

VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
A: SUPPLIERS	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-determination in the supply chain
B: OWNERS, EQUITY AND FINANCIAL SERVICE PROVIDERS	B1 Ethical position in relation to financial resources	B2 Social position in relation to financial resources	B3 Use of funds in relation to social and environmental impacts	B4 Ownership and co-determination
C: EMPLOYEES, INCLUDING CO-WORKING EMPLOYERS	C1 Human dignity in the workplace and working environment	C2 Self-determined working arrangements	C3 Environmentally-friendly behaviour of staff	C4 Co-determination and transparency within the organisation
D: CUSTOMERS AND OTHER COMPANIES	D1 Ethical customer relations	D2 Cooperation and solidarity with other companies	D3 Impact on the environment of the use and disposal of products and services	D4 Customer participation and product transparency
E: SOCIAL ENVIRONMENT	E1 Purpose of products and services and their effects on society	E2 Contribution to the community	E3 Reduction of environmental impact	E4 Social co-determination and transparency

LES ATELIERS "ECG - Economy for the Common Good" :

UN ATELIER "Vue d'ensemble et critères"

Mercredi 29 novembre de 13h à 17h à L'ESPACE

avec le Dr. Ralf Nacke, consultant certifié en bien commun

- Introduction
- Travail concret sur les 20 critères du bilan ECG

DEUX ATELIERS EN VISIOCONFÉRENCE

De 2h30 chacun entre décembre 2023 et janvier 2024 (optionnels)

Dr Ralf Nacke

Graduate economist and lawyer, University of Munich
Lecturer at several universities for sustainability and rethinking the economy and management consultant
Certified ECG consultant

CMP Competent Management Partners AG

Management consultancy for sustainability, fit-for-future, strategy, change processes, organizational development and coaching

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ECONOMY FOR THE COMMON GOOD

An economic model for the future

Cher·es membres professionnel·les d'APRÈS,

Nous avons le plaisir de lancer le projet « Valorisation de l'ESS : Actualisation de nos critères qualité » qui doit nous conduire à la fois à offrir à nos membres un système d'adhésion plus lisible et plus efficace, et à contribuer à la mise en place de critères partagés au niveau national, afin de valoriser notre secteur auprès de mandants et de partenaires potentiels (finance d'impact notamment).

Pour ce faire, nous lançons une étude sur les outils existants et souhaitons en parallèle mieux connaître **l'outil "Common Good Balance Sheet" de "l'économie du bien commun"**, et vérifier si cet outil de transformation fait sens pour nos membres.

Nous recherchons ainsi une dizaine de membres, actifs dans différents secteurs et de taille différentes, prêts à s'investir dans un processus en trois temps :

- Un atelier pour découvrir la méthodologie de **"l'économie du bien commun"** (ECG - "Economy for the Common Good") et ses outils d'analyse et de valorisation d'impact (détails ci-dessous)
- Deux ateliers en ligne pour faire des liens concrets entre l'outil ECG et les organisations des participant·e·s, apprécier ses avantages et ses limites (dates et horaires à fixer avec les participant·es)
- Condition unique : comprendre l'anglais, les ateliers étant donnés dans la langue de Shakespeare ; chacun·e pourra toutefois s'exprimer en français grâce à une traduction assurée

APRÈS et le mouvement ECG poursuivent tous deux une transformation de l'économie et de la société, ont des approches et missions similaires, basés sur les mêmes valeurs : la dignité humaine, la solidarité, la justice, la durabilité ainsi que la transparence et la co-décision.

Vous faire une idée des outils:

Une préparation est recommandée (mais non requise) pour les ateliers

Vidéo FR - 5mn "[L'économie pour le bien commun](#)"

Video EN - 3mn "[Economy for common good in Brighthon](#)"

Pour aller plus loin : [Conférence "System Change"](#) de Ralf Nacke

Contexte

APRÈS réfléchit aujourd'hui à la question de la labellisation pour promouvoir les activités des entreprises de l'ESS, à la nécessité d'améliorer son processus d'adhésion et à l'analyse et valorisation de l'impact des organisation.

Dans le cadre de notre collaboration avec la [Fondation pour le Progrès de l'Homme](#) (FPH), nous nous sommes rapprochés de [Economie du Bien Commun](#) (EBC-GWO) pour travailler sur nos missions communes. Nous sommes déjà en processus de coopération depuis quelques années avec [SENS](#) (la faitière nationale de l'entrepreneuriat social), ainsi que la [Fédération Suisse des Entreprises](#) (FSE) et [BLab](#) (BCorp).

Avec la récente reconnaissance internationale de l'ESS par l'ONU, et l'adoption de la résolution "Promouvoir l'économie sociale et solidaire pour le développement durable" le 27 mars 2023 par l'Assemblée générale, nous sommes convaincus que nous pouvons profiter de cet élan, mais aussi éviter de nous faire marginaliser par des démarches opportunistes.

Schedule for 29 Nov. 2023 - 13:00 to 17:00 hrs.

13:00: **Short introduction and check-in** – incl.

- your motivation for contributing and your expectations
- what do you think about the questionnaire of APRES criteria today.

13:40: Input on the **ECG movement** and the **Common Good Balance Sheet** (Ralf) + clarify questions

14:05: Input on the **Common Good Balance Sheet Process** (Ralf) + clarify questions

14:30: Discuss criteria **C1 "Human Dignity in the workplace and working environment"** in a practice-orientated way (3 small groups)

15:00: 20 min. break

15:20: Continuation of criteria C1

15:40: Discuss criteria **C2 "Self-determined working arrangements"** in a practice-orientated manner

16:00: Criteria **C3 "Environmentally friendly behaviour of staff"** practice-oriented discussion

16:20: Discuss criteria **C4 "Co-determination and transparency within the organisation"** in a practice-oriented manner

16:40: **Reflection** "How was it? What do we take away?" and check-out

The **2nd workshop** (online) would cover the **D and E criteria**. The B criteria are only briefly addressed.

The **3rd workshop** (online) the **A criteria and the evaluation**. Finally, a comprehensive reflection and outlook.

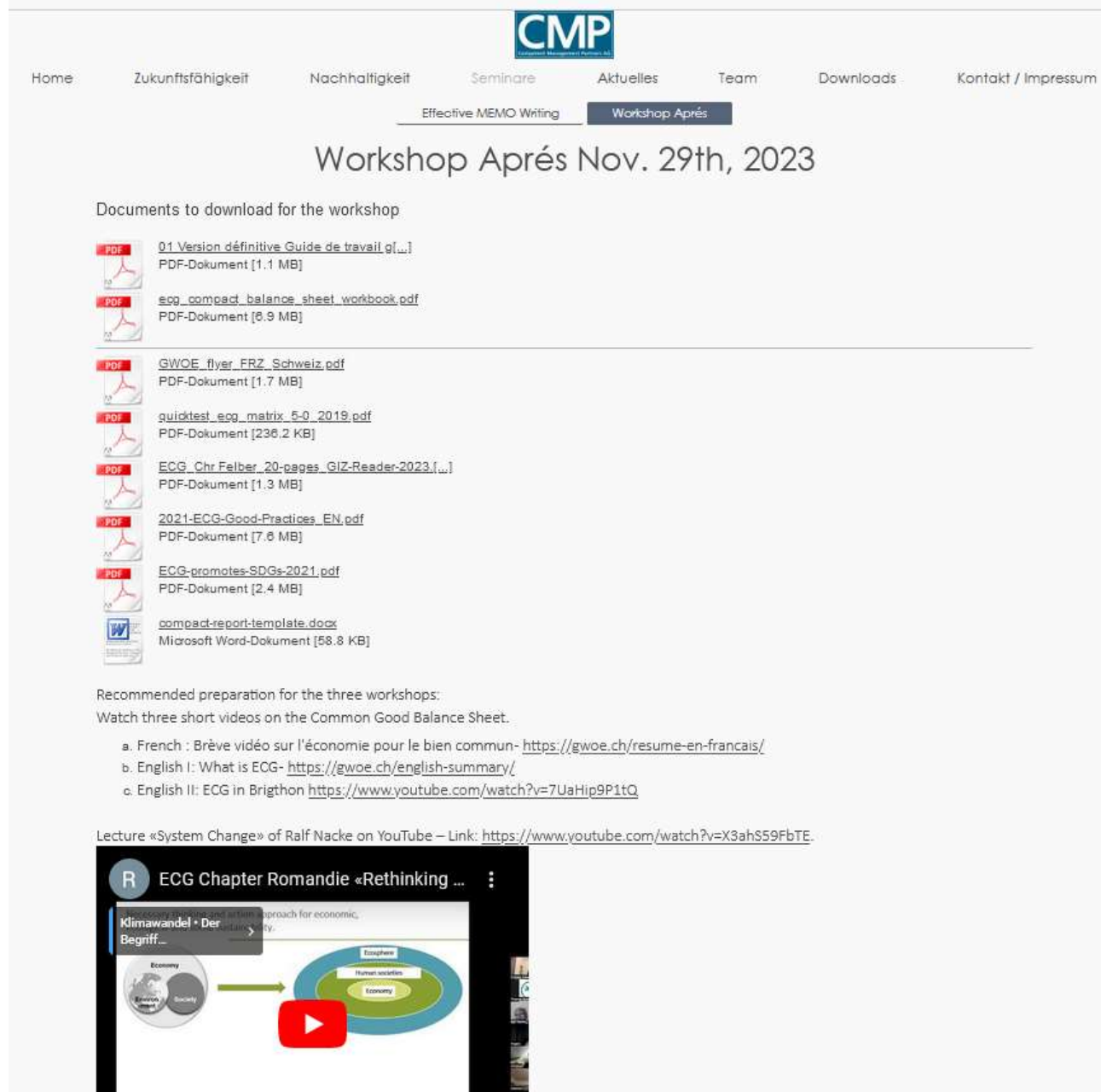
Documents to download for the workshop

<https://www.cmpartners.ch/seminare/workshop-apr%C3%A9s/>



Download Opportunity

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Effective MEMO Writing **Workshop Après**

Workshop Après Nov. 29th, 2023

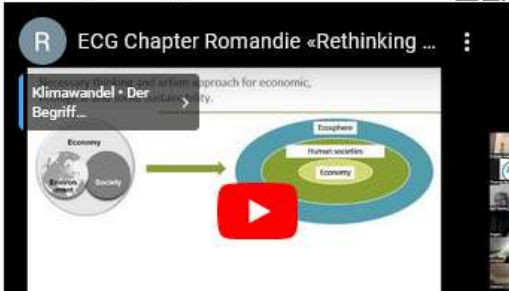
Documents to download for the workshop

-  [01 Version définitive Guide de travail g\[...\]](#)
PDF-Dokument [1.1 MB]
-  [ecg_compact_balance_sheet_workbook.pdf](#)
PDF-Dokument [8.9 MB]
-  [GWOE_flyer_FRZ_Schweiz.pdf](#)
PDF-Dokument [1.7 MB]
-  [quicktest_ecg_matrix_5-0_2019.pdf](#)
PDF-Dokument [236.2 KB]
-  [ECG_Chr Felber_20-pages_GIZ-Reader-2023.\[...\]](#)
PDF-Dokument [1.3 MB]
-  [2021-ECG-Good-Practices_EN.pdf](#)
PDF-Dokument [7.6 MB]
-  [ECG-promotes-SDGs-2021.pdf](#)
PDF-Dokument [2.4 MB]
-  [compact-report-template.docx](#)
Microsoft Word-Dokument [58.8 KB]

Recommended preparation for the three workshops:
Watch three short videos on the Common Good Balance Sheet.

- French : Brève vidéo sur l'économie pour le bien commun - <https://gwoe.ch/resume-en-francais/>
- English I: What is ECG - <https://gwoe.ch/english-summary/>
- English II: ECG in Brighton <https://www.youtube.com/watch?v=7UaHip9P1tQ>

Lecture «System Change» of Ralf Nacke on YouTube – Link: <https://www.youtube.com/watch?v=X3ahS59FbTE>.



Update: ECG has been supporting the B Lab initiative “Alliance for Sustainable Enterprises” since November 2023.

The image shows a composite of three elements: a website banner, a LinkedIn post, and a newspaper clipping. The website banner (top left) features the Alliance for Sustainable Enterprises logo and the headline "We call for public recognition of Sustainable Enterprises". It includes logos for B Lab, Swiss Leaders, and Der Gewerbeverein. A central text block reads: "Let's unlock Swiss business potential to drive a future that combines prosperity, people and planet." Below this are "Learn more" and "Sign the Manifesto" buttons. The newspaper clipping (bottom left) shows the title "Why do we need a new legal framework?" and a sub-headline "As seen in: Leader, Neue Zürcher Zeitung, LE TEMPS". The LinkedIn post (right) is in German, titled "WILLKOMMEN BIENVENUE", and features the Alliance logo and the text "ECONOMY FOR THE COMMON GOOD". It shows engagement with 11 people and a comment from Jonathan Normand.

Source: <https://www.alliance-sustainable-enterprises.ch>

Link

The Alliance for Sustainable Business welcomes the parliamentary initiative recently submitted to the National Council by Sophie Michaud Gigon. It aims to recognize Swiss companies that are committed to greater sustainability in their business.

The initiative is supported by 27 other members of the National Council from different parties. The aim of the parliamentary initiative is to amend Swiss legislation to enable the introduction of a **voluntary legal status of a "sustainable company"**. This status would place high demands on corporate responsibility and sustainability, as well as entailing the obligation to report and carry out independent audits.

„Rethinking economy and the approach of ECG“



Content

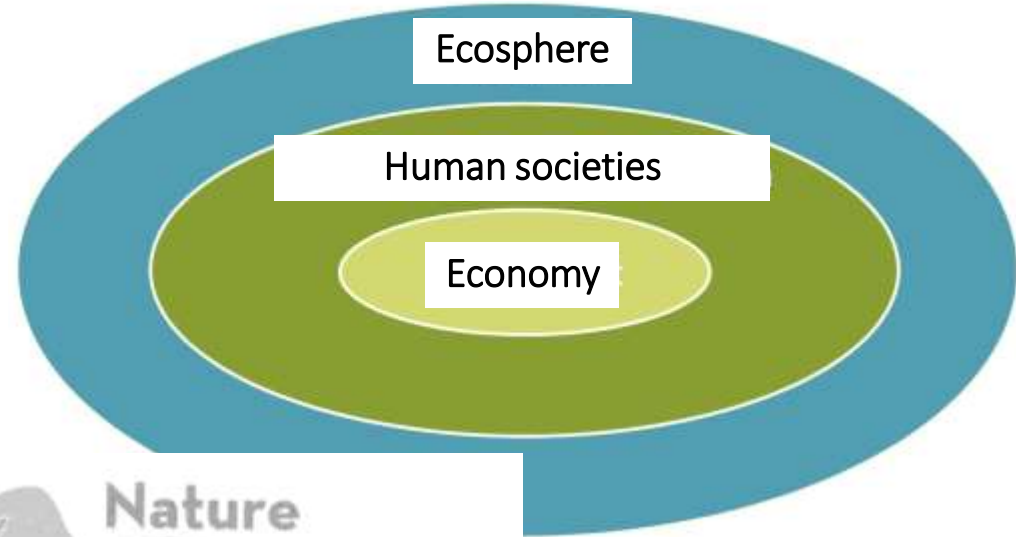
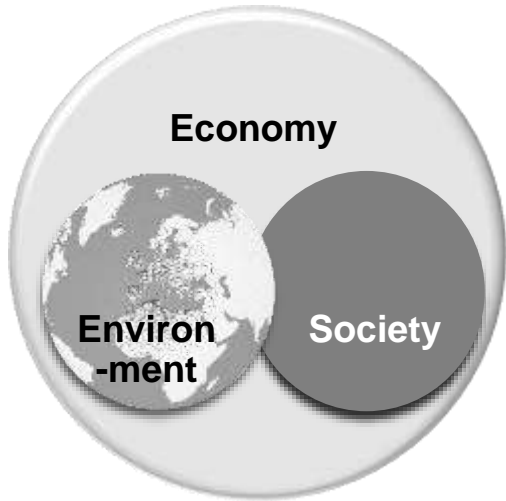
- Challenges and necessary re:connect
- Brief introduction to the ECG movement
- The Common Good Balance Sheet - a transformation and OD tool for companies and organizations
- Process for preparing the common good balance sheet



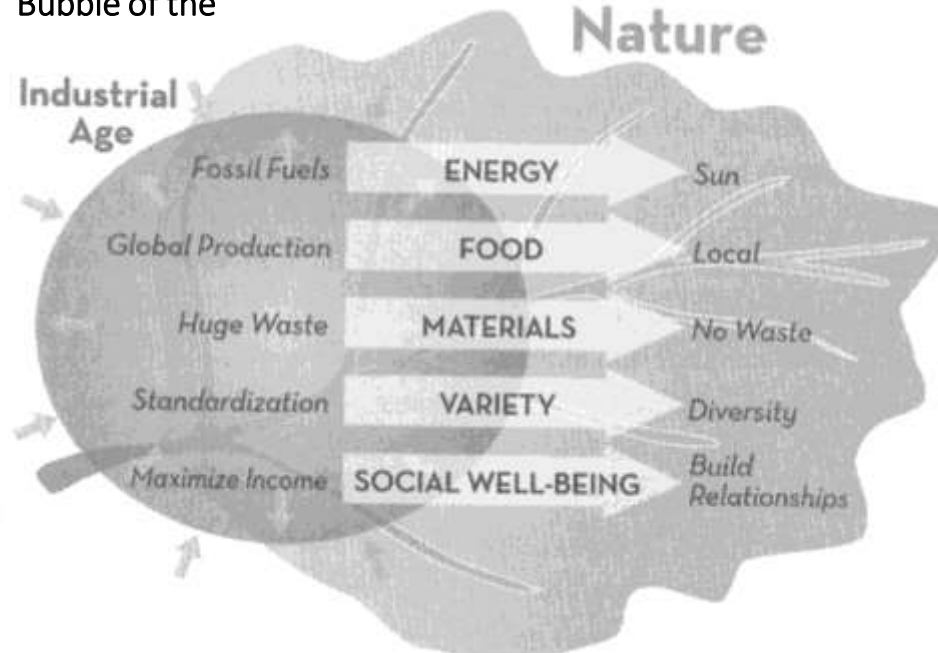
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Necessary thinking and action approach for economic, ecological and social sustainability.



Bubble of the



We must learn from nature and observe the existing balances.

Our mechanical view of the world is not sufficient (but dangerous).

Quelle: Peter Senge, Die notwendige Revolution, 2011



Remember: Sustainable is not enough - we need a regenerative economy. Currently, we are not even at "green" yet.

Quelle: Daniel Christian Wahl, Und jetzt? Was braucht es für eine regenerative Wirtschaft, forum ö, 28. Okt. 2020



- ✓ Promoting dynamic balances in nature - land and water.
- ✓ We humans no longer see ourselves as separate from nature.
- ✓ Permaculture: Plants, places, soils, insects and animals form intensive networks of relationships.

„Rethinking economy and the approach of ECG“



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Changing values & 2 short videos introducing the ECG.

Changing values

Globalisation

→ Regionalisation and resilience

Economic growth

→ Ecological balance

Self-benefit maximisation

→ Orientation towards the common good

Competition

→ Cooperation and solidarity

Consumer orientation

→ Vitality and richness of relationships

Power assertion

→ Principle of justice

What is ECG?

Source: <https://gwoe.ch/english-summary>



Brève vidéo sur l'économie pour le bien commun

Source: <https://gwoe.ch/resume-en-francais>





ECONOMY

FOR THE COMMON GOOD

An economic model for the future



ECG approach: Change in values and measuring economic success in a new way.

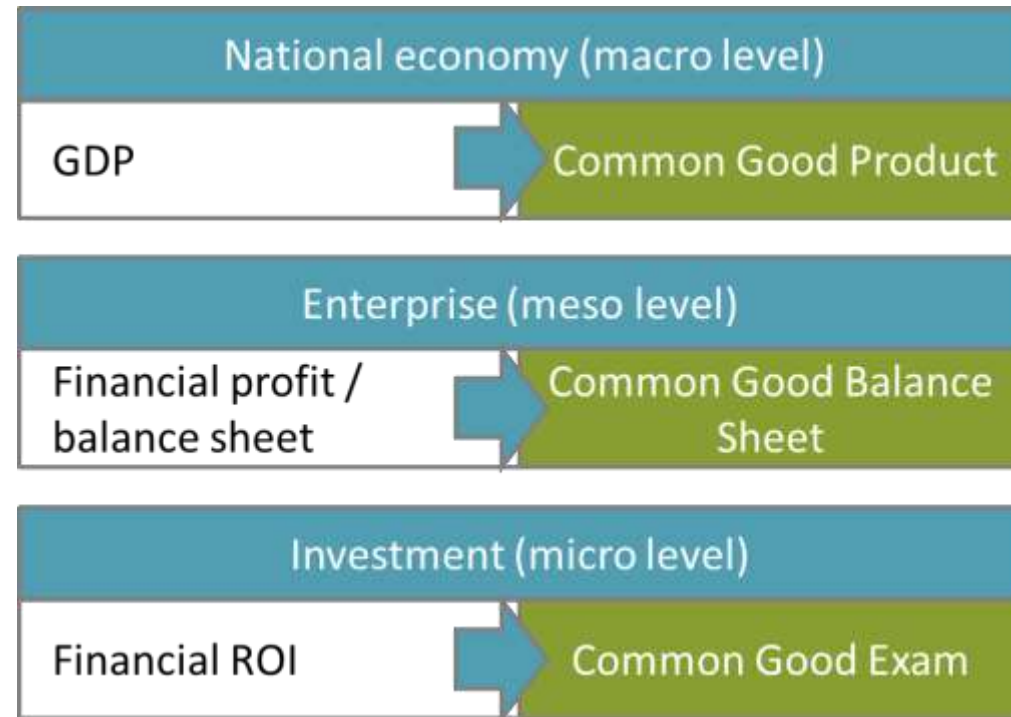
ECG is an economic model, which makes the Common Good, a good life for everyone on a healthy planet, its primary goal and purpose.

At the heart of this concept lies the idea that values-driven businesses are mindful of and committed to: (1) Human Dignity, (2) Solidarity and Social Justice, (3) Environmental Sustainability and (4) Transparency and Co-Determination

Such businesses gain a competitive advantage in this new economy.



Financial indicators alone are not enough!

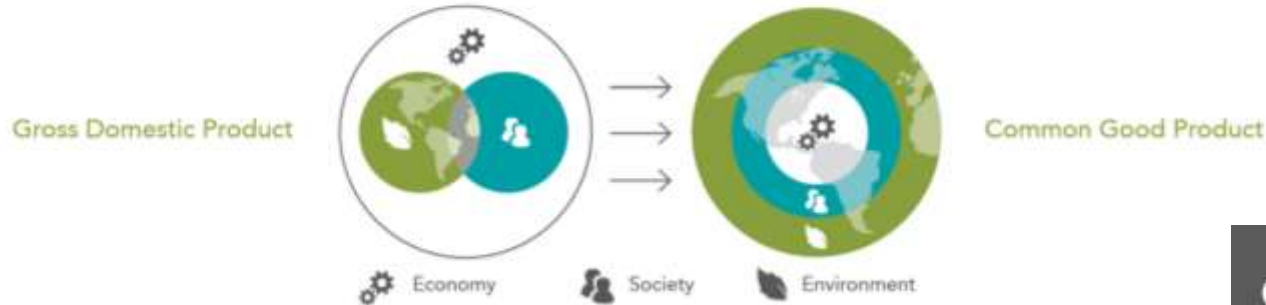


Target Groups: Companies, Municipalities, Educational Institutions, NGOs, Churches, Associations, ... – Consumers/Citizens.

Instruments for transformation/change: Common Good Balance Sheet, Common Good Product, Common Good Exam, Living fit for the future, events, cooperations, networking, ...

The Common Good Product – measures everything that really matters to people and their wellbeing.

The Common Good Product



In the face of climate change and growing inequality, our current way of measuring economic success is unfit. Gross Domestic Product (GDP) is not designed to support human and planetary thriving. It fails to inform decision-makers how sustainable our economies really are.

The Common Good Product (CGP) is a new innovative measure that can be used by policymakers and societies to overcome these limitations. Instead of endless growth on a limited planet, it aims at increasing the wellbeing of people and nature. It shifts the focus of success measurement from the means to the goals.



Gross Domestic Product measures:

1. Production of goods and services at markets
2. Goods and services sold at markets

Common Good Product measures:

1. Sustainability
2. Human rights
3. Democracy
4. Inequality
5. Quality of Life and Happiness
6. Gifts to society

#RebalanceOurEconomy

commongoodproduct.org

ECG Movement



A growing movement for change

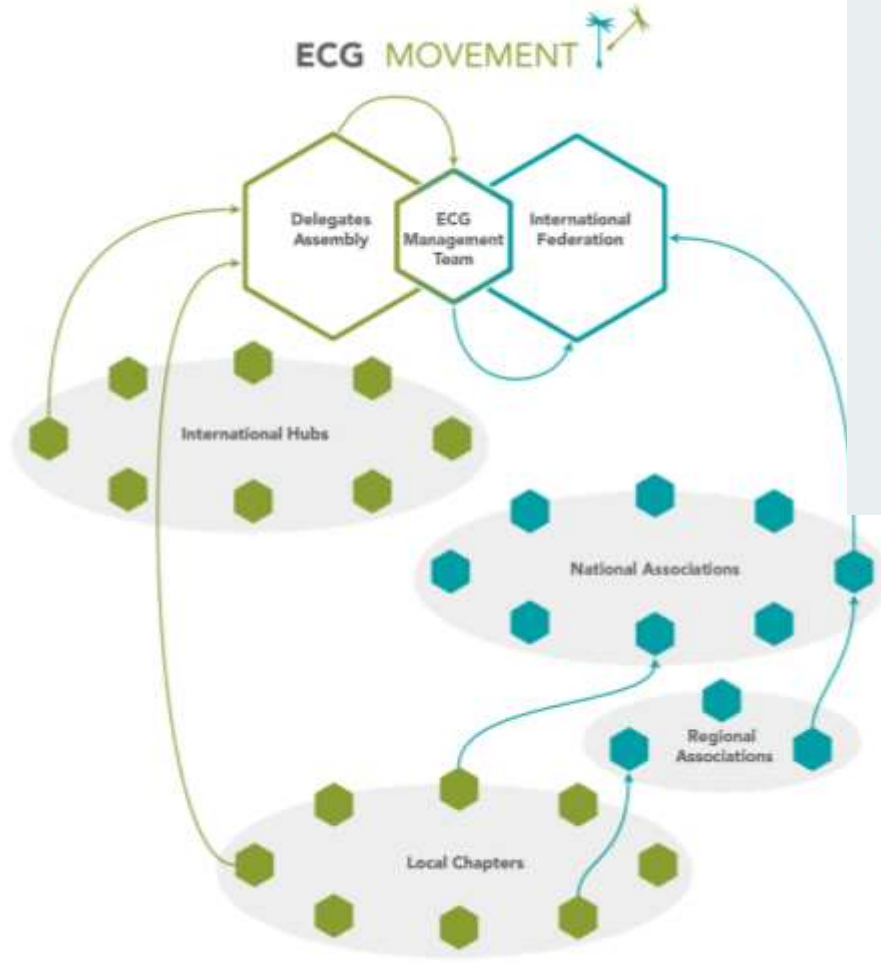
4,483
Members

1,062
Businesses

171
Local Chapters

44
Municipalities

35
Countries



Regional Groups (6): Basel, Bern/Biel, Luzern, St. Gallen, Winterthur and Zürich

virtual Romandie (Geneva / Lausanne)

250 Members (+ 20% in 2020 / incl. 82 SMEs)



Successful relationships - the coexistence of people - in daily life together and in companies.

Approach to social interaction



- ▶ What makes people happy and motivates them the most?
Successful relationships!
- ▶ Idea*: putting **values** that make relationships successful into the focus of economic activity

Values for successful human relationships: (1) Confidence (2) Tolerance (3) Kindness (4) Reliability (5) Honesty (6) Consideration (7) Sharing (8) Respect (9) Appreciation (10) Empathy (11) Cooperation (12) Success and reward (13) Sharing information (14) Ownership (15) Taking responsibility (16) Empowering others (encouraging them), ...

Values that we live in the **economy**

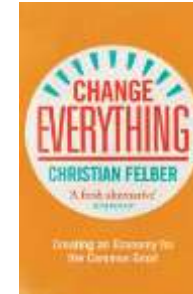
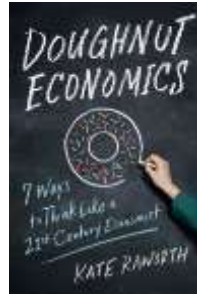
I. Negative: (1) Egoism (2) Pressure and fear (3) Competition (4) Manipulation (5) Power (6) Guilt assignments (7) Command and obedience (8) Paternalism (9) Addiction (profiling, consumption, important and be significant, ...) (10) Greed (11) Dependence (attainment and exploitation) (12) Corruption (13) Fraud (14) Information withheld (15) Envy (16) Disproportionality: The result justifies the means (17) Externalization of costs, ...

II. Positive: (1) Passion / vocation for the task (2) Working in a team and collegiality (3) Values that allow positive relationships to succeed (in tension with the lived negative values)

* *Ansatz der Gemeinwohl-Ökonomie*

Pragmatic approaches for "rethinking the economy"

Sufficiency and a good life (instead of growth-belief)



Sense, Vision / Mission, Values, Fairness & Responsibility

Reassessing and measuring performance and success (e.g. common good balance sheet)

Limit climate effects, CO2 reduction, protect the environment, lifestyle suitable for future generations

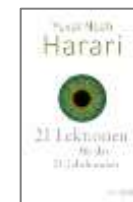
Secure social peace and correct inequalities

De-globalization, regional products, circular economy, local currencies

Financial industry serves real economy, STOP casino mentality & greed

Punish power abuse & concentrations / reward senseful products & services

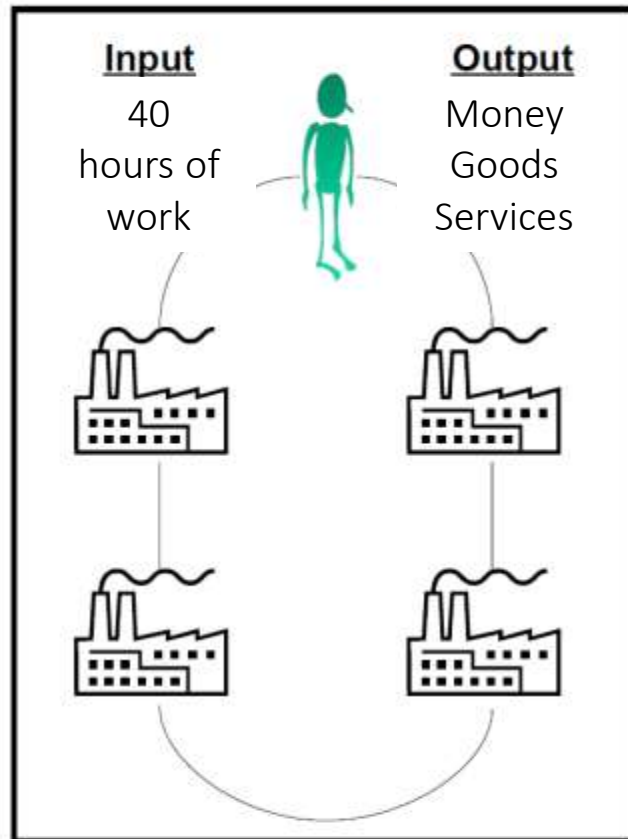
Protect democracy, rebuild agriculture, strengthen SMEs, Mindfulness



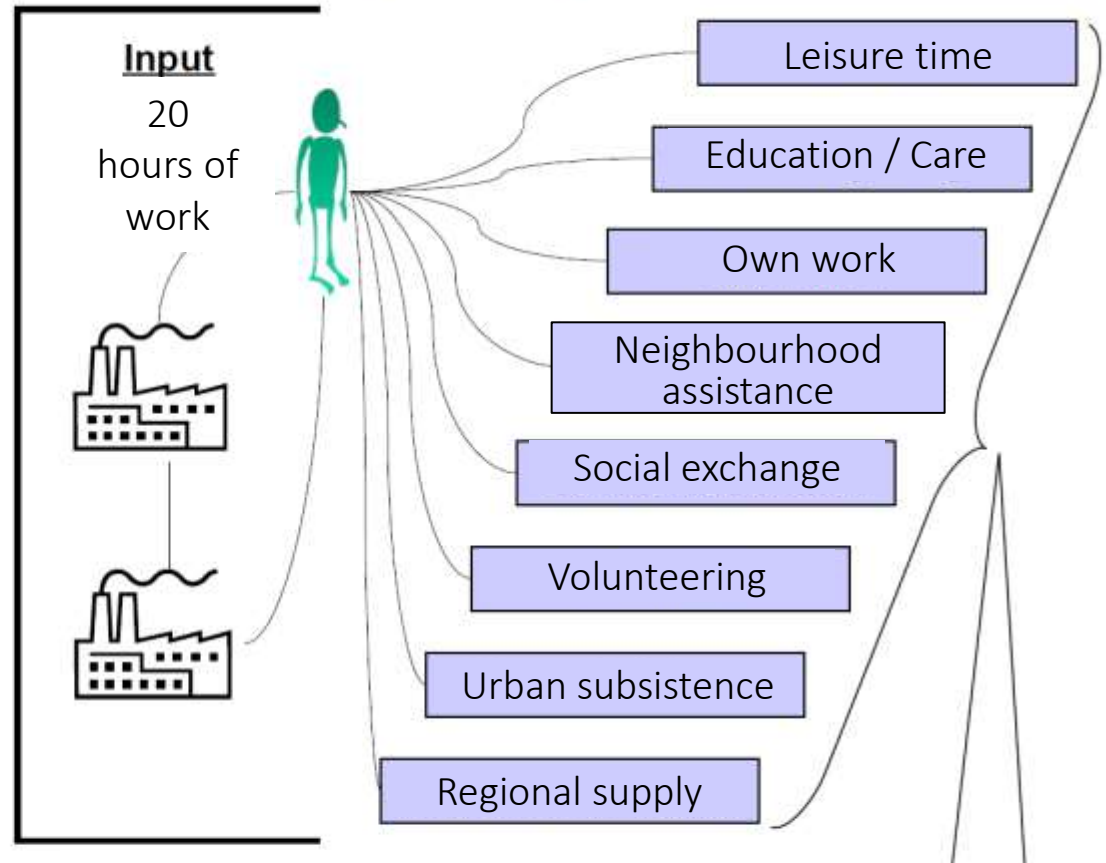
Solve challenges and take action

Postgrowth economy: dismantling of the industrial system, i.a. to overcome money dependence.

Combined supply systems



Risks of separateness production and consumption. We do not know anything about production conditions.



... create security and autonomy

„Rethinking economy and the approach of ECG“



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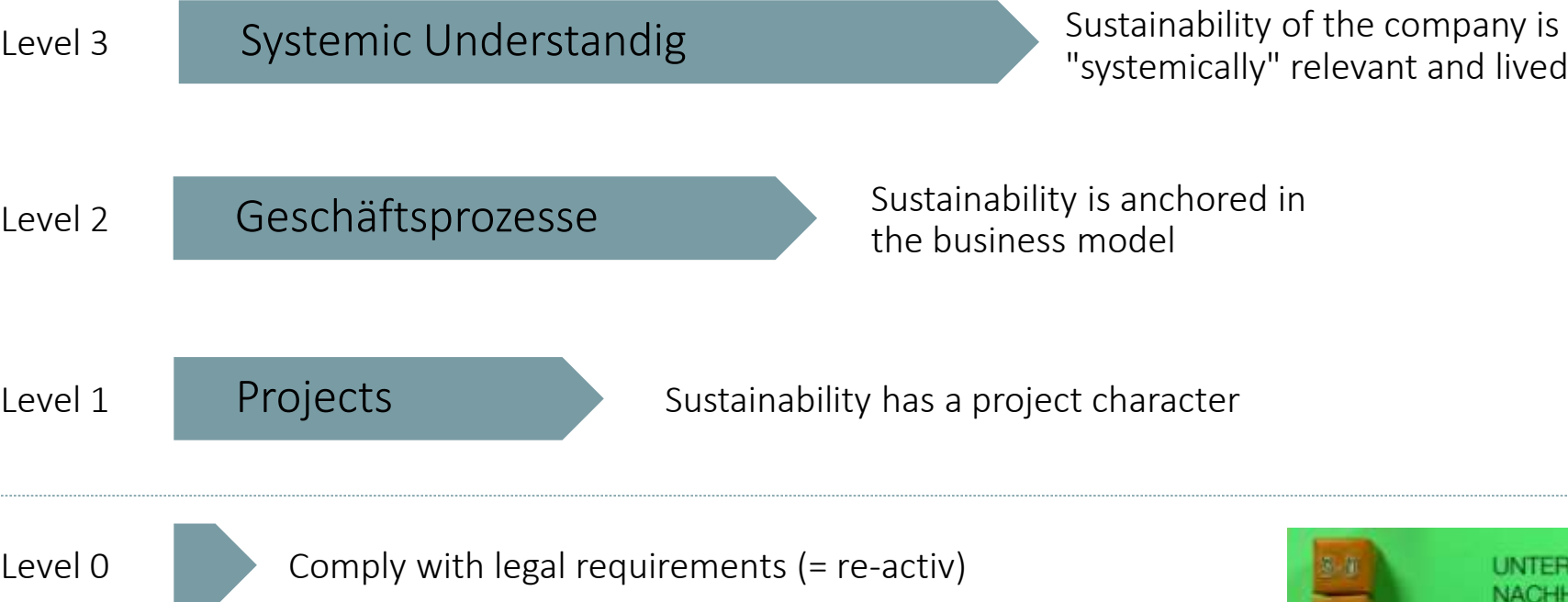
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Companies on the way to sustainability - implementation from "projects" to "systemic understanding".

Degree of implementation of sustainability / corporate responsibility in companies



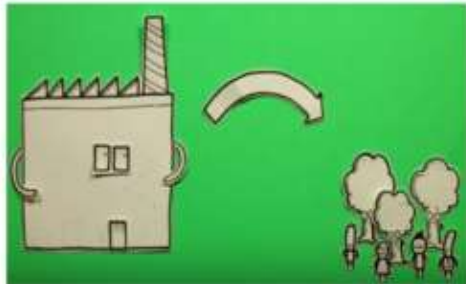
Video
www.youtube.com/watch?annotation_id=annotation_1652803451&feature=iv&src_vid=AEFqUh4PMml&v=8rwjMc-Ziug



Two corporate perspectives on sustainability. Real sustainability requires an "outside-in" perspective.

Certificate?

Inside – Out



- Reputation and image as the main reason?
- Materiality (only the most important)
- Reduction of negative effects

Be sustainable? (going further / CIP)

Outside - In



- Positive contributions to stakeholders and society (incl. SDGs)
- Sustainability anchored in the strategy and business processes - until it is systemically practiced
- Proactive behavior with regard to sustainable products; recognizing customer expectations at an early stage and possibly exceeding them

According to the concept of dual materiality, a company must report both on how its business is affected by sustainability issues ("inside - out") and on how its activities impact society and the environment ("outside - in").



There are many standards in sustainability reporting
- B Corps/Lab and ECG make a difference.



Businesses need a code of conduct to ensure sustainability across the whole organization and value chain.



The Ten Principles of the UN Global Compact

ECONOMY 
FOR THE COMMON GOOD



Human Rights

1: Businesses should support and respect the protection of internationally proclaimed human rights; and
2: make sure that they are not complicit in human rights abuses.

Labour

3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
4: the elimination of all forms of forced and compulsory labour;
5: the effective abolition of child labour; and
6: the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: undertake initiatives to promote greater environmental responsibility; and
Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The ten principles of the Global Compact are not far-reaching enough and too non-binding. Therefore in addition:

- (1) Climate neutrality and drastic reduction of the carbon footprint.
- (2) Consistency & sufficiency (not only efficiency): Resource conservation, longevity of products, re-use, re-pair, circular economy, waste reduction and ecological disposal.
- (3) Integration of the entire supply chain & more focus on regionality
- (4) Fair prices and price transparency
- (5) Meaningful products for customers and resource-saving customer use
- (6) Treating people as subjects and promoting human relations
- (7) High employee satisfaction
- (8) Stronger focus on cooperation and solidarity with other companies(Social)
- (9) Commitment to society
- (10)...

The contributions to the SDGs (the 17 UN Sustainable Development Goals) have also to be examined from the perspective of companies.



What concrete contributions can we as a company make to which of the 17 goals and what effect do we have as a result (impact)?

Source: <https://www.eda.admin.ch/agenda2030/fr/home/agenda-2030/die-17-ziele-fuer-eine-nachhaltige-entwicklung.html>

The 17 SDGs are also considered in the Common Good Balance Matrix

<https://www.ecogood.org/apply-ecg/sustainable-development-goals>.

Businesses act for the Common Good and the SDGs

Guidelines by Matthias Kasper and Gerd Hofielen

These guidelines are aimed at companies and organizations that are concerned with the UN's Sustainable Development Goals (SDG) and wish to contribute to their implementation. The model of the Economy for the Common Good (ECG) and its control instrument the Common Good Balance Sheet serve as essential strategic and business management tools to help business reach these goals. According to a study conducted at the University of Bremen, Germany, the ECG model is an ambitious approach to assist in implementing the SDGs.

These guidelines are action-oriented. They help companies find ways to implement the SDGs and to examine to what extent they can use the Common Good Balance Sheet as a corporate and organizational compass.



DOWNLOAD HANDBOOK

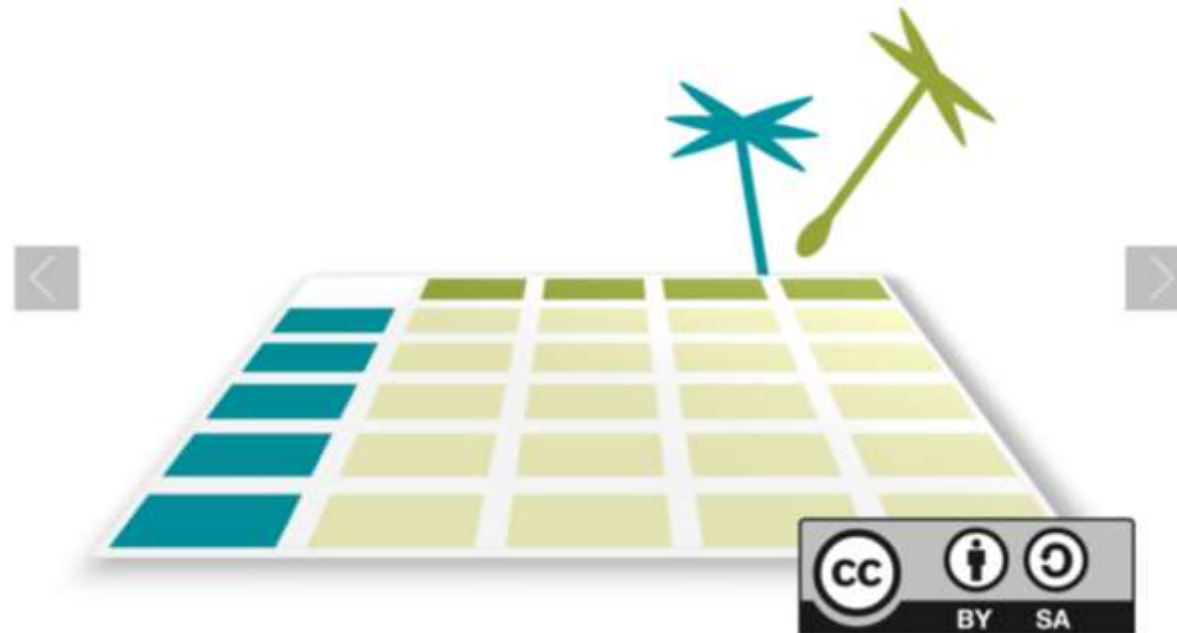
	Human dignity	Solidarity and social justice	Environmental sustainability	Transparency and co-determination
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Social environment	Purpose of products and services and their effects on society E1	Contribution to the community E2	Reduction of environmental impact E3	Social co-determination and transparency E4

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Based on "values": Common good balance sheet for companies, organizations and communities.

The Common Good Matrix is an **open-source** tool for transformation ...

...and a helpful **map** that shows which steps to a more common good-oriented economy have already been taken and which ones are still to be explored.



All products receive a Common Good label with the score (rating). Consumers can thus make conscious purchasing decisions. Goal: The policy gives legal advantages to companies with a high score.

Common Good Balance Sheet (Matrix 5.0) – an effective transformation tool for «fit for future» and sustainability.

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20 criteria for 4 values and over the entire value-added chain with evaluation (= comparability) Documents (manual, templates, ...) freely downloadable - <https://www.ecogood.org/apply-ecg/common-good-matrix>

What can be achieved with the common good balance sheet process in companies.

Values

HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
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(1) To get to know the **spectrum of requirements** for **sustainability** on the basis of the 20 criteria.

(2) Take stock of the **entire value chain** (with the involvement of the respective stakeholders).

(3) Get **best practice insights** (benchmark analysis and / or peer group process)

(4) Identify **improvement potentials** per criterion and underpin them with concrete measures.

(5) Define **short- and long-term goals** (if possible with KPIs)

STAKEHOLDER
A: SUPPLIERS
B: OWNERS, EQUITY- AND FINANCIAL SERVICE PROVIDERS
C: EMPLOYEES
D: CUSTOMERS AND BUSINESS PARTNERS
E: SOCIAL ENVIRONMENT

(6) **Materiality assessment**: social impact and in the industry - where are important impact opportunities?

(7) Disclosure of the **ecological footprint** (CO₂ balance sheet) with planned reduction measures and a commitment to climate neutrality.

(8) Show the company's contribution to the **SDGs** (17 UN development goals).

(9) **Future-proof** and sustainable **orientation** of the company - proactive and meeting future customer needs

(10) Win over the **management** and the entire company **for sustainability** and involve them in the further process.



The process enables "assessment": only a few companies have reached 600 points mark so far. It is about awareness-raising and building skills.

WERT BERÜHRUNGSGRUPPE	Menschenwürde	Solidarität	Ökologische Nachhaltigkeit	Soziale Gerechtigkeit	Demokrat. Mitbestimmung & Transparenz
Negativ-Kriterien	Verletzung der ILO-Arbeitsnormen/ Menschenrechte -200	Feindliche Übernahme -200	Illegitime Umweltbelastungen -200	Arbeitsrechtliches Fehlverhalten seitens des Unternehmens -200	Nichtoffenlegung aller Beteiligungen und Töchter -100
	Menschenunwürdige Produkte, z.B. Tretminen, Atomstrom, GMO -200	Sperrpatente -100	Verstöße gegen Umweltauflagen -200	Arbeitsplatzabbau oder Standort- verlagerung bei Gewinn -150	Verhinderung eines Betriebsrats -150
	Beschaffung bei / Kooperation mit Unternehmen, welche die Menschenwürde verletzen -150	Dumpingpreise -200	Geplante Obsoleszenz (kurze Lebensdauer der Produkte) -100	Umgehung der Steuerpflicht -200	Nichtoffenlegung aller Finanzflüsse an Lobbies / Eintragung in das EU-Lobbyregister -200
				Keine unangemessene Verzinsung für nicht mitarbeitende Gesellschafter -200	Exzessive Einkommens- spreizung -100

Wir sind ein
**GEMEINWOHL
UNTERNEHMEN**
und erstellen die Gemeinwohl-Bilanz



*We are an ECG company we prepare
the common good balance sheet*

Goal / Vision: The

- more socially responsible
- more ecologically sustainable
- more democratic
- more cooperative ...

... the greater the advantages for a company should be!!

Evaluation Level	Score Range	Points
Exemplary	7 - 10	651 till 1'000
Experienced	4 - 6	351 till 650
Advanced	2 - 3	151 till 350
Getting started	1	51 till 150
Baseline	0 (legal standard)	< 0 up to 50



Study: Assessment of sustainability frameworks



Farbliche Abstufung
(bei maximal 5 erreichbaren Punkten):
0-1,9 2,0-3,4 3,5-5

Conclusion: The Common Good Balance Sheet performs best of all frameworks. This does not yet take into account its quality as a powerful "organizational development tool".

Evaluation criteria:

- (1) Transparent development process (Ø 3.2)
- (2) Completeness (Ø 3.3)
- (3) Practicability (users) (Ø 2.7)
- (4) Comprehensibility (target groups) (Ø 1.3)
- (5) Evaluability & comparability (Ø 2.2)
- (6) Effectiveness (Ø 3.0)
- (7) Verifiability (Ø 2.0)
- (8) Legally binding nature (Ø 1.9)
- (9) Incentives (Ø 2.1)
- (10) Visibility (Ø 1.7)



Durchschnittswerte	3,2	3,3	2,7	1,3	2,2	3,0	2,0	1,9	2,1	1,7		
Verhaltenskodizes für nachhaltig-ethisches Handeln												
MNU-Erklärung	5	2,5	1	-	0,5	2	-	2	0,5	0		
OECD-Leitsätze	3,5	4,5	2,5	-	0,5	3	-	2	0,5	0		
Rahmenwerke für Nachhaltigkeitsmanagement												
ISO 26000	2,5	3,5	2,5	2	2	2,5	-	0	0,5	0		
SA8000	4,5	1,5	1	-	1,5	3	5	0,5	2	2		
EMAS	3	1,5	5	2	1,5	2	5	3,5	4	3,5		
Rahmenwerke für Nachhaltigkeitsberichterstattung												
B Corp-Zertifizierung	Ø 2,9 (No. 3)		2,5	3	4	2	1,5	4	4	2	2,5	3,5
UNGPRF	2,5	1,5	2	1	3,5	3	1	2	1	2		
DNK	Ø 3,3 (No. 2)		5	4,5	4,5	2,5	4,5	3,5	1,5	2	2	3
Gemeinwohl-Bilanz	Ø 4,1 (No. 1)		4	5	3	3,5	3	5	5	4,5	4,5	3
GRI SRS	Ø 2,7 (No. 4)		5	4,5	2,5	1,5	4	4	0,5	1,5	1,5	2
UNGC COP	3	2,5	3,5	1,5	1	3	0,5	1,5	2	3		
SDG Compass	4	4	3	2	2,5	2,5	0,5	1,5	2,5	0,5		
Auswahlinstrumente von nachhaltigen Aktien-Indizes und Fonds												
B.A.U.M. Fair Future Fonds	0,5	4,5	1,5	-	3	1,5	2,5	2	3,5	0,5		
NAI	0	3	2	-	2	3	2	1	2,5	0,5		

Source: <https://www.iass-potsdam.de/de/news/der-weg-zum-globalen-nachhaltigkeitsbericht>
https://www.iass-potsdam.de/sites/default/files/2020-09/Studie_PuNa_Endfassung_IASS_Study_final.pdf

Benchmarks for Good Practices of the Common Good Balance Sheet:

<https://www.ecogood.org/good-practices>

Good Practices



COMMON GOOD MATRIX 5.0

STAKEHOLDER	VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
A1		A1 Human dignity	A2 Solidarity and	A3 Environmental	A4 Transparency and

Many ECG companies are innovative, show that it's possible to operate differently, transform the system every day and enrich our world with their activities.



What is the benefit for companies to work on a common good balance sheet?

Companies that have created a common good balance sheet often justify this as follows:

- (1) A proven **transformation tool** to anchor "future viability", "sustainability", "agility" and "resilience" in the company.
- (2) The motivation, the **identification** and the **emotional bond** of the employees with the company and its products/ services are increased enormously. We are very attractive as an employer.
- (3) We recognize **trends** and **market changes** - e.g. towards more sustainability - at an early stage and can therefore offer appropriate products and services.
- (4) The common good economy offers the **vision**, conceptual approaches and tools for a sustainable, fair and people-serving economy that respects nature/the environment and learns from it.
- (5) High benefits, **easy to apply**, relatively low costs, suitable for all kinds of enterprises (micro-enterprises, SMEs to corporations).

VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
A: SUPPLIERS	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-determination in the supply chain
B: OWNERS, EQUITY AND FINANCIAL SERVICE PROVIDERS	B1 Ethical position in relation to financial resources	B2 Social position in relation to financial resources	B3 Use of funds in relation to the environment	B4 Ownership and co-determination
C: EMPLOYEES	C1 Human dignity in the workplace and working environment	C2 Self-determined working arrangements	C3 Environmentally friendly behaviour of staff	C4 Co-determination and transparency within the organisation
D: CUSTOMERS AND BUSINESS PARTNERS	D1 Ethical customer relations	D2 Cooperation and solidarity with other companies	D3 Impact on the environment of the use and disposal of products and services	D4 Customer participation and product transparency
E: SOCIAL ENVIRONMENT	E1 Purpose of products and services and their effects in society	E2 Contribution to the community	E3 Reduction of environmental impact	E4 Social co-determination and transparency

Many companies are already very sustainable and socially committed. However, they do not communicate this much, partly because they lack a platform for it.

Value of the Common Good Balance Sheet for VAUDE



Economy for the Common Good: Business activities for the benefit of all

We want to use both the work that we engage in and our products to create value – for you and for the planet. That is why we were the first company in the outdoor industry to be a pioneer in the Economy for the Common Good (ECG) and to measure the contributions we are making. We are now publishing our second audited Economy for the Common Good balance sheet.

<https://csr-report.vaude.com/gri-en/csr-standards/economy-for-the-common-good.php>

Why are we members of the ECG?

Economy for the Common Good statement from Antje von Dewitz, VAUDE CEO:



How did VAUDE perform in the ECG Balance Sheet?

VAUDE is publishing its second balance sheet in accordance with the new ECG Standard 5.0 which is now even more comprehensive and rigorous. VAUDE achieved a balance sheet total of 631 points on a scale of -3600 to +1000.



Pionierunternehmen mit auditiertem Gemeinwohl-Bilanz
GEMEINWOHL ÖKONOMIE

RELATED STORIES

- Fair Wear Foundation-Index**
Works to improve labor conditions in the textile industry [READ MORE](#)
- The 10 guiding principles of the ECG**
... and where we at VAUDE stand [READ MORE](#)
- ECG Index**
Business activities for the benefit of all - Information about us [READ MORE](#)

DOWNLOADS

- ECG Balance Sheet (PDF, 156kb) [DOWNLOAD](#)
- Declaration of support (German) (PDF, 734kb) [DOWNLOAD](#)
- Auditbericht 2018 - Vollbilanz (German) (PDF, 305kb) [DOWNLOAD](#)

About elobau: Our goal is to supply companies worldwide with sustainable solutions in the areas of operator controls, machine safety, level measurement and sensor technology.

ECONOMY FOR THE COMMON GOOD

The Economy for the Common Good is a model for organisational development and the evaluation of corporate activity. It covers 20 activities for the common good and offers assessment instructions in accordance with standards for the common good. Our company seeks to make meaningful contributions and views the Economy for the Common Good as a suitable tool for quantifying these contributions. We are convinced that an intact ecology and socially balanced society are foundational to long-term economic success. We support the claim of the Economy for the Common Good that money and markets should serve people and not vice versa. Our sustainability report is drafted in accordance with the strict criteria of the Economy for the Common Good 5.0.

Our point of contact with regard to the Economy for the Common Good is Patrick Löw, sustainability manager at elobau. He welcomes relevant questions and can be reached at p.loew@elobau.de.

Evaluation methods

The evaluation produces a rating according to evaluation levels from 0 to 10 points (baseline, getting started, advanced, experienced and exemplary). The evaluation levels build on each other; that is to say, the rating of "experienced" can only be reached after all of the criteria for the "advanced" level have been satisfied. A maximum of 1,500 common good points can be obtained. The minimum is -3,600 points, where a net of 0 points represents the average for the industry. Negative points are assigned for practices that harm the common good. The Economy for the Common Good balance sheet involves a two-stage process. The company drafting the report first evaluates itself, and this is followed by an outside assessment by an external auditor.

AUDIT OPINION		Full balance sheet 2020-2021			
VALUES	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION	
STAKEHOLDERS					
A: SUPPLIERS	A1: Human dignity in the supply chain 70%	A2: Solidarity and social justice in the supply chain 60%	A3: Environmental sustainability in the supply chain 70%	A4: Transparency and co-determination in the supply chain 40%	
B: OWNERS, EQUITY & FINANCIAL SERVICE PROVIDERS	B1: Ethical position in relation to financial resources 100%	B2: Social position in relation to financial resources 90%	B3: Use of funds in relation to social and environmental impacts 80%	B4: Ownership and co-determination 70%	
C: EMPLOYEES	C1: Human dignity in the workplace and working environment 50%	C2: Self-determined working arrangements 30%	C3: Environmentally-friendly behaviour of staff 40%	C4: Co-determination and transparency within the organisation 40%	
D: CUSTOMERS & OTHER COMPANIES	D1: Ethical customer relations 70%	D2: Cooperation and solidarity with other companies 50%	D3: Impact on the environment of the use and disposal of products and services 60%	D4: Customer participation and product transparency 40%	
E: SOCIAL ENVIRONMENT	E1: Purpose of products and services and their effects on society 70%	E2: Contribution to the community 60%	E3: Reduction of environmental impact 70%	E4: Social co-determination and transparency 50%	
Auditors: Michael Peitzl and Roland Wiedemeyer					TOTAL SCORE: 638

https://www.elobau.com/wp-content/uploads/2022/12/221216_elobau_nachhaltigkeitsbericht_2022_en_web.pdf

Practical example of the five shareholder groups – in French.



<https://www.elobau.com/fr/durabilite/collaboration>



<https://www.elobau.com/fr/durabilite/produits-et-marches/>



<https://www.elobau.com/fr/durabilite/environnement-et-societe>



<https://www.elobau.com/fr/durabilite/approvisionnement-et-chaîne-de-valeur>



<https://www.elobau.com/fr/durabilite/propriete-et-finances>



ECG companies in Switzerland applying the common good matrix (65)



ECG Lighthouses Germany and Austria (excerpt)



Malteser Hilfsdienst gGmbH, Traunstein



„Rethinking economy and the approach of ECG“



Content

- Challenges and necessary re:connect
- Brief introduction to the ECG movement
- The Common Good Balance Sheet - a transformation and OD tool for companies and organizations
- Process for preparing the common good balance sheet



6 avril 2023
outils pour un impact positif

apéro
des
membres



Quicktest for companies.

Sources:

<https://www.ecogood.org/apply-ecg/companies/>

[https://www.ecogood.org/wp-](https://www.ecogood.org/wp-content/uploads/2020/04/quicktest_ecg_matrix_50_version_012019.pdf)

[content/uploads/2020/04/quicktest_ecg_matrix_50_version_012019.pdf](https://www.ecogood.org/wp-content/uploads/2020/04/quicktest_ecg_matrix_50_version_012019.pdf)

Quicktest for Companies

assessing the environmental and societal sustainability with the
Economy for the Common Good Matrix 5.0



Quick start

As a quick introduction, the most important questions are listed here, which can be evaluated and confirmed quickly.

The **evaluation** is divided into levels from +4 (exemplary) to ± 0 (baseline) to -4 (risks very relevant, measures not yet initiated).

A1 Human dignity in the supply chain

- What do we know about our suppliers' commitment to respecting human dignity (e.g. the quality of the workplace), especially that of our larger suppliers?
- How does our company contribute to creating dignified conditions and solving social problems and challenges throughout the entire supply chain?

Rating: Level __ (-4 to +4)

Goal: The company can confirm that the social risks in the supply chain are being reviewed and evaluated and that measures are being taken against serious grievances and human rights violations.

-1	Risks of little relevance, measures initiated
-2	Risks of little relevance, measures not yet initiated
-3	Risks materially relevant, measures initiated
-4	Risks very relevant, measures not yet initiated

4	Exemplary: innovative idea and realisation, best practice
3	Experienced: good results, evaluated, further measures implemented
2	Advanced: good practice, first changes/measures have been implemented
1	First steps: good intention, I have realized, I have engaged, addressed, considered measures, I am informed and have reflected
0	Baseline: legally required practices or customary in the industry, no risks involved.



Ways to create a Common Good Report. Very effective is a peer group process - especially for the exchange of best practice for sustainable behaviors.

Ways to create a Common Good Report

There are different ways to create an Common Good Balance Sheet. Click through the different options to find out more about the right way for you.

Please note that a peer-evaluation process only makes sense for smaller companies with under 30 employees. A peer-evaluation can only be done once, during the preparation of the first Balance Sheet.

Independently, without ECG consultants

With the support of ECG consultants

In a peer group

Peer Evaluation

Sources:

<https://www.ecogood.org/apply-ecg/audit-and-peer-evaluation/#peer-evaluation>

<https://www.ecogood.org/apply-ecg/audit-and-peer-evaluation/#peer-evaluation>

In a peer evaluation, a small group of companies are guided through the Common Good Report process by an ECG consultant over a series of workshops. The drafting of the Common Good Report is a joint learning process. The evaluation of each company's contribution to the common good is made with help of peers.

Finally, the results are submitted to the audit platform by the ECG consultant. The peer certificate, a preliminary step towards the audit certificate, also represents a seal of quality. It assures the credibility of the report for stakeholders.

A peer evaluation can only be done once, during the preparation of the first Balance Sheet.

Peer Evaluation Process

- + Terms of Engagement
- + Self-Assessment, Peer-Assessment and Systemic Consensus
- + Certification
- + Continuous Development

Peer Evaluation Checklist

- ✓ The registration for the peer evaluation process is done by your ECG consultant on our [audit platform](#).

For all questions regarding the peer evaluation, please contact audit@list.ecogood.org or ask your ECG consultant.



Documents for the common good balance sheet preparation: (1) workbook, (2) excel calculator and (3) report template in Word.

WORKBOOK FULL BALANCE SHEET 5.0

Publisher: The Matrix Development Team



Initial question

- What do we know about our suppliers' commitment to respecting human dignity (eg the quality of the workplace), especially that of our larger suppliers?



An ECG company...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.



Questions for compiling the report

- What goods and services are purchased? What are the criteria for selecting suppliers?
- How are social risks in the supply chain monitored or assessed?
- What certification do purchased products have?



Compulsory indicators

- Percentage of the total purchasing volume represented by goods and services, expressed in tabular form.
- Percentage of purchased goods and services provided under fair working conditions.

Common Good Balance Calculator - Version 5.04
CALCULATION OF INDIVIDUAL ASPECTS
Company / Organisation : Period under review

Total Balance Score: 8 % 8 1000

No.	Stakeholders/ Themes/ Aspects	Weight	Current status	Earl. Points	Max.
1	Suppliers	1.0	medium	8 %	8
A1	Human dignity in the supply chain	1.0	medium	8 %	8
	Human dignity in the supply chain		introduce value between 0 and 10	8	8
	Negative aspect: violation of human dignity in the supply chain		introduce negative points between 0 and -200	8	-200
A2	Solidarity and social justice in the supply chain	1.0	medium	8 %	8
	Solidarity and social justice in the supply chain		introduce value between 0 and 10	8	8
	Negative aspect: abuse of market power against suppliers		introduce negative points between 0 and -200	8	-200
A3	Environmental sustainability in the supply chain	1.0	medium	8 %	8
	Environmental sustainability in the supply chain		introduce value between 0 and 10	8	8
	Negative aspect: disproportionate environmental impact throughout the supply chain		introduce negative points between 0 and -200	8	-200
A4	Transparency & co-determination in the supply chain	0.8	low	8 %	8
	Transparency & co-determination in the supply chain		introduce value between 0 and 10	8	8



WORKBOOK COMPACT BALANCE SHEET 5.0

Publisher: The Matrix Development Team

Common Good Report Guidelines for the Full Balance Sheet

General information about the company

- Company Name:
- Legal form:
- Ownership model and legal form:
- Website:
- Industry:
- Head office:
- Total number of employees:
- Full time equivalents:
- Seasonal or temporary staff:
- Turnover:
- Annual net profit:
- Subsidiaries/ affiliates: Names of subsidiaries, the countries in which they are based, and what share of their ownership the company holds.
- Reporting period:

A short presentation of the company

Please give a brief introduction of your company, and include everything you deem to be important.

Products/ Services

- What products/ services does your company provide?
- What proportion of the company's revenue do these products/ services represent?

Download <https://www.ecogood.org/apply-ecg/companies/>

© CMP AG, Dr. Ralf Nacke, r.nacke@cmpartners.ch - Après GE, Nov. 29th, 2023

Schedule of the 7 workshops

Start: ... 2023 - every 4-6 weeks - fixed date, e.g. Wed. o. Thurs. afternoon (3.0 hrs.) - approx. 9-10 months until final report - audit possible - mix of face-to-face and virtual meetings (Zoom)

Contents

- (1) Workshop: Introduction round, definition of the further process - incl. dates, basic information, criteria C employees (all 4 values)
- (2) Workshop: Criteria D + results/reports Criteria C
- (3) Workshop: Criteria E + Results/Reports Criteria D
- (4) Workshop: Criteria A + Results/Reports Criteria E
- (5) Workshop: Criteria B + Results/Reports Criteria A
- (6) Workshop: Summary, Objectives & Evaluation + Results/Reports B
- (7) Workshop: "Evaluation" (points) - consensus building
 - Virtual: Post-processing and finalisation of reports.
 - Clarify: Individual audit?

STAKEHOLDER	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
A: SUPPLIERS	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-determination in the supply chain
B: OWNERS, EQUITY- AND FINANCIAL SERVICE PROVIDERS	B1 Ethical position in relation to financial resources	B2 Social position in relation to financial resources	B3 Use of funds in relation to the environment	B4 Ownership and co-determination
C: EMPLOYEES	C1 Human dignity in the workplace and working environment	C2 Self-determined working arrangements	C3 Environmentally friendly behaviour of staff	C4 Co-determination and transparency within the organisation
D: CUSTOMERS AND BUSINESS PARTNERS	D1 Ethical customer relations	D2 Cooperation and solidarity with other companies	D3 Impact on the environment of the use and disposal of products and services	D4 Customer participation and product transparency
E: SOCIAL ENVIRONMENT	E1 Purpose of products and services and their effects on society	E2 Contribution to the community	E3 Reduction of environmental impact	E4 Social co-determination and transparency

Effort peer group process

- Internal effort per company: approx. 70-100 hrs. over 9-10 months (organizational development process - not only report)
- External expenditure: expenditure per hour - approx. 60-70 hours together for two certified ECG-consultants (only facilitation and coaching report preparation)
- External audit (number of staff? costs to be clarified)
- Annual fee or annual donation ECG Schweiz: depending on the number of employees. MA (= solidarity with the movement)



Contents & scope of the common good balance report appr. 38-45 pages - with descriptive pictures and graphics.

Content

1. General information about the company
 2. Company portrait (short presentation)
 3. Products & Services
 4. The company and the common good
 5. Common Good Matrix (Result Assessment)
 6. Ecological footprint
 7. Impact 17 UN Development Goals (SDGs)
 8. Outlook with short- and long-term goals
- 6-8 pages
9. Criteria A1-A4 (suppliers)
 10. Criteria B1-B4 (owners and financial partners)
 11. Criteria C1-C4 (employees)
 12. Criteria D1-D4 (Customers & Co-companies)
 13. Criteria E1-E4 (Social environment)
- 30-35 pages
1,5 bis 2 pages/
criteria
14. EU conformity (non-financial reporting)
 15. Description of the Public Good Balance Sheet Process
 16. Annexes
- 2-3 pages



Sustainability commitment: Enabling factors and barriers in companies



Success factors for sustainability in large CH companies

The **most important promoting factors** for sustainability and corporate responsibility in the company

- a) Support from top management
- b) Clear sustainability strategy with anchoring in the corporate strategy (business model) and in the corporate values
- c) External pressure (NGOs, shareholders, customers, legal requirements, ...)
- d) Enforceable sustainability organization (expert committees, targets, communication, training, ambassadors, ...)
- e) Transparent goals, KPIs and measures/deeds

The **biggest barriers** that had to be overcome were

- a) Conflicting goals (short-term thinking, other priorities, cost pressure, business relevance, ...)
- b) Too little support from top management
- c) Complexity of sustainability issues (overload)



It doesn't have to be the "common good balance sheet" (Matrix 5.0). Companies can get off to a good start with individual topics.

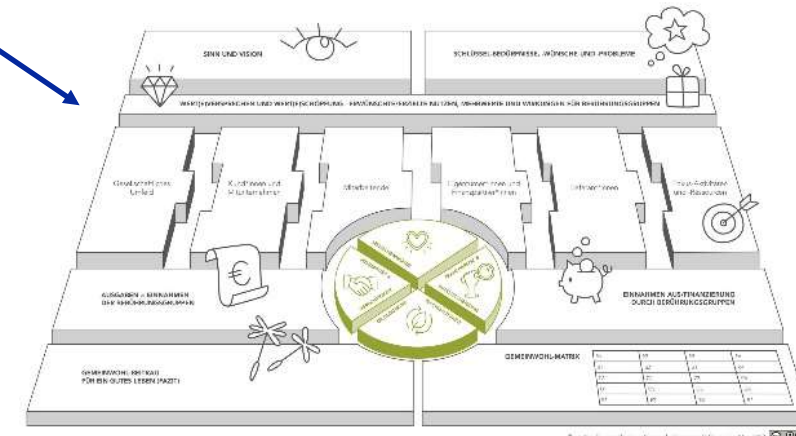
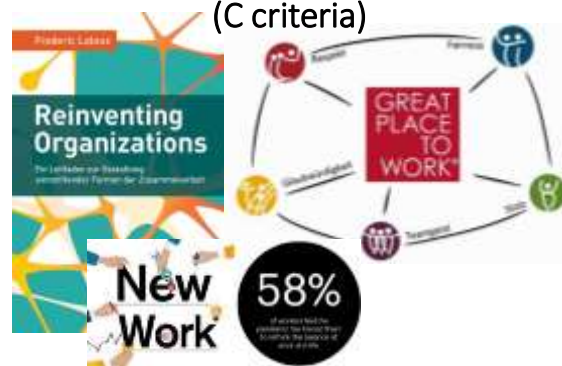
VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
A: SUPPLIERS	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-determination in the supply chain
B: OWNERS, EQUITY, AND FINANCIAL SERVICE PROVIDERS	B1 Ethical position in relation to financial resources	B2 Social position in relation to financial resources	B3 Use of funds in relation to social and environmental impacts	B4 Ownership and co-determination
C: EMPLOYEES, INCLUDING CO-WORKING EMPLOYERS	C1 Human dignity in the workplace and working environment	C2 Self-determined working arrangements	C3 Environmentally-friendly behaviour of staff	C4 Co-determination and transparency within the organisation
D: CUSTOMERS AND OTHER COMPANIES	D1 Ethical customer relations	D2 Cooperation and solidarity with other companies	D3 Impact on the environment of the use and disposal of products and services	D4 Customer participation and product transparency
E: SOCIAL ENVIRONMENT	E1 Purpose of products and services and their effects on society	E2 Contribution to the community	E3 Reduction of environmental impact	E4 Social co-determination and transparency

Ecological Sustainability (A3 till E3)



SDGs (UN Development Goals) (E1)

Employees & Corporate Culture (C criteria)



Ecogood Business Canvas (D criteria)



Thank you!
Questions?



DANK E!



TRANSFORMING ECONOMY
for people and planet

Wir Unternehmen eine bessere Welt.