
GUIDELINES FOR THE COMMON GOOD REPORT

ABOUT THE GUIDELINES

These guidelines are to give pioneer companies some orientation for drawing up the Common Good Report (CGR).

In addition to these guidelines there is also a report template in word/odt which provides a useful format.

For a meaningful report we need two to three sentences per sub-indicator with corresponding parameters. Some of the overviews were inserted in table form; they help to give the reader a good overview of the Common Good Report.

Many companies do a lot for the common good. The CG Report must conform to the principle of written form to facilitate its assessment. This means that all actions must be recorded in the report. The task is to consciously write down, document and communicate what is taken for granted within the company.

This will make it possible for the CG Report to convey a comprehensive picture of the company and contribute a lot to the company's own self-awareness.

You can also write a freely formulated text for each indicator which does not fit into the grid of sub-indicators. Matrix 4.1 is "work in progress" and far from perfect. Anything which you feel should be included in an indicator can be written in here and ideally placed in Wiki as feedback for the indicator (here, for example, under A1: <https://wiki.gwoe.net/display/Redaktion/A1/+Ethisches+Beschaffungswesen+-+Matrix+4.1>)

Have fun and gain lots of insights while drawing up your CG Report.

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BRIEF INFORMATION ON THE COMMON GOOD REPORT

Drawing up a Common Good Report (CG Report or CGR) – what does it entail, what is it good for, how do I do it?

WHAT DOES IT ENTAIL?

Companies (private and public, non-profit and profit-oriented, large and small, from all sectors) use the Common Good Balance Sheet to measure their contribution to the common good of a democratic society. In concrete terms, it gives an account of the degree to which the company fulfills the five most important constitutional values of democratic states: human dignity, solidarity, sustainability, justice and democracy. In making this assessment, it can obtain a maximum of 1,000 Common Good Points, which appear on its products in the form of a five-color Common Good traffic light. The better the Common Good Balance is, the greater the legal advantages for this company should be in the future, with these ranging from lower value-added tax rates and customs tariffs to preferential treatment in public procurement.

WHAT IS IT GOOD FOR?

Drawing up a Common Good Balance Sheet offers the following advantages:

- **Pioneer role:** The balance-sheet companies participate actively in implementing an alternative economic system.
- **Sense-making:** Engaging with the Economy of the Common Good can help an organization rediscover its own meaning and raison d'être, asking itself "What is the purpose of the company and how does it contribute to the common good?"
- **Organizational development:** The ethical 360°-view creates awareness for what companies do in concrete terms and how they can live a higher measure of responsibility and dedication to values in every area.
- **Assessment and control of status quo:** The CGR documents the current "ethical status quo". Through peer evaluation or external audit the company gains the perspective of a critical outsider.

- **Transparency in regard to all stakeholder groups:** A Common Good Balance Sheet offers comprehensive insights into a company and can help it acquire new customers/employees.
- **Network and synergies:** In drawing up its report, a company gains access to a network of “like-minded” individuals and organizations and can cooperate with them comprehensively, including everything from sharing know-how to granting or receiving loans and creating their own currency.

HOW DO I DO IT?

The CG Report describes to what extent a company lives up to the values described in the 17 indicators of the Common Good Matrix. The guiding question for each one is:

“How do I live the value in my encounters with stakeholders? What concrete measures are taken in my company to achieve this?”

In answering these questions, the status quo should be described as is, beyond concrete gradations. The descriptions of the indicators given in the instructions should serve as an aid in determining the range and possible extension of activities in the company. The handbook / guidelines for the CG Report are conceived of as an aid; they are not a “bible” which must be followed to the letter.

There is a quick test (about 30 minutes) which is designed to help you gain an initial impression and draw up an initial Common Good Balance Sheet later on as well, designed for companies which wish to explore the matrix in more detail but who have no resources as yet for drawing up a comprehensive CG Balance Sheet.

COMMON GOOD POINTS

Every contribution the company makes towards the common good which extends beyond legal obligations is evaluated positively using a point system. Exemplary companies receive a maximum of 1000 points. To give you an initial orientation: conventional companies would be given somewhere between 0 and 100 points and the most advanced ones to date have received between 600 and 700 points. The goal is to

achieve continuous development in small steps, i.e. a “creeping” transformation of the company from an “I”-orientation to a “we”-orientation.

QUESTIONS CONCERNING THE PROCESS

To start with, it helps to read through existing reports of other ECG pioneer companies which are of a comparable size. Otherwise one can recruit support for making a CG Report by putting in a request to the certified consultant or local group.

Partial list of certified consultants:

<http://www.gemeinwohl-oekonomie.org/en/content/consultants>

Partial list of local groups: <http://www.gemeinwohl-oekonomie.org/en/content/local-groups>.

The process goal is for five to ten pioneers to get together and create “learning groups” and draw up a joint balance sheet, starting by evaluating themselves as a collective (“peer evaluation”) before developing to the point where they are ready for an external audit.

QUESTIONS CONCERNING CONTENT, FEEDBACK

Concerning the content of the handbook and questions regarding the indicators there is a Wiki website: <https://wiki.gwoe.net>. This Wiki always contains the current status of the balance sheet and it offers the opportunity to ask questions, make comments and suggest changes. At the moment the Wiki is only available in German.

COMPANIES

GENERAL INFORMATION

Here we require general information on your company. The following aspects are important for us:

- Name of firm
- Business sector
- Number of employees (full-time equivalent): important for the indicators
- Revenue: important for several indicators, e.g. E2
- Profit (optional)
- Subsidiaries / affiliates: who is part of the organization?
- Main office and homepage
- Reference period: period for which report was drawn up

AREA OF ACTIVITY

Please introduce your company here, making note of everything which appears important to you. It is also important to itemize all the products /services here precisely.

Products / services	Proportion of revenue

We require this overview for the indicators D1, D3, D4, E1...

THE COMPANY AND THE COMMON GOOD

Describe here the intention of the company and the connection to the Economy of the Common Good.

Please provide a summary of previous activities (prior to CG balance sheet, over the course of the previous year).

Contact person for the ECG and contact data

Connection to a local group and description of the company's involvement in the ECG

SELF-ASSESSMENT + NEGATIVE CRITERIA + AUDIT OPINION

You can make a self-assessment in the form of a table or enter the respective indicators or submit the assessment by filling out the Excel sheet provided.

The same goes for the negative criteria.

After you have received the audit opinion later on, you can enter it here.

EXACT DESCRIPTION OF INDIVIDUAL CRITERIA

A1 ETHICAL SUPPLY MANAGEMENT

[2-3 substantial statements for each sub-indicator]

Consideration of regional, ecological and social aspects or superior alternatives
(relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Regional, ecological and social aspects / superior alternatives are considered... (Relevance: high)	... selectively in cases of products with negative social and / or ecological effects (green electricity)	... in regard to some key P/S	... in regard to a large part of key P/S + in comparison very low consumption or clear reduction of critical materials with no superior alternative (see FAQs)	... in regard to all key purchased P/S ... + innovative solutions for avoidance of critical materials with no superior alternative

List of all externally procured products / services in % in terms of expenditure during
report period

Item of expenditure + % of expenditures	Explanation and (social, ecological, regional) evaluation
Rent (??%)	E.g. plus-energy house, passive house, energy pass
Energy/electricity (??%)	E.g. 100% green electricity
Computers / technology (%%?)	
Etc.	

Active examination of the risks of purchased products / services and processes for achieving goal achievement (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Active examination of impact of purchased products / services and processes for ensuring goal achievement and extent and form of procedure for verification (Relevance: average)	Internal examination through actively sought information on the issue Integration of social and ecological aspects in contractual matters (Code of Conduct, Code of Ethics)	Internal audit in cases of risk and key suppliers Trainings (seminars, workshops, time budgets for discussions with experts) on the part of all employees involved in purchasing processes	Routine evaluation of social / ecological effects and alternatives Goal achievement is ensured through independent audit (e.g. P/S certified by quality seals, cooperation with NGOs)	Multi-stakeholder initiatives (e.g. with market partners, NGOs, etc.) regarding social and ecological aspects

MOTIVATIONAL QUESTIONS

- Which social and ecological risks are evaluated systematically along the entire supply chain? Which social and ecological criteria are applied for selection? How are these criteria ascertained and examined? Do cooperation programs with suppliers exist which address social and ecological aspects?
- Which proportion of goods and services is subject to consideration of which social and ecological aspects? To what extent are labels with a social and/or ecological orientation or comparable external forms of certification employed and if yes, which ones? Do any superior alternatives exist? If yes, which ones?

Basic structural conditions for fair pricing (relevance: low)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Basic structural conditions for fair pricing (Relevance: low)	No purely price-driven supply processes (among others auctions, tendering processes) No bonus system for purchasers dependent on purchase prices	Long-term cooperative relationships are given preference over changing, cost-oriented ones	Evaluation of purchasers' behaviour through regular discussion with employees focusing on the challenges posed by ethical supply	Innovative supply structures (e.g., participation in alternative currency concepts, economic approaches of solidary agriculture, etc.)

2-3 further statements which extend beyond the respective sub-indicators (if desired)

For each indicator you can also describe additional activities which extend beyond the sub-indicators.

B1 ETHICAL FINANCIAL MANAGEMENT

(2-3 substantial statements on each sub-indicator)

Institutionalization (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Institutionalization (Relevance: moderate)	Anchoring of ethical financial management in mission statement	Implementation of ethical financial management in individual activities of the company ¹	Implementation of ethical financial management in a large number of the company's activities	Implementation of ethical financial management in all of the company's activities

MOTIVATIONAL QUESTION

- To what extent is ethical financial management anchored and implemented in our company? Since when and in what way?

¹ E.g. ethics training for employees in financial controlling; topic-related information events for employees, etc.

Ethical and sustainable quality of financial service providers (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Ethical / sustainable quality of financial service providers (Relevance: low)	Conventional bank with its own ethical / sustainable financial products (< 5% of credit or savings volume) No involvement in critical projects ²	Conventional bank with a wide range of ethical financial products (> 5% of credit or savings volume)	Bank predominantly specialized in ethical / sustainable financial services	Exclusively ethical / sustainable financial service providers

List of financial service providers

In % of revenue	Handled by the following financial service providers

MOTIVATIONAL QUESTIONS / PARAMETERS (FOR ORIENTATION; DELETE AFTERWARDS)

- Which banks and provision funds do we work with? (approximate percentage in case of banking transactions with several institutions)
- To what extent are these institutions exclusively specialized in ethically sustainable financial services?
- Investments oriented to the common good (relevance: high)

² Banktrack, among others, can serve as a research source for large financial institutions (www.banktrack.org).

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Investments oriented to the common good ³ (Relevance: high)	Partially investments in ethical / sustainable projects but <u>not</u> according to the best-in-class approach	Predominantly investments in ethical / sustainable projects ⁴ Negative criteria + use of capital yields for social / ecological investments	Exclusively investment in ethical / sustainable projects Negative criteria + partial waiver of interest and/or dividends on investments	Exclusively investment in ethical / sustainable projects Shareholder advocacy + complete waiver of interest and/or dividends in cases of investments

List of capital investments

In % of investment	Handled by the following financial service providers

MOTIVATIONAL QUESTION:

- How do we invest our reserve and monetary assets? Does this exclusively involve ethically sustainable projects with partial/complete waiver of interest?

³ E.g. through transparent financing policies of the bank, the definition of clear exclusion criteria on the basis of the Frankfurt-Hohenheim Guidelines, for instance, partners, customers, suppliers, no use of speculative financial derivatives, etc.

⁴ E.g. loans for ethical / ecological projects, investments in renewable energies, thermal rehabilitation, research and development oriented to the common good.

Financing oriented to the common good (relevance: low)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Corporate financing oriented to the common good (Relevance: low)	No equity financing via financiers without employment in company ⁵	Attempts to finance via stakeholder ⁶ or through loans from banks which do not distribute profit	Successful initiation of financing via stakeholders or through bank loans which lead to partial waiver of interest	Interest-free financing mostly with the help of stakeholders or interest-free bank loans

List of proportion of equity and borrowed capital

Equity	% of overall capital
Borrowed capital	% of overall capital

List of distribution of forms of financing / borrowed capital

In % of financing	Handled by the following financial service providers

⁵ E.g. negotiation of tradable shares, investments of silent partners with the intention of preparing an equity issue.

⁶ Employee and civic participation (e.g. local civic participation in the area of sustainable energy).

MOTIVATIONAL QUESTIONS / PARAMETERS

- Where does our borrowed capital come from? (breakdown in %) How high is our equity ratio?
- How do we finance ourselves? How high is the interest and to what extent do we finance ourselves via our stakeholders?

2-3 further statements which extend beyond the respective indicators (if desired)

For each indicator you can also describe additional activities which extend beyond the sub-indicators.

C1 WORKPLACE QUALITY AND AFFIRMATIVE ACTION

(2-3 substantial statements for each sub-indicator)

GENERAL REMARKS

General parameters

- Classification of entire workforce according to group of employees, employment status (type of work contract) and gender
- Times absent by group of employees and – if applicable – location, in comparison with other business sectors
- Levels of hierarchy with number of employees per level and diversity parameters (proportion of females/disabled)

Employee-oriented organizational culture and structures⁷ (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Employee-oriented organizational culture and structure⁸ (Relevance: moderate)	Initial measures; planning of further measures (ideal: incorporation into overall concept) with concrete plan for implementation	Implementation of overall measures; clear measures to adapt structures, processes and mindset of managers	Overall measures are established and evaluated in terms of implementation and effect; evaluation results are incorporated and implemented	Overall concept ensured by evaluation is completely implemented and structurally anchored; all managers live an employee-oriented organizational culture

⁷ Concretely in the dimensions of clarity concerning tasks and responsibilities (and their limits), culture of appreciation, management culture, constructive handling of problems, communication culture incl. employee surveys, trainings, advanced trainings.

⁸ Concretely in the dimensions of clarity concerning tasks and responsibilities (and their limits), culture of appreciation, management culture, constructive handling of problems, communication culture incl. employee surveys, trainings, advanced trainings.

MOTIVATIONAL QUESTIONS

- How are employees trained in cases of internal change of workplace or new hiring?
- What degree of co-determination do employees have in regard to issues concerning their daily work? What decision-making power do they have? How high is the degree of self-organization? What are employees able to decide for themselves?
- What does the relationship between employees and their superiors in the company look like ideally?
- What offers are made to employees in regard to targeted advanced training on the one hand and general professional development (e.g. career development programs, mentoring, etc.) on the other?
- What training and advanced training programs (including apprenticeship training) does the company offer and what distinguishes them?
- Do employees have the possibility to discuss their situation and their opportunities for development in the company and to give and receive feedback (e.g. in the form of discussions between employers and employees)?
- How hierarchically structured is the company? What does the managerial structure look like? Which possibilities do employees have to bring up their concerns, wishes and complaints in the company?
- Are employee surveys carried out? How and by whom are they organized and carried out? How does one proceed with the results and according to which criteria?
- What is the procedure when problems arise? Which confidential contact points exist? Which possibilities for consultation such as supervision, mediation and coaching exist?
- What does the internal communication structure and information policy look like?

Parameters

- Average amount of time used for advanced trainings per employee per year, according to gender and group of employees (rough classification according to position in the company)

Fair employment and payment policy (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Fair employment and payment policy (Relevance: moderate)	Precarious employment circumstances only in cases of demonstrable operational necessity Predictive, transparent personnel planning in consultation with works council.	Possibilities for forms of contracts more favourable for employees are examined (internal check routine) and an implemented concept for sustainably positive workplace design for employees with short-term contracts exists Overall concept for integration of all groups of employees in the company (e.g. equal rights to voluntary company social benefits and assistance, coordination of procedures, dates and deadlines, communication paths).		Sustainable employment offers / perspectives for all employees, e.g. through inter-company cooperation Affirmative action in regard to possibilities for active participation, entitlement to company social benefits, etc.
	Transparent, binding pay scheme which is laid down in the company with the participation of employees (or their representatives)			Pay is perceived as fair by employees and it ensures a good life

MOTIVATIONAL QUESTIONS

- Does a transparent, binding pay scheme exist? How does this come about? In what way are employee representatives involved in laying down the pay scheme?
- Which guidelines shape the company's employment policy? What role does internal qualification of employees (apprentices, skilled workers, advancement opportunities) play?

- Is the company's personnel planning communicated to the employees? Which measures are envisaged should the company's economic situation take a turn for the worse, in particular in regard to its employees?
- Which voluntary company social benefits exist? Are these available to all employees in equal measure independent of their employment status and their tasks in the company?

Occupational safety and workplace health promotion including work-life balance / flexible working hours (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Occupational safety and workplace health promotion including work-life balance / flexible work hours Relevance: moderate	Development of an overall concept for workplace health promotion including implementation plan Availability of flexible working hours and part-time models to support healthy work-life balance of employees Ergonomic workplaces, assurance of occupational safety	Implementation of overall concept for workplace health promotion to a substantial degree (at least 50%); employees can take advantage of concrete offers Utilization of flexible working hours and part-time models which help to promote employees' work-life balance possible for at least 50% of employees	Implementation of overall concept for workplace health promotion up to 75% and introduction of quality assurance measures; employees can take advantage of diverse, innovative offers Flexible working hours and part-time models for all employees are possible and supported in structural terms; home office options are supported if possible	Workplace health promotion is completely anchored in the company and integrated into the structures and procedures; executives act as multipliers Various work-time offers are structurally integrated and culturally accepted; organization-wide utilization (in hierarchically high positions and among men as well) is supported

MOTIVATIONAL QUESTIONS

- How are working times organized? Do flexible working-time models exist? Which ones? Who decides when and how individual employees work? How high is the degree of self-organization? Do options for using a home office exist?
- How many days per year can employees take advantage of preventive emotional and physical health care? Which offers do they have to choose from?
- How safe and ergonomic are workplaces? Through which measures and procedures are optimal workplace safety and ergonomics obtained and maintained?
- Are workplaces accessible for the disabled?
- Do additional relaxation rooms for employees exist?
- Which measures are taken to promote physical health? Is there a program for preventive occupational health care? Is there a preventive occupational health care program and if yes, what does it encompass?

Parameters

- Number of occupational accidents, cases of long-term illness and early retirement as a result of inability to work broken down by group of employees
- Average amount of time used to take advantage of voluntary company preventive health care (physical and emotional) per employee per year, according to gender and group of employees

Affirmative action and diversity (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Affirmative action and diversity (Relevance: moderate)	<p>Collection of qualitative and quantitative information in regard to diversity and determination of targets for promoting affirmative action and diversity</p> <p>Employment rate⁹: legal partial fulfillment of at least 75%</p> <p>Active engagement in affirmative action and diversity for all staffing</p>	<p>Overall concept for anchoring diversity and affirmative action in the company (incl. concrete implementation plan) exists</p> <p>Legal quota is fulfilled 100%, no equalization payments</p> <p>Adjusted search for personnel and staffing (underrepresented groups are given preference)</p>	<p>Overall concept for anchoring diversity and affirmative action in the company has been implemented in regard to key aspects</p> <p>Competence and motivation of executive personnel in regard to diversity and affirmative action are promoted forcefully and emphatically.¹⁰</p> <p>Number of diverse employees (also in specialist and managerial positions) is above-average for the sector</p>	<p>Overall concept is implemented 100%, i.e., structurally anchored in all areas of organization and is backed and lived by all executive personnel</p> <p>Number of employees with diverse ethnic backgrounds is far above average for the sector</p>

⁹ In Austria and Germany, minimum quotas for employment of persons with disabilities exist. If these are not met, relatively negligible compensatory levies must be paid, which makes non-compliance easy. For this reason we evaluate quotas which lie below the legal regulation positively when first steps are made.

¹⁰ E.g. in the form of comprehensive advanced training measures (diversity training, affirmative action workshops, gender trainings) which aim to raise awareness for diversity and to establish affirmative action competency).

MOTIVATIONAL QUESTIONS

- What significance does employee diversity have for the company? Are measures taken to promote diversity, in particular in the area of recruiting (e.g. anonymous job applications)? Are any specific measures taken for employees with special needs (e.g. “buddy programs,” language development)?
- What measures are taken in the company to achieve gender equality between men and women? Is there equal pay for equal performance among men and women in all areas of the company and on all hierarchical levels? Do an equal opportunities officer, an equal opportunities report and gender budgeting exist? How high is the proportion of men/women in the company as a whole; how high is the respective number of executives? What advanced training measures directed towards gender issues exist and what do they encompass?
- What measures for employing persons with disabilities are planned and implemented? To what extent is the legal quota fulfilled?
- Do anti-discrimination and awareness-raising trainings occur in this area?

PARAMETERS

- Fluctuation according to age group, gender as well as further diversity criteria (if applicable also according to branch offices)
- Return quota (from 12 months on after return to work)¹¹ after termination of parental leave according to gender
- Proportion of women of childbearing age who are promoted

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

¹¹ One can only speak of a return to work in any real sense if the legally prescribed retention period after parental leave is exceeded substantially and compatibility of family and work has proven successful to such an extent that the person does not give up her job within a year after returning to work.

C2 JUST DISTRIBUTION OF LABOUR

[2-3 substantial statements on each sub-indicator]

GENERAL ASPECTS

MOTIVATIONAL QUESTIONS

- How is working time / time off work defined in the company (specifically in single-person enterprises)?
- Does the company provide transparency regarding available working time models?
- What notion do employees have of meaningful use of working time? In your view, how could working time be best organized in the future?
- Do you trust your employees to manage their work time independently?
- Are employee surveys on working time and working time models carried out?

Reduction of normal working time (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Reduction of normal working time (Relevance: high)	Proportion of contracts with lump sum overtime payment approx. 50%; on average a maximum of 10 hours of overtime per month per employee First new hires due to reduction of overtime	Proportion of contracts with lump sum overtime payment approx. 75%; on average a maximum of 5 hours of overtime per month per employee New hires equivalent to reduction of overtime	No more contracts with lump sum overtime payment; no overtime on average per employee New hires correspond to reduction of overtime	Average working time per employee is approx. 10% lower than working times in the sector or a maximum of 38.5 hrs New hires made due to general reduction of working time

PARAMETERS

- Average working time per employee
- Quota of all-inclusive work contracts
- Number of hours of overtime per employee

Increase in proportion of part-time work models and use of temporary employment (with adequate pay) (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Increase in proportion of part-time work models and use of temporary employment (with adequate pay) (Relevance: moderate)	Up to 10% of employees can work part-time Temporary employment only for equal pay; proportion < 10% of all employees; temporary employment for one year at most	Up to 25% of employees can work part-time Temporary employment only for equal pay; proportion < 5% of all employees; temporary employment for one year at most	Up to 50% of employees can work part-time Temporary employment only for equal pay; proportion < 2.5% of all employees; temporary employment for half a year at most	More than 50% of employees can work part-time Temporary employment only for equal pay and if justified by operating conditions; temporary employment for half a year at most

MOTIVATIONAL QUESTIONS

- Do you hire temporary employees? If yes, on what grounds?
- How high is the net pay of temporary employees in comparison to that of permanent employees?
- What differences in rights / duties exist between temporary and permanent employees?

PARAMETERS

- Temporary employee quota
- Part-time quota
- New hires

Conscious approach towards (life-) working time (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Conscious approach towards (life-)working time Relevance: moderate	Training and advanced training offers in self- and time management on a regular basis	Employee survey on “optimal” working time and working (time) models on a regular basis	4-day week (with full pay) upon reasonable request possible	Employees determine working time models self-reliantly

MOTIVATIONAL QUESTIONS

- Does the formula “working time = life time” dominate in your company?
- Are advanced trainings on self- and time management offered?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

C3 PROMOTION OF ENVIRONMENTALLY FRIENDLY BEHAVIOUR OF EMPLOYEES

[2-3 substantial statements on each sub-indicator]

Nutrition during working time (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Nutrition during working time Relevance: high	Initial approaches towards promotion of sustainable nutrition patterns (e.g. vegetarian options or special deals in biological restaurants)	Clear affirmation of sustainable eating habits (clearly reduced consumption of animal products in the works canteen)	Nutrition predominantly vegetarian / vegan + Foods predominantly local, seasonal and biologically certified + meat from local pasture grazing	Nutrition largely vegetarian / vegan + Foods predominantly local, seasonal, biologically certified; if possible from Community Supported Agriculture (CSA) + meat from local pasture grazing

Parameters / important data

	Partially vegetarian/vegan	Predominantly vegetarian / vegan	Largely vegetarian / vegan	Proportion of organic food (in %)
Available at workplace (distribution in %)				
Actual behaviour of employees (distribution in %)				

Mobility to workplace (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Mobility to workplace Relevance: high	Initial efforts towards sustainable mobility policy (e.g. financial incentive systems for use of public transportation; established company car policy: < 130 gr. CO ₂ /km, trainings for fuel-efficient driving	Systematic sustainable mobility policy (e.g. where no public transportation is available: active car-sharing offers, employee parking spaces exclusively for car sharing, accessibility as an essential criterion for site selection, provision of company bicycles), participation in external bicycle initiatives	As a result of in-company incentive policies the majority of employees uses public transportation / bus / train / bicycle / car sharing, teleworking optional	As a result of in-company incentive policies almost all employees use public transportation / bicycle / car sharing or teleworking optional

MOTIVATIONAL QUESTIONS

- What options do employees have to get to and from work in a more environmentally friendly way?
- What incentives for environmentally friendly mobility behaviour does the company offer?

Parameters / important data

	Sum of km for company	Average per employee
Air travel		
Automobile / individual vehicle		
Car-sharing		
Public transportation		
Bicycle / on foot		

Organizational culture, awareness raising and in-house processes (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Organizational culture, awareness raising and in-house processes (Relevance: moderate)	Isolated attention to ecological aspects (e.g. newsletter, etc.) Management demonstrates ecological behaviour (e.g. no prestigious cars or exception regulations such as frequent air travel)	Isolated integration of ecological aspects into advanced training programs Employees are involved in ecological decision-making processes (issues are raised at regular intervals, information events, signs in offices, etc.)	Integration of ecological aspects in advanced training programs on a regular basis Employees are involved in ecological decision-making processes on a regular basis (e.g. ecological company suggestion system, budget for external ecological projects)	Institutionalized awareness programs for every employee (e.g. routine surveys on / discussion of ecological behaviour; footprint workshops). Innovative approaches: e.g. "green social benefits"

MOTIVATIONAL QUESTIONS

- To what extent do ecological aspects play a role in advanced training offers?
- Which awareness-raising measures are taken within this framework?

- Which strategy does the company pursue in regard to the ecological behaviour of its employees?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

C4 JUST INCOME DISTRIBUTION

[2-3 substantial statements on each sub-indicator]

Income divergence in the company (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Income divergence in the company (Relevance: high)	Maximum divergence: up to 20 employees: 1:8 20 to 200 employees: 1:10 over 200 employees: 1:12	Maximum divergence: up to 20 employees: 1:5 20 to 200 employees: 1:7 Over 200 employees: 1:9	Maximum divergence: up to 20 employees: 1:4 20 to 200 employees: 1:5 over 200 employees: 1:6	Maximum divergence: up to 20 employees: 1:2 20 to 200 employees: 1:3 over 200 employees: 1:4

MOTIVATIONAL QUESTIONS / PARAMETERS

- How high is the divergence between the lowest and higher income in the company? (gross income incl. all benefits for full-time equivalent)?

MINIMUM INCOME (RELEVANCE: MODERATE)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Minimum income (Relevance: moderate)	Minimum income must be oriented to the living costs of a country or region (living wages). Reference values are 1,330 € (net) ¹² for Austria and Germany and CHF 3,500 (net) ¹³ for Switzerland.			

MOTIVATIONAL QUESTIONS / PARAMETERS (FOR ORIENTATION; DELETE AFTERWARDS)

- How high is the minimum income in the company and is it sufficient in relation to the cost of living in the region?

¹² Based on a one-person household. The value of a monthly net income of 1,330.00 € is oriented to the reference budget (i.e. "living wages") which is set up, e.g., by the ASB, (umbrella organization of officially recognized debt advice services: see extensive definition below).

¹³ The reference value was proposed by the Swiss pioneer companies. It takes into consideration that the Migros-Genossenschaftsbund, as one of the largest employers in Switzerland, has introduced a minimum wage of CHF 3,500.00. Moreover, a national referendum for legally anchoring a minimum wage of CHF 4,000.00 is in preparation. Compare the extensive argumentation formulated by the *Mindestlohn Initiative Schweiz* (Minimum Wage Initiative Switzerland) at: [link](#).

Transparency and institutionalization (relevance: low)

EVALUATION TABLE (FOR ORIENTATION; DELETE AFTERWARDS)

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Transparency and institutionalization (Relevance: low)	Internal transparency of the 10 lowest and 10 highest incomes in the company	Living wages at all locations; additional public transparency on the basis of statistical unequal distribution measures ¹⁴	Binding definition of maximum divergence which strives towards an exemplary degree (see below)	Implementation of all goals, mutual determination of salaries by employees (see good-practice examples). Publication of all salaries

MOTIVATIONAL QUESTIONS (FOR ORIENTATION; DELETE AFTERWARDS)

- Which information on salary structures is transparent for whom in the company?
- To what extent do all locations pay sufficient incomes?
- Are salaries determined by the employees / who determines the salaries?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

¹⁴ Such as highest income, lowest income, median, proportion of total income earned by top 10% and by bottom 10%. After careful consideration, we determined that calculation of the Gini coefficient would take too much effort.

C5 CORPORATE DEMOCRACY AND TRANSPARENCY

[2-3 substantial statements on each sub-indicator]

Degree of transparency (relevance: low)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Degree of transparency Relevance: low	Initial measures taken to ensure more transparency	Some critical data* ¹ are transparent	Key critical data are transparent	All data are transparent and available to all employees

*1: Critical data are, for example, investments in other companies and subsidiaries in tax havens, lobbying payments to political decision-makers / institutions (parties, associations)

MOTIVATIONAL QUESTIONS

- How high is your degree of transparency?
- What percentage of critical data, in particular board minutes, salaries, internal cost accounts, decisions on dismissals, hires, are accessible to all employees inside the company?
- Which EDP support is provided inside the company concerning the issue of transparency? Who has online access to which information?

Legitimization of executive personnel (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Legitimization of executive personnel (Relevance: moderate)	Hearing / consultation when new executive personnel is hired	Right of veto for hiring of new executive personnel, in a test phase* 2 up to 25% elected	25-75% of executive personnel elected on a regular basis	76-100% of executive personnel elected on a regular basis

MOTIVATIONAL QUESTIONS

- How is executive personnel legitimized? Who decides on hiring / promotions? To what extent do new employees participate in making such decisions? How transparent is the decision-making process?

Co-determination concerning fundamental decisions (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Co-determination concerning fundamental decisions (Relevance: high)	Hearing / consultation + justification, concept of democratic co-determination in place	Test phase, - 25% of all decisions are democratic, partially consensual, incl. those on profit distribution	25-75% of decisions are democratic, 25% of them consensual, incl. those on profit distribution	76-100% of decisions are democratic, at least 50% of them are consensual, incl. those on profit distribution

MOTIVATIONAL QUESTIONS

- Which decisions are met in which body?
- Which decisions are made with employees being heard; which decisions do they participate in making; which decisions are made on the basis of co-determination; which decisions can they make themselves?
- How are mutual decisions made? What decision processes are there and what form do decision-making processes take (majority decision, systemic consensus, consent, consensus)?
- What extent of co-determination do employees have in regard to profit distribution?

Employee co-ownership (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Employee co-ownership (Relevance: moderate)	Overall concept and self-obligation of previous owners; initial measures in this direction	Employees have up to 25% ownership	Employees have 25.1 to 75% ownership	Employees have 76 to 100% ownership

MOTIVATIONAL QUESTIONS

- How much percentage of ownership lies in the hands of the employees? Which employee-friendly legal form exists (e.g. employee foundation, cooperative)? Under what circumstances can each employee become a partner? What efforts are made to make employees owners?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D1 ETHICAL CUSTOMER RELATIONS

[2-3 substantial statements on each sub-indicator]

GENERAL ASPECTS

GENERAL MOTIVATIONAL QUESTIONS

- What are our values / principles in regard to customer relations?
- How do we live these values / principles in various phases of sales? (product development / marketing – sales / after-sales service)
- How purposeful are our products / services? Do they fulfill essential needs and serve humankind / the planet or merely compensatory satisfaction? (cf. E1)
- How transparent are we in regard to our products / services?
- How high are the quality and service life of our products / services? (cf. D3)
- How fair is our pricing? (cf. D2)

Total extent of ethical customer relations measures (ethical marketing + sales)
(relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Total extent of ethical customer relations measures (ethical marketing + sales) (Relevance: high)	Overall concept for ethical customer relations and self-obligation on part of management	Overall concept implemented at least 50%; clear measures taken to change structures, processes and mindset of employees; salary independent of sales figures	Overall concept implemented up to 75%; extensive measures taken to change structures, processes and mindset of employees	Overall concept implemented 100% and structurally anchored; all employees live the mindset of ethical customer relations

MOTIVATIONAL QUESTIONS

- What are our values / principles in terms of customer relations?
- What is the basic concept of ethical customer relations? How do we attempt to anchor it in the company in terms of structures / processes / the mindset of our employees?
- How do we live these values / principles in the various phases of sales processes? (product development / marketing – sales / after-sales service)?

Overview on assessment of measures

Marketing / sales measures	Percentage of marketing / sales budget

Product transparency, fair pricing and ethical selection of customers (relevance: low)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Product transparency ¹⁵ , fair pricing and ethical selection of customers (Relevance: low)	Concept for improvement of product transparency / fair pricing + ethical selection of customers	Product transparency lies above sectoral average Transparent price calculation Ethical evaluation of all customers	Product transparency lies far above sectoral average Appropriate prices in cross-sectoral comparison Exclusion of some unethical customers	+ (electronic) link to CG Report Exclusion of all unethical customers

¹⁵ This means information on ingredients, pollutants, hazards and user instructions according to the highest available standards.

MOTIVATIONAL QUESTIONS

- How transparent are we in regard to our products / services?
- Which information on products / services is not transparent and for what reason?
- How do we calculate our prices and what aspects of this can we make transparent – price transparency?
- What constitutes a fair price for our products with adequate consideration to reserve assets / investments and the overall portfolio? How would customers / competitors judge our prices if all figures were disclosed?
- What are potentially unethical customers? How can we identify them and exclude them from our products / services? (non-cooperation)

Extent of customer co-determination / joint product development / market research
(relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Extent of customer co-determination / joint product development / market research (Relevance: moderate)	Initial measures towards setting up board of advisors + pilot projects Joint product development	Board of advisors in place, transparency of results + up to 25% of products jointly developed	Board of advisors = up to 50% implementation of recommendations + up to 50% joint product development	Board of advisors = up to 75% implementation, meetings at least once monthly + up to 75% joint product development

MOTIVATIONAL QUESTIONS

- How do we involve our customers in product development?
- Which concrete possibilities for co-determination do our customers have?

- In what respects can we improve our products / services through cooperation with our customers? Which potential does this have and how can we implement it concretely?

List of customer co-determination

Type of decision	Who represented the customer group?	Who made decisions and in what manner?

Service management (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Service management (Relevance: moderate)	Overall concept for service management + test phase, at least hotline	Complaints office in place; simple complaints process	+ comprehensive service measures	+ sanction measures in cases of complaints + transparent reporting

MOTIVATIONAL QUESTIONS

- What is our service concept? What are our values regarding this?
- How do we ensure optimal service quality for our customers?
- How do we bind customers for as long as possible and promote referral marketing?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D2 COOPERATION WITH BUSINESSES IN SAME FIELD

[2-3 substantial statements on each sub-indicator]

GENERAL ASPECTS

GENERAL MOTIVATIONAL QUESTIONS

- In which areas do we work together with other companies? In our own sector, in other sectors?
- What does it mean for our company to deviate from prevailing competitiveness and think in terms of possible cooperation?

Disclosure of information + passing on of technology (relevance: moderate)

EVALUATION TABLE

Category	First steps (10 %)	Advanced (30 %)	Experienced (60 %)	Exemplary (100 %)
Disclosure of information + passing on of technology (Relevance: moderate)	Disclosure of financial and technical information	Comprehensive disclosure of cost calculations, sources of supply and technology	Additional: passing on of individual technologies at no charge	Complete transparency and open-source principle

MOTIVATIONAL QUESTIONS

- To what extent is financial and technical information disclosed? In what form?
- In which areas is knowledge passed on so as to promote mutual learning?
- What experiences have we already gathered with passing on know-how? How were we able to protect ourselves against one-sided exchange while stimulating genuine exchange among competitors?

Passing on of personnel, contracts and financial resources; cooperative market participation (relevance: high)

EVALUATION TABLE

Category	First steps (10 %)	Advanced (30 %)	Experienced (60 %)	Exemplary (100 %)
Passing on of personnel, contracts and financial resources; cooperative market participation Relevance: high	Cooperation exclusively upon request	Cooperation in marginal areas of business	Cooperation in entire field of business	Cooperation in entire field of business + participation in cooperative market participation

MOTIVATIONAL QUESTIONS

- Which examples of solidary action among competitors do we find in our own company? Where do we stand on the issue of cooperative crisis management?
- Which possibilities for mutual financial support among competitors are implemented?
- Where is there potential for cooperation with our competitors so as to provide more for all of us?

Cooperative marketing (relevance: moderate)

EVALUATION TABLE

Category	First steps (10 %)	Advanced (30 %)	Experienced (60 %)	Exemplary (100 %)
Cooperative marketing (Relevance: moderate)	No discrediting of competitors	No mass-media advertising (TV, radio, billboards)	Co-establishment of a joint product information system (PIS)	Backing of sector initiative for ethical-cooperative marketing

MOTIVATIONAL QUESTIONS

- What deliberations have been made concerning cooperative marketing with other companies?
- How could joint marketing benefit all of us? Has experience already been gathered in this respect? What are our apprehensions? What might be realistically possible?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D3 ECOLOGICAL DESIGN OF PRODUCTS AND SERVICES

[2-3 substantial statements on each sub-indicator]

In ecological comparison to P/S of competitors or alternatives, products / services have equal utility (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
In ecological comparison to P/S of competitors or alternatives, products / services have equal utility (Relevance: high)	Are characterized by a smaller ecological footprint or by initial approaches towards above-average ecological design	The company has a clear, easy to grasp strategy and takes recognizable measures toward ecologizing products / services	P/S far above sectoral average (e.g. BAT = Best Available Technology)	P/S are industry-leading (e.g. cradle-to-cradle)

MOTIVATIONAL QUESTIONS

- Which ecological aspects are highly relevant for the products / services?
- Which measures are taken so as to gauge and reduce the ecological effects of products (energy, consumption of resources, emissions, biodiversity, durability, etc.) over the entire life cycle?
- Which ecological aspects are taken into consideration in designing services (ecological issues, ecological aspects in the customer sphere, etc.)?
- To what extent do products / services differ from those of competitors in terms of their ecological aspects?
- What are the direct effects (directly caused by our work, e.g. planning procedures conducted by architects) and indirect effects (indirectly caused by our work, e.g. housebuilding on the basis of a plan) of our products and services?

Sufficiency (frugality): active design for ecological utilization and sufficient consumption (relevance: moderate)

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
SUFFICIENCY (see excursus below): active design for ecological utilization and sufficient consumption (Relevance: moderate)	The company examines non-sufficient / potentially damaging areas of application for its products / D[3] (e.g. internal analysis of its own products / services) Products do not contradict a sufficient lifestyle	Initial measures for a sufficient lifestyle (application of exclusion criteria, P/S for ecologically oriented sales markets) are taken	The company promotes sustainable use actively through better conditions and services (e.g. price advantages, incentive schemes, longer warranty periods, inexpensive repair)	Comprehensive support of ecologically sufficient customer behaviour (price advantages & incentive schemes, repair, reuse and joint use as key component of the business model)

MOTIVATIONAL QUESTIONS

- How are products and services connected with sustainable use and sufficient consumption?

Communication: active communication of ecological aspects to customers (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
COMMUNICA- TION: active communication of ecological aspects to customers (Relevance: moderate)	The company actively points out superior alternatives (including those of competitors) The ecological aspects depicted in communication are not misleading (see green- washing)	Explicit and comprehensive information on ecological and lifestyle aspects of P / S	Active feedback on ecological and lifestyle aspects is sought from customers (e.g. usage behaviour, potential for improvement, etc.)	Ecological and lifestyle aspects constitute a key part of customer relations

MOTIVATIONAL QUESTIONS (FOR ORIENTATION; DELETE AFTERWARDS)

- Which ecological aspects are communicated to the customer?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D4 SOCIALLY ORIENTED DESIGN OF PRODUCTS AND SERVICES

[2-3 substantial statements on each sub-indicator]

Facilitation of access to information / products / services for disadvantaged customer groups (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Facilitation of access to information / products / services for disadvantaged customer groups* (Relevance: high)	The company has identified the relevant disadvantaged customer groups and access to information is available for the most relevant groups	+ Sales personnel is trained in dealing with / finding solutions for the most relevant customer groups and adequate resources are put at their disposal for customer care + Solutions for the largest barriers for the most relevant customer groups exist and are employed (for example there is a social graduation of prices or adequate facilitation of access for the group of low-income households) + existing P/S are specially adjusted to the demands of the most relevant customer groups		

*Disadvantaged customer groups: for example low-income households, persons with learning disabilities, persons with physical impairment, the elderly, migrants, queer persons as well as NGOs, non-profit institutions, civic projects and initiatives. And also non-commercial institutions from the areas of education, health care and social services.

MOTIVATIONAL QUESTIONS

In particular for B2C

- How do (potential) customers gain access to information, products and services of my company without encountering barriers? (in the 4 dimensions: physical, visual, verbal and cognitive)
- Which disadvantaged groups of customers could profit from my products and services? For which of these is my offer highly relevant?

- Have my products / services been tailored to meet the special requirements of this relevant group of customers?
- Which measures are implemented to enable this relevant group of customers to gain easier access to my products and services?
- What kind of facilitated access do I offer low-income households? Does a graduation of prices or an adequate offer exist?
- How high is the proportion of sales, marketing and product management resources which is generally used for the disadvantaged group of customers? Is this proportion higher than the share of sales which is gained from these customers?

Structures worthy of promotion are supported by sales policies (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Structures worthy of promotion** are supported by sales policies (Relevance: moderate)	Customers subject to structures worthy of promotion receive conditions and services which are relatively equivalent to those offered to large companies / buyers	+ special service measures support these customers + special conditions support these customers + other measures support these customers		

Structures worthy of promotion: small and medium-sized companies (SME), regional companies and companies which are especially committed to the common good

MOTIVATIONAL QUESTIONS

Exclusively for B2B

- Do market structures worthy of promotion (SMEs) and companies committed to the common good receive conditions which are at least equivalent to those offered to large companies? (measurability through calculation of sales results: do customers organized in group structures / large buyers provide the company with results equal to those provided by customers from the area of SMEs / companies dedicated to the common good)?
- Do these companies receive services (incl. customer services) which at least equal those provided for large companies in the customer sphere?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D5 RAISING SOCIAL AND ECOLOGICAL STANDARDS

[2-3 substantial statements on each sub-indicator]

Cooperation with competitors and partners of the value chain (relevance: high)

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Cooperation with competitors and partners of the value chain (Relevance: high)	Initial pilot projects for joint development of higher standards with market partners (e.g. R&D cooperation) No major conflicts with civil society in regard to standards Active external communication of higher standards (e.g. website)	Routine mechanisms for joint development of higher standards established Higher standards are a key component of the company's communication policy	Self-obligation at sector level	Assurance and verifiability of higher standards (e.g. external audits and independent controls; cooperation with NGOs)

MOTIVATIONAL QUESTIONS

- Which activities does the company engage in to raise social and ecological standards (e.g. cooperation with market partners, participation in labelling processes)? What do such measures entail in concrete terms?

Active contribution to raising legislative standards (relevance: moderate)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Active contribution to raising legislative standards (Relevance: moderate)	Transparent disclosure of political activities No resistance against higher social and ecological legislative standards	Commitment to higher legislative standards within the given sector (e.g. in cooperation with industry sector representative)	Cross-sectoral commitment to higher legislative standards (e.g. cooperation with NGOs)	Transparent lobbying processes which include key stakeholders (e.g. formulation of bills)

MOTIVATIONAL QUESTIONS

- Which activities does the company engage in to raise legislative standards of a social and ecological nature (e.g. cooperation with NGOs, lobbying)? What do such measures entail in concrete terms?

Range, content-related scope and depth (relevance: high)

EVALUATION TABLE (FOR ORIENTATION; DELETE AFTERWARDS)

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Range, content-related scope and depth (Relevance: high)	Concerns a marginal social or ecological aspect	Concerns a major social or ecological aspect Actual implementation of higher standards affects > 25% of revenue	Concerns several major social or ecological aspects Actual implementation of higher standards affects > 50% of revenue	Concerns all major socio-ecological aspects Raising of sectoral standards is an inherent component of the company's positioning (> 90%)

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E1 VALUE AND SOCIAL IMPACT OF PRODUCTS / SERVICES

[2-3 substantial statements on each sub-indicator]

Products / services meet a basic need or serve the development of human beings / the community / the earth and generate positive use (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Products / services meet a basic need or serve the development of human beings / the community / the earth and generate positive use (Relevance: high)	Up to 25% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth; a maximum of 25% of P/S have an inhibitive / pseudo / negative value	Up to 50% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth; no products / services have an inhibitive / pseudo / negative value	Up to 75% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth	Up to 100% of P/S meet a basic need or have a positive + proven impact and solve major societal problems

MOTIVATIONAL QUESTIONS

- Which needs of the customer do the products / services (P/S) meet?
- Which of the **nine fundamental human needs** (according to Manfred A. Max-Neef, see below) are fulfilled by the respective P/S in a singly positive, multiply positive or negative manner?
- Which type of **benefit creation** results from the P/S of the company? (see below)
- What type of need satisfaction do the P/S provide indirectly in view of the customer structure?
- In what way do the P/S serve the personal growth of human beings?
- In what way do the P/S help promote the community in the private and professional spheres?
- What relation do the products have to growth limits on our planet?

Helpful overview table

Top 5 offered products / services (% of revenue)	Does the P/S meet a basic need (sufficiently) and is it vitally important? (does it serve a simple life, a good life or is it a luxury?)	Positive impact on human beings / community / earth	Possible negative / actual consequential effect of P/S

Ecological and social comparison of products / services to alternatives with similar final benefit (relevance: moderate or high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Ecological and social comparison of products / services with alternatives of similar final benefit (Relevance: moderate or high)	Selective approaches: e.g. the company offers social and ecological niche products	The company offers above-average P/S in regard to social / ecological aspects	Considerably above sectoral average in regard to social / ecological aspects	In comparison with alternative, higher-quality P/S in terms of social and ecological aspects, e.g. energy, green electricity, mobility: train / bus / solar-driven vehicles

MOTIVATIONAL QUESTION

- How is the entire value chain to be assessed in social and ecological terms?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E2 CONTRIBUTION TO THE LOCAL COMMUNITY

[2-3 substantial statements on each sub-indicator]

Achievements (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Achievements ¹⁶ (Relevance: high)	0 – 0.5 %	0.5 – 1.5 %	1.5 – 2.5 %	> 2.5 %

MOTIVATIONAL QUESTIONS

- What form of societal commitment are we engaged in? How much money, how many resources / concrete efforts contribute to this? (compilation of a list of all activities with monetary dimensions)
- Do we cooperate with non-profit organizations?
- How high is the degree of self-interest which we take in these activities? Do we obtain added (consciously planned) benefit from our commitment? Which measures receive press coverage or are medially marketed?

Parameter

- What are the monetary dimensions of all measures (in % of annual revenue or of paid or billable annual workload)

¹⁶ Monetary dimension of all measures (% of annual revenue or of paid and billable annual worktime)

Effects (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Effects (Relevance: high)	Isolated, noticeable effects, predominantly of a symptomatic nature	Intensified effects with no sustainability or initial measures with a broad impact	Intensified and sustainable effect in individual fields	Sustainable effect in several fields

MOTIVATIONAL QUESTIONS

- What are the effects of our actions? Which societal effects do we aim to achieve (individual, structural)? Do our activities bring about sustainable changes or do they primarily alleviate symptoms?

INTENSITY (RELEVANCE: LOW)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Intensity (Relevance: low)	Isolated measures, not institutionalized, low acceptance of responsibility	Individual measures taken on a regular basis, evolving strategy recognizable, responsibility recognizable	Comprehensive strategy, institutionalized implementation, far-reaching acceptance of responsibility	Practice accordingly for at least 3 years

MOTIVATIONAL QUESTIONS

- How well are these issues anchored in our company? Who takes charge of the overall coordination and which area of the company is it assigned to (marketing, executive department, board)? Who decides on funding? How much experience have we gathered in this area already? How stable is our commitment?
- Does an overall strategy or vision for our voluntary commitment exist? What are our principals and particularities in this respect?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E3 REDUCTION OF ENVIRONMENTAL IMPACT

[2-3 substantial statements on each sub-indicator]

Absolute impact (relevance: moderate)

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Absolute impact (Relevance: moderate)	... knows the use of its P/S and the source of his consumables and production goods	+ knows its resource utilization and its emissions (OEF ¹ Guide points 4 and 5 or equivalent)	+ conducts OEF analyses on a routine basis (OEF Guide points 6-9 or equivalent)	+ publishes the data and enters into cooperation with other companies in the sector on the basis of the results

*1 e.g. www.radeltzuarbeit.at

MOTIVATIONAL QUESTIONS

- Are environmental data recorded and published?
- What parameters are available for which ecological aspects and what has their trend been over recent years (use of materials, energy and water consumption, emissions, waste, mobility parameters)? Do these hold for the entire company or only for parts of it?
- Does a system exist which is used to determine ecological footprints?

Parameters: list of all emissions / potential negative ecological effects (the more differentiated the better)

Aspect	Overall	Per employee	Sectoral comparison
Electricity / energy consumption in kWh			
CO ² emissions generated by heating / heat / other			
CO ² emissions generated by transport			
Water consumption in l/day or month			
Waste divided into emission classes in t			
Further emissions in corresponding units of measure			

Relative impact (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Relative impact: In sectoral comparison, as far as the state of the art and legal requirements are concerned, the company lies (Relevance: high)	above sectoral average in regard to several ecological effects	above sectoral average, with clearly recognizable improvement measures, in regard to several ecological effects	above sectoral average, with clearly recognizable improvement measures, in regard to key ecological effects	far above average (innovation leader, sector leader, etc.) in regard to key ecological effects

MOTIVATIONAL QUESTIONS

- How do we assess our ecological impact in a sectoral comparison? In what respects are we better than others? In what respect do we still have potential for development?

Management and strategy (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Management and strategy (Relevance: high)	... takes initial steps towards identifying key ecological effects and risks (clear responsibilities, institutionalized processes, identifiable environmental accounts	+ ... collects data on its environmental accounts in accordance with parameters and has an optimization strategy in place	+ ... as for box on left but long-term reduction / substitution strategies	+ ... as for box on left + clear assessment of "quartet of sustainability" in regard to environmental accounts

MOTIVATIONAL QUESTIONS

- How are potentially detrimental environmental effects identified and avoided?
- Which concrete ecological goals and strategies exist?
- Which ecological aspects are actively controlled?
- Which measures are taken to reduce ecological effects?
- Does certification in accordance with ISO 14001, EMAS or equivalents exist?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E4 INVESTING PROFITS FOR THE COMMON GOOD

General aspects

GENERAL MOTIVATIONAL QUESTIONS

- What is the goal of our company?
- What does “performance” mean for us?
- Should capital always fundamentally be allowed to demand growth?
- Which systemic consequences do returns on investments have (making money out of money with no work performance)?
- Do we see a connection between the habit of seeking returns on investments and the economy’s compulsion to grow?

External dividend payout (relevance: high)

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
External dividend payout (Relevance: high)	5-year average: dividends not higher than inflation plus 5%	5-year average: Dividends not higher than inflation plus 2.5%	5-year average: Dividends not higher than inflation	No profit distribution to external owners

MOTIVATIONAL QUESTION

- Is profit distribution to external owners practiced; why?

Parameter

- How high is profit distribution to external owners on a 5-year average in % (in comparison to inflation)?

Use of profits oriented to the common good

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Use of profits oriented to the common good (Relevance: high)	50-70% of profits (at least 50% of which are social-ecological investments)	71-80% of profits (at least 50% of which are social-ecological investments)	81-90% of profits (at least 50% of which are social-ecological investments)	91-100% of profits (at least 50% of which are social-ecological investments)

Parameters

- What percentage of profit is distributed to employees; what percentage is used to boost equity and what percentage is used for social-ecological investments?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E5 SOCIETAL TRANSPARENCY AND CO-DETERMINATION

[2-3 substantial statements on each sub-indicator]

Transparency

EVALUATION TABLE

Sub-indicator	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Scope of CG Report (Relevance: high)	CG Report with fewer than 3 substantial statements on each sub-indicator	CG Report with 3 substantial statements on each sub-indicator	Detailed description of each sub-indicator; direct link from cover page	+ all critical *1 aspects are named; direct link from cover page; active advertising of CG Report

*1: Critical data are, for example, investments in other companies and subsidiaries in tax havens, lobbying payments to political decision-makers / institutions (parties, associations)

If no CG Report was drawn up during the last year, the following assessment can be used for a sustainability report:

	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
GRI Level *2	GRI Level C	GRI Level B	GRI Level A	GRI Level A and Sector Supplement
Verification	Selectively, indirectly externally verified	External evaluation of risks	External verification of all key criteria, "low level of assurance"	External verification of all key criteria, "high level of assurance" + + comprehensive cooperation with NGOs

*2: On the basis of standards laid out by the GRI = Global Reporting Initiative – current standard in sustainability reporting

MOTIVATIONAL QUESTIONS

- Did we publish a Common Good Report or a sustainability report during the last business year?
- How extensive was it and how was it assessed / evaluated / audited externally?
- How easy was it to find the CGR or the sustainability report on our website? How was it communicated to our stakeholders?

Co-determination

EVALUATION TABLE

Criterion	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
Type of co-determination + documentation (Relevance: high)	Reactive: hearing of complaints and reaction	Active: dialogue with relevant decision-makers of company + comprehensive documentation	Active +: consensus-oriented decisions, documentation with consequences is made accessible to public	Innovative: at least 50% consensual decisions
Scope of co-determination + stakeholders involved (Relevance: moderate)	Individual measures / projects over limited time period Some stakeholders involved	Repeated comprehensive co-determination processes The most important stakeholders	Routine involvement in cases of important issues / strategic decisions All stakeholders	Ongoing dialogue and co-determination in cases of key issues / strategic decisions All stakeholders

MOTIVATIONAL QUESTIONS

- Who are our relevant stakeholders in the region and in civil society?
- What contact did we have to these groups and to what extent were they involved in decisions of the company?

List of forms of co-determination in the report period

Type of decision	Stakeholders involved	Who decided what and how?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

PROSPECTS

SHORT-TERM GOALS

Which short-term goals do we pursue in implementing the common good economy (time period of 1 – 2 years)?

LONG-TERM GOALS

Which long-term goals do we pursue in implementing the common good economy (time period 3 – 5 years)?

DESCRIPTION OF PROCESS OF DRAWING UP THE COMMON-GOOD BALANCE SHEET

Who was involved in drawing up the CG Balance Sheet / the CG Report in the company? Which stakeholders were involved?

Name + position / connection to company

Over what time period were these documents drawn up?

How many working hours were used to do so?

How was the balance sheet / report communicated internally?

Date: month / day / year
