

What is the Code and for whom is it intended?

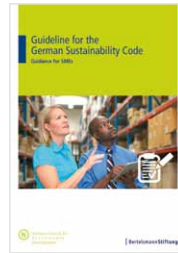
The Sustainability Code outlines the minimum requirements for reporting on sustainability aspects. It therefore provides a framework for reporting non-financial performance and can be used by all enterprises and organizations regardless of their size or legal structure. The Sustainability Code can be used worldwide.

»The Sustainability Code enables companies to demonstrate their sustainability commitment to investors and consumers in a transparent, comparable and tangible way. I believe this to be a persuasive concept, because the Code is also raising great interest outside of Germany.«



Chancellor
Dr. Angela Merkel
speaking at the annual
RNE conference
on 02.06.2014

Where can I find guidance and help with the Code?



For current information and guidance, such as the guideline for small and medium-sized enterprises, please visit our website: www.sustainabilitycode.org

Please direct your questions to:
team@sustainabilitycode.org



The Sustainability Code is supervised by the office of the German Council for Sustainable Development (RNE). RNE is thus affirming its aim of advancing the concept of sustainability in society and business and making the sustainability performance of companies transparent and comparable. In doing so, RNE works on behalf of the German government.

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GREENING THE ECONOMY WITH THE SUSTAINABILITY CODE



The
SUSTAINABILITY
Code

What benefits does the Code offer the user?

The Sustainability Code provides:

- + transparency on sustainability performance and comparability based on standardization.
- + a clear and manageable framework for action and a structuring tool for the green economy.
- + small and medium-sized enterprises as well as enterprises inexperienced in sustainability reporting with a condensed and readily manageable means of access to the sustainability reporting process.
- + compliance with the EU's obligation to report non-financial and diversity information that will come into force in 2017.
- + added incentives to incorporate sustainability into the user's core business and thus establish a long-term competitive edge.

How do I comply with the Sustainability Code?

In order to comply with the Sustainability Code companies prepare a declaration of conformity covering twenty criteria as well as a selection of quantifiable performance indicators from GRI or EFFAS.

The five steps to your declaration of conformity:

1. Form a project group comprising every department in your company. Go through the Code's content and determine where data is missing and who could supply such data.
2. Compile all the information of relevance to the Sustainability Code. Explain which criteria you have met ("comply") or why certain data is missing ("explain").
3. To prepare your declaration of conformity please register in the Sustainability Code database and create your company profile.
4. Once the declaration is complete, it will be reviewed by the office of the German Council for Sustainable Development. This involves verifying the content-related references as well as publicising the declaration following consultation with the reporting parties.
5. Use your declaration of conformity to the Code for your communications, e.g. refer to your company profile. The signet further increases your visibility.

The Sustainability Code – four areas with 20 criteria:

Strategy

- | | |
|----------------------------------|-----------------------------|
| 1. Strategic Analysis and Action | 3. Objectives |
| 2. Materiality | 4. Depth of the Value Chain |

Process Management

- | | |
|------------------------|---------------------------------------|
| 5. Responsibility | 9. Stakeholder Engagement |
| 6. Rules and Processes | 10. Innovation and Product Management |
| 7. Control | |
| 8. Incentive Schemes | |

Environment

- | | |
|--------------------------------|--------------------------------|
| 11. Usage of Natural Resources | 13. Climate-relevant Emissions |
| 12. Resource Management | |

Society

- | | |
|-------------------------|---|
| 14. Employment Rights | 18. Corporate Citizenship |
| 15. Equal Opportunities | 19. Political Influence |
| 16. Qualifications | 20. Conduct that complies with the Law and Policy |
| 17. Human Rights | |