

Common Good Matrix 5.1

VALUE	HUMAN DIGNITY	SOLIDARITY AND SOCIAL JUSTICE	ENVIRONMENTAL SUSTAINABILITY	TRANSPARENCY AND CO-DETERMINATION
STAKEHOLDER				
A: SUPPLIERS	A1 Human dignity throughout the supply chain A1.1 Working conditions and social impact in the supply chain A1.2 Negative aspect: violation of human dignity in the supply chain	A2 Solidarity and social justice throughout the supply chain A2.1 Fair and just business practices towards direct suppliers A2.2 Fair and just business practices throughout the supply chain A2.3 Negative aspect: abuse of marketpower against suppliers	A3 Environmental sustainability throughout the supply chain A3.1 Environmental impact throughout the supply chain A3.2 Negative aspect: disproportionate environmental impact within the supply chain	A4 Transparency and co-determination throughout the supply chain A4.1 Transparency towards direct suppliers and their right to codetermination A4.2 Positive influence on transparency and co-determination throughout the supply chain
B: OWNERS, EQUITY AND FINANCIAL PARTNERS	B1 Ethical position in relation to financial resources B1.1 Financial independence through equity financing B1.2 Financial independence through own funding for self-governing organizations B1.3 Common Good-orientated borrowing B1.4 Ethical position of external financial partners	B2 Social position in relation to financial resources B2.1 Solidarity and Common Goodorientated use of funds B2.2 Negative aspect: unfair distribution of funds	B3 Use of funds in relation to social and environmental impacts B3.1 Social and environmental quality of investments B3.2 Common Good-orientated financial investments B3.3 Negative aspect: reliance on social or environmentally questionable resources	B4 Ownership and co-determination B4.1 Transparency and co-decisionmaking B4.2 Common Good-orientated ownership structure B4.3 Negative aspect: hostile takeover
C: EMPLOYEES AND CO-WORKERS	C1 Human dignity at the workplace and working environment C1.1 Employee-focused organizational culture C1.2 Health promotion and occupational health and safety C1.3 Diversity and equal opportunities	C2 Design of fair and just working agreements C2.1 Remuneration Structure C2.2 Organisation of Working Time C2.3 Working Models C2.4 Negative Aspects	C3 Environmentally friendly behaviour of staff C3.1 Food during work hours C3.2 Travel to work C3.3 Environmentally aware organizational culture C3.4 Negative aspect: guidance on environmentally damaging practices	C4 Co-determination and transparency within the organization C4.1 Transparency within the organization C4.2 Legitimation of the management C4.3 Employee co-determination C4.4 Negative aspect: obstruction of works councils
D: CUSTOMERS AND BUSINESS PARTNERS	D1 Ethical customer relations D1.1 Respecting human dignity in communication with customers D1.2 Barrier-free access D1.3 Negative aspect: unethical advertising	D2 Cooperation and solidarity with other organizations D2.1 Cooperation with other organizations D2.2 Solidarity with other organizations D2.3 Negative aspect: abuse of market power to the detriment of other organizations	D3 Environmental impacts of products and services during use and end-of-life D3.1 Circularity and Eco-efficiency of products and services: the environmental cost-benefit ratio D3.2 Sufficiency: moderate use of products and services D3.3 Negative aspect: neglect of disproportionate environmental impacts of products and services	D4 Customer participation and product transparency D4.1 Customer participation, joint product development and market research D4.2 Product and service transparency D4.3 Negative aspect: non-disclosure of hazardous substances
E: GLOBAL COMMUNITY, NATURE AND LIVING BEINGS	E1 The purpose of products and services and their effect on society E1.1 Basic needs and contribution to a good life E1.2 Social impact of the organization's products and services E1.3 Negative aspect: unethical and inhumane products and services	E2 Contribution to the community E2.1 Voluntary contributions that strengthen society E2.2 Negative aspect: inappropriate nonpayment of tax E2.3 Negative aspect: no anti-corruption policy	E3 Reduction of environmental impact E3.1 Absolute impact and management strategy E3.2 Relative impact E3.3 Negative aspect: infringement of environmental regulations and disproportionate environmental pollution	E4 Transparency and co-determination E4.1 Transparency and Democracy Education E4.2 Co-determination E4.3 Negative aspect: lack of transparency and deliberate misinformation