

			Material Impact: Inside out					Financial Impact: outside in This is the case when it generates or may generate risks or opportunities that have a material influence (or are likely to have a material influence) on the undertaking's cash flows, development, performance, position, cost of capital or access to finance in the short-, medium- and long-term time horizons			Where do the impacts of this aspect occur? Please name the stakeholder concerned with key word for the impact)				
			actual impacts= 5	how grave the negative impact is or how beneficial the positive impact is for people or the environment;	impacts on people: how many people are affected	positive impacts= 0									
Aspect	Description Aspect / Indicator	Which stakeholders are concerned? (multiple responses possible)	positive/negative	actual/potential	likelihood of the impact	scale of the impact	scope of the impact	irremediable character of the impact	Impact materiality	influence the undertaking's ability to continue to use or obtain the resources (natural/ social) needed in its business processes	affect the undertaking's ability to rely on relationships needed in its business processes on acceptable terms	financial materiality	downstream	company	upstream
					5= absolut 4= High 3= medium 2= Low 1= minimal 0= none	5= absolut 4= High 3= medium 2= Low 1= minimal 0= none	5= Global/ Total 4= Widespread 3= Medium 2= Concentrated 1= Limited 0= None	5=non-remediable/irreversible 4= very difficult to remedy or long-term 3=difficult to remedy or mid-term 2= remediable with effort (time & cost) 1= relatively easy to remedy short-term 0= very easy to remedy	15-20= critical <15=significant <12= important 5-8= medium <5 =minimal	4= impossible, very costly or unavailable in the short term 3= possible but costly in the short term, very costly or lacking in the medium term, impossible in the long term 2= possible in the short term, costly in the medium term, very costly in the long term 1= possible in the short, medium and long term 0= without consequence in the short, medium and long term	4= strong adverse reaction currently or very likely in the future 3= adverse reaction currently, strong adverse reaction likely in the future 2= negative reaction currently, adverse reaction likely in the future 1= signs of negative reaction currently or in the future 0= neutral / no reaction currently and likely in the future	>6 = Critical >4= Significant <2=Important >2=Minimal 0= Neutral			x
Economic Performance	201-1 Direct economic value generated and distributed 201-2 Financial implications and other risks and opportunities due to climate change 201-3 Defined benefit plan obligations and other retirement plans 201-4 Financial assistance received from government	Banks Shareholders Employees Community (Tettngang) State Affiliated companies Subsidiaries	positive	actual	5	5	5	0	15	4	1	5	Kunden Inflation, schlechtere Ertragslage	Mitarbeiter Gehaltserhöhung Banken --> Zinsen	Lieferanten --> Härtere Preisverhandlungen
Indirect Economic Impacts	203-1 Infrastructure investments and services supported 203-2 Significant indirect economic impacts	Community OEB	positive	actual	5	3	2	1	11	1	0	1	x	x	x
Procurement Practices (spending on local suppliers)	204-1 Proportion of spending on local suppliers OEB	Shareholders, Environmental/social NGOs End customers	positive	actual	5	2	3	0	10	4	2	6	x	x	x
Materials	301-1 Materials used by weight or volume	Employees Suppliers Producers	negative	potential	4	4	5	4	17	2	2	4	x	x	x

Energy Supply Chain	302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy	Employees OEB Shareholders Subsidiaries NGOs Customers Media, Applicants	negative	actual	5	4	5	4	18	3	3	6			x
Energy OEB	302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reduction of energy requirements of products and services	Employees OEB Shareholders Subsidiaries NGOs Customers Media, Applicants	negative	actual	5	3	5	4	17	2	2	2	x	x	x
Water Supply Chain	303-1 Water withdrawal by source 303-2 Water sources significantly affected by withdrawal of water 303-3 Water recycled and reused	Supply chain residents Employees of production facilities Environmental NGOs Authorities Media	negative	actual	5	4	4	4	17	3	3	6			x
Water OEB	303-1 Water withdrawal by source 303-2 Water sources significantly affected by withdrawal of water 303-3 Water recycled and reused	Supply chain residents Employees of production facilities Environmental NGOs Authorities Media	negative	actual	2	1	1	1	5	1	1		x	x	x
Biodiversity Supply Chain	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2 Significant impacts of activities, products, and services on	Environmental NGOs Supply chain residents Media	negative	actual	5	4	4	4	17	4	4	8			
Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2 Significant impacts of activities, products, and services on biodiversity	Environmental NGOs Supply chain residents Media	negative	actual	3	5	5	4	17	4	4	8			

Emissions Supply Chain	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions	All	negative	actual	5	5	5	4	19	3	3	6			x
Emissions	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions	All	negative	actual	5	5	5	4	19	3	3			x	
Effluents and Waste Supply Chain	306-1 Water discharge by quality and destination 306-2 Waste by type and disposal method 306-3 Significant spills 306-4 Transport of hazardous waste 306-5 Water bodies affected by water discharges and/or runoff	Supply chain residents, Employees of manufacturing companies, Environmental NGOs Authorities Media	negative	actual	4	4	4	4	16	3	3	6			x
Effluents and Waste	306-1 Water discharge by quality and destination 306-2 Waste by type and disposal method 306-3 Significant spills 306-4 Transport of hazardous waste 306-5 Water bodies affected by water discharges and/or runoff	Supply chain residents, Employees of manufacturing companies, Environmental NGOs Authorities Media	negative	actual	3	3	3	2	11	3	3	6		x	
Chemical Management Supply Chain		Employees Supply Chain, NGOs, wend	negative	actual	3	4	4	5	16	3	2	5	x		x
Chemical Management		Employees Supply Chain, NGOs, wend	negative	potential	1	1	1	2	5	2	2	4		x	
Environmental Compliance Supply Chain	307-1 Non-compliance with environmental laws and regulations	Authorities NGOs	negative	potential	3	4	4	3	14	3	3	6		x	x
Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	Authorities NGOs	negative	potential	2	4	2	2	10	2	2	4			

Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Employees OEB, Employees supply chain Suppliers	negative	potential	3	3	3	2	11	1	2	3			x
Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage 202-2 Proportion of senior management hired from the local community		negative	potential	1	4	1	3	9	3	3	6			x
Living Wage (Market Presence) (SC)	202-1 Ratios of standard entry level wage by gender compared to local minimum wage 202-2 Proportion of senior management hired from the local community		negative	potential	2	4	2	2	10	1	2	3			x
Employment	401-1 New employee hires and employee turnover 401- 2 Benefits provided to full-time employees, but not employees with fixed-term contracts or be granted part-time employees, by major business sites 401-3 Parental leave		negative	potential	2	2	2	1	7	3	2	5			
Labor-Management Relations	402-1 Minimum notice periods regarding operational changes		negative	potential	1	3	2	2	8	3	2	5			x
Occupational Health and Safety (Obereisenbach)	403-1 Workers representation in formal joint management-worker health and safety committees 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 403-3 Workers with high incidence or high risk of diseases related to their occupation		negative	potential	1	4	1	3	9	3	2	5			
Occupational Health and Safety Supply chain Tier 1	403-1 Workers representation in formal joint management-worker health and safety committees 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 403-3 Workers with high incidence or high risk of diseases related to their occupation	Employees Production locations Producers general FWF Trade unions Media End consumers Shareholders Local trade unions GWÖ NGO's	negative	potential	3	2	2	2	9	2	1	3			x

Training and Education Supply chain	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	Employees Candidates GWÖ	negative	potential	3	4	3	2	12	1	0	1			x
Training and Education OEB	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	Employees Candidates GWÖ	negative	potential	2	1	1	2	6	2	2	4			x
Diversity and Equal Opportunity Supply chain	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	Employees Production locations Producers general FWF Media End consumers	negative	potential	3	4	3	4	14	1	0	1			x
Supplier Social Assessment	414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	Employees Production locations Producers general FWF Media End consumers Shareholders	positive	actual	5	4	3	0	12	2	1	3			
Diversity and Equal Opportunity Obereisenbach	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men		negative	potential	2	2	2	2	8	2	1	3			x
Human Rights Assessment Supply Chain	412-2 Employee training on human rights policies or procedures 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Employees Production locations Producers general FWF Media End consumers Shareholders Local trade unions GWÖ	positive	actual	5	3	2	0	10	1	0	1			x
Non-discrimination Supply Chain	406-1 Incidents of discrimination and corrective actions taken	Employees Production locations Producers general FWF Media End consumers	negative	actual	5	3	3	2	13	1	1	2			x
Non-discrimination Obereisenbach	406-1 Incidents of discrimination and corrective actions taken	Employees	negative	potential	1	3	1	2	7	2	0	2			x

Freedom of Association and Collective Bargaining Supply Chain	407-1 Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be at risk	Employees Production locations, producers general FWF, NGOs Media	negative	actual	5	3	3	4	15	1	1	2			x
Child Labor Supply Chain	408-1 Operations and suppliers at significant risk for incidents of child labor	Employees Production locations Producers in general FWF Media	negative	potential	2	4	2	3	11	1	1	2			x
Forced or Compulsory Labor Supply Chain	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Employees Production locations Producers general FWF, NGOs Media	negative	potential	1	4	2	3	10	1	1	2			x
Human Rights Assessment Supply Chain	412-1 Operations that have been subject to human rights reviews or impact assessments	Employees Production locations Producers general FWF Media End consumers	positive	actual	5	4	3	3	15	1	1	2			x
Local Communities SC	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Local community GWÖ	positive	actual	5	3	2	2	12	1	2	3			x
Local Communities OEB	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Local community GWÖ	negative	potential	2	3	2	3	10	2	2	4			x
Anti-corruption		Employees Production locations Producers general FWF GWÖ External organisations (like Textilbündnis)	negative	actual	4	4	4	3	15	3	3	6			x
Public Policy	415-1 Political contributions	Employees Production locations Producers general FWF	positive	actual	4	3	4	0	11	3	3	6			
Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Competitors Authorities End consumers GWÖ							0			0			

Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	End customers, NGOs, Authorities Dealers, Employees GWÖ	negative	potential	2	3	3	1	9	1	0		x	x	x
Marketing and Labeling	417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications	End customers, NGOs, Authorities Dealers, Employees	negative	potential	2	3	3	2	10	1	0	1		x	x
Kreislaufwirtschaft			positive	potential	5	5	5	2	17	3	4	7			