

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