

CERTIFICATE : AUDIT

**COMMON GOOD
BALANCE** 2016

for **Alive Surf School**
 Auditor **Christian Loy, Andreu Pérez, Fernando Dugo**

STAKEHOLDER	VALUE	Human dignity	Solidarity	Ecological Sustainability	Social Justice	Democratic Co-determination & Transparency
A) Suppliers	A1: Ethical Supply Management					30 %
B) Investors	B1: Ethical Financial Management					20 %
C) Staff Incl. Owners	C1: Workplace quality and affirmative action 50 %	C2: Just distribution of labor 30 %	C3: Promotion of environmentally friendly behavior of employees 50 %	C4: Just income distribution 40 %	C5: Corporate democracy and transparency 70 %	
D) Customers / Products / Services / Business Partners	D1: Ethical customer relations 70 %	D2: Cooperation with businesses in same field 40 %	D3: Ecological design of products and services 30 %	D4: Socially oriented design of products and services 90 %	D5: Raising social and ecological standards 30 %	
E) Social Environment: Region, sovereign, future generation, global fellow human beings, animals and plants	E1: Value and social impact of products and services 60 %	E2: Contribution to the local community 30 %	E3: Reduction of environmental impact 20 %	E4: Investing profits for the Common Good 70 %	E5: Social transparency and co-determination 10 %	
Negative Criteria	Violation of ILO norms (international labor standards) / human rights 0	Hostile takeover 0	Massive environmental pollution 0	Unequal pay for women and men 0	Non-disclosure of subsidiaries 0	
	Products detrimental to human dignity and human rights (e.g. landmines, nuclear power, GMO's) 0	Blocking patents 0	Gross violation of environmental standards 0	Job cuts or moving jobs overseas despite having made a profit 0	Prohibition of a works council 0	
	Outsourcing to or cooperation with companies which violate human dignity 0	Dumping Prices 0	Planned obsolescence (short lifespan of products) 0	Subsidiaries in tax havens 0	Non-disclosure of payments to lobbyists 0	
				Equity yield rate >10 % 0	Excessive income inequality within a business 0	

This certification confirms the audit of the common good report. The certificate refers to the common good matrix 4.1. Detailed information concerning the matrix, the indicators and the audit system can be found on www.economy-for-the-common-good.org

Certification valid 01.04.2019

END BALANCE

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