Introduction



Dimensions of Corporate Social Responsibility

	Corporate Social Responsibility (CSR)				E S G
	Sustainable and value-oriented Corporate Governance				Environment, Social, Governance
	Governance	Economic sustainability	Ecological sustainability	Social sustainability	
DIN ISO 26000	1. Organization	Fair operating and business practices (Compliance) Consumer concerns	4. Environment	Human rights Work practices Integration and community development	
UN Global Com- pact	Statement by Corporate Management	10. Corruption prevention	79. Environment and climate	12. Human rights 36. Labor standards	
DNK German Sustainability Code	Strategy Process Management 1. Strategic analysis and measures 2. Materiality 7. Controlling 3. Goals 8. Incentive systems 4. Depth of 9. Participation of value chain value chain product management	Compliance 19. Political lobbying 20. Behavior conformable to laws and guidelines	Environmental concerns 11. Use of natural resources 12. Resource management 13. Climate relevant emissions	ū	Society 18. Local community
GRI Global Reporting Initiative	101 Foundation 102 General disclosures 103 Management Approach	200 Economic 201 Economic Performance 202 Market Presence 203 Indirect economic Impacts 204 Procurement Practices 205 Anti-corruption 206 Anti-competitive Bevavior 207 Tax	300 Environmental 301 Materials 302 Energy 303 Water 304 Biodiversity 305 Emissions 306 Effluents and Waste 307 Environmental Compliance 308 Supplier Environmental Assessment	400 Social 401 Employment 402 Labor/Management Relations 403 Occupational Health and Safety 404 Training and Education 405 Diversity and Equal Opportunity 406 Non-discrimination 407 Freedom of Association and Collective Bargaining 408 Child Labor 409 Forced or Compulsory Labor 410 Security Practices 411 Rights of Indigenous Peoples 412 Human Rights Assessment 413 Local Communities 414 Supplier Social Assessment 415 Public Policy	416 Customer Health and Safety 417 Marketing and Labeling 418 Customer Privacy 419 Socioeconomic Compliance

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