

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