

COMMON WELFARE MATRIX 3.0

Version: 30 June 2011. This version is valid for Common Welfare Balance Sheets generated in 2011.

STAKEHOLDER	VALUE	Human dignity	Solidarity	Ecological Sustainability	Social Justice	Democratic Co-determination & Transparency
A) Suppliers	A1: Ethical Supply Management Thinking about risks of products / services, considering social and ecological aspects of suppliers and service partners					100
B) Investors	B1: Ethical Financial Management Considering social and ecological aspects when choosing financial services, common welfare oriented investments and fundings					20
C) Staff Incl. Owners	C1: Job quality Guaranteeing humane work conditions, advancing physical health and mental well-being, self-organized and meaningful working environment, scope for personal development and family (Work-Life-Balance) 60	C2: Just distribution of labor Reduction of overtime working hours, waiving all-inclusive contracts, reduction of standardized working hours, contribution to the reduction of unemployment 40	C3: Advancing and demanding eco-friendly behavior and a sustainable lifestyle of staff members (mobility, food), training and awareness raising activities, sustainable organizational 40	C4: Just distribution of incomes, low wage dispersion (netto) within a company, compliance with minimum and maximum incomes 60 C5: Equal opportunities / inclusion of disadvantaged persons gender, migrants, persons with special needs 40	C6: Transparency and co-determination Transparency of decisions and figures, co-determination of staff members on operative strategic decisions, election of executive managers, transferring ownership to staff members (e.g. sociocracy) 100	
D) Customers / Products / Services / Business Partners	D1: Ethic sales Customer focus and co-determination, cooperation with consumer associations, trainings in ethic sales, ethical marketing, ethically adjusted bonus schemes 40	D2: Solidarity with business partners Dissemination of information, know-how, personnel, orders; interest-free loans, participation in cooperative marketing and crisis management 80	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 60	D4: Social design of products/ services Social grading of prices, no barriers, special products for disadvantaged customers 20	D5: Raising social and ecological standards within the specific sector, role model effect, development of higher standards together with business 20	
E) Social Environment: Region, sovereign, future generation, global fellow human beings, animals and plants	E1: Social effect and impact of products / services Meaningful products under consideration of sustainable lifestyles 100	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 impact on the environment Reduction of business-specific environmental impact on a sustainable level: resources, energy & climate, emissions, waste etc. 100	E4: Minimizing distribution of profits to external persons No interest-rates or at most inflationary adjustment of the capital of external owners 40	E5: Social transparency and co-determination, reporting in accordance with Global Reporting Initiative (GRI), Common Welfare Report, co-determination of stakeholders 40	
Negative Criteria	Violation of ILO-norms and standards / human rights -200 Products not respecting human dignity, e.g. weapons, nuclear power, genetically modified food -200 Acquisition at / Cooperation with companies that violate human dignity -150	Hostile takeover -200	Massive environmental pollution -200 Gross violation of environmental standards (e.g. limiting values) -150 Planned obsolescence (short lifespan) -100	Unequal remuneration for women and men -200 Job cuts or off-shoring for profits -150 Subsidiaries in tax havens -200 Interest rates on equities > 10 % -200	Non-disclosure of shareholdings and subsidiaries -100 Prohibition of a works council -150	