

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	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 on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.11, 4.16 - 4.17		Same as requirement for Level B	
	G3 Management Approach Disclosures	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach disclosed for each Indicator Category	Report Externally Assured
	G3 Performance Indicators & Sector Supplement Performance Indicators	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.		Report on each core G3 and Sector Supplement ¹ indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

¹Sector supplement in final version

Status:

- Reported
- Reported in part
- Not available
- Not applicable

GRI Requirements	Sustainability Report of the OeKB Group	Equivalent element of the UN Global Compact Communication on Progress
1. Strategy and analysis		
1.1 Comment by the Managing Board	Foreword by the Board of Executive Directors 2. Sustainability policy	Statement of support issued by the Board of Executive Directors
1.2 Key impacts, risks and opportunities	Most recently published in the Sustainability Report 2009: 1.4 Significance of sustainability aspects in the specific business segments 2.3 OeKB business segments 4.1 Risk management	
2. Organisational profile		
2.1 Name of the organisation	2.1 The OeKB Group introduces itself	No specific COP requirement
2.2 Major brands, products and services	2.1 The OeKB Group introduces itself 2.3 OeKB business segments	
2.3 Organisational structure	Most recently published in the Sustainability Report 2009: 1.5 Organisational structure; 2.2.1 Organisation of the OeKB sustainability management 2.5 Shareholdings of Oesterreichische Kontrollbank AG	
2.4 Corporate seat	2.4 Scope of the report and locations	
2.5 Locations	2.4 Scope of the report and locations – Registered offices and locations	
2.6 Ownership structure and legal form	2.2 Shareholder structure	
2.7 Geographic allocation by markets	Annual Report 2010	
2.8 System limits, results, employees	2.4 Scope of the report and locations 2.10.1 OeKB employee key indicators 3.3 Commercial development	
2.9 Significant changes	No significant changes occurred in the period under review.	
2.10 Awards	1.9 Awards 2010	
3. Reporting parameters		
3.1 Period under review	Imprint	No specific COP requirement
3.2 Date of the previous report	Imprint	
3.3 Reporting cycle	Imprint	
3.4 Contact partner	Imprint	
3.5 Focal points of the report	Foreword by the Board of Executive Directors 1. Focal points and highlights 2010	
3.6 System boundaries of the report	2.4.1 Scope of the report 5.1 Operational ecology	
3.7 Non-reported contents	Irrelevant	

3.8 Basis of the report on subsidiaries	2.4.1 Scope of the report 2.5 Shareholdings of Oesterreichische Kontrollbank AG	
3.9 Principles of data collection and ascertainment	2.10 Social dimension 3.3 Economic development 5.1 Operational ecology	
3.10 Unchanged reporting principles	No such explanations are required.	
3.11 Significant reporting changes	No significant changes occurred in the period under review.	
3.12 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 Corporate governance	Corporate governance Annual Report 2010	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 Shareholder involvement	Annual Report 2010		
4.5 Performance-based salary components	Subject to business success, the board of executive directors annually determines a bonus fund. 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 Avoiding conflicts of interest	Current issues, including sustainability issues and related potential conflicts of interest, are discussed at department head level in management meetings held every fortnight. 2.7 Stakeholder analysis		
4.7 Formation of the Supervisory Board	Corporate governance Annual Report 2010		
4.8 Mission statements, codes of conduct	2.6 Sustainability policy 2.9.1 Sponsoring policy 2.10.1 Gender policy		
4.9 Internal audit	All objectives agreed in the sustainability programme are reviewed in internal audits and assessed by the annual management review. Feedback loop of continuous improvement		
4.10 Evaluation of the highest governance body	Annual Report 2010, Corporate governance		No specific COP requirement
4.11 Risk management	4.1 Risk management		Measures to implement Principle 7
4.12 External commitments and agreements	2.10.4 familyandcareer audit 2.8 Dialogue and networking	Measures to implement Principles 1-10	
4.13 Membership. Social dimension	2.8 Dialogue and networking	Measures to implement Principles 1-10	
4.14 Stakeholders of the Company	2.7 Stakeholder analysis	No specific COP requirement	
4.15 Principle of stakeholder identification	2.7 Stakeholder analysis		

4.16 Frequency and type of stakeholder involvement	2.7 Stakeholder analysis	
4.17 Consequences of the stakeholder dialogue	1.2 Stakeholder dialogue 2.7 Stakeholder analysis 2.8 Dialogue and networking	

Indicators

Economic performance indicators		
EC-1 Value added account	3.3 Economic development	No specific COP requirement
EC-2 Financial impacts of climate change	www.oekb.at header: Company/Sustainability/Sustainable management/Climate protection	Measures to implement Principle 7
EC-3 Pension plans	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 Funding by public agencies	OeKB did not receive any funding or sponsorship in 2010.	No specific COP requirement
EC-5 Starting salaries as compared to the minimum wage	Starting salaries at OeKB are clearly higher than those set forth in the Collective Bargaining Agreement for Bank Employees, which all OeKB Group employees, to the exclusion of those of OeKB Versicherung and OeKB Business Services, are subject to.	Results of implementing Principle 1
EC-6 Proportion of local suppliers	2.4.2 Registered offices and locations	No specific COP requirement
EC-7 Proportion of local employees	2.4.2 Registered offices and locations	Measures to implement Principle 6, and results
EC-8 Investments in the public interest	2.1 The OeKB Group introduces itself 1.3.1. Export Services	No specific COP requirement
EC-9 Indirect economic effects	See EC-8	No specific COP requirement

. Environmental performance indicators		
EN-1 Material input	5.1 Operational ecology and input/output analysis	Results of implementing Principle 8
EN-2 Proportion of recycled materials	5.1.3 Operational ecology and input/output analysis / Paper	Results of implementing Principles 8 and 9
EN-3 Direct input by primary energy sources	Irrelevant, since district heat is used exclusively	Results of implementing Principle 8
EN-4 Indirect input by primary energy sources	5.1.1 Operational ecology and input/output analysis / Energy	Results of implementing Principle 8
EN-5 Energy savings by efficiency measures	5.1.1 Operational ecology and input/output analysis / Energy	Results of implementing Principles 8 and 9
EN-6 Offer of energy-efficient products and services	Irrelevant	Results of implementing Principles 8 and 9
EN-7 Activities to reduce indirect energy consumption	5.1.1 Operational ecology and input/output analysis / Energy	Results of implementing Principles 8 and 9

EN-8 Water consumption by sources	5.1.2 Operational ecology and input/output analysis / Water	Results of implementing Principle 8
EN-9 Wetlands affected by water extraction	Irrelevant	
EN-10 Proportion of recycled and restored water	Irrelevant	
EN-11 Estates with high biodiversity quotas	There are no estates with high biodiversity quotas.	Results of implementing Principle 8
EN-12 Business activities and biodiversity	Irrelevant	
EN-13 Landscape protection areas	Irrelevant	
EN-14 Strategies and products for biodiversity management	Irrelevant	
EN-15 Locations and endangered species	Irrelevant	
EN-16 Greenhouse gas emission	5.2 Changes in OeKB's carbon-dioxide emissions	Results of implementing Principle 8
EN-17 Other relevant greenhouse gases	There are no other relevant greenhouse gases due to the service-providing nature of the business.	Results of implementing Principle 8
EN-18 Measures to reduce greenhouse gases	5.1.5 Operational ecology and input/output analysis / Business travel 6.1 Communication on progress 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	There are no emissions of ozone-depleting substances due to the service-providing nature of the business.	Results of implementing Principle 8
EN-20 Other emissions (SOx, NOx)	There are no relevant emissions due to the service-providing nature of the business.	Results of implementing Principle 8
EN-21 Waste water volume	5.1.2 Operational ecology and input/output analysis / Water	Results of implementing Principle 8
EN-22 Waste volumes	5.1.4 Operational ecology and input/output analysis / Waste	Results of implementing Principle 8
EN-23 Spillages and leaks	There are no spillages or leaks due to the service-providing nature of the business.	Results of implementing Principle 8
EN-24 Transport of hazardous waste	We do not transport any hazardous waste.	Results of implementing Principle 8
EN-25 Environmental impact of waste water	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 Measures to alleviate the environmental impact of services	6.2 Programme of ecology and sustainability	Measures to implement Principles 7, 8 and 9
EN-27 Reclaimed products and packaging	There is no product packaging due to the service-providing nature of the business.	Results of implementing Principles 8 and 9
EN-28 Monetary fines in the environmental sector	No monetary fines were imposed.	Results of implementing Principle 8
EN-29 Transportation and mobility	5.1.5 Operational ecology and input/output analysis / Business travel	Results of implementing Principle 8
EN-30 Cost of environmental protection measures	5.1.4 Operational ecology and input/output analysis / Waste	Measures to implement and results of implementing Principles 7, 8 and 9

Human rights performance indicators		
HR-1 Human Rights in investments	1.5 Fair IT – Sustainability in the IT supply chain Human rights Interleaf / double page	Results of implementing Principles 1, 2, 3, 4, 5 and 6
HR-2 Screening of suppliers according to human rights aspects	6.2 Programme of ecology and sustainability	Measures to implement and results of implementing Principles 1, 2, 3, 4, 5 and 6
HR-3 Employee training concerning human rights aspects	6.2 Programme of ecology and sustainability / Training procurement personnel	Results of implementing Principles 1, 2, 3, 4, 5 and 6
HR-4 Instances of discrimination	According to a statement issued by the works council, there were no such incidents over the reporting period 2010.	Measures to implement and results of implementing Principles 1, 2 and 6
HR-5 Violations of the right to exercise the freedom of association	In Austria, the right to collective bargaining is governed by law. A works council is in place.	Measures to implement Principles 1, 2 and 3
HR-6 Risks of child labour	See HR-1 and HR-2	Measures to implement Principles 1, 2 and 5
HR-7 Risks of forced labour	See HR-1 and HR-2	Measures to implement Principles 1, 2 and 4
HR-8 Training of security personnel	Security personnel receive clear instructions and participate in trainings on a regular basis.	Results of implementing Principles 1 and 2
HR-9 Incidents of Human Rights violations against indigenous peoples	See HR-1 and HR-2	Measures to implement and results of implementing Principles 1 and 2
Work practice & humane employment		
LA-1 Employee key indicators	2.10.1 Employee key indicators	No specific COP requirement
LA-2 Fluctuation rate	2.10.1 Employee key indicators	Results of implementing Principle 6
LA-3 Employee benefits	OeKB part-time employees have full access to all social benefits. For the scope of social benefits of subsidiaries' employees, see Sustainability Report 2009, Sections 2.2.2. et seq.	No specific COP requirement
LA-4 Number of employees subject to the relevant 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 Notices to the works council concerning reorganisation measures	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 Employees in 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 Key figures on work-related illnesses and accidents at work	There were four accidents at work in the reporting period 2010.	Results of implementing Principle 1
LA-8 Health promotion	2.10.6 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 Hours of training per employee	2.10.1 Employee key indicators	No specific COP requirement
LA-11 Further training measures	2.10.8 OeKB Academy	No specific COP requirement
LA-12 Career development programmes	2.10.8 OeKB Academy	No specific COP requirement
LA-13 Composition of the governance bodies	2.10.2 Gender Policy	Results of implementing Principles 1 and 6
LA-14 Salary levels of male/female employees	2.10.2 Gender Policy	Results of implementing Principles 1 and 6

Community / social performance indicators		
SO-1 Impact on the community	1.2 Stakeholder dialogue 3.1 Export Services 2.7 Stakeholder analysis	No specific COP requirement
SO-2 Business segments examined in terms of the risk of corruption	In the Export Services sector, the risk of corruption is investigated based on the implementation of the OECD Recommendations on Bribery and, obviously, the provisions set forth in the Austrian Criminal Act. Written information on the Austrian Criminal Act is provided to all employees on a regular basis; in addition, OECD-related information is provided to employees of the Export Services / Project business.	Results of implementing Principle 10
SO-3 Anti-corruption strategy	4.2 Anti-corruption and money laundering 2010 annual focus on corruption, see 1.1 If you grease you lose 1.3 UN Global Compact Network Austria – Annual focus on anti corruption	Results of implementing Principle 10
SO-4 Actions taken in response to current incidents of corruption	In the period under review, 2010, employees of OeKB Group were not exposed to any attempts of corruption; in the course of daily business in the Export Services department, exporters may be exposed to corruption. For relevant experiences and resulting measures, see 1.3 Annual focus on anti corruption; 4.3 Anti corruption; 6.2 Sustainability programme: “Promote fair competition through anti-corruption” and “Establish sustainability within the Company”	Results of implementing Principle 10
SO-5 Public policy positions	2.8 Dialogue and networking 2.6 Sustainability policy, see SO-3	Measures to implement Principles 1 through 10
SO-6 Financial contributions to political parties for lobbying purposes	No financial contributions were made to any political party.	Results of implementing Principle 10
SO-7 Legal actions for violations of competition law	There were no violations of competition law in the reporting year 2010.	No specific COP requirement
SO-8 Monetary fines imposed for violations of competition law	See SO-7	No specific COP requirement

Performance indicators of product stewardship		
PR-1 Responsibility for the provision of services, product life cycles	Most recently published in the Sustainability Report 2009, Section 1.4 – Significance of sustainability aspects in the specific business segments	Measures to implement and results of implementing Principle 1
PR-2 Violations of product health regulations	Irrelevant	
PR-3 Obligation to publish product information	Irrelevant; our services are explained in detail in our general terms and conditions.	Measures to implement and results of implementing Principle 8
PR-4 Violations of product information duties	Irrelevant	

PR-5	Customer satisfaction	Investigated in the period under review in the Capital Market Services sector; results will be available in June 2011. Similar polls were taken in 2004 and 2007.	No specific COP requirement
PR-6	Advertising and sponsoring	2.9 Sponsoring 2.9.1 Sponsoring policy	No specific COP requirement
PR-7	Incidents of violations of marketing regulations	There were no charges filed for violation of marketing regulations.	No specific COP requirement
PR-8	Incidents of violations of data protection regulations	There were no charges filed for violation of data protection regulations.	Results of implementing Principle 1
PR-9	Monetary fines imposed for failure to provide services	No charges were filed for failure to provide services.	No specific COP requirement

Sector-specific performance indicators			
Aspect: Management approach			
FS 1	Company policy concerning environmental and social aspects in the individual business areas.	2.6 Sustainability policy 2.8 Dialogue and networking	No specific COP requirement
FS 2	Procedures to analyse environmental and social risks in the business segments.	Most recently published in the Sustainability Report 2009, Section 1.4 – Significance of sustainability aspects in the specific business segments	Measures to implement and results of implementing Principles 3 through 9
FS 3	Procedures to ascertain compliance of customers' projects with environmental and social requirements.	3.1 Export Services	Measures to implement and results of implementing Principles 3 through 9
FS 4	Procedures to improve employee competence in terms of implementing environmental and social policies.	See LA 10	No specific COP requirement
FS 5	Interacting with customers, investors, and business partners with regard to opportunities and risks in an environmental or social context.	1.2 Stakeholder dialogue 1.3 UN Global Compact Network Austria – Annual focus on anti corruption	Measures to implement and results of implementing Principles 3 through 9
Aspect: Product portfolio			
FS 6	Portfolio percentage in the business segments by region, size (e.g., micro/SME/large), and industry.	Annual Report 2010 Export Services Report 2010	No specific COP requirement
FS 7	Specifically developed services that benefit social communities.	6.1 Communication on progress – Microfinance; moreover, this sector is part of OeKB's core business.	No specific COP requirement; however, part of the results of implementing Principles 1 through 10
FS 8	Specifically developed services that benefit the environment.	The OeSFX index of sustainable funds is available to the general public free of charge. http://www.oesfx.at/control/index.html The CO2 TEC tool to calculate carbon-dioxide emissions and transportation costs for the logistics industry is available to interested parties for test purposes free of charge. www.co2-tec.com/#home	No specific COP requirement; however, part of the results of implementing Principles 7 through 9
Aspect: Audit			
FS 9	Extent and frequency of audits reviewing the implementation of environmental and social policies and risk management procedures.	The Internal Audit Department relies on the services of a trained environmental auditor who reviews the agreed objectives according to the same standards that are applied in the other audits prescribed by law. Audits are carried out twice a year.	No specific COP requirement, however, part of the measures to implement Principles 1 through 10

Aspect: Exercising proprietary rights			
	FS 10 Percentage and number of companies held in the organisation's portfolio with which the reporting organisation has directly interacted concerning environmental and social issues.		Exclusion criteria were determined for the own portfolio and will be implemented in 2011.
	FS 11 Percentage of assets subject to environmental and social screening.		2.1 The OeKB Group introduces itself 2.4.1 Scope of the report
	FS 12 Voting policies with regard to environmental or social issues.		Fully consolidated and at-equity shareholdings are indicated in the Report. In the energy clearing companies and the stock exchange shareholdings, this issue is taken into consideration according to OeKB standards.
	FS 13 Access to financial services in sparsely populated or economically disadvantaged regions.		See 6.1 Communication on progress Microcredit development OeEB core business
	FS 14 Initiatives to improve access to financial services for people with special needs.		See FS 13 OeEB core business
	FS 15 Policies to promote the fair design and sale of financial products and services.		See FS 13 OeEB core business
	FS 16 Initiatives to enhance financial literacy, by target groups.		No relevant initiatives were carried out in the period under review.