

LEVEL A (Including the criteria of Level B)			
Criteria	THEMATIC (what should be reported)	Indicative Performance Indicators according to GRI G4	Indicative Performance Indicators according to EFFAS
1. Strategic Analysis & Action			
<p>The Organization discloses how it analyzes the opportunities and risks of its major activities in the context of Sustainable Development.</p> <p>The Organization explains what concrete measures it is undertaking to operate in compliance with the essential and recognized sector-specific, national and international standards.</p>	<ul style="list-style-type: none"> • Whether you have a strategy for Sustainable Development & Corporate Responsibility of your Organization. • What the main elements of this strategy are. • What opportunities this strategy gives rise to for the Organization. 	<p>G4-2: Key impacts, risks and opportunities of an Organization.</p> <p>G4-15: Initiatives and standards to which the organization subscribes or which it endorses.</p>	<p>EFFAS S07-02 II: Percentage of total facilities certificated according to SA 8000 standard.</p>
2. Materiality			
<p>The Organization discloses what aspects of Sustainable Development & Corporate Responsibility have a significant impact on its operations and how, in its strategy, it takes them into account and systematically addresses them.</p>	<ul style="list-style-type: none"> • What activities are materials to the Organization with regards to Sustainable Development & Corporate Responsibility. • How you link these activities with regards to social and environmental issues to opportunities and risks. • The social environment in which the Organization operates and the most pressing challenges in terms of sustainable development & corporate responsibility that arise from it. 	<p>G4-19: All the material Aspects identified in the process for defining report content.</p>	<p>Not applicable</p>
3. Objectives			
<p>The Organization discloses what qualitative and/or quantitative Sustainable Development & Corporate responsibility goals are set and operationalized, and how their level of achievement is monitored.</p>	<ul style="list-style-type: none"> • Whether long-term goals are pursued for the Organization's material activities with regard to Sustainable Development & Corporate Responsibility and if so, which ones. • How the objectives are rated and prioritized and how their achievement is monitored. • How these objectives are classified in the context of the social challenges that the Organization is confronted with. 	<p>Not applicable</p>	<p>Not applicable</p>

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4. Management of Value Chain			
The Organization states what significance aspects of Sustainable Development & Corporate Responsibility have for added value and how deep into the value-added chain the sustainability criteria are verified.	<ul style="list-style-type: none"> • What the supply chain of the Organization looks like (value chain mapping). • To what extent the Organization is familiar with the relevant social and environmental problems that occur at each stage. • How the Organization addresses these problems. • Whether and how the Organization communicates with its suppliers and business partners about them. 	<p>G4-8: Markets served.</p> <p>G4-12: Describe the organization's supply chain.</p> <p>G4-21: For each material Aspect, the Aspect Boundary outside the organization is reported, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material outside of the organization. • Report any specific limitation regarding the Aspect Boundary outside the organization. 	Not applicable
5. Responsibility			
Organization's accountability level in the corporate management and the involvement of the administration with regard to Sustainable Development & Corporate Responsibility is disclosed.	<ul style="list-style-type: none"> • Who has ultimate responsibility for sustainable development & corporate responsibility in the Organization. • How this responsibility is operationalized in the Organization (e.g. with a department, with a designated executive or a control team). 	G4-35: Authorities for economic, environmental and social topics	Not applicable

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6. Rules & Processes			
The Organization discloses how the Sustainable Development & Corporate Responsibility strategy is implemented in its operation by way of rules and processes.	<ul style="list-style-type: none"> Which are the rules and processes that are used to help control and implement the Sustainable Development & Corporate Responsibility strategy. How these rules and processes are implemented by the relevant departments of the Organization (how the Sustainable Development & Corporate Responsibility strategy is integrated in the daily tasks). 	G4-56: An Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	EFFAS S07-02 II: Percentage of total facilities certificated according to SA 8000 standard.
7. Monitoring			
The Organization discloses how and what performance indicators (KPI's) on sustainable development & corporate responsibility are integrated into its periodical internal planning and control and how the reliability, comparability and consistency of the data applied to internal controls and external communication are safeguarded through appropriate processes.	<ul style="list-style-type: none"> If the Organization has already determined performance indicators generally starting with specific environmental parameters that describe consumption of energy or emissions per employee or per ton of product; in this respect, the range of possible answers extends from a simple reference to regularly reported environmental data to control systems. If the Organization submits repeated reports, it is important to select the same reference figures in each case, such as whether an indicator is calculated on per employee (head count) or full-time equivalent basis, and adhere to the selected method. If the Organization chooses to change the method of calculation of an index, it should be described clearly and proceed to the recalculation (if possible) of the subject index for previous periods for comparison purposes. 	Not applicable	Not applicable

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8. Incentive and reward systems for Sustainable Development			
<p>The Organization discloses how target agreements and remuneration schemes for executives and employees are also geared towards the agreed goals and how they are aligned towards long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board / managing directors) conducted by the monitoring body (supervisory board / advisory board).</p>	<ul style="list-style-type: none"> • Whether the Organization has a compensation system in which Sustainable Development & Corporate Responsibility goals are integrated or can be integrated, and if not, whether such a thing is planned. • Whether and how the achievement of the goals is monitored by the Organization's Boards/Committees. • How the leave of absence for social obligations (CSR purposes) or the chance to implement one's own ideas in the Organization are regulated (if other incentive or reward systems - including non-financial ones - exist). 	<p>G4-51:</p> <p>a. Remuneration policies for the highest governance body and senior executives.</p> <p>b. Relation of performance criteria in the remuneration policy with the highest governance body's and Senior executives' sustainability objectives.</p>	<p>Not applicable</p>
9. Stakeholder Engagement			
<p>The Organization discloses how the socially and economically relevant stakeholders are identified and integrated into the Sustainable Development & Corporate Responsibility process. It is disclosed whether and how an ongoing dialogue takes place with them and how the results are integrated into the Sustainable Development & Corporate Responsibility process and strategy.</p>	<ul style="list-style-type: none"> • How the most important stakeholders for the Organization are identified. • Who these stakeholders are. • Whether and how the Organization is in dialogue with these interest groups. 	<p>G4-24: List of stakeholder groups engaged</p> <p>G4-27: Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.</p>	<p>Not applicable</p>

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10. Product Responsibility and Innovation			
The Organization discloses how the principles of Sustainable Development, Corporate Responsibility & energy efficiency are taken into consideration with regard to innovations in products and services (e.g. utilization of resources, energy saving and responsible use of products by customers). Likewise, a further statement is made with regard as to how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.	<ul style="list-style-type: none"> • Whether, and if yes, how the Organization uses the principles of Sustainable Development & Corporate Responsibility as a driver for innovation of products and services. • Which procedures are followed to ensure that the Organization will exploit its potential for innovation of products and services. • Which innovations (products/services) the Organization is currently working on and / or which the Organization wants to address. • Whether the Organization is cooperating with anyone in this field (e.g. with universities). • Whether the Organization knows the social and environmental effects of its key products and services and how the Organization determines them. 	<p>G4-EN5: Energy intensity.</p> <p>G4-EN6: Reduction of energy consumption.</p> <p>G4-EN27: Extent of impact mitigation of environmental impacts and of products and services.</p>	<p>EFFAS E13-01: Improvement rate of product energy efficiency compared to previous year</p> <p>EFFAS V04-12: Total investments in research on ESG relevant aspects of business as defined by company such as e.g. eco-design, eco-efficient production processes, decreasing impact on biodiversity, improving health and safety conditions of employees or supply chain partners, consulting on integration of ESG aspects in change management, development of products to exploit ESG opportunities etc. in monetary terms, i.e. currency as a percentage of revenue</p>
11. Usage of Natural Resources			
The Organization discloses the extent to which natural resources are used for its activities, providing information even for energy controls. Possible options here are materials, the input and output of water, soil, waste, energy, emissions, land and biodiversity as well as emissions for the life cycles of products and services.	<ul style="list-style-type: none"> • To what extent the Organization uses the natural resources that are of key importance for its activity. Ideally, provide data to back this up regarding the use of natural resources (non-renewable material, water, energy sources etc) • Whether the Organization knows what environmental impacts caused by its firm's activity. • Whether the Organization keeps an eye on the effects that arise throughout its products life cycle and where the Organization exerts its influence here. 	<p>G4-EN1 Materials used by weight or volume.</p> <p>G4-EN3 Energy consumption within the organization.</p> <p>G4-EN7: Reduction in energy requirements of products and services.</p> <p>G4-EN23: Total weight of waste by type and disposal method.</p>	<p>EFFAS E04-01: Total Waste in tones.</p> <p>EFFAS E05-01: Percentage of total waste which is recycled.</p> <p>EFFAS E01-01: Total energy consumption.</p>

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12. Resource Management			
<p>The Organization discloses what qualitative and quantitative goals it has set itself with regard to its resource and energy efficiency, its use of renewable, the increase in raw material productivity and the reduction in the usage of ecosystem services, and how these goals have been met or will be met in the future.</p>	<ul style="list-style-type: none"> • What goals the Organization has set for the environmental aspects of its operation. • Whether and how the organization achieves these goals. 	<p>G4-EN1 Materials used by weight or volume.</p> <p>G4-EN3 Energy consumption within the organization.</p> <p>G4-EN7: Reduction in energy requirements of products and services.</p> <p>G4-EN8: Total water withdrawal by source.</p> <p>G4-EN23: Total weight of waste by type and disposal method.</p>	<p>EFFAS E04-01: Total Waste in tones.</p> <p>EFFAS E05-01: Percentage of total waste which is recycled.</p> <p>EFFAS E01-01: Total energy consumption.</p>
13. Climate-relevant emissions			
<p>The Organization discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions.</p>	<ul style="list-style-type: none"> • What is the Organization’s energy consumption. • Whether the Organization has set reduction targets. • What the Organization does to achieve these targets. • Whether the Organization uses renewable energy, and if so, to what extent; if not, whether it plans to do so. • Which reference figures (methodology, coefficient, base year) the Organization uses for its calculations. 	<p>G4-EN15: Direct greenhouse gas (GHG) emissions (Scope 1).</p> <p>G4-EN16: Energy-related indirect greenhouse gas (GHG) emissions (Scope 2).</p> <p>G4-EN19: Reduction of greenhouse gas (GHG) emissions.</p>	<p>EFFAS E02-01: GHG emissions, total (Scope 1, 2).</p>

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14. Employment Rights			
The Organization reports on how it complies with the employment rights of both nationally and internationally recognized standards and how it promotes employee involvement in Sustainable Development & Corporate Sustainability Management.	<ul style="list-style-type: none"> • Policies and procedures with regards to human resources • What the Organization does, even beyond the legal requirements, to integrate employees in shaping their work environment (e.g. through employee satisfaction research survey, participation in internal committees etc). • Which international rules the Organization follows (if the Organization is international) with regards to human resources. 	<p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p> <p>G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.</p>	<p>EFFAS S03-01: Age structure/distribution (number of FTEs per age group, 10-year intervals).</p> <p>EFFAS S10-02: Percentage of female FTEs in senior positions in relation to total FTEs in senior positions.</p>
15. Equal Opportunities			
The Organization discloses in what way it has implemented national and international processes/principles and what goals it has set to promote equal opportunities and diversity, occupational health and safety, the integration of migrants and people with disabilities, fair pay as well as a work-life balance.	<ul style="list-style-type: none"> • Whether the Organization pays all its employees appropriately. • What the Organization does to avoid discrimination of any kind. • Whether there are programmes in the Organization that promote health and education as well as the work-life balance of its employees. 	<p>G4-LA6: Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities, by region and by gender.</p> <p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p> <p>G4-HR3: Total number of incidents of discrimination and corrective actions taken.</p>	<p>EFFAS S10-01: Percentage of female employees in relation to total employees.</p> <p>EFFAS S10-02: Percentage of female FTEs in senior positions in relation to total FTEs in senior positions.</p> <p>EFFAS S02-02: Average expenses on training per FTE per annum.</p>

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16. Qualifications			
The Organization discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and to adapt it to demographic change.	<ul style="list-style-type: none"> Whether the Organization keeps an eye on demographic changes. What the Organization does to ensure that its employees can contribute their services in the enterprise in the best possible way in the long term (e.g. programmes relating to health management or age-appropriate job design). 	<p>G4-LA1: Total number and rates of new employee hires and employee turnover by age group, gender and region.</p> <p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p>	EFFAS S03-01: Age structure/distribution (number of FTEs per age group, 10-year intervals).
17. Human Rights in the supply chain			
The Organization discloses what measures it takes for the supply chain with the aim of ensuring that human rights are respected globally and that forced and child labor as well as all forms of exploitation are prevented.	<ul style="list-style-type: none"> Policies and procedures for supply chain control. Measures taken for the effective abolishment of human rights infringement incidents in the supply chain. Whether and how the Organization ensures that its suppliers adhere to basic human rights. 	<p>G4-HR1: Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p>G4-HR9: Total number and percentage of operations that have been subject to human rights reviews or impact assessments.</p> <p>G4-HR10: Percentage of new suppliers that were screened using human rights criteria.</p> <p>G4-HR11: Significant actual and potential negative human rights impacts in the supply chain and actions taken.</p>	<p>EFFAS S06-01: Percentage of total suppliers and supply chain partners screened for compliance in accordance with ESG criteria.</p> <p>EFFAS S06-02: Percentage of suppliers and supply chain partners audited for compliance.</p>

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18. Corporate Citizenship			
The Organization discloses how it contributes to corporate citizenship in the regions in which it conducts its activity (the criterion refers to the Organization's commitment that overcomes the boundaries of its direct operation with regard to Sustainable Development & Corporate Responsibility and covers issues of sponsorships, donations and employees' volunteering).	<ul style="list-style-type: none"> Whether and how the Organization is involved in social, environmental and cultural projects/programmes in the community and / or the region (e.g. donations, support from staff in the context of corporate volunteering or group efforts; this could range from a simple indication of funded projects and organizations to a description of the involvement). 	<p>G4-EC1: Direct economic value generated and distributed.</p> <p>G4-EC7: Development and impact of infrastructure investment and services supported</p>	Not applicable
19. Initiatives and Political Influence			
The Organization discloses, by country, all significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians.	<ul style="list-style-type: none"> Which other organizations/institutions/initiatives the Organization is a member of. Which the Organization's views or those of its industry association are with regard to political influence and how its exerts influence in concrete terms. Which criteria the Organization is based on in order to decide which activity/question to support. Which parties the Organization has donated to in the past year, and if so, the amount of the donation(s). Which criteria the Organization is based on in order to decide which activity/question to support. 	<p>G4-S06: Total value of (financial and in-kind) political contributions made directly and indirectly by the organization by country and recipient/beneficiary</p>	<p>EFFAS G01-01: Contributions to political parties as a percentage of total revenues</p>

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20. Corruption prevention and alleviation			
<p>The Organization discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, and how they are verified. The Organization depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.</p>	<ul style="list-style-type: none"> • Policies and procedures for corruption prevention and alleviation. • Whether the Organization already has anti-corruption policies or not. • If the Organization already has anti-corruption policies, how it monitors their compliance. • Who is responsible for the issue within the Organization. • Whether and how the Organization's managers and employees are aware of this topic. • Incidents of non-compliance and money value of important sanctions 	<p>G4-S03: Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.</p> <p>G4-S05: Confirmed incidents of corruption and actions taken.</p> <p>G4-S08: Monetary value of significant fines and total number of non monetary sanctions for non-compliance with laws and regulations.</p>	<p>EFFAS V01-01: Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices.</p> <p>EFFAS V02-01: Percentage of revenues in regions with Transparency International corruption index below 60.</p>