

SUSTAINABILITY REPORTING OF MAJOR GERMAN COMPANIES

***A STUDY OF COMPLIANCE WITH THE GRI GUIDELINES
IN THE AREA OF ANTI-CORRUPTION***

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1. Introduction

When looking through sustainability reports of German companies, members of Transparency International Germany found discrepancies between the Guidelines of the *Global Reporting Initiative (GRI)* – which these reports had been declared to follow – and the contents of the reports. This triggered the project at Transparency International Germany to study this phenomenon in a methodical way using a larger sample of reports. A small team within the working group International Agreements took on this task. The purpose of the study is to gain insights into problem zones of sustainability reporting and to possibly derive some input for the running revision process of the GRI Guidelines.

The Guidelines of the Global Reporting Initiative (GRI) (www.globalreporting.org) in the present version G3 are established as the international standard of sustainability reporting. They offer a *reporting framework* including the guidelines and supplementing protocols. They define the *standard disclosures* which the companies are invited to report upon. Part of the standard disclosures are the *performance indicators*, a set of qualitative and quantitative information about results and impacts of business activities allowing comparisons both across companies and over time. The reporting companies are free to decide to which extent they want to report on the standard disclosures, they document this by declaring an *application level* (A, B or C).

The selection of the highest application level A implies in principle the obligation to report on all *core indicators* (as different from *additional indicators* which are not mandatory) giving the full information required by the guidelines and the protocols. In case no information or only partial information is given on a core indicator, this must be indicated and explained (the principle of *report or explain*). The place to do this is the *GRI Content Index*, a table that lists all of the standard disclosures and indicates whether they are fully, partially or not reported upon and where responses can be found in the text.

The reporting companies are free to have the correct selection of the application level checked by the GRI organization. If checked positively, GRI confirms that “the report fulfills the requirement of Application Level A” and that “the required set and number of disclosures for that Application Level have been addressed in the reporting and that the GRI Content Index demonstrates a valid representation of the required disclosures, as described in the GRI Guidelines”.

2. Methods

The source of the sustainability reports covered by this study is the *IÖW/future-Ranking der Nachhaltigkeitsberichte deutscher Großunternehmen 2011* (www.ranking-nachhaltigkeitsberichte.de). This ranking of the reports among the 150 biggest German companies takes place every two years and is supported by the German Ministry for Labour and Social Issues and the Council for Sustainable Development. From the 50 highest-ranking reports,¹ we selected those 21 which address themselves to the GRI

¹ A list identifying these reports is available on the website www.ranking-nachhaltigkeitsberichte.de

Guidelines (version G 3.0 or G 3.1) and declare the highest Application Level A or A+.² Because of this selection, one can suggest that the reports included in the study represent the highest quality of sustainability reporting in Germany. 17 of these 21 reports underwent the Application Level Check of the GRI organization and received confirmation of Level A.

We analyzed those editions of the reports that were used in the *IÖW/future Ranking 2011* which was finalized by the award ceremony on 27th of February 2012. Their reporting periods vary from 2009, 2009/2010, 2010, 2010/2011 to 2011. We are aware of the fact that, since the completion of the ranking, some companies have published addenda, updates or new reports. However, in the interest of uniformity, transparency and practicability, we decided to use only those reports that had been included in the ranking.

Our analysis covers the performance indicators for the aspects *Corruption* (core indicators SO2, SO3 and SO4) and *Public Policy* (core indicator SO5 and additional indicator SO6) which form part of the category *Society*. Our leading question is whether the report information meets the GRI requirements for these indicators and whether in the case of not fully reporting against the required disclosures this fact is indicated and explained in the GRI Content Index. Consequently, the object of the analysis is only the formal compliance of the reports with the GRI Guidelines with regard to completeness of information in the aspects Corruption and Public Policy. The study does not focus on the quality of reported content and, of course, cannot check the veracity of the information reported. Due to the design and limited scope of our study, the results are not comparable to those of the *IÖW/future Ranking*.

Our research started with the GRI Content Indexes in the sustainability reports and extracted the reporting levels given for each of the relevant performance indicators, i.e. whether the disclosure is indicated as “fully“, “partially“ or “not reported“. In the last two cases, we also checked whether an explanation as required by the guidelines is given. The next step was to go to the text body of the reports (or the URL provided) and find the pages referred to in the Indexes. The contents were analyzed and the actual completeness of information was assessed. To do this, we had to use the protocols accompanying each performance indicator. For each of the data points constituting an indicator, we assessed whether the information required was fully, partially or not provided. These scores were aggregated to arrive at the actual overall reporting level for each indicator.

To all companies included in the study, we communicated the data and assessments taken from their sustainability reports and invited them to comment; if we would not receive a reaction within three weeks we would assume that there were no objections to our evaluations. From the 21 companies, we received 11 written or e-mail responses 6 of which included objections to our assessments regarding a total of 15 indicators or data points associated to them. After careful analysis, we accepted these objections in 8 cases and adjusted our data. As a result, we are now in full consensus with 3 of the 6 objecting companies, whereas with the other 3 (REWE, RWE and Tchibo) there is only partial consensus concerning the cases discussed and some disagreement remains about our assessments.

Most responses gave us additional information about the indicators and/or explanations as

² Four of these reports come from companies which are member of Transparency International Germany: BASF, Daimler, Fraport and SAP.

to why the reporting was not complete.³ However, we were not in a position to consider this communication for our assessments because – as mentioned above – our study was using only the text of those reports which were included in the IÖW/future ranking 2011. Nevertheless, from these messages and accompanying contacts with the companies, we obtained important insights into issue areas of sustainability reporting which we intend to feed into the current revision process of the GRI guidelines (see chapter 6).

The following chapters give the results of our study by performance indicator followed by an aggregation of the results. The tables in the appendix present additional detail and relate the results to individual companies.

3. Results

3.1. Core Indicator SO2: *Percentage and total number of business units analyzed for risks related to corruption*

Reporting on data points:

(1) *Percentage of business units analyzed for risks related to corruption:*

Fully reported: 5. - Partially reported: 5. - Not reported: 11.

(2) *Total number of business units analyzed for risks related to corruption:*

Fully reported: 7. - Partially reported: 5. - Not reported: 9.

Methodological comment:

Answers which relate to risk analysis regarding corruption or compliance and to the reporting period and include the numbers required (or “all” or “no” business units) were classified as “fully reported” . The score “partially reported” was given if there was no mentioning of the reporting period or numbers. “Not reported” was scored where risk analysis related to corruption or compliance was not mentioned.

Overall reporting levels of indicator SO2:

Methodological comment:

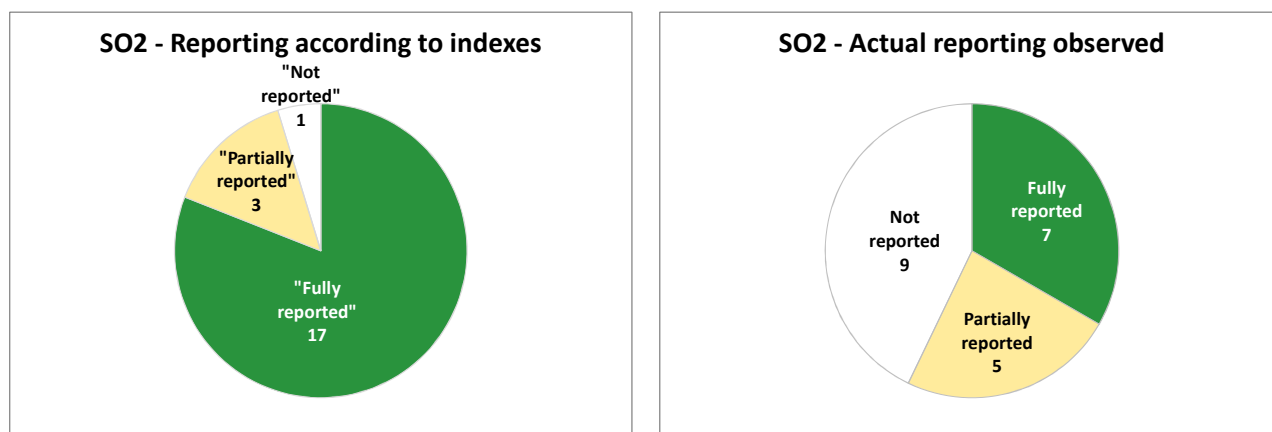
A performance indicator is considered “fully reported” if all data points which make up the indicator are fully reported. The indicator should be classified as “not reported” if there is no reporting on the data points. Reporting between these extremes should be classified as “partially reported”.

Since in the case of SO2 the number and the percentage of business units can be converted one into another once the total number of business units is known, we moved

³ REWE Group even put an amendment to their sustainability report on their website giving detailed information to the aspects Corruption and Public Policy.

away from the above logic and classified the indicator always as “fully reported“ provided at least one of the data points is fully reported.

The overall results for indicator SO2 are visualized in the diagrams below and presented in more detail in Table 1 in the Appendix. The table shows vertically the reporting levels indicated in the GRI Content Indexes, horizontally the actual reporting levels found in the sustainability reports. The matrix is populated with the names of the reporting companies. Out of the 21 companies included in the study, 7 companies report fully on the indicator, 5 partially and 9 do not report. In contrast to this, 17 companies claim in their GRI Content Indexes that they report fully on the indicator, 3 indicate that they report only partially (of these 3 only 2 give the explanation required) and one company says that it does not report (with explanation). In summary only 9 companies (bold print in the table) comply with the rules established by GRI for Application Level A by either reporting fully or indicating and explaining that and why they don't report fully.



3.2. Core Indicator SO3: Percentage of employees trained in organization's anti-corruption policies and procedures

Reporting on data points:

(1) *The percentage of total number of management employees who have received anti-corruption training during the reporting period:*

Fully reported: 2. - Partially reported: 17. - Not reported: 2.

(2) *The percentage of total number of non-management employees who have received anti-corruption training during the reporting period:*

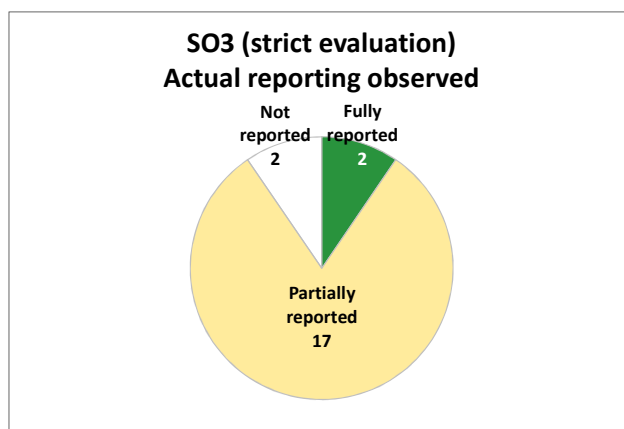
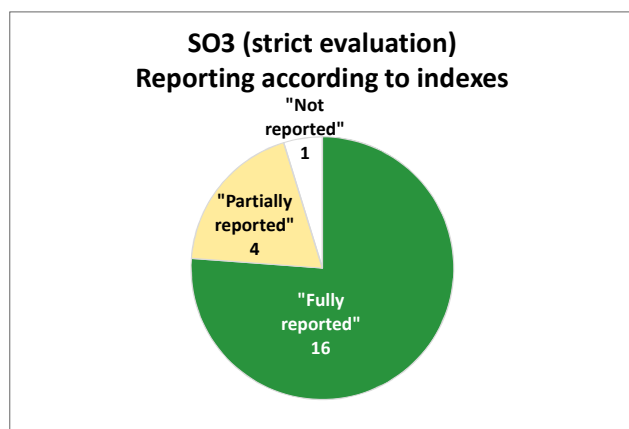
Fully reported: 2. - Partially reported: 16. - Not reported: 3.

Methodological comment:

Reports on these data points were classified as “fully reported” if they refer to training in corruption prevention, compliance or business rules, to the reporting period and to the level of employees and include the numbers required (percentages or total number of employees, or “all” or “none”). The scoring was “partially reported” if there was no reference to the reporting period and/or the level of employees and/or the numbers were missing. The classification of “not reported” was given if there was no mentioning of trainings on corruption prevention, compliance or business rules.

Overall reporting levels of indicator SO3:

The overall results for indicator SO3 are visualized in the diagrams below and presented in more detail in Table 2 in the Appendix. Out of the 21 companies included in the study, only 2 companies report fully on the indicator, 17 partially and 2 do not report. In contrast to this, 16 companies claim in their GRI Content Indexes that they report fully on the indicator, 4 indicate that they report only partially (of these 4 only 3 give the explanation required) and one company says that it does not report (with explanation). In summary, only 6 companies (bold print in the table) comply with the rules established by GRI for Application Level A by either reporting fully or indicating and explaining that and why they don't reply fully.

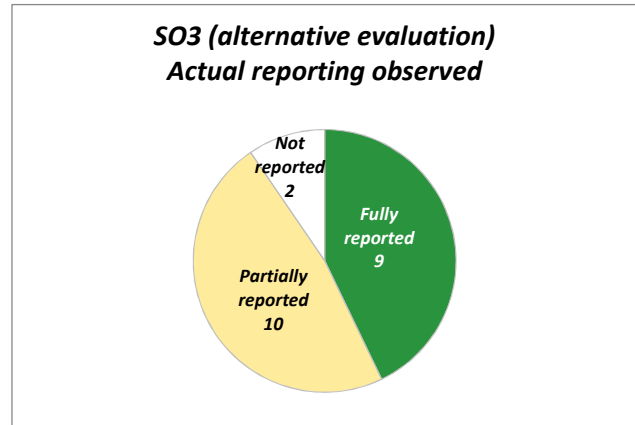
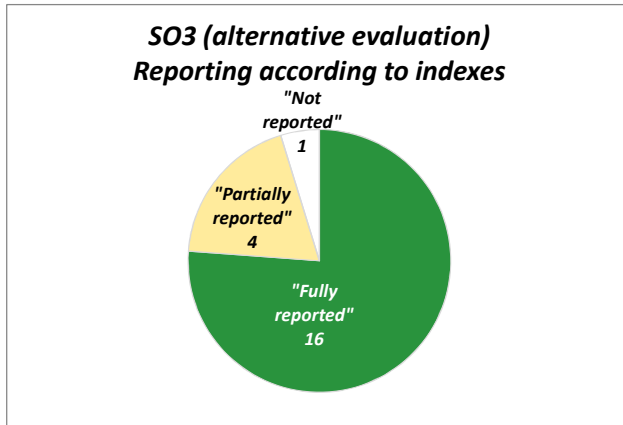


Alternative evaluation of overall reporting levels of indicator SO3:

In 7 reports for which the Indicator SO3 has above been classified as “partially reported” the deficit to fully reporting is merely the missing reference to the level of employees so that there is only one number for all employees given. It is likely that the reporting companies followed the top level text of the indicator and disregarded the requirements of the protocol.

If one wants to apply a less strict evaluation one could classify these cases as “fully reported” instead of “partially reported”. The results under this alternative assessment are presented in Table 3 in the Appendix and the diagrams below: Out of the 21 companies included in the study, 9 companies report fully on the indicator, 10 partially and 2 do not report. In contrast to this, 16 companies claim in their GRI Content Indexes that they report fully on the indicator, 4 indicate that they report only partially (of these 4 only 3 give the explanation required) and one company says that it does not report (with explanation). In

summary only 13 companies (bold print in the table) comply with the rules established by GRI for Application A by either reporting fully or indicating and explaining that and why they don't report fully.



3.3. Core Indicator SO4: Actions taken in response to incidents of corruption

Reporting on data points:

(1) Actions taken in response to incidents of corruption:

Fully reported: 20. - Partially reported: 0. - Not reported: 1.

(2) The total number of incidents in which employees were dismissed or disciplined for corruption:

Fully reported: 8. - Partially reported: 6. - Not reported: 7

(3) The total number of incidents when contracts with business partners were not renewed due to violations related to corruption:

Fully reported: 3. - Partially reported: 3. - Not reported: 15.

(4) Any concluded legal cases regarding corrupt practices brought against the reporting organization or its employees during the reporting period and the outcomes of such cases:

Fully reported: 0. - Partially reported: 0. - Not reported: 21.

Methodological comment:

The text of data point (1) seems to ask only for actions taken to manage actual incidents which happened in the reporting period. But in the protocol you find under "Relevance" that also general preventive measures against corruption are addressed. We accepted either kind of actions in order to classify "fully reported".

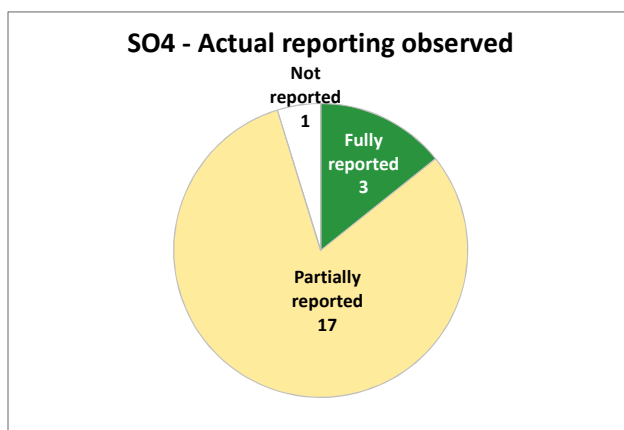
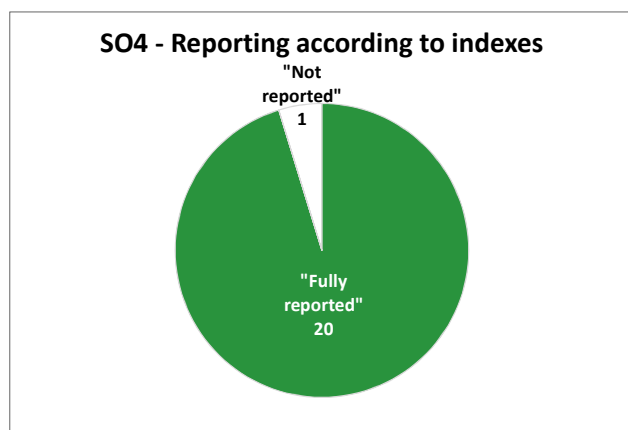
Data points (2) and (3) were scored “fully reported” if the number of incidents in the reporting period (including “none”) is reported. If the number and/or reference to the reporting period is missing we classified as “partially reported”; “not reported” was given if the topic is not mentioned. It is interesting that full reporting means in almost all cases that there were no incidents or no incidents were noticed. (It is surprising that companies of mostly many thousand employees should not become aware of any incidents of corruption. One might suggest that deficient mechanisms of detection and internal communication are partly responsible for this phenomenon.)

Overall reporting levels of indicator SO4:

Methodological comment:

When assessing the top level reporting status of indicator SO4 we disregarded data point (4). In regard of this data point we took the position that – as opposed to data points (2) and (3) where a quantitative answer is explicitly asked for – mentioning the topic is not required provided that there were no concluded legal cases. Consequently, the overall reporting status can be “fully reported” even if there is no reporting on data point (4).

The overall results for indicator SO4 are visualized in the diagrams below and presented in more detail in Table 4 in the Appendix. Out of the 21 companies included in the study, only 3 companies report fully on the indicator, 17 partially and one company does not report. In contrast to this, 20 companies claim in their GRI Content Indexes that they report fully on the indicator and one company says that it does not report (and does not give the explanation required). In summary, only 3 companies (bold print in the table) comply with the rules established by GRI for Application Level A by reporting fully.



3.4. Core Indicator SO5: *Public policy positions and participation in public policy development and lobbying*

Reporting on data points:

(1) *Significant issues that are the focus of the reporting organization's participation in public policy development and lobbying:*

Fully reported: 15 - Partially reported: 5. - Not reported: 1.

(2) *Core positions held on each of the reported issues above:*

Fully reported: 7 - Partially reported: 5. - Not reported: 9.

(3) *Any significant differences between lobbying positions and stated policies, sustainability goals or other public positions:*

Fully reported: 1. - Partially reported: 0. - not reported: 20.

Methodological comment:

Data point (1) was classified as "fully reported" if the number of significant issues reported is plausible given the size and industry sector of the company. It was classified as "partially reported" if only relatively few issues are reported, and "not reported" where no issues are reported.

Data point (2) was classified as "fully reported" if core positions are described for the majority of the issues reported, "partially reported" or "not reported" respectively if that is not the case.

Data point (3) is responded to by only one company saying that lobbying positions are in accordance with public positions: In this case we scored "fully reported".

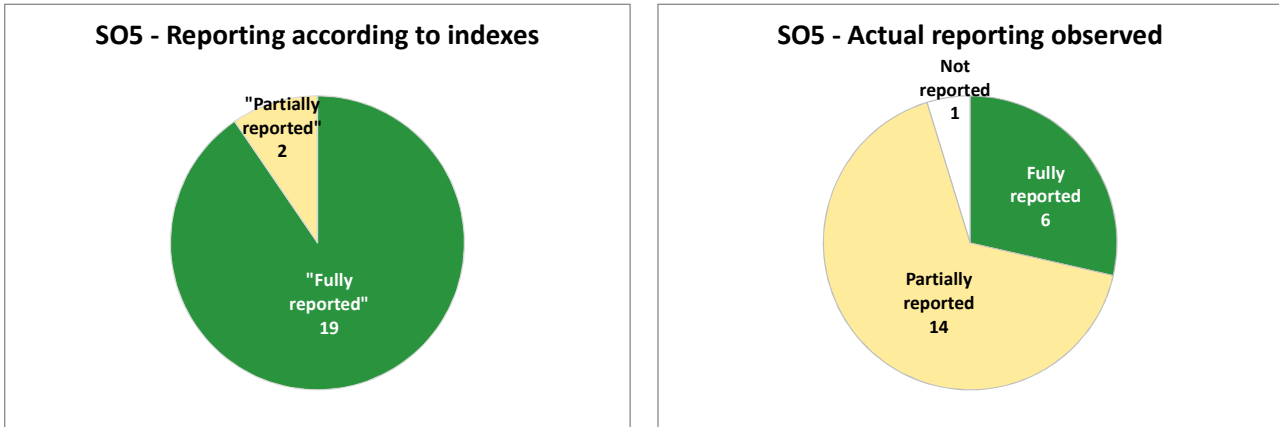
Overall reporting levels of indicator SO5:

Methodological comment:

When assessing the top level reporting status of indicator SO5 we disregarded data point (3). In regard of this data point we took the position that mentioning the topic is not required if there were no "significant differences". Consequently, the overall reporting status can be "fully reported" even if there is no reporting on data point (3).

The overall results for indicator SO5 are visualized in the diagrams below and presented in more detail in Table 5 in the Appendix. Out of the 21 companies included in the study only 6 companies report fully on the indicator, 14 partially and one company does not. In contrast to this 19 companies claim in their GRI Content Indexes that they report fully on the indicator and 2 companies say that they report only partially (of which only one gives

the explanation required). In summary only 7 companies (bold print in the table) comply with the rules established by GRI for Application Level A by reporting fully or indicating and explaining that and why they don't report fully.



3.5. Additional Indicator SO6: *Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country*

Reporting on data points:

Report the total monetary value broken down by country for those countries where the organization has major operations and/or sales, the organization holds a significant share of the market in comparison to other organizations or the sums contributed are significant compared to the total amount contributed globally:

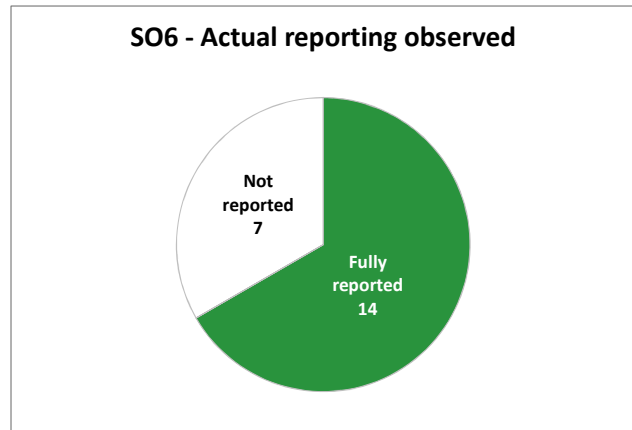
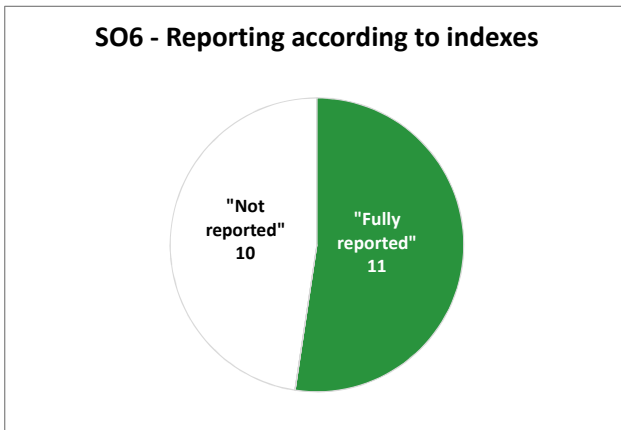
Fully reported: 14. - Partially reported: 0. - Not reported: 7.

Methodological comment:

In 12 of 14 cases "Fully reported" stands for no such contributions having been made. "Not reported" means that the topic is not mentioned at all.

Overall reporting levels of indicator SO6:

The overall results for indicator SO6 are visualized in the diagrams below and presented in more detail in Table 6 in the Appendix. SO6 is not a Core Indicator but an Additional Indicator. That means the companies declaring Application Level A are free to report or not to report on this indicator without being required to give an explanation. That is why in Table 6 there is no split into *with* and *without explanation*. Out of the 21 companies included in the study, 14 companies report fully on the indicator and 7 do not report. 11 companies claim in their GRI Content Indexes that they report fully on the indicator and 10 companies either say that they do not report or they do not include the indicator in their GRI Content Index on the grounds that it is an additional indicator.

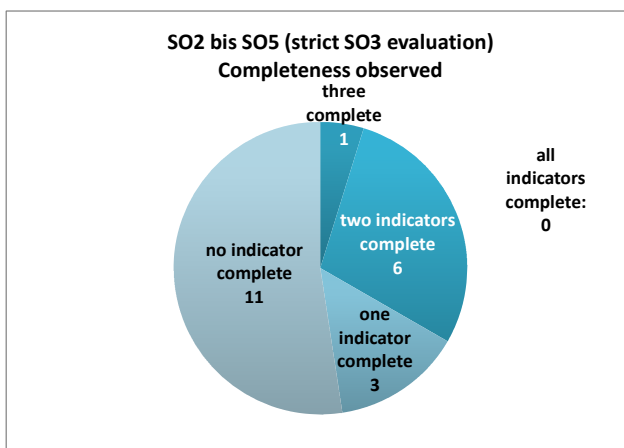
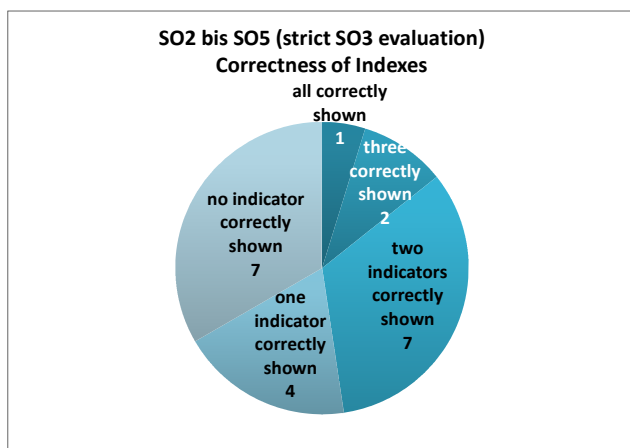


4. Aggregation of results for Core Indicators

Our analysis of the reporting on core indicators SO2 to SO5 which is mandatory for application level A is summarized in Table 7 in the appendix and visualized in the diagrams below. In the Table, the companies are horizontally grouped according to the number of indicators on which they are fully reporting, vertically according to the number of indicators for which the level of reporting is correctly presented in the GRI Content Index.

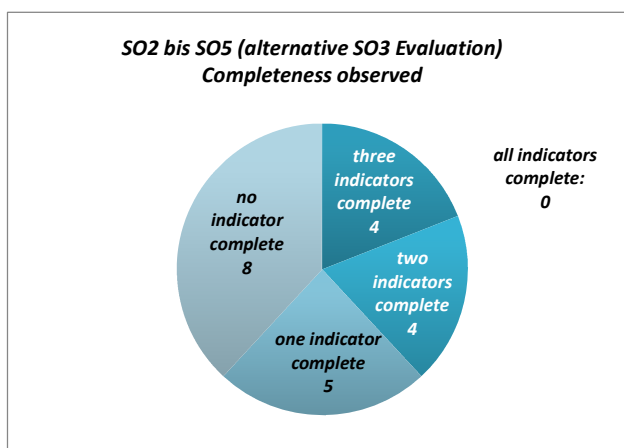
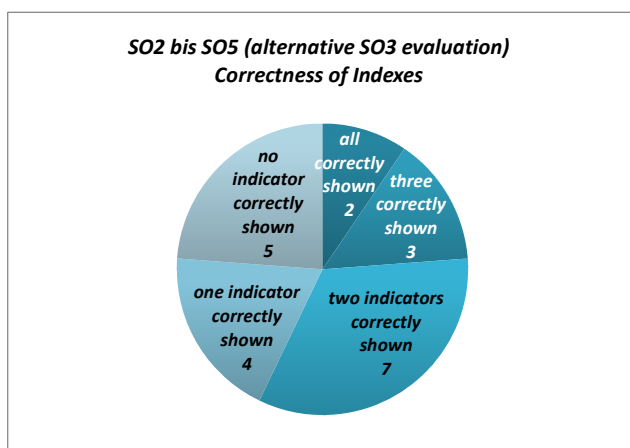
None of the 21 sustainability reports is fully reporting on all 4 core indicators, only one report is fully reporting on 3 indicators, 6 reports on 2 indicators, 3 reports on only one indicator and 11 reports do not fully report on any core indicator. Correct presentation of the reporting levels in the GRI Content Indexes for all 4 core indicators was only given in one report, for 3 indicators in 2 reports, for 2 indicators in 7 reports, for only one indicator in 4 reports, and 7 GRI Content Indexes do not give a correct presentation for any core indicator.

We have to conclude that, regarding the aspects Corruption and Public Policy, only one of the analyzed sustainability reports (bold print in the Table) complies with the requirements for application level A by either reporting fully on the core indicators or by indicating and explaining wherever it does not fully report. On the other extreme, we found 7 sustainability reports which do not report fully on any core indicator and do not give any correct presentation of reporting levels in their GRI Content Indexes. (This group includes just the 2 highest-ranking reports of the IÖW/future-Ranking der Nachhaltigkeitsberichte 2011, BMW and Siemens, whereas the winner in our analysis, Evonik Industries AG obtained only position 30 in that ranking).



Aggregation under alternative evaluation of SO3:

The picture from Table 7 improves slightly, when a less strict evaluation is applied on SO3, as described above. Table 8 in the appendix and the diagrams below show several companies moving up, the group with the worst results (no indicator fully reported, no indicator presented correctly) covers only 5 reports, and 2 reports (bold print) comply fully with requirements of GRI for application level A.



5. Discussion

The results of our study show for the aspects Corruption and Public Policy that in the sustainability reports analyzed the obligations taken by selecting Application Level A – to report fully on all core indicators according to the GRI Guidelines or to indicate and explain exceptions – are to a large extent not fulfilled. Despite the tolerant methods applied to assess how far the reports complied with the requirements of the Guidelines, our research revealed numerous information deficits.

Of course, the small section analyzed (only the performance indicators of the aspects Corruption and Public Policy) and the limited object of the analysis (matching the reports with the disclosures required by the GRI Guidelines) cannot represent the overall quality of

the reports. Also, it should be considered that, since the IÖW/future-Ranking der Nachhaltigkeitsberichte 2011, several companies published addenda, updates or new reports which partially show improved reporting behaviour. Nevertheless, our results raise serious questions about the diligence applied in compiling the reports and checking their quality. Altogether, we are left with the impression that Corruption and Public Policy are widely neglected parts of sustainability reporting.

We sent a draft of this study to the GRI organization seated in Amsterdam and asked for their feedback. In their response GRI explains that “GRI looks into a sample of the disclosures, i.e. not all disclosures, in the report and therefore some of the disclosures analyzed in your study may not have been included in the sample checks made by GRI. Or as it says in the information on the checking methodology available on the GRI website:GRI takes a sample of the standard disclosures and determines whether the reporting claims made in the index can be substantiated.”

The reporting companies could remedy their violations of the GRI Guidelines either by clearly indicating and explaining exceptions from reporting fully or by going back to Application Levels B or C. It would be more desirable, of course, that the reporting behaviour would in all respects be raised to the level of GRI requirements for Application Level A.

The reporting behaviour of the companies also points to a few weaknesses of the GRI Guidelines. Some disclosures raise the question whether they are realistic and reasonable given the companies’ data situation and interests. In other cases we believe additional information should be asked for. In the following chapter we will present some of our thoughts.

6. Thoughts for further developing the GRI Guidelines

Currently, the next generation (G4) of the GRI Guidelines is being developed. In this context, we analyzed our study in order to find critical issues of the present GRI framework. In addition, we used hints received from the accompanying communication with the companies and also applied our own experience and judgment regarding the needs and expectations of stakeholders in order to identify problem areas of the present Guidelines and to inspire improvements.

Transparency International holds the view that corruption is a key issue in companies in that it can facilitate destructive behaviour in virtually all company activities. To us it seems important that this issue – and also the issue of public policy linked to it - is reported on in more detail than the present GRI Guidelines provide for. A comparison of the disclosures relating to these issues with those relating to other social or ecological issues impressively shows how little weight is given to these topics.

General observations and suggestions from the study:

Sustainability reports should be reviewed effectively to assess that they are in accordance with the GRI Guidelines and to eliminate the weaknesses in reporting consistency

identified in this study.

We found that in many reports the requirements of the indicator protocols are disregarded. Therefore, we recommend making it quite clear that and how far these requirements (the data points) are mandatory for a full report.

Many companies did not answer certain data points if in the reporting period there were no measures (risk analysis, training) taken or no incidents (corruption by employees or business partners) occurred. It should be made clear in the Guidelines that the quantitative disclosures require also “nil reports” since this might be relevant information for stakeholders.

The disclosures are mostly referring to the reporting period. For some topics, however, limiting disclosures to the reporting period only may actually be misleading. As an example, some companies conducted extensive training programs when introducing their code of conduct and consequently had only minor training needs in the following years. Such concentrations or deferrals in time may also happen for other preventive measures or for risk analysis. We believe that for this kind of cases the Guidelines should encourage reporting referring to a number of relevant periods.

Comments to individual performance indicators:

SO2: Stakeholders would certainly be interested in the outcomes of risk analysis, i.e. to know which parts of the business (functions, units, regions) are exposed to relatively high risks of corruption and the nature of those risks.

SO3: Stakeholders might want to know which groups of employees (e.g. purchasing or sales) were trained and whether there were training programs tailored to particular target groups.

SO4: The wording *actions taken in response to incidents of corruption* has been interpreted in two ways by the reporting companies: as actions taken to manage actual incidents which happened in the reporting period, or as general preventive actions against corruption. We propose to separate these two subjects. Perhaps a new disclosure item should be created and a description of anti-corruption systems be explicitly requested, both for systems already in place and for systems newly implemented during the reporting period.

In addition to the number of corruption incidents, it should be reported in which parts of the business the incidents occurred.

SO5: Many companies find it difficult to report the *core positions held on each of the reported issues above*, as demanded by the protocol. Many reports are confined to tell the memberships in associations and partially mention the objectives of these associations, although the latter information is explicitly not asked for by the protocol.

In our view reporting on lobbying activities is important for the transparency of public decision processes. Companies should disclose detailed information on lobby register entries, lobbying service providers, lobbying expenses, their employees who primarily conduct lobbying activities, the legislative procedures that they have sought to influence,

and all events and journeys hosted.

Requiring companies (in the protocol of SO5) to *explain any significant differences between lobbying positions and stated policies, sustainability goals or other public positions* appears unrealistic. In our sample, only one report responds to this topic – by explaining that lobbying is in accordance with publicly stated positions.

SO6: From a German viewpoint, we strongly support to promote SO6 (currently an additional indicator) to a core indicator and, consequently, make it mandatory to report on contributions to political parties.



APPENDIX

Level of reporting claimed by indexes	Actual level of reporting observed			Total
	fully	partially	not reported	
	7	4	6	17
„fully“	BASF Daimler Deutsche Telekom Evonik Industries Miele SAP Wacker Chemie	Axel Springer BMW Siemens Tchibo	Deutsche Bank Fraport Heidelberg Cement REWE Telefónica O2 Germ. Volkswagen	
„partially“ w/ explanation	/	1 Otto	1 Bayer	2
„partially“ w/o explanation	/	0	1 RWE	1
„not reported“ w/ explanation	/	/	1 Puma	1
„not reported“ w/o explanation	/	/	0	0
Total	7	5	9	21

Table 1. Reporting on Core Indicator SO2: as claimed in the GRI Content Indexes versus as actually observed in the reports

Bold print: The report complies with the rules for Application Level A (*report or explain*)

Level of reporting claimed by indexes	Actual level of reporting observed			Total
	fully	partially	not reported	
„fully“	2	13	1	16
	Bayer Miele	Axel Springer BASF BMW Daimler Deutsche Bank Fraport Otto SAP Siemens Tchibo Telefónica O2 Germ. Volkswagen Wacker Chemie	Heidelberg Cement	
„partially“ w/ explanation	/	3 Deutsche Telekom Evonik Industries REWE	0	3
„partially“ w/o explanation	/	1 RWE	0	1
„not reported“ w/ explanation	/	/	1 Puma	1
„not reported“ w/o explanation	/	/	0	0
Total	2	17	2	21

Table 2. Reporting on Core Indicator SO3 (strict evaluation): as claimed by GRI Content Indexes versus as actually observed in the reports

Bold print: The report complies with the rules for Application Level A (*report or explain*)

<i>Level of reporting claimed by indexes</i>	<i>Actual level of reporting observed</i>			<i>Total</i>
	<i>fully</i>	<i>partially</i>	<i>not reported</i>	
	9	6	1	
<i>„fully“</i>	BASF Bayer Daimler Fraport Miele SAP Siemens Telefónica O2 Germ. Wacker Chemie	<i>Axel Springer BMW Deutsche Bank Otto Tchibo Volkswagen</i>	<i>Heidelberg Cement</i>	16
<i>„partially“ w/ explanation</i>	/	3 Deutsche Telekom Evonik Industries REWE	0	3
<i>„partially“ w/o explanation</i>	/	1 RWE	0	1
<i>„not reported“ w/ explanation</i>	/	/	1 Puma	1
<i>„not reported“ w/o explanation</i>	/	/	0	0
Total	9	10	2	21

Table 3. Reporting on Core Indicator SO3 (alternative evaluation): as indicated by GRI Content Indexes versus actually observed in the reports

Bold print: *The report complies with the rules for Application Level A (report or explain)*

Level of reporting claimed by indexes	Actual level of reporting observed			Total
	fully	partially	not reported	
„fully“	3 Evonik Industries RWE SAP	17 Axel Springer BASF Bayer BMW Daimler Deutsche Bank Deutsche Telekom Fraport Heidelberg Cement Miele Otto Puma REWE Siemens Tchibo Volkswagen Wacker Chemie	0	20
„partially“ w/ explanation	/	0	0	0
„partially“ w/o explanation	/	0	0	0
„not reported“ w/ explanation	/	/	0	0
„not reported“ w/o explanation	/	/	1 Telefónica O2 Germ.	1
Total	3	17	1	21

Table 4. Reporting on Core Indicator SO4: as claimed in the GRI Content Indexes versus as actually observed in the reports

Bold print: The report complies with the rules for Application Level A (*report or explain*)

Level of reporting claimed by indexes	Actual level of reporting observed			Total
	fully	partially	not reported	
	6	12	1	
„fully“	BASF Bayer Deutsche Telekom Evonik Industries REWE Wacker Chemie	Axel Springer BMW Daimler Deutsche Bank Fraport Heidelberg Cement Miele Otto RWE Siemens Tchibo Telefónica O2 Germ.	Puma	19
„partially“ w/ explanation	/	1 SAP	0	1
„partially“ w/o explanation	/	1 Volkswagen	0	1
„not reported“ w/ explanation	/	/	0	0
„not reported“ w/o explanation	/	/	0	0
Total	6	14	1	21

Table 5. Reporting on Core Indicator SO5: as claimed in the GRI Content Indexes versus as actually observed in the reports

Bold print: The report complies with the rules for Application Level A (*report or explain*)

Level of reporting claimed by indexes	Actual level of reporting observed			Total
	fully	partially	not reported	
„fully“	11	0	0	11
	Axel Springer BASF BMW Daimler Deutsche Telekom Fraport Miele Otto Puma REWE SAP			
„partially“	/	0	0	0
„not reported“	3	/	7	10
	Bayer Telefónica O2 Germ. Tchibo		Deutsche Bank Evonik Industries Heidelberg Cement RWE Siemens Volkswagen Wacker Chemie	
Total	14	0	7	21

Table 6. Reporting on Additional Indicator SO6: as claimed by GRI Content Indexes vs Actually observed in the reports

Number of indicators correctly shown	Number of indicators fully reported upon					Total
	4	3	2	1	0	
4	0	1 Evonik	0	0	0	1
3	/	0	2 Dt. Telekom SAP	0	0	2
2	/	/	4 BASF Bayer Miele Wacker Ch.	2 REWE RWE*	1 Puma	7
1	/	/	/	1 Daimler	3 Otto Telefónica O2 G.* Volkswagen*	4
0	/	/	/	/	7 A. Springer BMW Dt. Bank Fraport Heidelberg C. Siemens Tchibo	7
Total	0	1	6	3	11	21

Table 7. Aggregation of results for Core Indicators SO2 - SO5 (strict SO3 evaluation)

Bold print: The report complies with the rules for Application Level A (*report or explain*)

*For one indicator that is shown as not fully reported there is no explanation.

<i>Number of indicators correctly shown</i>	<i>Number of indicators fully reported upon</i>					<i>Total</i>
	<i>4</i>	<i>3</i>	<i>2</i>	<i>1</i>	<i>0</i>	
<i>4</i>	<i>0</i>	<i>2</i> <i>Evonik</i> <i>SAP</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2</i>
<i>3</i>	<i>/</i>	<i>2</i> <i>BASF</i> <i>Wacker Ch.</i>	<i>1</i> <i>Dt. Telekom</i>	<i>0</i>	<i>0</i>	<i>3</i>
<i>2</i>	<i>/</i>	<i>/</i>	<i>3</i> <i>Bayer</i> <i>Daimler</i> <i>Miele</i>	<i>3</i> <i>REWE</i> <i>RWE*</i> <i>Telefónica O2 G.*</i>	<i>1</i> <i>Puma</i>	<i>7</i>
<i>1</i>	<i>/</i>			<i>2</i> <i>Fraport</i> <i>Siemens</i>	<i>2</i> <i>Otto</i> <i>Volkswagen*</i>	<i>4</i>
<i>0</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>5</i> <i>A. Springer</i> <i>BMW</i> <i>Dt. Bank</i> <i>Heidelberg C.</i> <i>Tchibo</i>	<i>5</i>
<i>Total</i>	<i>0</i>	<i>4</i>	<i>4</i>	<i>5</i>	<i>8</i>	<i>21</i>

Table 8. Aggregation of results for Core Indicators SO2 – SO5 (alternative SO3 evaluation)

Bold print: *The report complies with the rules for Application Level A (report or explain)*

**For one indicator that is shown as not fully reported there is no explanation.*



Die Koalition gegen Korruption.

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