This is a compilation of corrections, additions and interpretations to the Workbooks 5.0, which also result from the feedback of the Common Good Movement and which seem necessary to interpret the information in the Workbooks "correctly".

Please refer to the background information for further information, explanations, examples and calculations in WIKI or on the website.

**WIKI:** internal area! Instructions, templates and overview lists! Common good balance sheet! Matrix application! Guides and workbooks! Matrix 5.0 - further information

**Website:** Our work! Common Good Balance Sheet! Common Good Matrix! Working materials: further information: https://web.ecogood.org/media/filer_public/ef/a5/efa5e6bb-0e88-4c6e-89db-7668bfff3b64/further_information.pdf.

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**Explanatory notes on the implementation of the non-financial reporting directive according to 2014/95/EU**

In principle, reporting according to the requirements of the Workbook 5.0 is possible in order to comply with the Directive, but national laws differ and must be observed accordingly. It is the responsibility of the company to ensure that the public interest report complies with the national requirements of the directive.

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**Wording "mandatory indicators" is changed to "verification indicator".**

Each verification indicator must be answered. If no data is available, other indicators can be used and the reason explained.

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B1.3 Full balance sheet, verification indicator: Up to three significant financial partners; in each case Partner institution, financial product and business volume (annual volume) with the partner institution.

B2 compact balance sheet / B2.1 Full balance sheet, Verification Indicators: *Surplus funds is a cash flow term, not an earnings term*; the topic deals very fundamentally with the use of available funds.

B3 Compact balance sheet, the opening question is now, "**What social-ecological impacts do we consider** when we invest in fixed assets and cash investments?" The first report question is now: **Which redevelopment targets at/in your own company have a social and ecological improvement potential?**

B3.1 Full Balance Sheet, the aspect is now: "**Social and ecological quality of investments**". The first reporting question is now: "Which redevelopment targets at/in your own facilities have social and environmental improvement potential?"

B3.2 Full Balance Sheet, the aspect now reads: "**Public good oriented investments**" Verification indicators instead of "% of investment" -> % of the investments

B4 Compact Balance Sheet / B4.1 Full Balance Sheet, Correction of the rating level „Advanced“:
The requirement in brackets is deleted „(At least three)“
Rationale: For small businesses in particular, this minimum requirement has proven impractical, thus blocking further development..

The following is added: "**Co-decision on ownership issues is extended to employee representatives in an appropriate form**".
Justification: Enabling appropriate co-decision should be recognized in any case. This was not ensured by the previous wording.

For small businesses, topic B4 is "not applicable."

C2.4 No differences in earnings for identical activities due to external characteristics (e.g. gender, ethnicity)

C4 For small businesses, the topic C4 is "not applicable".

E2 Compact Balance Sheet / E2.1 Full Balance Sheet:
Replace verification indicators in full with:
- Revenues: total of all sales plus other (non-operating) income - Taxes:
- Income taxes effectively paid (income tax, corporate income tax, capital gains tax)
- Wage-related taxes and social security contributions paid by employers
- Difference between gross and net payroll (sum of payroll taxes and social security contributions of salaried employees - if these are directly withheld by the company)
  - Subsidies: Sum of all company-related subsidies and grants.
  - Value added calculated as:
    - net revenues (sales plus other income) plus subsidies less expenses for intermediate consumption and depreciation and amortization
    - or sum of wages and salaries, interest and other financial income and (annual) profit or loss
  - Net levy ratio (in %): The sum of levies is related to value added.

Assessment criteria (full balance sheet) Advanced:
The fundamental willingness to make a fair contribution to the community via taxes and duties is clearly evident in the company. The company takes concrete measures to make an appropriate contribution.

E2 Compact balance sheet / E2.1 Full balance sheet: Valuation aids / interpretations, to be supplemented by: Not every company can make a significant contribution to the community through taxes and duties. In particular, socio-economic enterprises or enterprises that are dependent on subsidies due to their business model or the industry in which they operate make their contribution essentially through the products and services that achieve socially desirable effects. These contributions are to be assessed under topics E1 and D1-D4.
The adequacy of the financial contribution to the community must always be considered in relation to the other effects. In the case of topic E2, however, only direct monetary flows or monetary values, voluntary contributions are evaluated.

E3 Verification indicator "use of artificial lighting"
The indicator is to be used to estimate light pollution or to achieve optimal workplace lighting. The latter, however, is rather to be assigned to C1. Preferably determined in lumens, alternatively in kWh + type of illuminants.

E3 Verification indicator "heating energy"
This refers to the energy required to bring rooms up to working temperature - i.e. in particular "cooling energy".