



Introduction

Catalogue of Questions

Sustainability Management and Declaration of Conformity DNK

[hier können Sie den
gesamten Fragenkatalog bestellen](#)

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Guidelines for use of DNK- Catalogue of Questions

In December 2014, the European Commission passed a guideline that expanded reporting requirements to include non-financial aspects and aspects related to diversity.

The German Federal Ministry of Justice and Consumer Protection (BMJV) has submitted a corresponding draft bill, which will impact large capital market-oriented enterprises, credit institutes and insurance companies with total assets of at least 20 million euros or sales revenues of at least 40 million euros and at least 500 employees. The draft presented by the BMJV additionally applies to limited-liability partnerships and cooperatives.

The German Sustainability Code (DNK) offers clear orientation based on materiality and transparency for the reporting of non-financial performance indicators. It lays out the minimum requirements for companies and organizations in terms of what aspects of sustainability are to be reported on in order to comply with the legal reporting obligation that will apply from 2017.

This Catalogue of Questions is a working document in which you can directly enter your answers and evidences.

It consists of 3 sections:

- Introduction: questions relate to the introduction of a sustainability management system
- DNK: questions cover all points of the DNK-Declaration of Conformity
- Maintenance: questions relate to the maintenance of a sustainable management system

When the Catalogue of Questions is completed, it assures the fulfilment of the criteria for the DNK Declaration of Conformity. Furthermore, it supports the implementation and subsequent maintenance of a sustainability management system.

The section "DNK" includes the 20 DNK-criteria and relevant performance indicators (KPIs) of the Global Reporting Initiative (GRI) and the European Federation of Financial Analysts Societies (EFFAS) that are already established and used in practice.

Companies decide whether to report on the basis of the KPIs of GRI G4, the new GRI SRS or EFFAS. The G4 guidelines are superseded by the new GRI SRS guidelines, which will be required for all reports published from or after 1 July 2018. Whichever KPIs the company chooses, it should continue with them throughout the Code.

- With „**Question not relevant**“ you can identify non-relevant questions, explaining briefly why.
- Tick “**Fulfilled**” when all requirements regarding the question are met.
- Tick “**Non-conformity**” when further measures need to be taken to fulfil the requirements regarding the question.

Example of a question from the section “Implementation”:

Catalogue of Questions "Implementation Sustainability Management" QUMsult			
BERATUNG UND SOFTWARE			
Basis/Norm	Implementation	Number	001
Question	Have you created a sustainability team and assigned responsibilities?		<u>Question not relevant</u> <input type="checkbox"/>
Answer	<hr/> <hr/>		<u>Fulfilled</u> <input type="checkbox"/> <u>Nonconformity</u> <input type="checkbox"/>

Example of a question from the section “Maintenance”:

Catalogue of Questions "Maintenance Sustainability Management" QUMsult			
BERATUNG UND SOFTWARE			
Basis/Norm	Implementation / Maintenance	Number	001
Question	Have you integrated sustainability reporting with the existing management systems (e.g. ISO 9001)?		<u>Question not relevant</u> <input type="checkbox"/>
Answer	<hr/> <hr/>		<u>Fulfilled</u> <input type="checkbox"/> <u>Nonconformity</u> <input type="checkbox"/>

About the headings – DNK

Basis/Norm

Here the origin of the question is given. This can be DNK, DNK-GRI, DNK-SRS or DNK-EFFAS.

Number

Example: **02.01-1**

First 2 digits = Criterion

Last digits = Numbers of question and sub-question within the criterion

Chapter/Criterion/KPI

These fields contain the names of chapter, criterion and key performance indicator (KPI), also listed in the table of contents.

Example of question for a DNK - criterion:

	Basis/Norm	DNK		Number	11.03
	Chapter	Environment		KPI	
	Criterion	Usage of Natural Resources			
Question	Where in the value chain do you see areas you are influencing or can influence?				<u>Question not relevant</u> <input type="checkbox"/>
Answer	_____				<u>Fulfilled</u> <input type="checkbox"/>
	_____				<u>Nonconformity</u> <input type="checkbox"/>
Evidence	_____				
Source	<i>Environmental Management System, Quality Management System, Design for the Environment (DfE), Sustainable Design</i>				
Tool	<i>Input-output balance sheet, Life cycle assessment</i>				

Useful hints
(feasible tools)

Useful hints
(internal source)

Example of question for a key performance indicator (KPI):

Name of KPI

Number of criterion and KPI

Basis/Norm	DNK-GRI	Number	12.GRI-1
Chapter	Environment	KPI	G4-EN1
Criterion	Usage of Natural Resources, Resource Manage		
Question	What is the amount of material used by weight or volume?		<u>Question not relevant</u> <input type="checkbox"/>
	For criteria 11–12 (please select a performance indicator set: GRI G4 or GRI SRS or EFFAS)		
Answer	_____		<u>Fulfilled</u> <input type="checkbox"/> <u>Nonconformity</u> <input type="checkbox"/>
Evidence	_____		
Source	<i>Environmental Management System, Quality Management System, Design for the Environment (DfE), Sustainable Design</i>		
Tool	<i>Environmental Balance Sheet, input-output balance sheet</i>		

Table of Contents / The 20 DNK-Criteria

STRATEGY

- 01 Criterion Strategic Analysis and Action
- 02 Criterion Materiality
- 03 Criterion Objectives
- 04 Criterion Depth of the Value Chain

PROCESS MANAGEMENT

- 05 Criterion Responsibility
- 06 Criterion Rules and Processes
- 07 Criterion Control
- 08 Criterion Incentive Systems
- 09 Criterion Stakeholder Engagement
- 10 Criterion Innovation and Product Management

ENVIRONMENT

- 11 Criterion Usage of Natural Resources
- 12 Criterion Resource Management
- 13 Criterion Climate-relevant Emissions

SOCIETY

- 14 Criterion Employee Rights
- 15 Criterion Equal Opportunities
- 16 Criterion Qualifications
- 17 Criterion Human Rights
- 18 Criterion Corporate Citizenship
- 19 Criterion Political Influence
- 20 Conduct that Complies with the Law and Policy

DNK Selected Performance Indicators (GRI G4 / EFFAS)

GRI G4	GRI SRS	EFFAS
<i>PROCESS MANAGEMENT</i>		
G4-56	SRS-102-16	EFFAS S06-01
G4-51a	SRS-102- 35a	EFFAS S06-02
G4-54	SRS-102-38	EFFAS E13-01
G4-27	SRS-102-44	EFFAS V04-12
G4-FS11	G4-FS11	
<i>ENVIRONMENT</i>		
G4-EN1	SRS-301-3	EFFAS E04-01
G4-EN3	SRS-302-1	EFFAS E05-01
G4-EN6	SRS-302-4	EFFAS E01-01
G4-EN8	SRS-303-1	EFFAS E02-01
G4-EN23	SRS-306-2	
G4-EN15	SRS-305-1	
G4-EN16	SRS-305-2	
G4-EN17	SRS-305-3	
G4-EN19	SRS-305-5	
<i>SOCIETY</i>		
G4-LA6	SRS-403-2	EFFAS S03-01
G4-LA8	SRS-403-4	EFFAS S10-01
G4-LA9	SRS-404-1	EFFAS S10-02
G4-LA12	SRS-405-1	EFFAS S02-02
G4-HR3	SRS-406-1	EFFAS S07-02 II
G4-HR1	SRS-412-3	EFFAS G01-01
G4-HR9	SRS-412-1	EFFAS V01-01
G4-HR10	SRS-414-1	EFFAS V02-01
G4-HR11	SRS-414-2	
G4-EC1	SRS-201-1	
G4-SO6	SRS-415-1	
G4-SO3	SRS-205-1	
G4-SO5	SRS-205-3	
G4-SO8	SRS-419-1	

This catalogue of questions is based on the requirements of the German Sustainability Code. All requirements are formulated as questions.

This list of questions makes no claim of completeness.

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