

Common Good Matrix 5.1

| VALUE | | | | |
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| STAKEHOLDER | HUMAN DIGNITY | SOLIDARITY AND SOCIAL JUSTICE | ENVIRONMENTAL SUSTAINABILITY | TRANSPARENCY AND CO-DETERMINATION |
| A: SUPPLIERS | A1 Human dignity throughout the supply chain A1.1 Working conditions and social impact in the supply chain A1.2 Negative aspect: violation of human dignity in the supply chain | A2 Solidarity and social justice throughout the supply chain A2.1 Fair and just business practices towards direct suppliers A2.2 Fair and just business practices throughout the supply chain A2.3 Negative aspect: abuse of marketpower against suppliers | A3 Environmental sustainability throughout the supply chain A3.1 Environmental impact throughout the supply chain A3.2 Negative aspect: disproportionate environmental impact within the supply chain | A4 Transparency and co-determination throughout the supply chain A4.1 Transparency towards direct suppliers and their right to codetermination A4.2 Positive influence on transparency and co-determination throughout the supply chain |
| B: OWNERS, EQUITY AND FINANCIAL PARTNERS | B1 Ethical position in relation to financial resources B1.1 Financial independence through equity financing B1.2 Financial independence through own funding for self-governing organizations B1.3 Common Good-orientated borrowing B1.4 Ethical position of external financial partners | B2 Social position in relation to financial resources B2.1 Solidarity and Common Good-orientated use of funds B2.2 Negative aspect: unfair distribution of funds | B3 Use of funds in relation to social and environmental impacts B3.1 Social and environmental quality of investments B3.2 Common Good-orientated financial investments B3.3 Negative aspect: reliance on social or environmentally questionable resources | B4 Ownership and co-determination B4.1 Transparency and co-decisionmaking B4.2 Common Good-orientated ownership structure B4.3 Negative aspect: hostile takeover |
| C: EMPLOYEES AND CO-WORKERS | C1 Human dignity at the workplace and working environment C1.1 Employee-focused organizational culture C1.2 Health promotion and occupational health and safety C1.3 Diversity and equal opportunities | C2 Design of fair and just working agreements C2.1 Remuneration Structure C2.2 Organisation of Working Time C2.3 Working Models C2.4 Negative Aspects | C3 Environmentally friendly behaviour of staff C3.1 Food during work hours C3.2 Travel to work C3.3 Environmentally aware organizational culture C3.4 Negative aspect: guidance on environmentally damaging practices | C4 Co-determination and transparency within the organization C4.1 Transparency within the organization C4.2 Legitimation of the management C4.3 Employee co-determination C4.4 Negative aspect: obstruction of works councils |
| D: CUSTOMERS AND BUSINESS PARTNERS | D1 Ethical customer relations D1.1 Respecting human dignity in communication with customers D1.2 Barrier-free access D1.3 Negative aspect: unethical advertising | D2 Cooperation and solidarity with other organizations D2.1 Cooperation with other organizations D2.2 Solidarity with other organizations D2.3 Negative aspect: abuse of market power to the detriment of other organizations | D3 Environmental impacts of products and services during use and end-of-life D3.1 Circularity and Eco-efficiency of products and services: the environmental cost-benefit ratio D3.2 Sufficiency: moderate use of products and services D3.3 Negative aspect: neglect of disproportionate environmental impacts of products and services | D4 Customer participation and product transparency D4.1 Customer participation, joint product development and market research D4.2 Product and service transparency D4.3 Negative aspect: non-disclosure of hazardous substances |
| E: GLOBAL COMMUNITY, NATURE AND LIVING BEINGS | E1 The purpose of products and services and their effect on society E1.1 Basic needs and contribution to a good life E1.2 Social impact of the organization's products and services E1.3 Negative aspect: unethical and inhumane products and services | E2 Contribution to the community E2.1 Voluntary contributions that strengthen society E2.2 Negative aspect: inappropriate nonpayment of tax E2.3 Negative aspect: no anti-corruption policy | E3 Reduction of environmental impact E3.1 Absolute impact and management strategy E3.2 Relative impact E3.3 Negative aspect: infringement of environmental regulations and disproportionate environmental pollution | E4 Transparency and co-determination E4.1 Transparency and Democracy Education E4.2 Co-determination E4.3 Negative aspect: lack of transparency and deliberate misinformation |