



Dieses Zertifikat bestätigt die Gültigkeit des durchlaufenen GWÖ Auditprozesses und berechtigt zum Führen des Labels:



Bilanzierendes Unternehmen mit externem Audit

Testat:	Externes Audit	Gemeinwohl-Bilanz	myCB1
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**M5.0 Vollbilanz**

2020

Auditor\*In: **Nils Wittke**

Wert	MENSCHENWÜRDE	SOLIDARITÄT UND GERECHTIGKEIT	ÖKOLOGISCHE NACHHALTIGKEIT	TRANSPARENZ UND MITENTSCHEIDUNG
<b>Berührungsgruppe</b>				
<b>A: LIEFERANT*INNEN</b>	A1 Menschenwürde in der Zulieferkette: <b>0 %</b>	A2 Solidarität und Gerechtigkeit in der Zulieferkette: <b>10 %</b>	A3 Ökologische Nachhaltigkeit in der Zulieferkette: <b>10 %</b>	A4 Transparenz und Mitentscheidung in der Zulieferkette: <b>0 %</b>
<b>B: EIGENTÜMER*INNEN &amp; FINANZ-PARTNER*INNEN</b>	B1 Ethische Haltung im Umgang mit Geldmitteln: <b>40 %</b>	B2 Soziale Haltung im Umgang mit Geldmitteln: <b>10 %</b>	B3 Sozial-ökologische Investitionen und Mittelverwendung: <b>20 %</b>	B4 Eigentum und Mitentscheidung: <b>10 %</b>
<b>C: MITARBEITENDE</b>	C1 Menschenwürde am Arbeitsplatz: <b>10 %</b>	C2 Ausgestaltung der Arbeitsverträge: <b>40 %</b>	C3 Förderung des ökologischen Verhaltens der Mitarbeitenden: <b>10 %</b>	C4 Innerbetriebliche Mitentscheidung und Transparenz: <b>20 %</b>
<b>D: KUND*INNEN &amp; MITUNTERNEHMEN</b>	D1 Ethische Kund*innenbeziehungen: <b>20 %</b>	D2 Kooperation und Solidarität mit Mitunternehmern: <b>0 %</b>	D3 Ökologische Auswirkung durch Nutzung und Entsorgung von Produkten und Dienstleistungen: <b>40 %</b>	D4 Kund*innen Mitwirkung und Produkttransparenz: <b>50 %</b>
<b>E: GESELLSCHAFTLICHES UMFELD</b>	E1 Sinn und gesellschaftliche Wirkung der Produkte und Dienstleistungen: <b>./.</b>	E2 Beitrag zum Gemeinwesen: <b>./.</b>	E3 Reduktion ökologischer Auswirkungen: <b>./.</b>	E4 Transparenz und gesellschaftliche Mitentscheidung: <b>./.</b>

Testat gültig bis: **31.01.2025**

**BILANZSUMME: 187**

Mit diesem Testat wird das Audit des Gemeinwohl-Berichtes bestätigt. Das Testat bezieht sich auf die Gemeinwohl-Bilanz 5.0.  
 TestatID: h2x60  
 Nähere Informationen zur Matrix und dem Auditsystem finden Sie auf [www.ecogood.org](http://www.ecogood.org)

Hamburg, 16.01.2023

**Bridget Knapper and Manfred Jotter / Executive Directors**  
 International Federation for the Economy for the Common Good e.V, VR 24207



# ECG-Audit-report MYCB1

ECG M5.0 Full balance sheet

Sources: **ECG Report**

Reporting period: **(2020)**

Branche: **Medicine / Pharma**

Headquarter: **Amsterdam, NL**

Full-time equivalents: **3-10**

Auditart: **Fullbalance with onsite visit**

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Sources: ECG Report

Reporting period: (2020)

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With its first ECG Balance Sheet, MYCB1 demonstrated commitment to sustainability and the common good. MYCB1 achieved a good result for the starting phase and reached an overall scoring of 187. That means that already the base of “Advanced” has been reached.

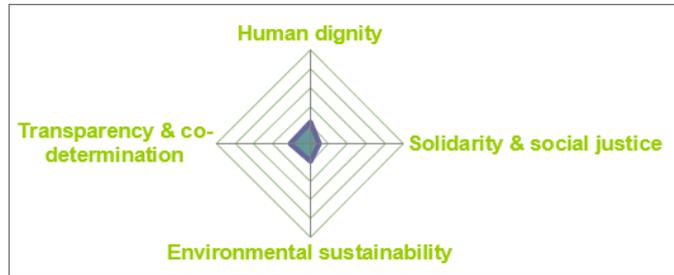
The first ECG Balance sheet is always a little tricky. But it marks the starting point for a continuous improvement process.

Congratulations your ECG-Auditor, Nils Wittke

# 1. Management summary

## Values characteristics:

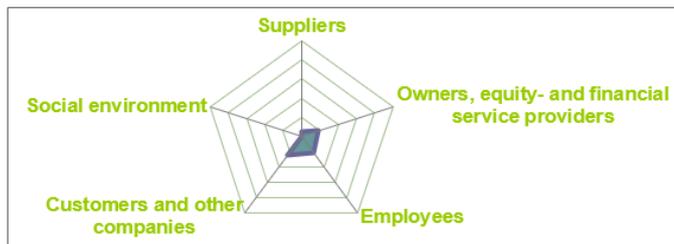
Overall, the value expression is very clear oriented. The two values "Human dignity" (24%) and "Solidarity and social justice" (10%), represent the highest and the lowest levels. "Transparency and Co-Determination" reaches (22%), and "Environmental Sustainability" (19%)



BALANCE OVERVIEW			
Human dignity	60,3	of 254	24 %
Solidarity & social justice	25,9	of 254	10 %
Environmental sustainability	48,7	of 254	19 %
Transparency & co-determination	51,9	of 238	22 %
<b>TOTAL</b>	<b>187</b>	<b>of 1000</b>	<b>19 %</b>

## Characteristics of the relationships to the stakeholder groups:

Similar to the values there are also clear differences in the relationship between the different stakeholders. Here, the "customers and other companies" (25%) represents the greatest expression, and the "suppliers" (4%) represent the lowest expression. The other stakeholder groups are as follows in descending order: "Employees (22%), "Owners, equity- and financial service providers" (18%), "Social environment" (0%), and "Suppliers" (4%)



BALANCE OVERVIEW			
Suppliers	4,8	of 111	4 %
Owners, equity- and financial service providers	91,0	of 508	18 %
Employees	27,5	of 127	22 %
Customers and other companies	63,5	of 254	25 %
Social environment	0,0	of 0	#DIV/0!
<b>TOTAL</b>	<b>187</b>	<b>of 1000</b>	<b>19 %</b>

The stakeholder group "Social environment" is seen as not applicable. This stakeholder group -social environment- is mostly depending on a running business, which, is in the respected reporting-period just very limited.

## 2. Score overview

Eigenbewertung/Auditbewertung Punkte: /

Thema	Self-assessment	Audit assessment
A1_1	0	0
A1_2	0	0
A2_1	0	1
A2_2	0	0
A2_3	0	0
A3_1	1	1
A3_2	0	0
A4_1	0	0
A4_2	0	0
B1_1	1	1
B1_2	3	5
B1_3	1	5
B2_1	0	1
B2_2	0	0
B3_1	3	3
B3_2	0	0
B3_3	0	0
B4_1	1	1
B4_2	0	0
C1_1	1	2
C1_2	1	1
C1_3	1	1
C1_4	0	0
C2_1	3	3
C2_2	3	3
C2_3	5	5
C2_4	0	0
C3_1	0	0
C3_2	0	1
C3_3	3	3

Thema	Self-assessment	Audit assessment
C3_4	0	0
C4_1	5	5
C4_2	1	0
C4_3	1	2
C4_4	0	0
D1_1	3	3
D1_2	0	0
D1_3	0	0
D2_1	0	0
D2_2	1	0
D2_3	0	0
D3_1	1	1
D3_2	7	6
D3_3	0	0
D4_1	5	5
D4_2	5	5
D4_3	0	0
E1_1	5	5
E1_2	1	1
E1_3	0	0
E2_1	1	1
E2_2	0	2
E2_3	0	0
E2_4	0	0
E3_1	3	3
E3_2	3	3
E3_3	0	0
E4_1	5	1
E4_2	1	1
E4_3	0	0

### 3. Detailed audit report on the topics/aspects

<b>A1.1 Working conditions and social impact in the supply chain</b>	
Self assessment: 0	Audit assessment: 0
<b>Audit-report</b>	
<p>ECG-Level: Baseline          Suppliers respect the laws pertaining to labour standards. There is no further expectation of greater social responsibility on the part of suppliers.</p> <p>ECG-Next Level: Getting started:          Some essential suppliers have been assessed according to their working conditions, and strategies for improvement have been put into place. Initial exclusion criteria are met when making purchases.</p>	
<b>A1.2 Negative aspect: violation of human dignity in the supply chain</b>	
Self assessment: 0	Audit assessment: 0
<b>Audit-report:</b>	
<p>ECG-Level: Baseline          there was no evidence of violations of human dignity</p>	
<b>A2.1 Fair business practices towards direct suppliers</b>	
Self assessment: 0	Audit assessment: 1
<b>Audit-report:</b>	
<p>ECG-Level: Getting started          Business relationships with suppliers are checked for fairness and solidarity, strategies for improvement have been put into place, and initial steps have been taken.</p> <p>ECG-Next-Level: Advanced          Measures to establish a fair business relationship with suppliers have been implemented successfully. The average duration of the relationship with suppliers is at least three years, and/or most suppliers are satisfied with pricing and terms of payment and delivery. There is a commitment to a fair distribution of added value created through the supply chain; strategies and measures have been put into effect with this in mind.</p>	
<b>A2.2 Exercising a positive influence on solidarity and social</b>	

## Exercising a positive influence on solidarity and social justice throughout the supply chain

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

The company does not explicitly concern itself with solidarity and social justice in the supply chain, but it does comply with all necessarily laws and regulations, and does not abuse its market power.

ECG-Next-Level: Getting started

The company has acquired information about risks and shortcomings with regard to solidarity and social justice in the supply chain. First measures to positively influence a fair and socially just treatment of all stakeholders in the supply chain have been put into place. Some purchased goods and raw materials have a label from an accredited scheme that takes into account solidarity and social justice.

## A2.3 Negative aspect: abuse of market power against suppliers

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications of the exploitation of market power against suppliers in the audit.

## A3.1 Environmental impact throughout the supply chain

Self assessment: 1

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Purchased goods and services are checked for environmental risks and impact, and environmentally preferable alternatives are sought. Initial exclusion criteria are met when making purchases.

ECG-Next-Level: Advanced

First measures have been put into place to reduce the environmental risk or impact associated with the purchase of goods and services. There is a commitment to reduce the use of environmentally damaging products. Initial steps have been taken to encourage suppliers to reduce environmentally damaging activities.

### **A3.2 Negative aspect: disproportionate environmental impact within the supply chain**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

There were no indications of disproportionately high environmental impacts in the supply chain in the audit.

### **A4.1 Transparency towards suppliers and their right to codetermination**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

The company's transparency towards suppliers does not attempt to go beyond legal requirements. Suppliers do not have pertinent co-determination rights.

ECG-Next-Level: Getting started

Business relationships with suppliers are checked for transparency and opportunities for co-determination, strategies for improvement have been put into place, and initial steps have been taken.

### **A4.2 Positive influence on transparency and co-determination throughout the supply chain**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

The company does not explicitly concern itself with transparency and co-determination in the supply chain, but it does comply with all necessary laws and regulations.

ECG-Next-Level: Getting started

The company has acquired information about risks and shortcomings with regard to transparency and co-determination in the supply chain. First measures to positively influence transparency and participation for all stakeholders in the supply chain have been put into place. Some purchased products and raw materials have a label which takes into account transparency and co-determination.

## B1.1 Financial independence through equity financing

Self assessment: 1

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Sufficient targets and levels of equity have been set to cover risk, and their implementation has begun.

ECG-Next-Level: Advanced

The equity ratio matches industry levels

## B1.2 Common Good-orientated borrowing

Self assessment: 3

Audit assessment: 5

### Audit-report:

ECG-Level: Experienced

Solidarity financing by stakeholders and/ or loans from an ethical bank form a material part of the company's funding and advanced repayment of conventional loans in place.

ECG-Next-Level: Exemplary

Predominantly solidarity financing by stakeholders and/ or loans from an ethical bank and full repayment of conventional loans.

## B1.3 Ethical position of external financial partners

Self assessment: 1

Audit assessment: 5

### Audit-report:

ECG-Level: Getting started

Financial partners specialise predominantly in ethically sustainable financial services.

ECG-Next-Level: Exemplary

Financial partners only provide ethically sustainable financial services.

## B2.1 Solidarity and Common Good-orientated use of funds

Self assessment: 0

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Creating a schedule of spending required to safeguard the company's future. A limited dividend distribution without incurring new borrowing, only after allocating at least 60% to the total necessary investment expenditure, securing the company's future.

ECG-Next-Level:

Limited dividend distribution without incurring new borrowing, only after allocating at least 70% to the total necessary investment expenditure, securing the company's future.

## B2.2 Negative aspect: unfair distribution of funds

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications of unfair distribution of funds in the audit.

## B3.1 Environmental quality of investments

Self assessment: 3

Audit assessment: 3

### Audit-report:

ECG-Level: Advanced

Up to 30% of the current redevelopment needs have been met. A minimum of 60% of new investments lead to a significant improvement in the company's socio-environmental impact.

ECG-Next-Level: Experienced

Up to 60% of the current redevelopment needs have been met. A minimum of 80% of new investments lead to a significant improvement in the company's socio-environmental impact.

## B3.2 Common Good-orientated investment

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

Conventional investment without speculative financial products.

ECG-Next-Level: Getting started

Part-investment in ethically sustainable or socio-environmental projects or sustainability funds with clear exclusion criteria as well as specific positive criteria.

## B3.3 Negative aspect: reliance on environmentally unsafe resources

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications of dependence on ecologically questionable resources in the Audit.

## B4.1 Common Good-orientated ownership structure

Self assessment: 1

Audit assessment: 1

### Auditor\*innenbericht:

ECG-Level: Getting started

Specific concepts are being developed for joint decisions and potential appropriate legal structures put in place for the transfer of ownership rights and liabilities.

ECG-Next-Level: Experienced:

An initial expansion of the ownership to (at least three) employees on a legal basis, which enables stakeholders to enjoy a straightforward participation. All stakeholders have a clear basis for their decisions. Joint training courses on management and ownership are being carried out.

## B4.2 Negative aspect: hostile takeover

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

The audit found no evidence of an imminent or actual hostile takeover.

## C1.1 Employee-focused organisational culture

Self assessment: 1

Audit assessment: 2

### Audit-report:

ECG-Level: Advanced

Initial measures to improve or promote an employee-focused organisational culture have been implemented.

ECG-Next-Level: Experienced

The effect or success of the measures to promote and improve employee-focused organisational culture are apparent and are being analysed. Measures have been widely implemented.

## C1.2 Health promotion and occupational health and safety

Self assessment: 1

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Initial measures to improve health in the workplace and occupational health and safety to

above the legal minimum requirement, are in the planning stages.

ECG-Next-Level: Advanced

Initial measures to improve health in the workplace as well as occupational health and safety to a level above the legal minimum requirement have already been implemented.

### C1.3 Diversity and equal opportunities

Self assessment: 1

Audit assessment: 1

#### Audit-report:

ECG-Level: Getting Started

Vulnerabilities and potential disadvantages in terms of diversity, as well as its impact on the workforce are under scrutiny. Initial measures to improve awareness of, and approach to diversity and equal opportunities are in the planning stages.

ECG-Next-Level: Advanced

Initial measures to improve awareness of, and approach to diversity and equal opportunities have been implemented.

### C1.4 Negative aspect: inadequate working conditions

Self assessment: 0

Audit assessment: 0

#### Audit-report:

ECG-Level: Baseline

There were no indications of inhumane working conditions in the audit.

### C2.1 Pay structure

Self assessment: 3

Audit assessment: 3

#### Audit-report:

ECG-Level: Advanced

Measures have been taken to ensure a 'living wage' that is in keeping with the cost of living in the local area.

ECG-Next-Level: Experienced

The spread between the highest and lowest earnings within the organisation stands at a maximum of 1:5. The ratio can be adapted to the needs of the organisation if given appropriate approval by all employees. A mandate is sought when required.

### C2.2 Structuring working time

Self assessment: 3

Audit assessment: 3

**Audit-report:**

ECG-Level: Advanced

Support is given to measures and further training to establish a sensible treatment of employees in terms of work hours and overtime practices.

ECG-Next-Level: Experienced

The defined working week within the organisation is a maximum of 30 hours. The working week can be adapted to the needs of the organisation with the appropriate approval of all its employees. A mandate is sought when required.

### C2.3 Employment structure and work-life balance

Self assessment: 5

Audit assessment: 5

**Audit-report:**

ECG-Level: Experienced

Employment conditions can be adapted to individual circumstances. Management personnel can also take advantage in line with company ethos.

ECG-Next-Level: Exemplary

A process for self-determining working arrangements has been developed. Working arrangements are individually adjusted and set by the employees themselves according to need.

### C2.4 Negative aspect: unfair employment contracts

Self assessment: 0

Audit assessment: 0

**Audit-report:**

ECG-Level: Baseline

There were no indications in the audit that the employment contracts were drafted unfairly.

### C3.1 Food during work hours

Self assessment: 0

Audit assessment: 0

**Audit-report:**

ECG-Level: Baseline

The company has no measures in place to promote healthy eating. Available range of food does not appear to contradict healthy eating patterns.

ECG-Next-Level: Getting started

Initial efforts are in place to promote sustainable dietary patterns, for example, by offering a vegetarian option or subsidising meals in organic restaurants. Fruit baskets are provided.

### C3.2 Travel to work

Self assessment: 0

Audit assessment: 1

#### Audit-report:

ECG-Level: Getting started

There are signs of a sustainable company transport policy: support for the use of public transport, a review of the company car policy, choice of transport for business trips according to environmental considerations, etc Bicycle storage facilities are available.

ECG-Next-Level: Advanced

There is a consistent and sustainable company transport policy, e.g. if no public transport network is available: actively organising car sharing, participation in external cycling initiatives, an eco-friendly company car policy (< 130 g CO<sub>2</sub>/km), training drivers for fuel-efficiency, financial incentives to use public transport, designated bicycle parking

### C3.3 Organisational culture, cultivating awareness for an environmentally-friendly approach

Self assessment: 3

Audit assessment: 3

#### Audit-report:

ECG-Level: Advanced

Initial systematic measures are in place to inform the staff on environmental matters, e.g. through further training programmes, case-by-case inclusion of employees in environmental affairs, information events, information posters around the office, addressing environmental matters in newsletters. The management exemplifies environmental awareness. Executives do not drive prestigious company cars, for example.

ECG-Next-Level: Experienced

Environmental issues are firmly entrenched in further training programmes. Environmental awareness is taken into account in recruitment, staff are regularly included in environmental decision-making.

### C3.4 Negative aspect: guidance on waste/ environmentally damaging practices

Self assessment: 0

Audit assessment: 0

#### Audit-report:

ECG-Level: Baseline

In the audit there were no indications of instructions on waste/tolerance of unecological behaviour.

### C4.1 Transparency within the organisation

Self assessment: 5

Audit assessment: 5

#### Audit-report:

ECG-Level: Experienced

Most of the critical data are prepared in a transparent, easily accessible, and understandable manner: there is a long-standing culture of transparency.

ECG-Next-Level: Exemplary

All essential and critical data are transparent to all employees and are easily retrievable and understandable: there is a culture of transparency.

### C4.2 Legitimation of the management

Self assessment: 1

Audit assessment: 0

#### Audit-report:

ECG-Level: Baseline

Managers are appointed without employee participation.

ECG-Next-Level: Getting started

The issue of management legitimation is in discussion. Concrete plans are in place to increase co-determination

### C 4.3 Employee co-determination

Self assessment: 1

Audit assessment: 2

#### Audit-report:

ECG-Level: Advanced

Employees are consulted on, or participate (= have a voice) in essential topics and decisions.

ECG-Next-Level: Experienced

Some decisions are made, where possible, by employee consensus or by democratic decision-making: In practice for several years.

### C4.4 Negative aspect: obstruction of works councils

Self assessment: 0

Audit assessment: 0

#### Audit-report:

ECG-Level Baseline:

There were no indications in the audit that the works council was prevented from attending.

## D1.1 Respect for human dignity in communication with customers

Self assessment: 3

Audit assessment: 3

### Audit-report:

ECG-Level: Advanced

Clear and precise ethical guidelines on customer acquisition and customer care as well as the promotion of word-of-mouth marketing are mandatory.

ECG-next-Level: Experienced

In addition to ethical guidelines on sales, all points of contact with customers are regularly reviewed and improved with the aim of better fulfilling customer needs and cultivating a spirit of partnership.

## D1.2 Barrier-free access

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

The company complies with legal requirements regarding disadvantaged customer groups.

ECG-next-Level: Advanced

Relevant disadvantaged customer groups are identified. Customers have good access to information.

## D1.3 Negative aspect: unethical advertising

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications of unethical advertising measures in the audit.

## D2.1 Cooperation with other companies

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

The company neither acts against the interests of other companies nor unduly in their favour and it does not take advantage of others.

ECG-next Level: Getting started

A fundamentally amicable relationship is maintained with other companies. There is a general willingness to cooperate and requests to enter into cooperation with other companies are taken up. Knowledge and information are made available on request.

## D2.2 Solidarity with other companies

Self assessment: 1

Audit assessment: 0

**Audit-report:**

ECG-Level: Baseline

The company is prepared to demonstrate solidarity through concrete actions. Solidarity on request: the company responds to requests for assistance.

ECG-Level: Getting started

Initial experience has been gained in making staff members, job orders, funding and technology available to other companies to support them in their activities or help them through emergency situations. Helping and sharing with companies in other industries is seen as good practice.

## D2.3 Negative aspect: abuse of market power to the detriment of other companies

Self assessment: 0

Audit assessment: 0

**Audit-report:**

ECG-Level: Baseline

There were no indications of abuse of market power against fellow companies in the audit

## D3.1 Environmental cost-benefit ratio of products and services (efficiency and consistency)

Self assessment: 1

Audit assessment: 1

**Audit-report:**

ECG-Level: Getting started

Initial calculations and/or estimates of environmental impacts have been made. Initial measures to reduce environmental impacts and offset unavoidable impacts have been carried out. Some products and services have a lower environmental impact than comparable alternatives.

ECG-Next-Level: Advanced

Comprehensive data on environmental impacts are available for the majority of the portfolio. There is a clear, comprehensible strategy and discernible measures are in place to reduce the environmental impact of the overall portfolio. Products and services largely have a less significant environmental impact than comparable alternatives.

### **D3.2 Moderate use of products and services (sufficiency)**

Self assessment: 7

Audit assessment: 6

#### **Audit-report:**

ECG-Level: Experienced

The company's strategy and activities aim to adapt the product portfolio in the long term to favour products and services that promote sufficiency. Through its communications, the company seeks to actively promote moderate use and provides consumers with clear and comprehensive information regarding the environmental impacts of its products and services.

ECG-Next-Level: Exemplary

The promotion of moderate consumption is a key component of the business model and the company's approach to customer relations. The product portfolio only contains products and services that support a lifestyle based on the principles of sufficiency.

### **D3.3 Negative aspect: wilful disregard of disproportionate environmental impacts**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

There were no indications in the audit of a conscious acceptance of disproportionate ecological impacts.

### **D4.1 Customer participation, joint product development and market research**

Self assessment: 5

Audit assessment: 5

#### **Audit-report:**

ECG-Level: Experienced

The company practices an institutionalised, open and transparent form of customer participation. Constructive feedback is largely acted upon. Customers' views are taken on board and fed into innovation processes. Customer dialogue helps the company achieve

sustainability-oriented improvements.

ECG-Level: Exemplary

A customer advisory council or similar institutionalised platform for dialogue and co-determination has been set up. Constructive feedback is almost always acted upon. Customers are involved in the participatory development of sustainable products.

## D4.2 Product transparency

Self assessment: 5

Audit assessment: 5

### Audit-report:

ECG-Level: Experienced

The company practices an institutionalised, open and transparent form of customer participation. Constructive feedback is largely acted upon. Customers' views are taken on board and fed into innovation processes. Customer dialogue helps the company achieve sustainability-oriented improvements.

ECG-Next-Level: Exemplary

All available information on products is fully disclosed and a percentage breakdown of all price components is provided. Fully transparent information on the externalisation of costs is also provided

## D4.3 Negative aspect: non-disclosure of hazardous substances

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

In the audit, there were no indications that hazardous substances were not identified.

## E1.1 Products and services should cover basic needs and contribute to a good life

Self assessment: 5

Audit assessment: 5

### Audit-report:

ECG-Level: Experienced

All products and services meet the basic need of personal development, or promote the diversity of the biosphere without harmful effects. B2B: The majority of customers also fulfil these requirements.

ECG-Next-Level: Exemplary

The majority of products and services solve important social problems in accordance with

UN Sustainable Development Goals. Innovative, visionary approaches to the biggest challenges facing humanity have been implemented.

## E1.2 Social impact of products and services

Self assessment: 1

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Awareness of serious social or environmental problems in the industry, implementing first analyses, and planning for problem solving; for example, studies on planned obsolescence of electrical goods.

ECG Next Level: Advanced

Information regarding possible solutions go beyond the company's own customers; for example, information about the advantages of organic farming in terms of health and regional added value.

## E1.3 Negative aspect: unethical and unfit products and services

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications of inhumane products and services in the audit.

## E2.1 Taxes and social security contributions

Self assessment: 1

Audit assessment: 1

### Audit-report:

ECG-Level: Getting started

Taxes and social contributions are transparent and declared in full.

ECG-Next Level: Advanced

The company has put clear measures into place to make an appropriate contribution beyond taxes and social contributions.

## E2.2 Voluntary contributions that strengthen society

Self assessment: 0

Audit assessment: 2

### Audit-report:

ECG-Level: Advanced

The scope of charitable works is reasonably broad but only where there is a probable cause and effect. Early evaluations of the impact of these activities are available.

ECG-next Level: Experienced

The company has been involved in extensive charitable works in several areas over many years. There is evidence of effect.

### **E2.3 Negative aspect: inappropriate non-payment of tax**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

There were no indications of illegitimate tax avoidance in the audit.

### **E2.4 Negative aspect: no anti-corruption policy**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

There were no indications of a lack of corruption prevention in the audit.

### **E3.1 Absolute impact and management strategy**

Self assessment: 3

Audit assessment: 3

#### **Audit-report:**

ECG-Level: Advanced

The company is aware of its resource consumption, its emissions and its environmental footprint. It collates the relevant figures and has strategies for improvement.

ECG-Next-Level: Experienced

The company publishes all data on standard impact categories, and scores a maximum of 12 evaluation points (see table under 'evaluation tools'). It has introduced successful, long-term strategies to reduce its environmental impact.

### **E3.2 Relative impact**

Self assessment: 3

Audit assessment: 3

#### **Audit-report:**

ECG-Level: Advanced

The company has clearly recognizable measures to reduce ecological Set effects that are better than industry standard.

ECG-Level: Experienced

The company's efforts in reducing its environmental footprint is above the industry average, and it has put clearly recognisable measures into place to improve further.

### **E3.3 Negative aspect: infringement of environmental regulations and disproportionate environmental pollution**

Self assessment: 0

Audit assessment: 0

#### **Audit-report:**

ECG-Level: Baseline

There were no indications of violations of environmental regulations or inappropriate environmental pollution in the audit.

### **E4.1 Transparency**

Self assessment: 5

Audit assessment: 1

#### **Audit-report:**

ECG-Level: Getting started

An attitude that is open and transparent as a basis for trust, communication and shared responsibility is developed; first analyses and concrete plans of transparent, honest and fact-based reporting exist.

ECG-Next-Level: Advanced

Simple social reporting is readily available online or in other places Publications available. The value of the company is published.

### **E4.2 Social participation**

Self assessment: 1

Audit assessment: 1

#### **Audit-report:**

ECG-Level: Getting started

Citizens and organizations of relevant stakeholder groups can enter into dialogue. Results are documented.

ECG-Next-Level: Advanced

In some relevant projects, relevant touch groups are actively involved and exchanged arguments. Sufficient, easily accessible documentation is available.

### **E4.3 Negative aspect: lack of transparency and wilful**

## misinformation

Self assessment: 0

Audit assessment: 0

### Audit-report:

ECG-Level: Baseline

There were no indications in the audit of the promotion of a lack of transparency or deliberate misinformation.