

LEVEL C (Including the criteria of Level D)			
Criteria	THEMATIC (what should be reported)	Indicative Performance Indicators according to GRI G4	Indicative Performance Indicators according to EFFAS
<b>5. Responsibility</b>			
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"> <li>Who has ultimate responsibility for sustainable development &amp; corporate responsibility in the Organization.</li> <li>How this responsibility is operationalized in the Organization (e.g. with a department, with a designated executive or a control team).</li> </ul>	<b>G4-35:</b> Authorities for economic, environmental and social topics	<b>Not applicable</b>
<b>12. Resource Management</b>			
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.	<ul style="list-style-type: none"> <li>What goals the Organization has set for the environmental aspects of its operation.</li> <li>Whether and how the organization achieves these goals.</li> </ul>	<b>G4-EN1</b> Materials used by weight or volume.  <b>G4-EN3</b> Energy consumption within the organization. <b>G4-EN7:</b> Reduction in energy requirements of products and services.  <b>G4-EN8:</b> Total water withdrawal by source.  <b>G4-EN23:</b> Total weight of waste by type and disposal method.	<b>EFFAS E04-01:</b> Total Waste in tones.  <b>EFFAS E05-01:</b> Percentage of total waste which is recycled.  <b>EFFAS E01-01:</b> Total energy consumption.

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<b>14. Employment Rights</b>			
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"> <li>• Policies and procedures with regards to human resources</li> <li>• 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).</li> <li>• Which international rules the Organization follows (if the Organization is international) with regards to human resources.</li> </ul>	<p><b>G4-LA9:</b> Average hours of training per year per employee, by gender and by employee category.</p> <p><b>G4-LA12:</b> 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><b>EFFAS S03-01:</b> Age structure/distribution (number of FTEs per age group, 10-year intervals).</p> <p><b>EFFAS S10-02:</b> Percentage of female FTEs in senior positions in relation to total FTEs in senior positions.</p>
<b>15. Equal Opportunities</b>			
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"> <li>• Whether the Organization pays all its employees appropriately.</li> <li>• What the Organization does to avoid discrimination of any kind.</li> <li>• Whether there are programmes in the Organization that promote health and education as well as the work-life balance of its employees.</li> </ul>	<p><b>G4-LA6:</b> 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><b>G4-LA9:</b> Average hours of training per year per employee, by gender and by employee category.</p> <p><b>G4-HR3:</b> Total number of incidents of discrimination and corrective actions taken.</p>	<p><b>EFFAS S10-01:</b> Percentage of female employees in relation to total employees.</p> <p><b>EFFAS S10-02:</b> Percentage of female FTEs in senior positions in relation to total FTEs in senior positions.</p> <p><b>EFFAS S02-02:</b> Average expenses on training per FTE per annum.</p>

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<b>18. Corporate Citizenship</b>			
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"> <li>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).</li> </ul>	<p><b>G4-EC1:</b> Direct economic value generated and distributed.</p> <p><b>G4-EC7:</b> Development and impact of infrastructure investment and services supported</p>	Not applicable