

Assessment of CSR practices

The audit scheme provides a general, meaningful, reproducible and comparative framework to investigate and assess the actual degree of corporate responsibility of businesses and other organisations they show in practice. The audit is based on a CSR assessment scheme developed by the reputable consumer group, Stiftung Warentest. The schema has been applied since 2005 in investigations across various industries, e.g. electronics, food, manufacturing. The audit schema can be adjusted to the situation of particular branches. The audit is based on a structured list of criteria which reflect:

- societal and scientific opinion-forming processes concerning content areas of responsible corporate behaviour
- international and national conventions, standards and guidelines concerning topics of responsible corporate behaviour
- criteria, which are used within the framework of consumer-oriented company surveys
- criteria, which are used for socially responsible investment
- criteria, which are used in environmental, social and sustainability reporting by companies.

Selection of assessment criteria

The criteria describe main aspects of the social and environmental responsibility. They are classified in the following comprehensive topic areas:

Topic area	Related to
Social Issues / Employees	1.Guiding principles and corporate policy 2.Management and measures 3.Implementation 4.Reporting
Social Issues / Production and Supplier	1.Guiding principles and corporate policy 2.Management and measures 3.Implementation 4.Reporting
The Environment	1.Guiding principles and corporate policy 2.Management 3.Measures and implementation 4.Reporting
Consumers and Society	1.Willingness to provide information in answer to queries 2.Community involvement

Criteria fulfilment

The criteria can be fulfilled to different degrees. Indicators are used to assess this. The used indicators can be fulfilled to varying degrees, ranging from comprehensively to inadequately fulfilled. In each case respectively it is to be operationally determined exactly what is meant by the terms "comprehensively", "largely" fulfilled etc.. In the present case the participants will estimate the fulfilment based on his judgement. In case the participant has no information or only insufficient information about relevant criteria please indicate not sure or not applicable.

- 1. Indicator is comprehensively fulfilled**
- 2. Indicator is largely fulfilled**
- 3. Indicator is partially fulfilled**
- 4. Indicator is inadequately fulfilled**
- 5. Not sure**
- 6. Inapplicable**

Company Details

Please state in the name of your company:

To which of the following industry sectors does your company belong to?

- Manufacturing
- Automotive
- Electronics
- Textile and garment,
- Tourism
- Transport, storage and communications
- Financial intermediation
- Public administration
- Education
- Agriculture and forestry
- Health and social work
- Other**
- _____

What is your company's registered capital?

- less than US\$500.000
- US\$ 500.000 - US\$ 2.000.000
- more than US\$ 2.000.000

What is your company's approximate yearly turnover?

How many employees does your company have?

- less than 50
- 51 – 250
- 251 – 500
- 501 – 1000
- > 1000

What is your position in the company?

How is CSR organised in your company, or how is its implementation planned?

- Own CSR Department
- Cross-functional Collaboration
- No organisational CSR structure

Topic Area Social Issues / Employees							
Social Issues / Employees – Guiding principles and Corporate Policy		1	2	3	4	5	6
1	Obligations of the company concerning the treatment of employees						
	1. The company has detailed guidelines or corporate principles on it's commitment to the responsible treatment of the employees.						
	2. The company has made one or more public statements concerning its responsibilities towards its employees.						
	3. The company has published its corporate responsibility in internal statements that are accessible to all employees.						
	4. A commitment to the promotion of health and safety at work is explicitly expressed in these statements.						
	5. A commitment to the promotion of training and further education is explicitly expressed in these statements.						
	6. A commitment to the promotion of equal opportunities for both women and men (Equal Opportunity Policy) is explicitly expressed in these statements.						
	7. A commitment to the promotion of the integration of foreign employees / ethnic minorities and / or employees of different religions is explicitly expressed in these statements (where applicable).						
	8. A commitment to compliance with the occupational health and safety standards with validity throughout the company is explicitly expressed in these statements.						
	9. A commitment to complying with internationally recognised minimum social standards (e.g. Code of Conduct) is explicitly expressed in these statements.						
10. A commitment of the company to avoid active or passive corruption and bribery in business.							
Social Issues / Employees – Management and Measures		1	2	3	4	5	6
2	Employee representation and/or institutionalised form of dialogue between company and employees						
	1. Employee representation and/or institutionalised form of dialogue implemented.						
	2. No employee representation and/or institutionalised form of dialogue implemented.						
3	Measures for safeguarding jobs and promoting employment in the company						
	1. Flexible work models (so-called "working time accounts", weekly working hours).						
	2. Possibility of working part-time (e.g. for employees approaching retirement).						
	3. Possibility of unpaid time off (e.g. "sabbatical year").						
	4. Re-training/further education of staff for company-internal relocation.						

	5. Company participation in initiatives that aim to create new jobs / trainee posts and apprenticeships.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
4	Measures for promoting and maintaining employee health in the company									
	1. Consideration of ergonomic aspects in work place design.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	2. Support given to company sport activities, health programmes etc..	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	3. Carrying out of health programmes.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
5	Family-friendly offers for company employees									
	1. Flexible working hours.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	2. Possibility of reducing working hours.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	3. Flexibility with regard to granted leave (maternity/parental leave).	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	4. Measures to support returning to work after parental leave.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	5. Possibility of working at home (e.g. telecommuting).	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
6	Company measures for guaranteeing financial provision for retired employees									
	1. A company pension scheme has been set up.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
7	Measures for achieving or maintaining equal opportunities for women and men									
	1. Differentiated analysis of the situation of employees, taking aspects of equal opportunities into consideration.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	2. Development of measures to promote equal opportunities (e.g. targeted personnel development planning to increase the share of women, especially in executive positions, or targeted job sharing programmes).	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	3. Mentored programmes specifically for women.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	4. Appointment of a women's representative or a corresponding working group.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	5. Appropriate consideration of women in further training (proportion corresponding to the share of female employees).	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
8	Further training measures for employees									
	1. Further training measures are available to all employees	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	2. Written statement and organisational scheme specifying who is responsible for further training in the business	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	3. Documentation of the expenditure on further training measures (e.g. total sum, sum per staff member or days per staff member)	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	4. Public report / information about training measures available (e.g. measures and / or expenditure	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
9	Measuring employee satisfaction									
	1. Employee satisfaction is measured for all employees	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								
	2. Employee satisfaction is measured regularly	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								

	3. Employees are informed of the results by publication						
	4. Measures for improvements are introduced on the basis of these results						
	5. Details of employee absenteeism are systematically recorded and analysed						
10	Measures for implementing occupational health and safety aspects						
	1. Formulation of specific goals concerning protection of employees						
	2. Regular training in the areas of occupational health and safety going beyond the minimum legal requirements						
	3. Regular training for all employees going beyond the minimum legal requirements						
	4. Systematic recording of details and analysis of accidents at work						
Social Issues / Employees – Implementation							
11	Results of a responsible employment policy in the company						
	Indicator: development of the number of employees relative to added value (turnover revenues minus the acquisition costs of components and services as well as the cost of materials) in comparison to the sector in the last three years without buying or selling companies /parts of companies						
	<ul style="list-style-type: none"> ○ Number of employees has increased in relation to the added value. ○ Number of employees has remained constant in relation to the added value. ○ Number of employees has decreased in relation to the added value and/or jobs have been transferred to so-called "low wage countries" together with accompanying socially acceptable arrangements. ○ Number of employees has decreased in relation to the added value and/or jobs have been transferred to so-called "low wage countries". 						
12	Number and development of accidents at work in the company						
	Indicator: number of accidents at work per 1 000 employee hours per year lost due to accidents at work in the last three years (not including accidents on the way to work) in comparison to the average for the rest of the sector.						
	<ul style="list-style-type: none"> ○ Lower share ○ Number of workplace accidents has decreased ○ Average share or no change ○ Greater share or the number of workplace accidents has decreased 						
13	Share of women at the managerial level in the company						
	Indicator: share of women in managerial positions and higher position (permanently responsible for and in charge of at least five members of staff or with an important function in the company hierarchy) as a percentage						
	<ul style="list-style-type: none"> ○ High share of women at managerial level ○ Medium share of women at managerial level ○ Low share of women at managerial level ○ No women at managerial level 						
Social Issues / Employees – Reporting							
		1	2	3	4	5	6
14	Reporting by the company about social aspects of the company's activities						
	1. Regular publication of an independent social report, social reporting is part of a regularly published company reports.						

2. The social report / social report part refers to all of the company activity.						
3. The respective guidelines approved by the company/company principles are reproduced.						
4. Measures and indicators for occupational health and safety are described.						
5. Measures and indicators for further training are described.						
6. Measures and indicators for equal opportunities are described.						
7. Statements are made about corruption and bribery.						
8. Statements are made about the integration of disabled people in the work process.						
9. The social report is produced in accordance with the guidelines of the Global Reporting Initiative (GRI).						
10. The company makes comprehensive efforts to ensure the correctness of its social reporting (for example by involving the stakeholders in the report compilation or by having a check carried out by auditors).						

Topic Area Social Issues / Sub-contractors, Suppliers

Social Issues / Sub-contractors, Suppliers – Guiding Principles and Corporate Policy

	1	2	3	4	5	6
1 5 Guaranteed use of internationally recognised minimum social standards (ILO Core Conventions) by the company (the following declarations are also entirely or partially applicable to the sub-contractor chain)						
1. Written declaration/corporate policy (code of conduct) or similar is approved and publicly available.						
2. Written declaration /corporate policy is approved and available within the company.						
3. Written commitment to achieving a specified share of sub-contractors that have been approved in accordance with the criteria of recognised social standards (e.g. BSCI, SA8000) within a specified period of time.						
4. Declared compliance to relevant standards / public declaration of commitment (e.g. Global Compact, OECD Guidelines).						

Social Issues / Sub-contractors, Suppliers – Management and Measures

	1	2	3	4	5	6
1 6 Measures taken by the company to assure compliance with the minimum social standards in the supply chain						
1. A commitment to complying with the minimum social standards is a pre-requisite for every signed delivery contract.						
2. Compliance with social standards is regularly surveyed in the case of sub-contractors/suppliers.						
3. The company informs the business partners in supplier/sub-contractor companies comprehensively about the importance of complying with the minimum social standards; non-compliance results in the implementation						

	of certain measures and sanctions if applicable.								
	4. The company offers free advice and training for buyers and sub-contractors for the implementation of the minimum social standards.								
	5. The company offers free advice and training for employees at his production sites for the implementation of the minimum social standards.								
	6. When awarding contracts, preference is given to sub-contractors that have been certified within the framework of independent audits (e.g. in accordance with SA8000, AVE, BSCI or "good practices" of the Fair Labour Association - FLA).								
	7. The duration of employment of the workers at the production site is recorded and evaluated.								
	8. The employees working at the production company are covered by insurance (e.g. social and health insurance).								
	9. The company carries out regular checks to find out whether the agreed standards in production and the national laws are adhered to (internal audits).								
	10. The company ensures by means of various measures that its sub-contractors comply with the minimum social standards.								
	11. Within the framework of independent audits, regular checks (about once a year) are carried out to see if the agreed standards in production and the national laws are adhered to.								
	12. The unions and/or other NGOs are consulted about questions relating to the implementation of compliance with minimum social standards.								
	13. Employees and/or NGOs are also consulted within the framework of the audits/checks.								
	14. There is a complaints office for employees at the production site, so that they can call attention to grievances and/or non-compliance with fundamental social standards.								
	15. In the event of problems or grievances, corrective measures are taken to improve the situation (corrective action plan).								
Social Issues / Sub-contractors, Suppliers – Implementation									
1 7	Share and development of Sub-contractors, Suppliers that have been checked for minimum social standards Indicators: development in the number of suppliers and sub-contractors, who have been checked within the framework of approved and independent audits within the last three years. <ul style="list-style-type: none"> ○ The number of audited sub-contractors has increased or is already at a high level ○ The number of audited sub-contractors is consistent ○ The number of audited sub-contractors has decreased or is at a low level ○ There are no sub-contractors who have been checked 								
Social Issues / Production – Reporting									
1 8	Reporting by the company about aspects of compliance with social standards for sub-contractors or supplier <ul style="list-style-type: none"> ○ Reporting on such topics 								

○ No reporting on such topics

Topic Area – The Environment

The Environment – Guiding principles and Corporate Policy

1 2 3 4 5 6

19 Quality of commitment by the company to environmental protection

1. Environmental protection is an integral part of the company's fundamental principles/guiding principles or corporate aims and laid down in writing.
2. The company has formulated and published an environmental policy and/or an environmental programme, which shall serve as the basis for corporate decisions.
3. The company has signed a sector or individual company commitment to environmental protection (e.g. Responsible Care, UNEP declaration of the financial institutes etc.).
4. The environmental policy is applicable to the whole company.
5. Company commitment to treat environmental protection as an important future task (precaution principle) is part of the company's agenda.
6. The environmental policy describes aims for implementing and operating environmental management systems.
7. The environmental effects and impacts of products and services are discussed.
8. The responsibility of the company's management for environmental protection is described.
9. There is an obligation to publish environmental information.
10. Qualitative and quantitative environmental goals are defined.
11. The environmental responsibility of the suppliers (and their sub-contractors) is discussed.
12. The application of uniformly high environmental standards at all of the company's locations is guaranteed.

The Environment – Management

1 2 3 4 5 6

20 Status of environmental protection

1. Responsibility for environmental protection is allocated within the management.
2. A specific organisational unit is responsible for environmental protection within the company.
3. Responsibility for production process related environmental protection is allocated.
4. Responsibility for environmental protection concerns is integrated within the framework of product development.

	5. Measurable environmental targets have been approved within the framework of an environmental programme.						
	6. Environmental indicators are defined in order to monitor achievement of targets.						
	7. Employees are actively involved in environmental protection throughout the company (e.g. through work groups, training, communication etc.).						
	8. There is a system for motivating employees to take environmental concerns into consideration in production and acquisition.						
The Environment – Measures and Implementation		1	2	3	4	5	6
2	Implementation of environmental procurement guidelines in the company						
1	1. The company has published a written declaration, procurement policy or similar document/ given internal company approval.						
	2. All sub-contractors/suppliers must fulfil the company-related minimum environmental requirements.						
	3. Contracts are preferably given to sub-contractors/suppliers that have established an environmental management system in accordance with ISO 14001.						
	4. The company regularly monitors the environmental performance of sub-contractors/suppliers.						
	5. New sub-contractors/suppliers are routinely surveyed about environmental aspects.						
	6. The company uses environmental procurement guidelines when ordering raw materials and auxiliary materials, and also finished products.						
	7. The company uses environmental procurement guidelines when ordering operating materials.						
2	Monitoring and publishing of company data on material and energy consumption						
2	1. Data is collected from several areas and published 2. Data is collected from some areas and published 3. Data is collected from a few areas and published 4. Data of material and energy consumption is not collected and published						
	1. Materials: consumption of raw and process materials (absolute quantities)						
	2. Energy: consumption data according to energy source, share of regenerative energy						
	3. Water: use in production / manufacture (industrial water), drinking water consumption						
	4. Air emissions: climate relevant pollutants (especially carbon dioxide), nitrogen oxides, sulphur dioxide, airborne dust						
	5. Water emissions: waste water quantity and pollution (especially COD, heavy metals)						
	6. Waste: total quantity, composition, hazardous waste						

	7. Other data: transportation kilometres (emissions), noise, production accidents, complaints from the neighbourhood						
	The Environment – Reporting	1	2	3	4	5	6
2 3	Quality of reporting by the company on environmental aspects of its activities						
	1. Regular publication of an independent environmental report or environmental reporting is part of a regularly published sustainability or business report.						
	2. The environmental report/environmental part refers to all the company activity.						
	3. The report is compiled in accordance with the guidelines of the Global Reporting Initiative (GRI).						
	4. The environmental policy/ environmental strategy approved by the company is in writing.						
	5. Environmentally relevant effects of the company's activities are described.						
	6. Environmental indicators giving the company's effects on the environment are published.						
	7. A company profile including the connection to the area of application of the report is described.						
	8. The achievement of approved environmental targets is described.						
	9. The non-achievement of environmental targets, environmental penalties, production accidents and environmental investments are also discussed.						
	10. The structure of the environment management system is described.						
	11. Co-operation with stakeholders is described.						
	12. The company makes extensive efforts to ensure the correctness of its environmental reporting (for example by involving stakeholders in compiling the report or having a check carried out by auditors).						
Topic Area – Consumers and Society							
	Consumers and Society – willingness to provide information	1	2	3	4	5	6
2 4	Existence of complaint management system in the company to increase customer satisfaction						
	1. The company has a written declaration of who is responsible within the organisation for the tasks involved in complaint management.						
	2. The company has a written declaration of service and quality standards for customer complaints.						
	3. The company has defined targets for dealing with complaints and actively communicates them to the employees.						
	4. Adherence to the defined standards is regularly monitored and measured.						
	5. Employees are given regular training in dealing with customer						

	complaints.						
	6. The company actively informs customers of its openness for any complaints (advertising, customer newspaper, homepage, user instructions, packaging, correspondence).						
	7. All customer complaints are documented and systematically evaluated.						
Consumers and Society – Community Involvement		1	2	3	4	5	6
2	Dialogue with NGOs (non-governmental organisations)						
5	1. Carrying out of projects in co-operation with NGOs.						
	2. Support of NGO projects.						
	3. Regular dialogue with NGOs (e.g. neighbourhood dialogue).						
	4. Regular informing of NGOs.						
2	Support given to the community by the company						
6	1. Annual donations in the form of money, material goods or services for environmental, social aims.						
	2. Sponsoring of cultural events and amateur sports (amateur sports events).						
	3. Regular time off for employees for charity work (“corporate volunteering”).						
	4. Sponsoring or support of training/educational establishments for the employees of sub-contractors.						
	5. Promotion of projects, which improve both the occupational health and safety of the employees of sub-contractors or suppliers.						
	6. Participation in Local Agenda processes.						
Consumer and Society - Reporting		1	2	3	4	5	6
2	Information for the general public about socially relevant aspects of the company's activities on the web site						
7	1. Greater share of meaningful information about environmental and social aspects of the company's activity accessible on the homepage.						
	2. Greater share of meaningful information about consumer relevant and other socially relevant aspects of the company's activity accessible on the homepage						
2	Status of social responsibility in the business / environmental or sustainability reporting of the company.						
8	In accordance with the Sustainability Reporting Guidelines 2002 of the GRI, this includes among other things: product responsibility / consumer interests, community involvement, political donations <ul style="list-style-type: none"> ○ High share of such contents in corporate, environmental, social or sustainability reporting ○ Average share of such contents in corporate, environmental, social or sustainability reporting ○ Low share of such contents in corporate, environmental, social or sustainability reporting ○ No reporting on such topics 						

Comments and overall summary