

Workshop Jan. 24th, 2024

- Ralf Nacke via Zoom

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 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

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Schedule for 24 Jan. 2024 - 15:30 to 17:30 hrs.

- Check-in: Who? Organization? Findings from the WS of 29/11/23? Open questions?
- Impressions from the two brochures that were sent out?
- How do you feel about elobau's report in the 5 stakeholder groups? Are there suggestions and an overview of what can be reported on - based on the questions in the workbook? Questions?
- Homework "Writing a report" on C1, C3 or C4? Who did what? Findings? Questions?

Common good balance sheet process

1. Starter test based on the questions in the workbook - preferably in a peer group.
2. Process of performing the common good balance sheet (compact or full balance version)
3. Auditing of the report
4. Revision of the common good balance sheet and recertification with an external audit after 2-3 years

Presentation of the "starter test" document

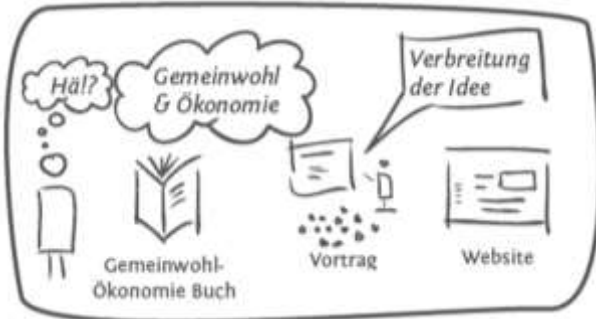
1. explanation: How do I carry out the initial test? Report questions and evaluation
2. exercise: 1st round: Criterion D1 / 2nd round: Criterion E3

Final round & Check-out

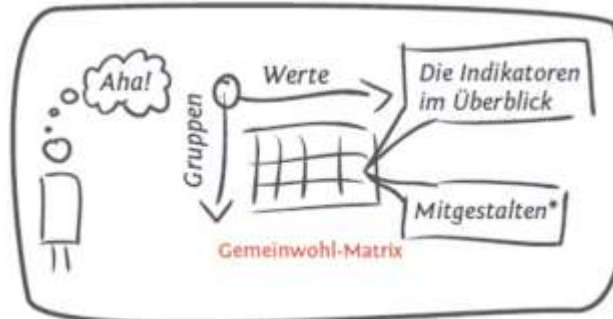


Common Good Balance Sheet OD Process – several steps from the start to recertification.

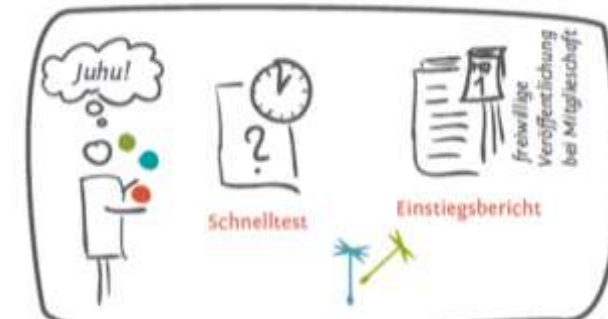
Step 1: Getting to know



Step 2: Understanding



Step 3: Get started



- (3) **Starter test** based on the questions in the workbook - preferably in a peer group (3-4 companies).

Outcomes:

- dealing with the 20 criteria: situation analysis, weaknesses/gaps discovered + possible improvement measures,
- received ideas/inspiration from the other companies,
- assessed/evaluated where the company stands,
- made initial notes for a subsequent common good report,
- understood what the common good balance sheet brings to the company

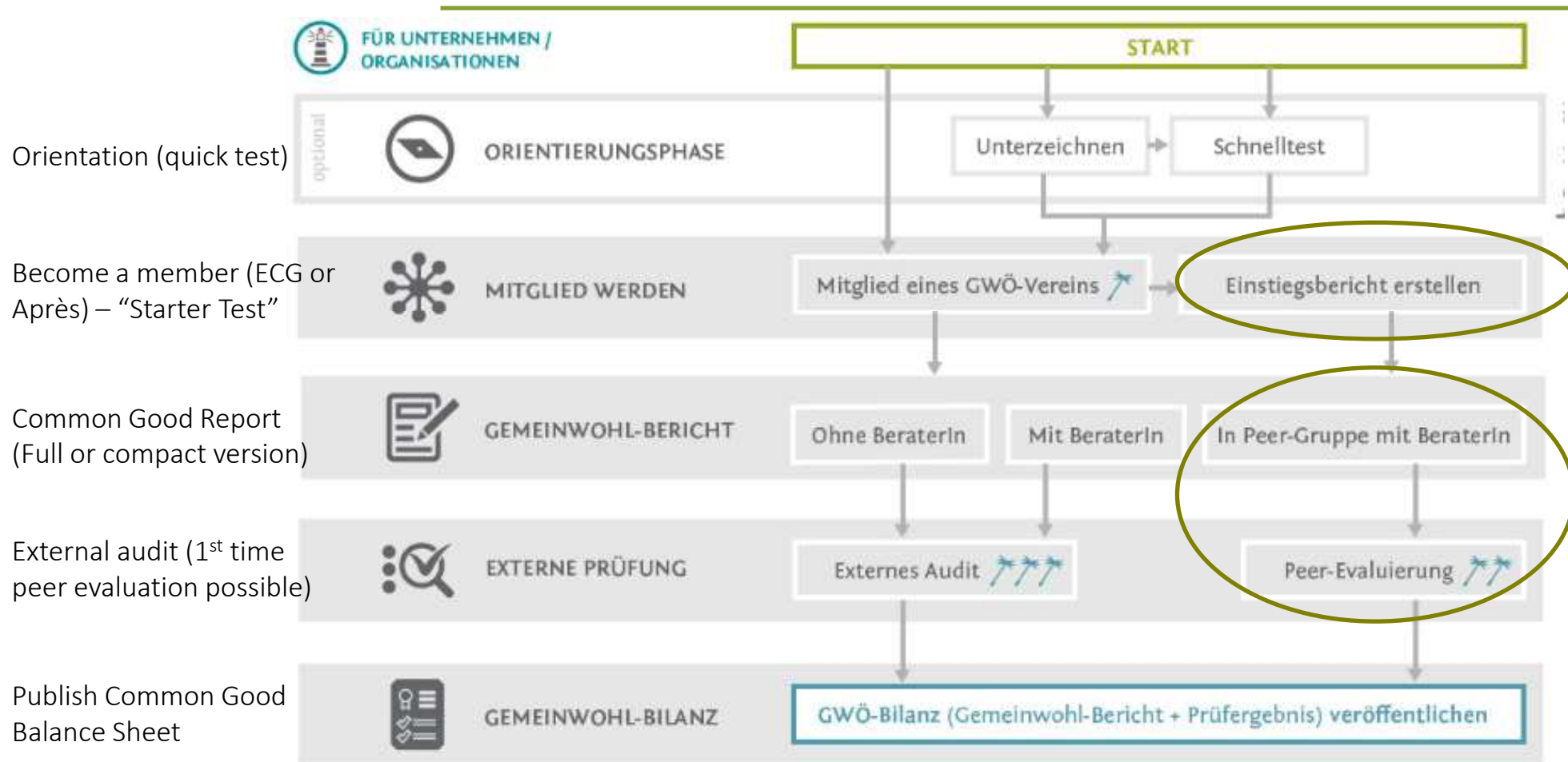
- (4) OD-Process of performing the common good balance sheet (compact or full balance version): - if possible, also in a peer group / seven moderated workshops with consultant support / writing the report according to stakeholder groups / peer group evaluation / publication of the report / communication of the report contents (internally and externally)

- (5) External auditing of the report - usually for larger companies. The peer group audit is considered as recognized audit for the first common good balance sheet.

- (6) Revision of the ECG report and recertification with an external audit after 2-3 years: Check which of the measures have been implemented and where the company now stands - publication and communication



The path to the common good balance sheet: several phases.



The “starter test” is based on the questions and assessments of the compact version.

Revendication : vers un bilan en vue d'une EBC - une entrée en matière possible (Projet)



nous sommes une entreprise EBC
(l'Économie pour le Bien Commun)
et établissons un bilan d'une EBC

Test rapide ou d'entrée pour les entreprises sur la durabilité écologique et sociale selon le "bilan d'une EBC" (matrice 5.0.1)

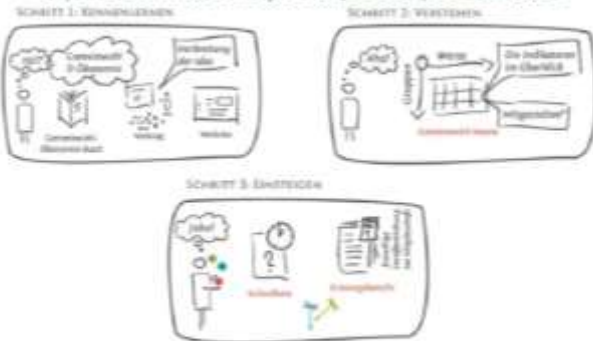
L'économie du bien commun (EBC) est une vision pour une économie et un mode de vie décents et durables. L'économie doit être conçue selon les mêmes valeurs que celles qui permettent aux relations humaines de réussir et qui sont déjà ancrées dans les constitutions. Le premier objectif de l'économie n'est plus la maximisation du profit, mais l'augmentation du "bien commun" dans le respect de critères de durabilité globaux.

Le bilan d'une EBC : la contribution d'une entreprise au bien commun est définie et rendue mesurable sur la base de la matrice d'une EBC (actuellement Matrix 5.0.1).

Le bilan d'une EBC répond à la question de savoir comment une entreprise vit les cinq valeurs fondamentales - outre la liberté, les valeurs constitutionnelles les plus fréquentes des États démocratiques - dignité humaine, solidarité et justice, durabilité écologique, transparence et codécision - en contact avec ses parties prenantes (fournisseurs*, bailleurs de fonds*, collaborateurs, clients/coentreprises et environnement social). La contribution au bien commun est mesurée sur la base des 20 critères.

Procédure recommandée avant d'entreprendre le test d'entrée:

Étape 1 : Faire connaissance / Étape 2 : Comprendre / Étape 3 : Monter à bord



Nous recommandons de réaliser ce test initial dans le cadre d'un groupe de pairs (3-4 entreprises). Il est possible de faire appel à un conseiller d'une EBC certifié.

Source : dérivé du cahier de travail Bilan compact 5.0.1 de l'Économie du bien commun

- The full and compact versions of the common good balance sheet allow an assessment of between < 0 and 1,000 points - baseline, first steps, advanced, experienced and exemplary.
- The starter test has a range of 0-4 points per criterion. A maximum of 80 points can be achieved. Exemplary (60-80 points) means innovative approaches are realized in the areas of sustainability and the common good. The company is an idea generator and role model in its sector.
- The most effective application is in a peer group of 3-4 companies that inspire and scrutinize each other. This could be moderated and accompanied by a certified ECG-consultant.
- Not all companies are willing or able to prepare and publish a complete common good balance sheet straight away. The starter test enables an initial examination of the 20 criteria and a first assessment of where the company stands. The quick test gives only a first impression.

Explanation: How do I carry out the initial test?

(2) Clients et co-entreprises

a) Une relation client éthique

Une entreprise durable ...

- veille à entretenir des relations d'égal à égal avec ses clients et à faire preuve de transparence et d'honnêteté afin d'assurer le bien-être et la satisfaction des besoins dans un esprit de partenariat.
- conçoit les produits et les services ainsi que la communication de manière délibérément exempte d'obstacles - de la facilité d'utilisation et de commande du produit ou du service jusqu'au lieu de vente, en passant par l'accès aux informations.
- renonce à la publicité déloyale qui, par l'embellissement, la dissimulation et la pression à la vente, entraîne des avantages commerciaux illégitimes.

Questions du rapport

- Comment l'entreprise acquiert-elle de nouveaux clients et comment gère-t-elle ses clients réguliers ?
- Comment l'entreprise s'assure-t-elle que les avantages pour le client passent avant sa propre recherche de chiffre d'affaires ?

Indicateurs mesurables (*il n'est pas nécessaire de répondre au test initial*)

- Aperçu des budgets de marketing, de vente et de publicité : dépenses pour les mesures ou les campagnes.
- Mode de rémunération des collaborateurs de vente : éléments fixes et éléments liés au chiffre d'affaires en %.
- Objectifs internes de chiffre d'affaires de la part de l'entreprise : oui/non

Possibilités d'amélioration identifiées ?

Des projets concrets d'amélioration ?

L'entreprise peut-elle confirmer qu'elle n'a pas recours à des mesures publicitaires contraires à l'éthique ?

- It is important to make notes on important points and facts in the company during the questionnaire process
- The mandatory indicators and improvement measures can already be addressed.

Presentation of the "starter test" document

1. Explanation: How do I carry out the initial test? Report questions and evaluation
2. Exercise: 1st round: Criterion D1 / 2nd round: Criterion E3

Niveaux d'évaluation (4 à 0)

Exemplaire (4)

Les relations d'égal à égal avec les clients font partie du positionnement sur le marché. Des solutions innovantes pour concevoir une communication respectueuse de la dignité humaine et de l'accessibilité sont mises en œuvre dans toute l'entreprise.

Expérimenté (3)

En plus des directives éthiques dans la vente, tous les points de contact avec les clients sont régulièrement contrôlés et améliorés en ce qui concerne la satisfaction des besoins des clients et l'égalité des chances. L'accessibilité est largement mise en œuvre dans l'entreprise.

Avancé (2)

Des directives éthiques concrètes pour l'acquisition et la gestion de la clientèle ainsi que des solutions pour les groupes de clients défavorisés sont mises en œuvre de manière obligatoire.

Premiers pas (1)

Une attention active est portée aux besoins réels des clients en termes d'offre de services, de recrutement et de gestion de la clientèle et d'identification des groupes de clients défavorisés.

Ligne de base (0)

L'entreprise respecte les règles de la concurrence loyale, communique honnêtement avec ses clients et s'abstient de toute publicité comparative.

Schedule for 24 Jan. 2024 - 15:30 to 17:30 hrs.

Findings Starter Test Criteria C1 (2a) /E3 (5c)

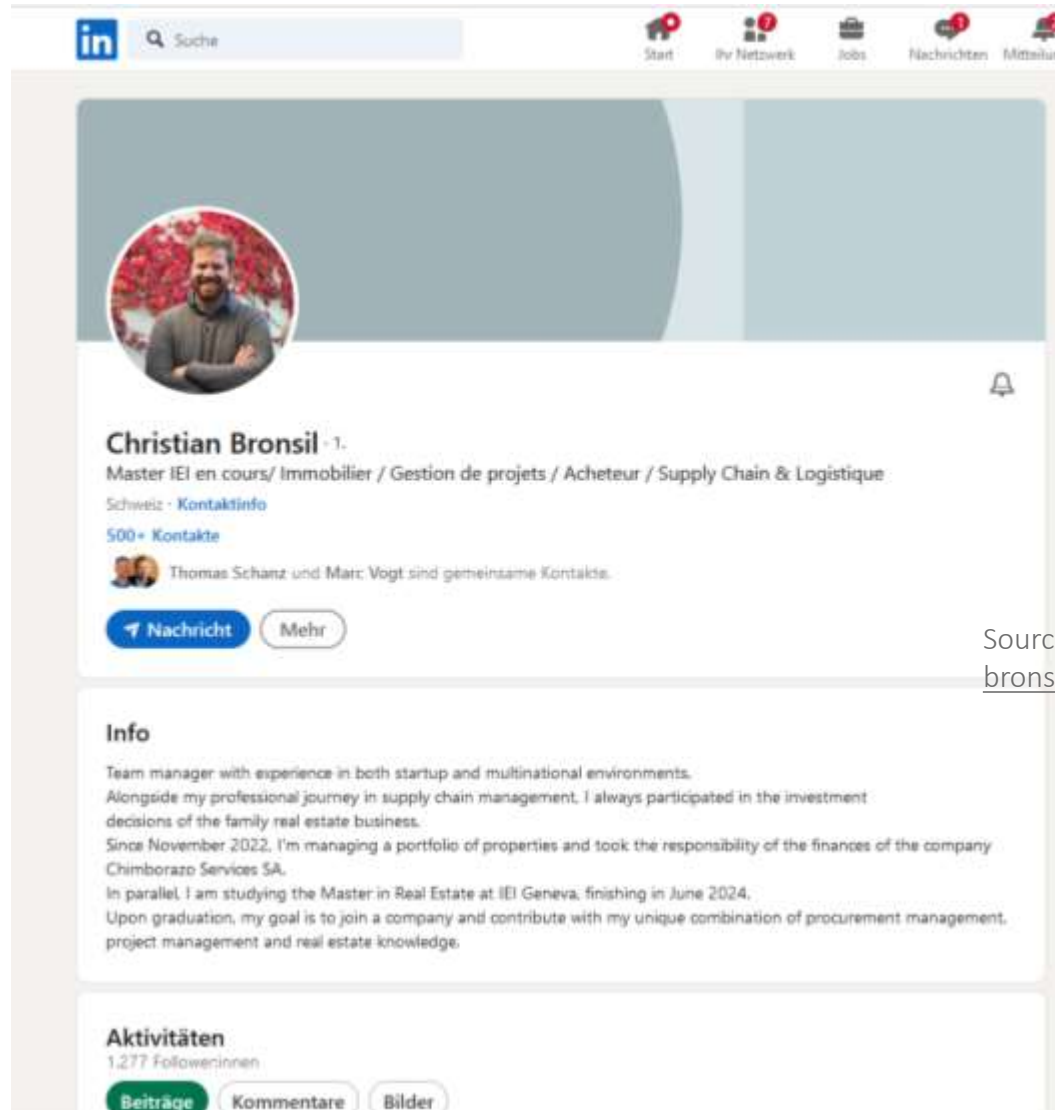
- How did you cope with the questions?
- What did you learn from the other companies?
- Have you already discovered your first improvement measures?
- How did the assessment work - the categorization into the 5 levels?
- What questions do you still have?

Final round: What have we learnt? What do we take with us? What should be discussed in the next workshop?

Check-out: How was it for us? What was good? What can we improve?



Christian is member of the ECG group Romandie. He will support Ralf in the second and third workshop with Après.



The image shows a screenshot of a LinkedIn profile for Christian Bronsil. The profile includes a circular profile picture of a man with a beard, a blue banner, and a notification bell icon. The name 'Christian Bronsil' is followed by a '1' icon. The headline reads 'Master IEl en cours/ Immobilier / Gestion de projets / Acheteur / Supply Chain & Logistique'. Below this, it says 'Schweiz · Kontaktinfo' and '500+ Kontakte'. A section for 'Gemeinsame Kontakte' shows two profile pictures and the text 'Thomas Schanz und Marc Vogt sind gemeinsame Kontakte.'. There are two buttons: 'Nachricht' and 'Mehr'. The 'Info' section contains a paragraph about his professional experience and education. The 'Aktivitäten' section shows '1.277 Follower:innen' and three buttons: 'Beiträge', 'Kommentare', and 'Bilder'.

Source: <https://www.linkedin.com/in/christian-bronsil/?originalSubdomain=ch>



Mail Antonin (Jan. 18th, 2024)

Following discussions with Christine and Yves, we'd like to discuss the following 2 points at this workshop:

- work on the final report, to understand in detail its form and content, and the work that it actually requires.
 - --> The participants present their work, and you present a report that you find very relevant and how you analyse it. And then we can discuss about it.
- understand in more detail the certification process with the three levels: **peer-to-peer**, by **ECG consultants**, and by **independent external experts**.
 - --> It would be interesting if you could tell us how this works, the process and some examples. And also how it works in Austria/Germany in connection with public procurement.

And that leaves us with the 3rd and final workshop to go into more detail with the participants. At the end of the 2nd we can ask them what they would like to do.



Public Purchasing and Tenders: Companies can prove that they take sustainability into account. ECG reports can serve as proof.

Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Bundesamt für Umwelt BAFU

Suche

Stichwörter A-Z

Themen Publikationen, Medien Daten, Indikatoren, Karten Das BAFU

Startseite > Publikationen, Medien > Magazin «die umwelt» > 1/2022 Streifzug durch die Umwelt > Neue Plattform für das öffentliche Beschaffungswesen: Der Staat setzt beim Einkauf auf Nachhaltigkeit

Magazin «die umwelt»

1/2022 Streifzug durch die Umwelt

Neue Plattform für das öffentliche Beschaffungswesen: Der Staat setzt beim Einkauf auf Nachhaltigkeit

Wie Gemeinden, Kantone und Bundesstellen ihre Güter und Dienstleistungen möglichst verantwortungsvoll beschaffen können, zeigt die neue Wissensplattform nachhaltige öffentliche Beschaffung (WöB).

Text: Kaspar Meuli

1/2022 Streifzug durch die Umwelt
Inhaltsverzeichnis

Wie der Staat nachhaltig einkauft

Source: <https://www.bafu.admin.ch/bafu/de/home/dokumentation/magazin/magazin2022-1/neue-plattform-fuer-das-oeffentliche-beschaffungswesen.html>

Office fédéral de l'environnement OFEV

français

Übersetzen auf

Deutsch

Übersetzen Abbrechen

les, indicateurs, L'OFEV

Magazine «l'environnement» > 1/2022 Un panorama de l'environnement > publics: L'État mise sur les achats durables

Une nouvelle plateforme pour les marchés publics: L'État mise sur les achats durables

Un vent nouveau souffle sur les marchés publics: l'accent est désormais mis sur la qualité et la durabilité. La nouvelle plateforme de connaissances sur les achats publics responsables (PAP) montre comment les communes, les cantons et les services fédéraux peuvent jouer un rôle prépondérant dans ce domaine.

Texte: Kaspar Meuli

1/2022 Un panorama de l'environnement
Sommaire

Rendre les marchés publics plus durables





Information from the 1st Workshop (Nov. 29th, 2023)

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

15:05: 15 Min. break

15:20: Discuss criteria **C1 "Human Dignity in the workplace and working environment"** in a practice-orientated way (2 small groups)

15.45: Presentation results C1

16:05: 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

16:35: Presentation C3-C4

16:45: **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.

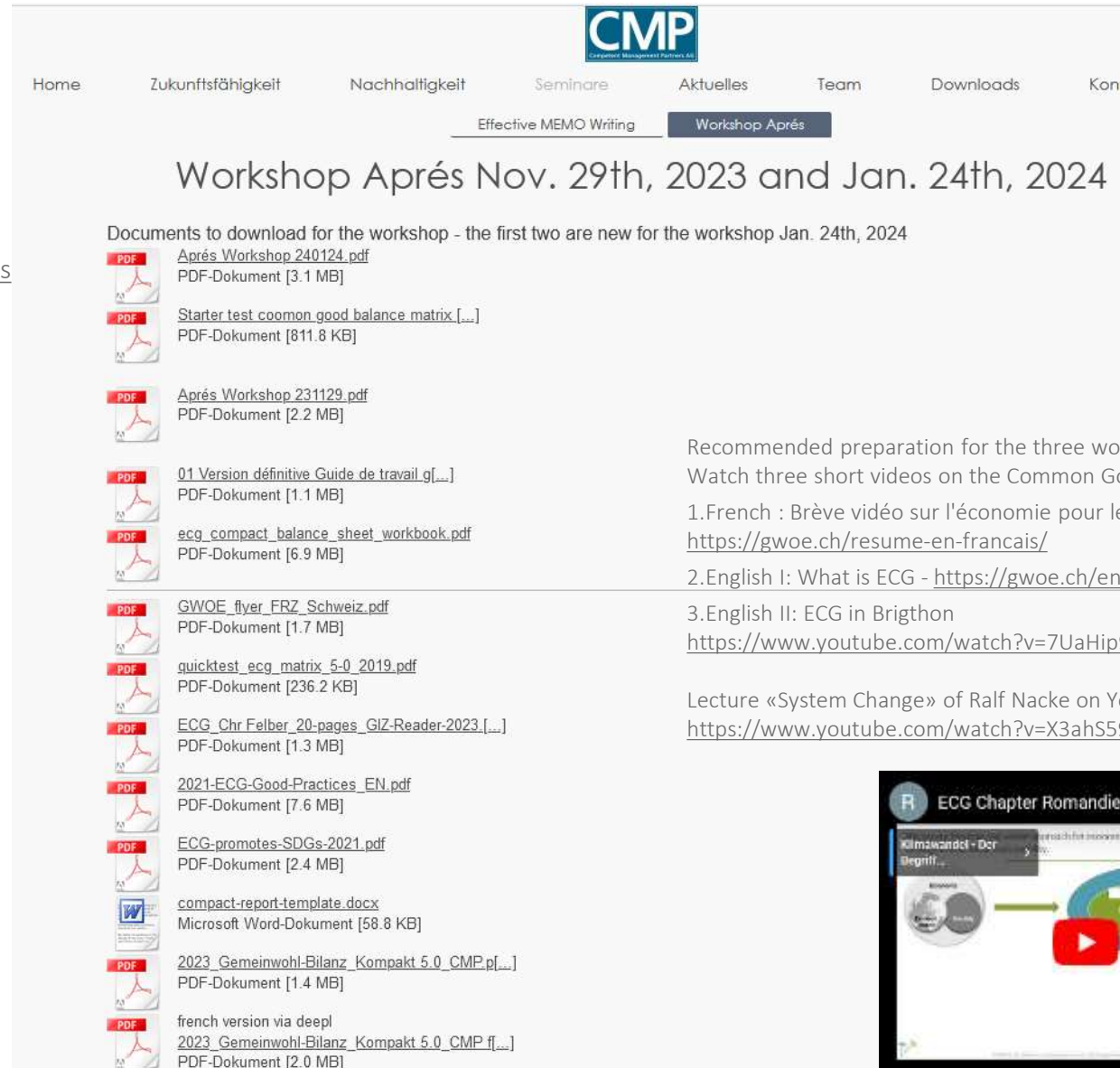
Documents to download for the workshop

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



Download Opportunity

Documents to download for the workshop
<https://www.cmpartners.ch/seminare/workshop-apr%C3%A9s/>



The screenshot shows the CMP website with a navigation menu and a list of documents for download. The main heading is 'Workshop Après Nov. 29th, 2023 and Jan. 24th, 2024'. Below it, there is a list of documents with their titles and file sizes. The documents are:

- Après Workshop 240124.pdf (3.1 MB)
- Starter test common good balance matrix [...] (811.8 KB)
- Après Workshop 231129.pdf (2.2 MB)
- 01 Version définitive Guide de travail.g[...] (1.1 MB)
- ecg_compact_balance_sheet_workbook.pdf (6.9 MB)
- GWQE_flyer_FRZ_Schweiz.pdf (1.7 MB)
- quicktest_ecg_matrix_5-0_2019.pdf (236.2 KB)
- ECG_Chr Felber_20-pages_GIZ-Reader-2023.[...] (1.3 MB)
- 2021-ECG-Good-Practices_EN.pdf (7.6 MB)
- ECG-promotes-SDGs-2021.pdf (2.4 MB)
- compact-report-template.docx (58.8 KB)
- 2023_Gemeinwohl-Bilanz_Kompakt 5.0_CMP.p[...] (1.4 MB)
- french version via deep | 2023_Gemeinwohl-Bilanz_Kompakt 5.0_CMP f[...] (2.0 MB)

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

1. French : Brève vidéo sur l'économie pour le bien commun - <https://gwoe.ch/resume-en-francais/>

2. English I: What is ECG - <https://gwoe.ch/english-summary/>

3. English II: ECG in Brighthon
<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. The LinkedIn post (top right) shows a post from the Alliance for Sustainable Enterprises with the text "WILLKOMMEN BIENVENUE" and "ECONOMY FOR THE COMMON GOOD". The newspaper clipping (bottom left) shows the headline "Why do we need a new legal framework?" from LE TEMPS.

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.

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>

ECONOMY FOR THE COMMON GOOD

WHAT IS ECG WHO IS ECG APPLY ECG GET INVOLVED

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.



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%	
				TOTAL SCORE	638

Auditors: Michael Peitzl and Roland Wiedemeyer

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

Practical example of the five stakeholder 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>



Quicktest for companies.

Sources:

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

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	Earlt. 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, Jan. 24th, 2024

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



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.

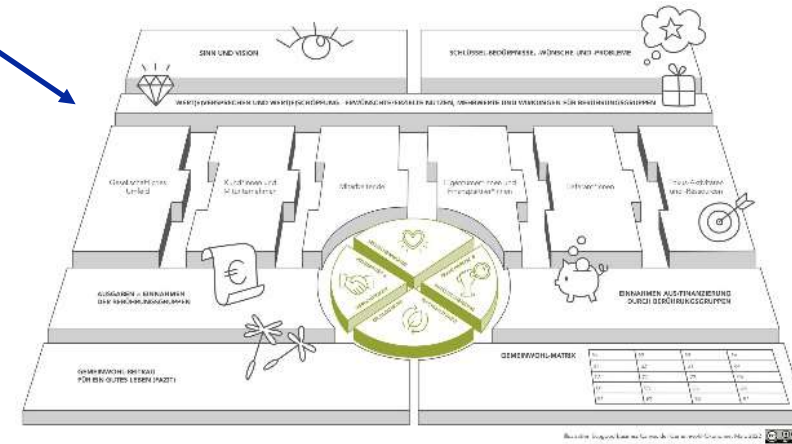
VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
A: SUPPLIERS	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and 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.