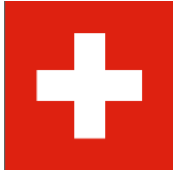


Criteria Catalogue



Annual Reporting Assessment of
Swiss Organizations based upon GRI "G3"

Assessed Organization:

Date of Assessment:

Name Assessor:

Document version 1.3final; 23/05/2009

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Sources/ Reports assessed

Sources are being separated in 3 sub-categories a) annual reports, b) other corporate documents, and c) information spread via the World Wide Web (Internet).

- **Annual Reports** are reports that have been published in the corporate (bie)nnial reporting cycle.
- **Other corporate documents** include corporate information in its widest sense (corporate policies, statements, brochures, etc.) that is being considered as part of the reporting cycle and is being distributed by the corporation with their reporting cycle.
- **World Wide Web pages** refer to corporate information that is being published on the Internet (HTML, XML) and/or is explicitly referred to in a corporate document for additional references.
Note: Full (paper) reports and documents deposited in an electronic format additionally (e.g. Adobe Acrobat Reader (.pdf), are not to be listed here!!

Annual Report(s):

Source: _____ , published (year): _____

Source: _____ , published (year): _____

Source: _____ , published (year): _____

Other Corporate Document(s):

Source: _____ , published (year): _____

Source: _____ , published (year): _____

Source: _____ , published (year): _____

Source: _____ , published (year): _____

World Wide Web Page(s):

Source: *http://* _____ , published/ last updated (year): _____

Source: *http://* _____ , published/ last updated (year): _____

Source: *http://* _____ , published/ last updated (year): _____

Source: *http://* _____ , published/ last updated (year): _____

Explanation of the wording in the criteria catalogue:

i.e.: [that is] The report should include information on this/these specific detail/s
 e.g.: [for example] The indicator can be fulfilled by reporting on one of these and other examples

Comment(s) on: Description, assertion or brief statement to organizational action on a certain topic.
 Evidence for: Clear (and quantified where possible) explanation/ attestation.

Assessment Overview

No.	Cat.	Theme	Credits possible (total)	Credits appointed
01.	rep	Organization's context	11	
02.	rep	Statement most senior manager	09	
03.	eco	Organizational normative statements	06	
04.	sd	Management approach on SD	14	
05.	sd	Operational review on SD	06	
06.	eco	Risk management	04	
07.	sd	Stakeholder management	06	
08.	eco	Shareholders	07	
09.	eco	Customers	04	
10.	sd	Suppliers	06	
11.	soc	Employees	06	
12.	soc	Competitors	04	
13.	soc	Society	04	
14.	sd	External initiatives	08	
15.	eco	Economic performance	23	
16.	eco	Community spending	09	
17.	eco	Governance	10	
18.	env	Environmental management system	06	
19.	env	Material	10	
20.	env	Energy	13	
21.	env	Water	14	
22.	env	Waste	14	
23.	env	Emissions	13	
24.	env	Biodiversity	04	
25.	env	Transport	06	
26.	sd	Product & service stewardship	14	
27.	soc	Social management system	06	
28.	soc	Employment	11	
29.	soc	Diversity & equal opportunity	13	
30.	soc	Work-life balance	04	
31.	soc	Employee health & safety	11	
32.	soc	Education	11	
33.	soc	Human rights	10	
34.	rep	External assurance annual/biennial report(s)	03	
35.	rep	Reader friendliness	04	
36.	rep	Contact information	02	
37.	rep	Reporting context	11	
Credits possible (total)/ Credits appointed			317	

Statistics

	Credits	%
Economic (eco)	63	20
Environmental (env)	80	25
Social (soc)	80	25
Sust. Development (sd)	54	17
Report (rep)	40	13
	317	100

1.	Organization's context (11p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Name organization			1
02.	Location of organization's headquarters			1
03.	Nature of ownership and/or legal form			1
04.	Operational structure (i.e. main divisions/BUs & subsidiaries)			1
05.	Overview key no. financial performance		DNFO	1
	Net sales/revenues			¼
	Market capitalization			¼
	EBIT and/or EBITDA			¼
	Profit			¼
06.	Overview key no. environmental performance		DNFO	1
	CO2 - emissions			¼
	Energy consumption			¼
	Water intake			¼
	Waste			¼
07.	Overview key no. social performance		DNFO	1
	No. employees (FTE) and/or No. employees (PTE)			¼
	Fluctuation rate			¼
	% male-female workers			¼
	% female executives			¼
08.	Major brands			1
09.	Major products/services			1
10.	Major markets served by geographic spread and/or sectors served and/or type of customers			1
11.	Changes in operations due to facility openings, closings and expansion			1
				11
2.	Statement most senior manager (9p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Commitment to SD/external SD charter			1
02.	Brief overview corporate SD affairs reporting year			1
03.	Brief discussion about the corporate contribution to SD in reporting year			2
04.	Comments on SD challenges & risks			2
05.	Forecast for consecutive year(s)			2
06.	Word of thanks to stakeholder(s)			1
				9
3.	Organizational normative statements (6p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Provided (link) vision/mission			2
02.	Provided (link) Code of Conduct			2
03.	Provided (link) corporate values			2
				6

4. Management approach on SD (14p.)		Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on the meaning of SD to the organization			2
02.	Comment(s) on the implications to the organization that may arise from pursuing SD			2
03.	Comment(s) on the organizational responsibility in its local and/or regional and/or global environment			2
04.	Comment(s) on how SD is incorporated into the organization (e.g. guidelines, mgt. programmes)			2
05.	Comment(s) on how the sustainability strategy facilitates operational efficiency			2
06.	Comment(s) on how the sustainability strategy creates cost savings			2
07.	Comment(s) on how the organization's products & services contribute to SD			2
				14
5. Operational review on SD (6p.)		Notes/ Page(s) info found	Credit	Credit max
01.	Presence of operational target(s) & objective(s) for SD-implementation (e.g. past, current, future)			3
02.	Evidence for achievements by target-fulfilment/SD-implementation			3
				6
6. Risk management (4p.)		Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) of to which extent SD affects organizational risks & opportunities			2
02.	Comment(s) on how the sustainability strategy creates new business opportunities			2
				4
7. Stakeholder management (6p.)		Notes/ Page(s) info found	Credit	Credit max
01.	Identification of relevant stakeholders (e.g. Employees, Shareholders, Customers, Suppliers, Communities, Civil society)			2
02.	Instruments for integrating stakeholders into the mgt. system (recurring activities) (e.g. interviews, surveys, round table, discussion forum)			2
03.	Example(s) of the application of gained knowledge (through stakeholder interaction) (e.g. topics, concerns, new ideas, solutions)			2
				6
8. Shareholders/Investors (7p.)		Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on payments to capital providers			1
02.	Comment(s) on market position and/or market growth potentials			2
03.	Comment(s) on the allocation of value creation to stakeholder(groups)			2
04.	Comment(s) on how the value of the corporation in-/decreases by pursuing SD			2
				7

9.	Customers (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Customer satisfaction rate			2
02.	Comment(s) on how the organization deals with its customer demands (1
03.	Comment(s) on the promotion of customer privacy (e.g. data-protection)			1
				4
10.	Suppliers (6p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Provided (link) on supplier selection criteria (e.g. locality, mgt. systems)			2
02.	Comment(s) on the promotion of fundamental rights (i.e. Labour & human rights) in the supply chain			2
03.	Comment(s) on the promotion of environmental protection in the Supply Chain			2
				6
11.	Employees (6p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Employee satisfaction rate			2
02.	Comment(s) on the procedures for employee suggestions			2
03.	Employee cost (total and/or averages)			2
				6
12.	Competitors (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on breaches concerning anti-competitive behaviour			2
02.	Comment(s) on breaches concerning anti-trust and/or monopoly practices			2
				4
13.	Society (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on lobbying/public policy practices			2
02.	Comment(s) on the elimination of corruption (incl. extortion & bribery)			2
				4

		Notes/ Page(s) info found	Credit	Credit max
14.	External initiatives (8p.)			
01.	Application of/ adherence to external guidelines/declarations/standards (e.g. Global Compact, OECD, Responsible Care Programme, UN Declaration on Human Rights, ILO- Declaration on fundamental Principles & Rights at Work, SA 8000, AA 1000, precautionary approach (Agenda 21))			2
02.	Membership in associations with financial interest (e.g. industry/national/international)			2
03.	Membership in associations with environmental interest (e.g. industry/national/international)			2
04.	Membership in associations with social interest (e.g. industry/national/international)			2
				8
15.	Economic performance (23p.)			
01.	Net sales/ revenues (or the like)			3
02.	Taxes			3
03.	EBIT (operating income) and/or EBIT(D)A (or the like)			3
04.	(Free) Cash Flow			3
05.	Market capitalization (or the like)			3
06.	Total assets			3
07.	Investment(s)			3
08.	Statement(s) to defined pension benefit plans			2
				23
16.	Community spending (9p.)			
01.	Philanthropic spending (i.e. no corporate gain)			2
02.	Sponsoring to increase brand and/or image and/or reputation (e.g. cultural, sport, academic, corporate volunteering)			2
03.	Contribution(s) to community in order to assure corporate activities (i.e. infrastructure)			2
04.	Evidence on the (long-term) effects of community spending			3
				9
17.	Governance (10p.)			
01.	Governance structure (i.e. EB, BD, Committees)			1
02.	Highest responsible for SD/ SD-themes			2
03.	Remuneration of the top-management linked to organizational performance (incl. social & ecological)			2
04.	Programmes in place to sustain and/or develop top-managers in the organization			2
05.	Processes in place to avoid conflict of interest			2
06.	Applied governance standards (e.g SWX - SCBPCG -)			1
				10

		Notes/ Page(s) info found	Credit	Credit max
18.	Environmental management system (6p.)			
01.	Provided (link) environmental policy			1
02.	Mgt. system in place to promote environmental performance (e.g. ISO 14001, EMAS)			1
03.	Instances of non-compliance with environmental regulations			2
04.	Focal points of interest to the organization in reporting year			1
05.	Awards won			1
				6
19.	Material (10p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Material use (of most relevant material(s))			3
02.	Use of recycled material (of most relevant material(s))			3
03.	Evidence for using alternative/more environmentally friendly material(s)			2
04.	Evidence for reducing material intensity			2
				10
20.	Energy (13p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Total energy used			3
02.	Energy used from non-renewable energy sources (e.g. nuclear, coal, natural gas)			3
03.	Energy used from renewable energy sources (e.g. solar, wind, geothermal, hydro, biomass)			3
04.	Evidence for increasing the use of renewable energy sources			2
05.	Evidence for reducing energy intensity (e.g. Minergie standard, production improvements)			2
				13
21.	Water (14p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Water withdrawal (total)			3
02.	Waste water (total)			3
03.	Water recycled and/or reused			3
04.	Relevant effluents to water (e.g. heavy metals, AO _x)			3
05.	Evidence for reducing water intensity			2
				14
22.	Waste (14p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Waste (total)			3
02.	Waste considered hazardous			3
03.	Waste recycled			3
04.	Evidence for reducing waste intensity			2
05.	Record of significant spills and actions taken			3
				14

23.	Emissions (13p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Greenhouse gas emissions identified in tons of CO2-equivalents			3
02.	Reductions achieved by initiatives to reduce greenhouse gas emissions			2
03.	Emissions of ozone-depleting (CFCs) substances			3
04.	Evidence for reducing NOx, SOx, VOC's and other relevant emissions to air			3
05.	Evidence for reducing emissions intensity			2
				13
24.	Biodiversity (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on managing the organization's impacts on biodiversity			2
02.	Evidence for conservation measures (to land or habitats)			2
				4
25.	Transport (6p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on the implementation of sustainable transport solutions			2
02.	Evidence for reducing emissions due to transportation in CO2-equivalents			2
03.	Evidence for reducing emissions due to commuting (i.e. employees) in CO2-equivalents			2
				6
26.	Product & service stewardship (14p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on mitigating environmental impacts in the product(s)/service(s) life-cycle			2
02.	Comment(s) on mitigating social impacts (i.e. also health & safety issues) in the product(s)/service(s) life-cycle			2
03.	Comment(s) on encouraging the development & diffusion of environmentally friendly technologies			2
04.	Comment(s) on upholding regulations about product labelling and/or product and service information (e.g. CE, TÜV)			2
05.	Evidence for the use of third party certified green label(s) on the organization's product(s) & service(s) (e.g. Blauer Engel, Minergie, FSC)			2
06.	Evidence for the use of third party certified social label(s) on the organization's product(s) & service(s) (e.g. Transfair, Max Havelaar)			2
07.	Comment(s) on upholding regulations and/or voluntary codes concerning marketing communications (i.e. advertising, promotion, & sponsorship)			2
				14

		Notes/ Page(s) info found	Credit	Credit max
27.	Social management system (6p.)			
01.	Provided (link) social policy or HSE-policy			1
02.	Mgt. system in place to promote social performance (e.g. OHSAS 18001)			1
03.	Instances of non-compliance with regulations			2
04.	Focal points of interest to the organization in reporting year			1
05.	Awards won			1
				6
28.	Employment (11p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Workforce by employment type			3
02.	Workforce by region			2
03.	Turnover rate (total workforce)			3
04.	Turnover rate by age group and/or gender and/or region			3
				11
29.	Diversity & equal opportunity (13p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Statement whether the organization is an equal opportunity organization (or not)			2
02.	Composition of governance bodies by gender and/or nationality			3
03.	Breakdown of employees by gender			3
04.	Breakdown of employees by age group and/or by minority			3
05.	Comment(s) on the promotion of Diversity and Equal Opportunity in the workplace			2
				13
30.	Work-life balance (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Comment(s) on providing flexible working hours			2
02.	Evidence for providing general conditions for work-life balance (e.g. maternity/paternity leave, day-care)			2
				4
31.	Employee health & safety (11p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Injury Rate (IR) and/or Absentee Rate (AR)			3
02.	Occupational Disease Rate (ODR) and/or Lost Day Rate (LDR)			3
03.	Fatality (rate)			3
04.	Evidence for limiting employee health & safety risks			2
				11
32.	Education (11p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Statement(s) to the importance of organizational learning			2
02.	Evidence for continuous training (e.g. vocational training, management development, on-the-job training)			2
03.	Days of education spent per employee per category			3
04.	Evidence for supplying traineeships (e.g. apprenticeships)			2
05.	Comment(s) on opportunities for career development			2
				11

		Notes/ Page(s) info found	Credit	Credit max
33.	Human rights (10p.)			
01.	Comment(s) on the elimination of forced or compulsory labour			2
02.	Comment(s) on the elimination of child labour			2
03.	Comment(s) on the promotion of freedom of association and collective bargaining			2
04.	Comment(s) on the elimination of discrimination			2
05.	Comment(s) on the promotion of indigenous rights			2
				10
34.	External assurance annual/biennial report(s) (3p.)	Notes/ Page(s) info found	Credit	Credit max
01.	External statement assuring financial data (acc. to IFRS, GAAP a.s.o. by external assurance body)			1
02.	External statement assuring non-financial data (e.g. stakeholder statements, challenger report, external assurance bodies)			2
				3
35.	Reader friendliness (4p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Executive Summary with mayor SD-related evolvments			1
02.	Subject index			1
03.	Clear (i.e. understandable and recognizable) concept			1
04.	Lay-out report supports reader friendliness			1
				4
36.	Contact information (2p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Disclaimer			1
02.	Contact Information (i.e. person report and/or responsible SD)			1
				2
37.	Report context (11p.)	Notes/ Page(s) info found	Credit	Credit max
01.	Report audience identified			2
02.	Reporting cycle (e.g. annual, biennial)			1
03.	Reporting period (fiscal/calendar) for provided information			1
04.	Date latest report			1
05.	Boundary of the report (e.g. countries, divisions, subsidiaries)			1
06.	Significant changes to previous reporting period (e.g. scope, boundary, measurement methods)			2
07.	Data measurement technique(s) used for (accumulated) data report			2
08.	Application of (inter)national reporting standards/guidelines (e.g. GRI)			1
				11



