

THE GREEK SUSTAINABILITY CODE

Open Consultation Process

The **Greek Sustainability Code** has been created in view of becoming a practical tool of transparency and commitment to the issues of Sustainable Development and Corporate Responsibility for all Companies and Organisations active in Greece, regardless of their size or legal status. The Greek Code attempts to give guidance to the Organisations on how to integrate the Sustainable Development and Corporate Responsibility principles in their business operation.

The **Greek Sustainability Code** is a result of the **QualityNet Foundation (QNF)** cooperation with the **German Council for Sustainable Development (RNE)** in the context of the “**Sustainable Greece 2020**” Initiative.

The “**Sustainable Greece 2020**” initiative aspires to create a new model of development for Greece that not only will lead the way out of the crisis but it will also lay down the basis for a Sustainable Economy and Society. An Economy that will ensure Social Cohesion through the equal development of each side of the **Economy-Society-Environment triangle**. The Initiative by way of a wide dialogue and consultation process aims at contributing in the promotion of the Sustainable Development and supporting the organisations, the institutions and authorities of our country with **practical tools and methodologies** for the creation of Sustainable Development Strategies and Policies. The Greek Sustainability Code is one of these tools.

The Paper of the Consultation Process of the Greek Sustainability code is the result of the work of the members of the **Committee for the Development of the Greek Sustainability Code** consisting of representatives of business associations, companies and state institutions. It is also the work of a team of technical consultants.

The members of the Committee for the Development of the Greek Sustainability Code are the following (in alphabetical order):

Mr. Gerasimos Georgopoulos, Head of the Department of Institutional regulations and of the General Electronic Commercial Registry, Ministry of Development

Mrs. Nafsika Zevgoli, Head of the Department of Sustainable Development and Social Contribution, VODAFONE

Mr. Ioannis Karavas, Head of Communication and Public Relations, Alouminion AE

Mr. Alexandros Katsiaboulas, Director of the Environment, TITAN Group

Mr. Alexandros Koulidis, Counsellor, Secretary General, Ministry of Environment and Energy

Mrs. Pinelopi Pagoni, Director of Health, Safety, Environment and Sustainable Development, Hellenic Petroleum group

Mrs. Eleni Styliani Starra, Head of the European Affairs Department, Athens Chamber of Commerce and Industry

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Technical Consultants:

Mrs. Tina Passalari, Sustainable Development and Management Consultant

Mr. Spyros Kontos, Management and Operational Systems Consultant

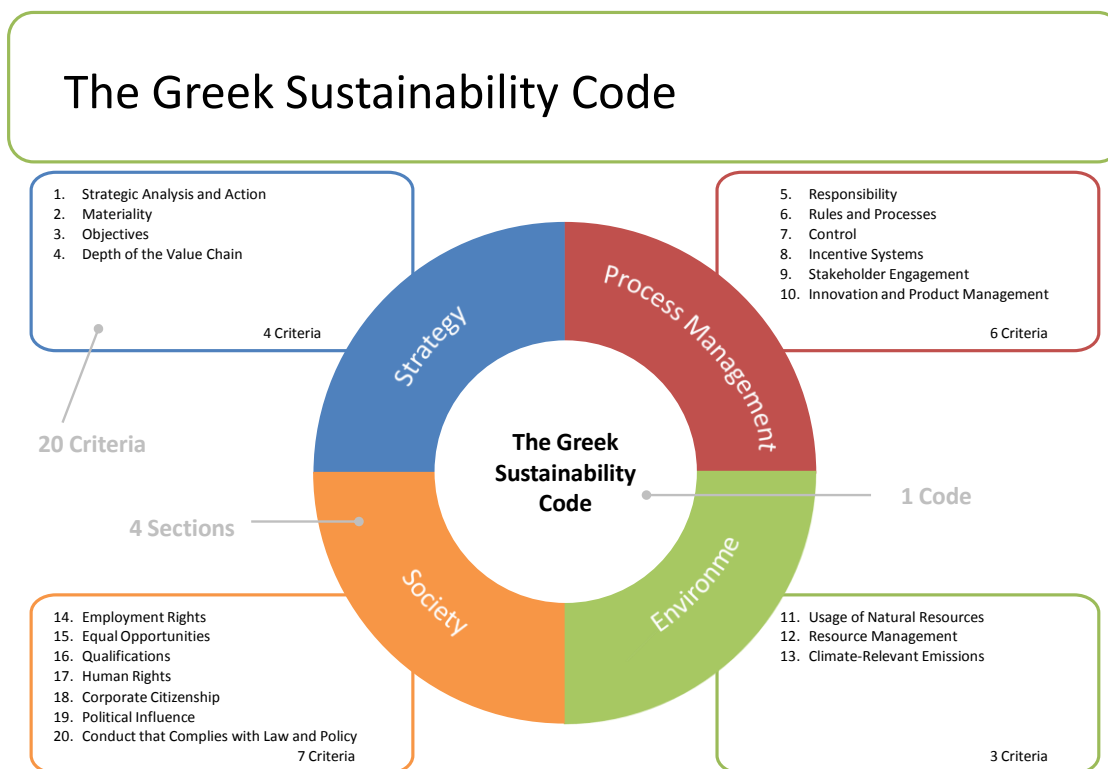
Introduction

The Greek Sustainability Code goal is to motivate the Organizations to invest in sustainable business models and increase their transparency by providing reliable and comparable non-financial information. The Greek Sustainability Code complies with the Directive of the European Commission for the disclosure of non-financial information.

The Organizations declare their conformity to the Greek Code and its specific criteria and report on their actions to meet these criteria or provide reasonable explanations in case they do not satisfy them.

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

The Part “A” of the open Consultation process document of the Greek Sustainability Code involves the 4 pillars and the 20 criteria of the Code as well as recommended performance indicators. The recommended performance indicators are based on the International Standard GRI/G4. They are indicative and not obligatory while each participant Organization can use more sector-specific indicators relevant to its specialized field of activity.



In respect of the information given in the tables of the following **Part “A”** (pages 7 to 20), you are kindly requested to post your remarks or suggestions with regards to:

- a) the criteria of the Greek Code and
- b) the additional sector-specific indicators to the following link:
<http://consultation.sustainablegreece2020.com> from 9th to 29th February 2016

PART “B”: LEVELS OF PARTICIPATION

The Greek Sustainability Code adapts to the particularities of the Greek market in terms of the size of the Organizations/Companies by using successive levels. Thus, each Organization that desires to be linked with Sustainable Development and Corporate Responsibility issues can participate in the Greek platform of sustainability, filling in on the different levels of the Greek Sustainability Code depending on the degree of maturity of its internal management and procedures. For this reason, we invite all the Organizations no matter of their size to get linked with the issues of Sustainable Development and Corporate Responsibility through a systematic approach and procedures that each Organization already implements and can vary depending on the legal or regulative context applied.

The 4 Levels of the Greek Sustainability Code are the following:

Level 1: it is intended for very small Organizations/Companies that do not have a systematic approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the Greek Sustainability Platform.

Level 2: it is intended for small and medium Organizations/Companies that do have a systematic or not approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the Greek Sustainability Platform.

Level 3: it is intended for medium and big Organizations/Companies that do have a systematic or not approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the European Sustainability Platform.

Level 4: it is intended for medium and big Organizations/Companies that do have a systematic approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the European Sustainability Platform.

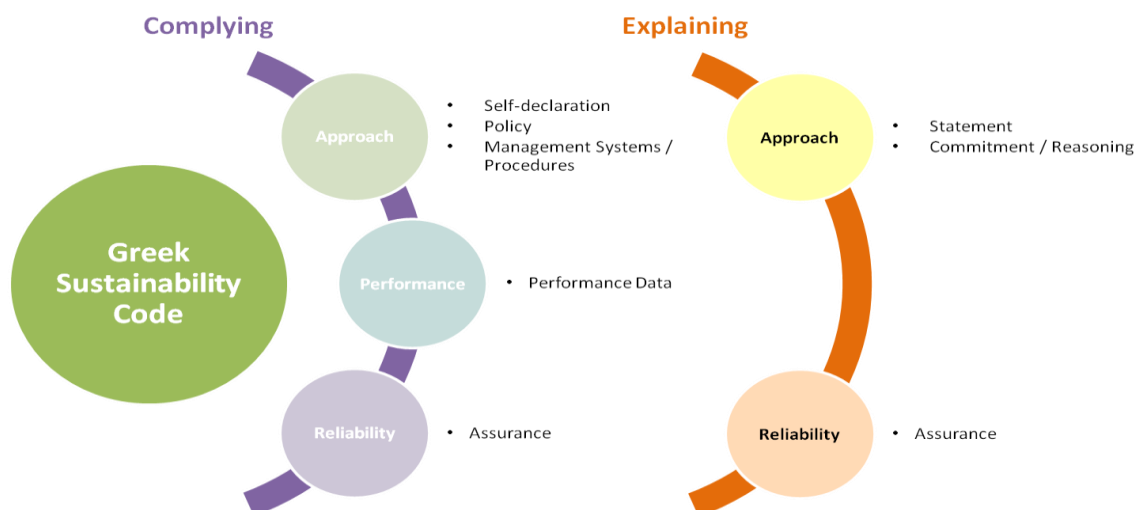
No matter of its size ,each Organization can choose its preferable level of conformity and each consecutive year depending on its development it can move on to an upgraded level of conformity.



Taking into consideration the indicative levels of participation in the Greek Code and the relevant criteria as they are listed in the Table of **PART “B”** (page. 21), please post comments or suggestions, if any, with regards to the levels of participation and the criteria included to the following: <http://consultation.sustainablegreece2020.com> from 9th to 29th February, 2016

PART “C”: METHODOLOGY OF ASSESSMENT OF ORGANIZATIONS

The **Part “C”** of the Consultation Document of the Greek Sustainability Code involves the assessment methodology to be used for the Organizations based on their response to the Greek Sustainability Code. The Organizations will be assessed according to the degree of the implementation of the Greek Sustainability Code criteria. The assessment follows the approach of an Organization to the Greek Code criteria.



The assessment will provide a total ranking of the participant Organizations at a national level as well as a ranking per level of compliance to the Code.

The assessment sets the following goals:

- The creation of a tool/methodology that can be used by larger Organizations, financial institutions etc for the assessment of the performance of Organizations in Greece in the fields of Sustainable Development and Corporate Responsibility.
- To provide incentives to mostly smaller and less mature in the field of Sustainable Development Organizations in order to improve their performance.

Through the implementation of the Greek Code and the collection of information from Organizations of different size, legal status and specialization, the assessment can be substantially improved in order to assess an Organization against its competitors (benchmarking).

The tables used on the present document show the way the Organizations are assessed based on their conformity (Comply) with the criteria of the Greek Sustainability Code or their explanation (Explain) for the inability to comply with the criteria.

In respect of the information given in the tables of the following **Part “C” (pages 22 to 26)**, you are kindly requested to post your remarks or additions –if any- with regards to the description of the specific data to be assessed to the following link:
<http://consultation.sustainablegreece2020.com> from 9th to 29th February

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: STRATEGY		
<p>The criteria of this section form the basis of the Sustainability Code. The Organization answers how familiar it is with the challenges, opportunities and risks that are associated with its core activities in terms of Sustainable Development and Corporate Responsibility and which its activity should face up to. The Organization answers if it has a plan for how it wish to handle them in the medium and long term, if it sets clear goals - derived from them - to address social and environmental challenges in a proactive way and if it is already keeping an eye on its entire value chain - from the extraction of raw materials to disposal. By reporting in detail on the following four criteria, the Organization will be laying the foundation for satisfying the Sustainability Code and it will be preparing the ground so it will be able to handle all further topics well, too.</p>		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
1. Strategic Analysis & Action		
The Organization discloses how it analyzes the opportunities and risks of its major activities in the context of Sustainable Development. The Organization explains what concrete measures it is undertaking to operate in compliance with the essential and recognized sector-specific, national and international standards.	<ul style="list-style-type: none"> Whether you have a strategy for Sustainable Development & Corporate Responsibility of your Organization. What the main elements of this strategy are. What opportunities this strategy gives rise to for the Organization. 	<p>G4-2: Key impacts, risks and opportunities of an Organization.</p>
2. Materiality		
The Organization discloses what aspects of Sustainable Development & Corporate Responsibility have a significant impact on its operations and how, in its strategy, it takes them into account and systematically addresses them.	<ul style="list-style-type: none"> What activities are material to the Organization with regard to Sustainable Development & Corporate Responsibility. How you link these activities with regard to social and environmental issues to opportunities and risks. The social environment in which the Organization operates and the most pressing challenges in terms of sustainable development & corporate responsibility that arise from it. 	<p>G4-19: All the material Aspects identified in the process for defining report content.</p> <p>G4-20: For each material Aspect, the Aspect Boundary within the organization is reported, as follows:</p> <ul style="list-style-type: none"> Report whether the Aspect is material within the organization Report any specific limitation regarding the Aspect Boundary within the organization

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: STRATEGY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
3. Objectives		
The Organization discloses what qualitative and/or quantitative Sustainable Development & Corporate responsibility goals are set and operationalized, and how their level of achievement is monitored.	<ul style="list-style-type: none"> Whether long-term goals are pursued for the Organization’s material activities with regard to Sustainable Development & Corporate Responsibility and if so, which ones. How the objectives are rated and prioritized and how their achievement is monitored. How these objectives are classified in the context of the social challenges that the Organization is confronted with. 	G4-2: Key impacts, risks and opportunities of an Organization.
4. Depth of the Value Chain		
The Organization states what significance aspects of Sustainable Development & Corporate Responsibility have for added value and how deep into the value-added chain the sustainability criteria are verified.	<ul style="list-style-type: none"> What the supply chain of the Organization looks like. To what extent the Organization is familiar with the relevant social and environmental problems that occur at each stage. How the Organization addresses these problems. Whether and how the Organization communicates with its suppliers and business partners about them. 	G4-12: Describe the organization’s supply chain. G4-21: For each material Aspect, the Aspect Boundary outside the organization is reported, as follows: <ul style="list-style-type: none"> Report whether the Aspect is material outside of the organization. Report any specific limitation regarding the Aspect Boundary outside the organization.

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: PROCESS MANAGEMENT

The following six criteria describe how the Organization efficiently and systematically manages Sustainable Development and Corporate Responsibility. This ranges from questions such as who is responsible and whether there are rules and processes that guide the work to whether key data exist which make any progress and developments visible. The Organization answers if there are incentives - material or non-material ones- that motivate the executives and employees to steadfastly pursue sustainable development and corporate responsibility targets, if the Organization also attends to the opinion of groups outside its activity who have identifiable interests in its development and if it is taking into consideration the demands of sustainable development and corporate responsibility when it improves products or services.

Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
5. Responsibility		
Organization’s accountability level in the corporate management and the involvement of the administration with regard to Sustainable Development & Corporate Responsibility is disclosed.	<ul style="list-style-type: none"> Who has ultimate responsibility for sustainable development & corporate responsibility in the Organization. How this responsibility is operationalized in the Organization (e.g. with a department, with a designated executive or a control team). 	G4-56: An Organization’s values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.
6. Rules & Processes		
The Organization discloses how the Sustainable Development & Corporate Responsibility strategy is implemented in its operation by way of rules and processes.	<ul style="list-style-type: none"> Which are the rules and processes that are used to help control and implement the Sustainable Development & Corporate Responsibility strategy. How these rules and processes are implemented by the relevant departments of the Organization (how the Sustainable Development & Corporate Responsibility strategy is integrated in the daily tasks). 	G4-56: An Organization’s values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.

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PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: PROCESS MANAGEMENT		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
7. Control		
The Organization discloses how and what performance indicators on sustainable development & corporate responsibility are integrated into its periodical internal planning and control and how the reliability, comparability and consistency of the data applied to internal controls and external communication are safeguarded through appropriate processes.	<ul style="list-style-type: none"> If the Organization has already determined performance indicators generally starting with specific environmental parameters that describe consumption of energy or emissions per employee or per ton of product; in this respect, the range of possible answers extends from a simple reference to regularly reported environmental data to control systems. If the Organization submits repeated reports, it is important to select the same reference figures in each case, such as whether an indicator is calculated on per employee (head count) or full-time equivalent basis, and adhere to the selected method. If the Organization chooses to change the method of calculation of an index, it should be described clearly and proceed to the recalculation (if possible) of the subject index for previous periods for comparison purposes. 	G4-56: An Organization’s values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: PROCESS MANAGEMENT		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
8. Incentive Systems		
The Organization discloses how target agreements and remuneration schemes for executives and employees are also geared towards the agreed goals and how they are aligned towards long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board / managing directors) conducted by the monitoring body (supervisory board / advisory board).	<ul style="list-style-type: none"> Whether the Organization has a compensation system in which Sustainable Development & Corporate Responsibility goals are integrated or can be integrated, and if not, whether such a thing is planned. Whether and how the achievement of the goals is monitored by the Organization’s Boards/Committees. How the leave of absence for social obligations (CSR purposes) or the chance to implement one’s own ideas in the Organization are regulated (if other incentive or reward systems - including non-financial ones - exist). 	<p>G4-51a: Remuneration policies for the highest governance body and senior executives.</p> <p>G4-54: Ratio of the annual total compensation for the organization’s highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.</p>
9. Stakeholder Engagement		
The Organization discloses how the socially and economically relevant stakeholders are identified and integrated into the Sustainable Development & Corporate Responsibility process. It is disclosed whether and how an ongoing dialogue takes place with them and how the results are integrated into the Sustainable Development & Corporate Responsibility process and strategy.	<ul style="list-style-type: none"> How the most important stakeholders for the Organization are identified. Who these stakeholders are. Whether and how the Organization is in dialogue with these interest groups. 	<p>G4-27: Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: PROCESS MANAGEMENT		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
10. Innovation & Product Management		
<p>The Organization discloses how the principles of Sustainable Development, Corporate Responsibility & energy efficiency are taken into consideration with regard to innovations in products and services (e.g. utilization of resources, energy saving and responsible use of products by customers). Likewise, a further statement is made with regard as to how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.</p>	<ul style="list-style-type: none"> • Whether, and if yes, how the Organization uses the principles of Sustainable Development & Corporate Responsibility as a driver for innovation of products and services. • Which procedures are followed to ensure that the Organization will exploit its potential for innovation of products and services. • Which innovations (products/services) the Organization is currently working on and / or which the Organization wants to address. • Whether the Organization is cooperating with anyone in this field (e.g. with universities). • Whether the Organization knows the social and environmental effects of its key products and services and how the Organization determines them. 	<p>G4-EN5: Energy intensity.</p> <p>G4-EN6: Reduction of energy consumption.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: ENVIRONMENT		
The questions in this section focus on the environmental aspects of Sustainable Development and Corporate responsibility. The Organization has to answer if it has a good overview of what natural resources it uses and to what extent. If he has set goals to cut this consumption and how it aims to achieve them. If it balances its greenhouse gas emissions and if it has formulated goals for their reduction targets.		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
11. Usage of Natural Resources		
The Organization discloses the extent to which natural resources are used for its activities, providing information even for energy controls. Possible options here are materials, the input and output of water, soil, waste, energy, emissions, land and biodiversity as well as emissions for the life cycles of products and services.	<ul style="list-style-type: none"> To what extent the Organization uses the natural resources that are of key importance for its activity (see Criterion 1) and, ideally, provide data to back this up. Whether the Organization knows what environmental impacts caused by its firm’s activity. Whether the Organization keeps an eye on the effects that arise throughout its products life cycle and where the Organization exerts its influence here. 	<p>G4-EN1 Materials used by weight or volume.</p> <p>G4-EN3 Energy consumption within the organization.</p> <p>G4-EN7: Reduction in energy requirements of products and services.</p> <p>G4-EN8: Total water withdrawal by source.</p> <p>G4-EN23: Total weight of waste by type and disposal method.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: ENVIRONMENT		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
12. Resource Management		
The Organization discloses what qualitative and quantitative goals it has set itself with regard to its resource and energy efficiency, its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, and how these goals have been met or will be met in the future.	<ul style="list-style-type: none"> What goals the Organization has set for the environmental aspects of its operation. Whether and how the organization achieves these goals. 	<p>G4-EN1 Materials used by weight or volume.</p> <p>G4-EN3 Energy consumption within the organization.</p> <p>G4-EN7: Reduction in energy requirements of products and services.</p> <p>G4-EN8: Total water withdrawal by source.</p> <p>G4-EN23: Total weight of waste by type and disposal method.</p>
13. Climate-Relevant Emissions		
The Organization discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions.	<ul style="list-style-type: none"> What is the Organization’s energy consumption. Whether the Organization has set reduction targets. What the Organization does to achieve these targets. Whether the Organization uses renewable energy, and if so, to what extent; if not, whether it plans to do so. Which reference figures (methodology, coefficient, base year) the Organization uses for its calculations. 	<p>G4-EN15: Direct greenhouse gas (GHG) emissions (Scope 1).</p> <p>G4-EN16: Energy-related indirect greenhouse gas (GHG) emissions (Scope 2).</p> <p>G4-EN17: Other indirect greenhouse gas (GHG) emissions (Scope 3).</p> <p>G4-EN18: Greenhouse Gas (GHG) emissions intensity.</p> <p>G4-EN19: Reduction of greenhouse gas (GHG) emissions.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY

The seven criteria of this section deal with the social issues of Sustainable Development and Corporate Responsibility that are relevant to an Organization - starting with the questions about whether the Organization respects basic employment rights; how it deals with the issues of equal opportunities, health and the work-life balance; and how it helps to make and keep the workforce employable in the face of demographic changes. Aspects that are also significant are human rights in the supply chain, the role of the Organization in the region, and whether and how it tries to influence political decisions. Finally, the Organization is asked to explain what it is doing to counter the risk of bribery.

Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
14. Employment Rights		
The Organization reports on how it complies with the employment rights of both nationally and internationally recognized standards and how it promotes employee involvement in Sustainable Development & Corporate Sustainability Management.	<ul style="list-style-type: none"> How the Organization respects its employees' rights. What the Organization does, even beyond the legal requirements, to integrate employees in shaping their work environment (e.g. through employee satisfaction research survey, participation in internal committees etc). How the Organization implements the greek standards abroad (if relevant). What measures the Organization takes to insist that its suppliers from countries with weak protection provisions comply with basic labour rights (if relevant). Which international rules the Organization follows (if the Organization is international). 	<p>G4-LA6: Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities, by region and by gender.</p> <p>G4-LA8: Health and safety topics covered in formal agreements with trade unions.</p> <p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p> <p>G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.</p> <p>G4-HR3: Total number of incidents of discrimination and corrective actions taken.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
15. Equal Opportunities		
The Organization discloses in what way it has implemented national and international processes/principles and what goals it has set to promote equal opportunities and diversity, occupational health and safety, the integration of migrants and people with disabilities, fair pay as well as a work-life balance.	<ul style="list-style-type: none"> Whether the Organization pays all its employees appropriately. What the Organization does to avoid discrimination of any kind. Whether there are programmes in the Organization that promote health and education as well as the work-life balance of its employees. 	<p>G4-LA6: Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities, by region and by gender.</p> <p>G4-LA8: Health and safety topics covered in formal agreements with trade unions.</p> <p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p> <p>G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.</p> <p>G4-HR3: Total number of incidents of discrimination and corrective actions taken.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
16. Qualifications		
The Organization discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and to adapt it to demographic change.	<ul style="list-style-type: none"> Whether the Organization keeps an eye on demographic changes. What the Organization does to ensure that its employees can contribute their services in the enterprise in the best possible way in the long term (e.g. programmes relating to health management or age-appropriate job design). 	<p>G4-LA6: Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities, by region and by gender.</p> <p>G4-LA8: Health and safety topics covered in formal agreements with trade unions.</p> <p>G4-LA9: Average hours of training per year per employee, by gender and by employee category.</p> <p>G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.</p> <p>G4-HR3: Total number of incidents of discrimination and corrective actions taken.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
17. Human Rights		
The Organization discloses what measures it takes for the supply chain with the aim of ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented.	<ul style="list-style-type: none"> Whether and how the Organization ensures that its suppliers adhere to basic human rights (if it has international suppliers or procure goods and services internationally). 	<p>G4-HR1: Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p>G4-HR9: Total number and percentage of operations that have been subject to human rights reviews or impact assessments.</p> <p>G4-HR10: Percentage of new suppliers that were screened using human rights criteria.</p> <p>G4-HR11: Significant actual and potential negative human rights impacts in the supply chain and actions taken.</p>

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
18. Corporate Citizenship		
The Organization discloses how it contributes to corporate citizenship in the regions in which it conducts its activity (the criterion refers to the Organization's commitment that overcomes the boundaries of its direct operation with regard to Sustainable Development & Corporate Responsibility and covers issues of sponsorships, donations and employees' volunteering).	<ul style="list-style-type: none"> Whether and how the Organization is involved in social, environmental and cultural projects/programmes in the community and / or the region (e.g. donations, support from staff in the context of corporate volunteering or group efforts; this could range from a simple indication of funded projects and organizations to a description of the involvement). 	G4-EC1: Direct economic value generated and distributed.
19. Political Influence		
The Organization discloses, by country, all significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians.	<ul style="list-style-type: none"> Which legislative processes are relevant to the Organization. Which the Organization's views or those of its industry association are with regard to political influence and how its exerts influence in concrete terms. Which other organizations/institutions/initiatives the Organization is a member of. Which parties the Organization has donated to in the past year, and if so, the amount of the donation(s). Which criteria the Organization is based on in order to decide which activity/question to support. 	G4-S06: Total value of (financial and in-kind) political contributions made directly and indirectly by the organization by country and recipient/beneficiary

PART “A”: CRITERIA AND PERFORMANCE INDICATORS

PILLAR: SOCIETY		
Criteria	What it should be reported	Indicative Performance Indicators according to GRI G4
20. Conduct that Complies with the Law and Policy		
The Organization discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, and how they are verified. The Organization depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.	<ul style="list-style-type: none"> • Whether the Organization already has anti-corruption policies or not. • If the Organization already has anti-corruption policies, how it monitors their compliance. • Who is responsible for the issue within the Organization. • Whether and how the Organization’s managers and employees are aware of this topic. 	<p>G4-S03: Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.</p> <p>G4-S05: Confirmed incidents of corruption and actions taken.</p> <p>G4-S08: Monetary value of significant fines and total number of non monetary sanctions for non-compliance with laws and regulations.</p>

PART “B”: LEVELS OF PARTICIPATION

Level 1	Level 2	Level 3	Level 4
It is intended for very small Organizations/Companies that do not have a systematic approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the Greek Sustainability Platform.	It is intended for small and medium Organizations/Companies that do have a systematic or not approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the Greek Sustainability Platform.	It is intended for medium and big Organizations/Companies that do have a systematic or not approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the European Sustainability Platform.	It is intended for medium and big Organizations/Companies that do have a systematic approach on the issues of Sustainable Development and Corporate Responsibility. On this level the Organizations can be linked to the European Sustainability Platform.
5 Criteria	10 Criteria	15 Criteria	20 Criteria
<ul style="list-style-type: none"> • Strategic Analysis & action • Responsibility • Usage of Natural resources • Employment Rights • Corruption-Procedures for prevention of unlawful conduct 	<ul style="list-style-type: none"> • 5 Criteria of the Level 1+ • Objectives • Resource Management • Equal Opportunities • Qualifications • Corporate Citizenship 	<ul style="list-style-type: none"> • 10 Criteria of the Level 2+ • Rules & Processes • Control- • Climate-relevant emissions • Human rights • Political Influence 	<ul style="list-style-type: none"> • 15 Criteria of the Level 3 + • Materiality • Depth of the value chain • Incentive systems • Stakeholder engagement • Innovation & Products Management

PART “C”: METHODOLOGY OF ASSESSEMENT OF ORGANIZATIONS

Methodology of assessment of organizations based on comply

Approach	Score
Self-declaration	
<u>Basic Disclosure</u> : The Organization discloses a basic self-declaration stating that it recognizes the importance of this criterion and commits to report its respective actions.	1
<u>Advanced Disclosure</u> : The Organization discloses a formal self-declaration stating that it recognizes the importance of this criterion and commits to report its respective actions. The statement is signed by the most senior decision maker of the company (e.g. CEO, Chairman etc.).	2
Policy	
<u>Missing</u>	0
<u>Basic Practice</u> : The Organization reports having a policy / code of conduct / formal documentation addressing the criterion.	1
<u>Good Practice</u> : The Organization reports / presents / makes publicly its formal policy / code of conduct addressing some aspects of the criterion.	2
<u>Leading Practice</u> : The Organization reports / presents / makes publicly available its formal policy / code of conduct addressing all aspects of the criterion.	3
Management Systems / Procedures	
<u>Missing</u>	0
<u>Basic Practice</u> : The Organization reports having developed procedures / systems to manage the issues related to the criterion.	1
<u>Good Practice</u> : The Organization reports having developed formal and documented procedures / systems to manage the issues related to the criterion.	2
<u>Leading Practice</u> : The Organization reports having certified and / or integrated formal and documented procedures / systems to manage the issues related to the criterion.	3

PART “C”: METHODOLOGY OF ASSESSEMENT OF ORGANIZATIONS

Methodology of assessment of organizations based on comply

Performance	Score
Performance Data	
<u>Missing</u>	0
<u>Basic Practice</u> : The Organization provides basic qualitative and quantitative data / information to present its performance.	1
<u>Good Practice</u> : The Organization reports its performance using international or national reporting guidelines / indices.	2
<u>Advanced Practice</u> : The Organization reports its performance using international or national reporting guidelines / indices, taking into consideration industry specific issues / indices as well. The Organization includes data over time and provides a narrative on performance trends.	3
<u>Leading Practice</u> : The Organization reports its performance using international or national reporting guidelines / indices, taking into consideration industry specific issues / indices as well. The Organization includes data over time, provides a narrative on performance trends, presents performance data at company level plus at a more granular level where appropriate, and clearly differentiates between KPIs and other indicators.	4

PART “C”: METHODOLOGY OF ASSESSEMENT OF ORGANIZATIONS

Methodology of assessment of organizations based on comply

Reliability	Score
Assurance	
<u>Missing</u>	0
<u>Internal Assurance on some Reported Data</u> : An internal auditor has reviewed, using global standards or local regulations, some of the data (approach and performance data, quantitative and qualitative data) reported by the Organization for this criterion.	1
<u>Internal Assurance on key / all Reported Data</u> : An internal auditor has reviewed, using global standards or local regulations, the key (i.e. all material issues) or all the data (approach and performance data, quantitative and qualitative data) reported by the Organization for this criterion.	2
<u>External Assurance on some Reported Data</u> : An external auditor / certification body has verified, using global standards or local regulations, some of the data (approach and performance data, quantitative and qualitative data) reported by the Organization for this criterion.	3
<u>External Assurance both on key / all Approach and Performance Data</u> : An external auditor / certification body has verified, using global standards or local regulations, the key (i.e. all material issues) or all the data (approach and performance data, quantitative and qualitative data) reported by the Organization for this criterion.	4

PART “C”: METHODOLOGY OF ASSESSEMENT OF ORGANIZATIONS

Methodology of assessment of Organizations based on non-compliance

Approach	Score
Self-declaration	
<u>Basic Disclosure</u> : The Organization discloses a basic statement explaining why it does not report on this criterion.	1
<u>Advanced Disclosure</u> : The Organization discloses a formal statement explaining why it does not report on this criterion. The statement is signed by the most senior decision maker of the company (e.g. CEO, Chairman etc.).	2
Reasoning / Commitment	
<u>Missing</u>	0
<u>Basic Commitment</u> : The Organization discloses a basic commitment to provide information, showing how it performs on this criterion, in the future.	1
<u>Good Commitment</u> : The Organization discloses a commitment to provide information, showing how it performs on this criterion, in the future. The disclosure is supported by a basic timeline, outlining the major planned actions.	2
<u>Advanced Commitment</u> : The Organization discloses a commitment to provide information, showing how it performs on this criterion, in the future. The disclosure is supported by a detailed timeline, outlining specific planned actions and performance indicators.	3
<u>Good Reasoning</u> : The Organization discloses a credible materiality process, through which the company’s Management team concludes that this criterion is not material or relevant to the Organization.	4
<u>Advanced Reasoning</u> : The Organization discloses a credible materiality process, through which the Organization’s Management team concludes that this criterion is not material or relevant to the Organization. There is evidence of stakeholder engagement in the materiality process.	5
<u>Leading Reasoning</u> : The Organization discloses a credible materiality process, through which the Organization’s Management team concludes that this criterion is not material or relevant to the Organization. There is evidence of stakeholder engagement in the materiality process. The materiality process is integrated in the Organization’s systems / procedures (e.g. enterprise risk management).	6

PART “C”: METHODOLOGY OF ASSESSEMENT OF ORGANIZATIONS

Methodology of assessment of Organizations based on non-compliance

Reliability	Score
Assurance	
<u>Missing</u>	0
<u>Internal Assurance on the Commitment or Reasoning</u> : An internal auditor has reviewed, using global standards or local regulations, that the Organization's commitment / plan to report data on this criterion in the future has been formally integrated in the Organization's action plan or the materiality process described by the Organization to explain why the criterion is not material / relevant for its operation.	1
<u>External Assurance on the Commitment</u> : An external auditor / certification body has verified, using global standards or local regulations, that the Organization's commitment / plan to report data on this criterion in the future has been formally integrated in the Organization's action plan.	2
<u>External Validation on Reasoning</u> : A third party (e.g. expert stakeholder panel) has validated the materiality process described by the Organization to explain why the criterion is not material / relevant for its operation.	3
<u>External Assurance on Reasoning</u> : An external auditor / certification body has verified, using global standards or local regulations, the materiality process described by the Organization to explain why the criterion is not material / relevant for its operation.	4