

GRI Content Index / Compliance with the UN Global Compact

With the inclusion of companies and the most varied of stakeholders, this report is based on the regulations issued by the Global Reporting Initiative (more on this at www.globalreporting.org) for the production of sustainability reports (G3).

The following table gives an overview as to which GRI content and key indicators are addressed in the report and where these can be found.



The present sustainability report is in compliance with GRI G3 application level **A+**.

Report Application Level	C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B
	G3 Management Approach Disclosures OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.

*Sector supplement in final version

Status:

- reported
- partly reported
- not available
- not reported

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
1. Strategy and analysis		
1.1 Statement from the most senior decisionmaker of the organisation (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy.	Foreword by the Board of Executive Directors 2.1 Sustainability policy	Statement of support issued by the Board of Executive Directors
1.2 Description of key impacts, risks, and opportunities.	1.3 OeKB business 1.4 Significance of sustainability aspects in the specific business segments 4.1 Risk management	
2. Organisational profile		
2.1 Name of the organisation	1.1 Corporations of the OeKB Group	No specific COP requirement
2.2 Primary brands, products, and/or services.	1.1 Corporations of the OeKB Group 1.3 OeKB business	
2.3 Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	1.5 Organisational structure 1.5.2 Shareholdings of Oesterreichische Kontrollbank AG 2.2.1 Organisation of the OeKB sustainability management	
2.4 Location of organisation's headquarters.	1.5.3 Registered offices and locations	
2.5 Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	1.5.3 Registered offices and locations	
2.6 Nature of ownership and legal form.	1.2 Shareholder structure	
2.7 Markets served (including geographic breakdown,	Annual Report 2009	

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
sectors served, and types of customers/beneficiaries).		
2.8 Scale of the reporting organisation, results, employees	1.5.3 Registered offices and locations 1.6 Scope of the report 2.8.1 Employee key indicators 3.4 Economic development	
2.9 Significant changes during the reporting period regarding size, structure, or ownership	No significant changes occurred in the reporting period.	
2.10 Awards received in the reporting period.	2.8.4 familyandcareer audit	
3. Reporting parameters		
3.1 Reporting period (e.g., fiscal/calendar year) for information provided.	Imprint	No specific COP requirement
3.2 Date of most recent previous report	Imprint	
3.3 Reporting cycle	Imprint	
3.4 Contact point for questions regarding the report or its contents.	Imprint	
3.5 Process for defining report content	Foreword by the Board of Executive Directors 2.6.4. Human rights	
3.6 Boundary of the report	1.6 Scope of the report 5.2 Environmental issues and key indicators	
3.7 State any specific limitations on the scope or boundary of the report	Irrelevant	

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
3.8 Basis of the report on subsidiaries	1.5.2 Shareholdings of Oesterreichische Kontrollbank AG 1.6 Scope of the report 5.2 Environmental issues and key indicators	
3.9 Data measurement techniques and the bases of calculations	2.8 Social dimension 3.4 Economic development 5.2 Environmental issues and key indicators	
3.10 Unchanged reporting principles	No such explanations are required.	
3.11 Significant changes from previous reporting periods	2.5 Stakeholder analysis	
3.12 Table identifying the location of the Standard Disclosures in the report. (GRI content index)	Available at www.oekb.at	
3.13 Confirmation and certification	7 Certificate and validation, EMAS, ISO 14001, GRI	
4. Governance, commitments and engagement		
4.1 Governance structure of the organisation	4.2 Corporate governance Annual Report 2009	Measures to implement Principles 1-10
4.2-4.3 Independence of the supervisory bodies	Pursuant to the Austrian Stock Corporation Act, the chairman of the supervisory board shall be independent of the company's operations. Except for the supervisory board members designated by the works council, the supervisory board members are independent of the operational level.	
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Annual Report 2009	

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
4.5 Linkage between compensation for members of the highest governance body and the organisation's performance	Subject to business success, the board of executive directors annually determines a bonus fund. The individual performance bonuses are allocated from that fund by the department heads. Performance appraisal is based on the sustainability targets agreed in the employee appraisal interview, among others.	
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Current issues, including sustainability issues and related potential conflicts of interest are discussed at department head level in management meetings held every fortnight. 2.5 Stakeholder analysis	
4.7 Formation of the Supervisory Board	4.2 Corporate governance Annual Report 2009	
4.8 Internally developed statements of mission or values	2.1 Sustainability policy 2.8 Social dimension	
4.9 Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance	All objectives agreed in the sustainability programme are reviewed in internal audits and by the annual management review; feedback loop of continuous improvement	
4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Annual report 2009 4.2 Corporate governance	No specific COP requirement
4.11 Explanation of whether and how the precautionary approach or principle is	4.1 Risk management	Measures to implement Principle 7

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
addressed by the organisation.		
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	2.6.3 Dialogue, communication, networking 2.8.4 family and career audit Page 1 EMAS, GRI, UN Global Compact	Measures to implement Principles 1-10
4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organisations	2.6.3 Dialogue, communication, networking	
4.14 List of stakeholder groups engaged by the organisation	2.5 Stakeholder analysis	No specific COP requirement
4.15 Basis for identification and selection of stakeholders with whom to engage.	2.5 Stakeholder analysis	
4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	2.5 Stakeholder analysis	
4.17 Key topics and concerns that have been raised through stakeholder engagement	2.5 Stakeholder analysis, 2.6.3 Dialogue, communication, networking	

Indicators

Economic performance indicators

EC-1 Direct economic value generated and distributed	3.4 Economic development	No specific COP requirement
EC-2 Financial implications and other risks and opportunities for the organisation's activities due to climate change	www.oekb.at header: sustainability/sustainable management	Measures to implement Principle 7

EC-3 Coverage of the organisation's defined benefit plan obligations.	Pursuant to the Pension Fund Collective Bargaining Agreement, contribution payments to an external pension fund are made for all employees.	No specific COP requirement
EC-4 Significant financial assistance received from government.	OeKB did not receive any funding or sponsorship in 2009.	No specific COP requirement
EC-5 Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Starting salaries at OeKB are clearly higher than those set forth in the Collective Bargaining Agreement for Bank Employees, which all OeKB Group employees are subject to.	Results of implementing Principle 1
EC-6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	1.5.3 Registered offices and locations	No specific COP requirement
EC-7 Procedures for local hiring and proportion of senior management	1.5.3 Registered offices and locations	Measures to implement Principle 6, and results
EC-8 Development and impact of infrastructure investments and services provided primarily for public benefit	1.3.1. Export Services	No specific COP requirement
EC-9 Understanding and describing significant indirect economic impacts	See EC-8	No specific COP requirement

Environmental performance indicators

EN-1 Materials used by weight or volume.	5.2 Environmental issues and key indicators	Results of implementing Principle 8
EN-2 Percentage of materials used that are recycled input materials	5.2.5 Environmental issues and key indicators / Paper	Results of implementing Principles 8 and 9
EN-3 Direct energy consumption by primary energy source.	5.2.1 Environmental issues and key indicators / Energy	Results of implementing Principle 8
EN-4 Indirect energy consumption by primary source.	5.2.1 Environmental issues and key indicators / Energy	Results of implementing Principle 8

EN-5 Energy saved due to conservation and efficiency improvements	5.2.1 Environmental issues and key indicators / Energy	Results of implementing Principles 8 and 9
EN-6 Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives.	Irrelevant	Results of implementing Principles 8 and 9
EN-7 Initiatives to reduce indirect energy consumption and reductions achieved.	5.2.1 Environmental issues and key indicators / Energy	Results of implementing Principles 8 and 9
EN-8 Total water withdrawal by source.	5.2.3 Environmental issues and key indicators / Water	Results of implementing Principle 8
EN-9 Water sources significantly affected by withdrawal of water.	Irrelevant	
EN-10 Percentage and total volume of water recycled and reused	Irrelevant	
EN-11 Location and size of land owned, leased, managed in, or adjacent to, protected areas	There are no estates with high biodiversity quota.	Results of implementing Principle 8
EN-12 Description of significant impacts of activities, products, and services on biodiversity	Irrelevant	
EN-13 Habitats protected or restored.	Irrelevant	
EN-14 Strategies, current actions, and future plans for managing impacts on biodiversity.	Irrelevant	
EN-15 Number of IUCN Red List species with habitats in areas affected by operations	Irrelevant	
EN-16 Total direct and indirect greenhouse gas emissions by weight.	5.2.7 Environmental issues and key indicators / Changes in OeKB's carbon-dioxide emissions	Results of implementing Principle 8

EN-17 Other relevant indirect greenhouse gas emissions by weight.	There are no other relevant greenhouse gases due to the service-providing nature of the business	Results of implementing Principle 8
EN-18 Initiatives to reduce greenhouse gas emissions and reductions achieved.	5.2.1 Environmental issues and key indicators / Energy 5.2.6 Environmental issues and key indicators / Business travel 6.1 Progress report 6.2 Programme of ecology and sustainability	Measures to implement and results of implementing Principles 7, 8 and 9
EN-19 Emissions of ozone-depleting substances by weight.	There are no emissions of ozone-depleting substances due to the service-providing nature of the business.	Results of implementing Principle 8
EN-20 NO _x , SO _x , and other significant air emissions by type and weight.	There are no other detectable emissions due to the service-providing nature of the business.	Results of implementing Principle 8
EN-21 Total water discharge by quality and destination.	5.2.3 Environmental issues and key indicators / Water	Results of implementing Principle 8
EN-22 Total weight of waste by type and disposal method.	5.2.4 Environmental issues and key indicators / Waste	Results of implementing Principle 8
EN-23 Total number and volume of significant spills.	There are no spillages or leaks due to the service-providing nature of the business.	Results of implementing Principle 8
EN-24 Weight of transported, imported, exported, or treated waste deemed hazardous	We do not transport any hazardous waste.	Results of implementing Principle 8
EN-25 Habitats significantly affected by the reporting organisation's discharges of water and runoff.	The waste water is equivalent to the waste water generally produced by service providers; it is disposed of via the public sewage system.	Results of implementing Principle 8
EN-26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	3.1.1 Ten years environmental impact assessment – Export Services 6.2 Programme of ecology and sustainability	Measures to implement Principles 7, 8 and 9

EN-27 Percentage of products sold and their packaging materials that are reclaimed by category.	There is no product packaging due to the service-providing nature of the business.	Results of implementing Principles 8 and 9
EN-28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Index of operational-ecology aspects	Results of implementing Principle 8
EN-29 Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	5.2.6 Environmental issues and key indicators / Business travel	Results of implementing Principle 8
EN-30 Total environmental protection expenditures and investments by type.	5.2.4 Environmental issues and key indicators / Waste	Measures to implement and results of implementing Principles 7, 8 and 9

Human rights performance indicators

HR-1 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	3.1.1 Ten years environmental impact assessment – Export Services Human rights as a focal point of the 2009 report 2.6.4 Human rights	Results of implementing Principles 1, 2, 3, 4, 5 and 6
HR-2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	6.2 Programme of ecology and sustainability	Measures to implement and results of implementing Principles 1, 2, 3, 4, 5 and 6
HR-3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	2.6.4. Human rights	Results of implementing Principles 1, 2, 3, 4, 5 and 6

HR-4 Total number of incidents of discrimination and actions taken.	There were no incidents of discrimination over the reporting period 2009.	Measures to implement and results of implementing Principles 1, 2 and 6
HR-5 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	In Austria, the right to collective bargaining is governed by law. A works council has been formed.	Measures to implement Principles 1, 2 and 3
HR-6 Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	See HR-1	Measures to implement Principles 1, 2 and 5
HR-7 Operations identified as having significant risk for incidents of forced or compulsory labour, and measures taken to contribute to the elimination of forced or compulsory labour.	See HR-1 On the issue of forced labour: 2.6.4.2 Exhibition Maria Theresia Litschauer	Measures to implement Principles 1, 2 and 4
HR-8 Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	Security personnel receive clear instructions and participate in trainings on a regular basis.	Results of implementing Principles 1 and 2
HR- 9 Total number of incidents of violations involving rights of indigenous people and actions taken.	See HR-1	Measures to implement and results of implementing Principles 1 and 2

Work practice & humane employment

LA-1 Total workforce by employment type, employment contract, and region.	2.8.1 Employee key indicators	No specific COP requirement
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LA-2 Total number and rate of employee turnover by age group, gender, and region.	2.8.1 Employee key indicators	Results of implementing Principle 6
LA-3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	OeKB part-time employees have full access to all social benefits. For the scope of social benefits of subsidiaries' employees, see 2.2.2. et seq.	No specific COP requirement
LA-4 Percentage of employees covered by collective bargaining agreements.	All employees of OeKB are subject to the Collective Bargaining Agreement for Bank Employees.	Results of implementing Principles 1 and 3
LA-5 Minimum notice period(s) regarding significant operational changes	The fact that the works council is represented in the supervisory board ensures that the works council has access to comprehensive information on the current business development at any time.	Results of implementing Principle 3
LA-6 Percentage of total workforce represented in formal joint management-worker health and safety committees.	Ten employees and two external security specialists are represented in the Work Safety Committee.	Results of implementing Principle 1
LA-7 Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.	There were five accidents at work in the reporting period 2009.	Results of implementing Principle 1
LA-8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	2.8.5. Safety and health	Measures to implement Principle 1
LA-9 Health and safety measures covered by formal agreements with trade unions	There were no such measures.	Measures to implement Principle 1
LA-10 Average hours of training per year per employee by employee category.	2.8.1 Employee key indicators	No specific COP requirement

LA-11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	2.8.6 OeKB Academy	No specific COP requirement
LA-12 Percentage of employees receiving regular performance and career development reviews	2.8.6 OeKB Academy	No specific COP requirement
LA-13 Composition of the governance bodies and breakdown of employees per category	2.8.2 Gender Policy	Results of implementing Principles 1 and 6
LA-14 Ratio of basic salary of men to women by employee category.	2.8.2 Gender Policy	Results of implementing Principles 1 and 6

Community / social performance indicators

SO-1 Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities	3.1.1 Ten years environmental impact assessment – Export Services	No specific COP requirement
SO-2 Percentage and total number of business units analyzed for risks related to corruption.	On principle, each department head is responsible for compliance with the statutory provisions concerning money laundering and terrorist financing.	Results of implementing Principle 10
SO-3 Percentage of employees trained in organisation’s anti-corruption policies and procedures.	4.3 Anti-corruption and money laundering	Results of implementing Principle 10
SO-4 Actions taken in response to incidents of corruption	There were no violations of any kind in 2009.	Results of implementing Principle 10
SO-5 Public policy positions and participation in public policy development and lobbying.	1.2 Shareholder structure 2.1 Sustainability policy	Measures to implement Principles 1 through 10

SO-6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	There were no financial contributions made to any political party	Results of implementing Principle 10
SO-7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	There were no violations of competition law in 2009.	No specific COP requirement
SO-8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	See SO7	No specific COP requirement

Performance indicators of product stewardship

PR-1 Life cycle stages in which health and safety impacts of products and services are assessed for improvement	1.4 Significance of sustainability aspects in the specific business segments	Measures to implement and results of implementing Principle 1
PR-2 Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services, by type of outcomes.	Irrelevant	
PR-3 Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Irrelevant; our services are explained in detail in our general terms and conditions.	Measures to implement and results of implementing Principle 8
PR-4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Irrelevant	

PR-5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Not reviewed in the reporting period.	No specific COP requirement
PR-6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	2.10 Sponsoring Sponsoring policy	No specific COP requirement
PR-7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications	There were no charges filed for violation of marketing regulations.	No specific COP requirement
PR-8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	There were no charges filed for violation of data protection regulations.	Results of implementing Principle 1
PR-9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	There were no charges filed for failure to provide services.	No specific COP requirement

Sektorspezifische Leistungskennzahlen

Aspect: Management approach

FS 1 Policies with specific environmental and social components applied to business lines.	2.1 Nachhaltigkeitspolitik 2.6.3 Dialog und Vernetzung	Keine spezifische COP-Anforderung
FS 2 Procedures for assessing and screening environmental and social risks in business lines.	1.4 Significance of sustainability aspects in the specific business segments 3.1.1 Ten years environmental impact assessment – Export Services	Measures to implement and results of implementing Principles 3 through 9

FS 3 Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions.	3.1.1 Ten years environmental impact assessment – Export Services	Measures to implement and results of implementing Principles 3 through 9
FS Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines.	See LA 10	No specific COP requirement
FS 5 Interactions with clients/investees/business partners regarding environmental and social risks and opportunities.	1.3. OeKB business 2.7 Events	Measures to implement and results of implementing Principles 3 through 9

Aspect: Product portfolio

FS 6 Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector.	Annual Report 2009 Export Services Report 2009	No specific COP requirement
FS 7 Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.	Micro finance projects in Burkina Faso and Senegal; the monetary value cannot be illustrated separately.	No specific COP requirement; however, part of the results of implementing Principles 1 through 10
FS 8 Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose.	The OeSFX index of funds as well as the CO2 TEC to calculate CO2 emissions and transportation costs for the logistics industry are available to the general public free of charge.	No specific COP requirement; however, part of the results of implementing Principles 7 through 9

Aspect: Audit

FS 9 Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures.	The Internal Audit Department relies on the services of a trained environmental auditor who reviews the agreed objectives in compliance with the same standards according to statutory regulations that are applied in the other audits.	No specific COP requirement, however, part of the measures to implement Principles 1 through 10
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Aspect: Exercising proprietary rights

<p>FS 10 Percentage and number of companies held in the institution's portfolio with which the reporting organisation has interacted on environmental or social issues.</p>	<p>Irrelevant, since OeKB is not a commercial bank and thus does not provide asset management services.</p>	
<p>FS 11 Percentage of assets subject to positive and negative environmental or social screening.</p>	<p>1.1 Corporations of the OeKB Group</p>	<p>No specific COP requirement</p>
<p>FS 12 Voting polic(ies) applied to environmental or social issues for shares over which the reporting organisation holds the right to vote shares or advises on voting.</p>	<p>Irrelevant, since OeKB is not a commercial bank and thus does not provide asset management services.</p>	
<p>FS 13 Access points in low-populated or conomically disadvantaged areas by type.</p>	<p>3.5 Microcredit development</p>	<p>No specific COP requirement</p>
<p>FS 14 Initiatives to improve access to financial services for disadvantaged people.</p>	<p>See FS 13</p>	<p>No specific COP requirement</p>
<p>FS 15 Policies for the fair design and sale of financial products and services.</p>	<p>See FS 13</p>	<p>No specific COP requirement</p>
<p>FS 16 Initiatives to enhance financial literacy by type of beneficiary.</p>	<p>See FS 13 2.7 Events</p>	<p>No specific COP requirement</p>