



Impact Assessment

Technology
Report

Vienna,
November 2022

Dear readers,

When it comes to sustainable innovations, Vienna is enjoying outstanding success. In total, around 9,200 companies in our city are involved with urban and environmental technologies. More than 90,000 people generate sales of around 40 billion euros in this sector annually, which corresponds to 16 percent of the total sales of Viennese companies.

According to various studies, Vienna performs particularly well in innovative strength and the comprehensive support of startups, with a strong focus on sustainability. Vienna is also a front-runner in many “smart city” rankings. The leading goal of the Smart City Vienna initiative is to provide optimum quality of life while conserving resources as much as possible by 2050. This dream is fast becoming reality as the Smart City Vienna strategy implements many innovative projects. The location also offers the impressive advantages of a supportive climate for research and technology, geographic and cultural proximity to emerging markets in the east, high quality infrastructure, an excellent education system and, last but not least, the highest quality of life in the world.

The Vienna Business Agency functions as an information and cooperation platform for Viennese technology developers to ensure the city's potential as a location is fully realised. The Agency assists companies to make connections with development partners and key customers in business, science and city administration, and supports Viennese companies with targeted funding and a wide range of consultancy and support services. Our target groups include companies in the areas of energy and environment, mobility and construction, social innovations and assistive technologies.

Against a backdrop of climate change and the goals defined in the Paris Climate Agreement, companies are now facing the challenge of creating sustainable and future-oriented business models. If we are to optimise this process, it is crucial to fully understand the social and environmental impact of each individual company. This report provides an overview of impact assessment methods that can be used – even by small companies and start-ups – to investigate their environmental and social footprints. We also shine the spotlight on a selection of companies that are leading the way in modifying their impacts.

Happy reading!
Your team at the Vienna Business Agency.



REACT-EU ALS TEIL DER
REAKTION DER UNION AUF DIE
COVID-19-PANDEMIE FINANZIERT.



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of the ESG criteria, helping to initiate discussion of the future-oriented question companies are now asking: How important are the various sustainability evaluation instruments for economic development, especially for small and medium-sized businesses?

1.1 Increasing interest in companies' sense of responsibility

Many companies feel they are under increasing pressure to adapt their business models in consideration of sustainability. Customers, investors and even employees have in recent years developed a greater interest in companies' sense of responsibility. Investors are paying closer attention to the sustainability performance of companies in which they are considering an investment... or not.

One result of the increasing globalisation of processes and supply chains is that it is no longer acceptable to gloss over problematic production conditions by relocating them to another part of the world. Indicators of possibly undesirable effects are still not in general use.

In recent years, critical media reports have increased our awareness of production conditions in a range of sectors, from mining and the textile industry to pesticide use, from animal cruelty to child labour. Energy and resource consumption is also facing scrutiny, as is apparent in discussions of electromobility, batteries, smart homes, blockchain and bitcoin. This applies equally to the impact of products and services. A foodstuff, for example, can be a great commercial success – but if this success is associated with a combination of sugar, fat, salt and flavouring agents that are addictive and make consumers unwell, then the impact is both economically and socio-politically very relevant – not to mention a matter of ethics.¹

Above and beyond the minimum legal requirements, there are social expectations that companies will be doing something for the common good and making a contribution to the sustainable development of our society. This becomes a more challenging issue for more complex operations, and we have to keep on asking the question:

¹ See: Eine neue Wirtschaft – zurück zum Sinn [A New Economy – back to meaning], Gutmann, Rogner, Zotter, edition a, Vienna 2020

- “Why does our company exist?” The answer to this question can be communicated in a company policy or mission statement, where it serves as a guide to internal decision-making processes.
- The strategy used by a company to establish priorities and position itself in its environment must be continually adapted. Orientation and prioritisation are continuous tasks.

Sustainability is increasingly becoming a vital criterion for the future-readiness of a company, as can be clearly seen from recent developments:

- The value of sustainable investment products in Europe is expected to reach 7.6 billion euros in the next five years, exceeding the figure of traditional funds, according to the Financial Times.²
- EU procurement law provides for stronger use of procurement to support strategic objectives, such as the promotion of environmental, social and innovative aspects.
- The City of Vienna's eco-purchasing initiative represents a detailed formulation of the environmental criteria for public procurement.
- Calls for tender now include requirements to conform to the taxonomy. For example, in a tender for the Austrian Climate and Energy Fund: Projects eligible for support by the programme must make a demonstrable contribution to achieving national energy and climate goals. Projects seeking funding must meet the current criteria and threshold values of the Technical Expert Group's final taxonomy report, i.e. be classified as sustainable, to receive funding from the Green Finance programme.
- The people of Generation Z, born between 1997 and 2010, value the concept of “purpose”, i.e. meaningfulness, and will therefore neither work for a company that cannot demonstrate this, nor purchase goods and services from such a company.³

It is also important that a company be able to demonstrate long-term success and prove that it puts its resources to good use in generating a sustainable benefit for society.

Corporate social responsibility (CSR)⁴ is an umbrella term for this strategic commitment. The concept includes the accumulation of moral capital, that is, the reputation of the company. The success of this commitment must also be measurable and, if possible, be embedded in a system of indicators. “Do good and talk about it”, used to be a marketing slogan. These days, talking about it is no longer enough – you have to produce solid performance indicators.

Performance measurement and indicator systems have evolved into an actual industry of sustainability evaluation over the last two decades. The concept of the triple bottom line⁵, which aims to ensure a balanced ratio of economic, environmental and social aspects, must also be included in the ratings or indices. But this doesn't happen if ratings focus on one selected ESG sector, seeking to address the specific interests of one group instead of the full range of stakeholders.

A company seeking to emphasize sustainability needs to harmonise economic, social and environmental aspects. This process includes resolving conflicting goals and continually reaching new compromises in problematic areas. It's not something you just do once, but must be a permanent element of company policy. The concept of sustainability must be regularly reviewed and adapted to new circumstances. To complete this task, companies require functioning tools, specialist knowledge, and often financial support. Experience shows us that companies that are prepared to tackle challenges are successful over the long term. Often, business fields are developed in the process.

² www.ft.com/content/5cd6e923-81e0-4557-8cff-a02fb5e01d42

³ Ellen Berg, Lieferkette: Marktmacht nachhaltig nutzen [Supply Chains: using market power sustainably] Die Presse, 23/6/2021

⁴ wirtschaftslexikon.gabler.de/definition/corporate-social-responsibility-51589

⁵ csr-news.net/news/2017/04/11/triple-bottom-line-modell-tbl-3bl

1.2 New targets and instruments

○ Is the global community committed to overarching goals?

Astonishingly, the answer is yes, despite all controversies and differences:

the 17 sustainable development goals⁶ are political targets established by the United Nations with a view to promoting sustainable development around the world. The SDGs were introduced on 1 January 2016 and are to be achieved by all member states within 15 years (by 2030).

We can look to the climate treaty as an example of a global agreement actually resulting in radical change. The decarbonisation agreement, for example, has prompted significant advances in electric drive systems – these systems have been around since the early days, but are only now coming to prominence. The energy industry is being shaken up by advances in solar and wind power in particular, with the entire inventory of existing buildings and production facilities requiring adaptation to operate without fossil fuels or gas.

Even though global targets are often dismissed as mere theatre, as they are impossible to implement directly, they nonetheless provide direction to all involved parties and can bring about significant change. The same applies to the SDGs. The global agreement to implement these goals is resolved as a fundamental political duty. The choice of instruments and determination of measures are extremely complex negotiation processes which have been ongoing for many years, in various forms.

○ Which instruments reinforce sustainability?

Conservation goals, or high-priority goals, are anchored in laws and regulations. These include prohibitions, threshold values and restrictions applied to areas such as product safety. As a company, you can simply aim to meet these minimum requirements and thereby largely ignore many aspects of sustainability. This can come back to bite you, however, as customer demands change, as a growing group of critical consumers are increasingly avoiding products that merely meet the minimum legal standards.

Many conservation goals are managed using market-based instruments, with incentives (such as funding programmes and awards) established to influence the market dynamic. This is an area where companies with particular qualities can position themselves favourably. Financiers such as funds, donors and investors are increasingly interested in the impact their money will have. Companies, therefore, are ever more keen to communicate the success of their socially responsible actions. Companies seeking crowdfunding⁷ find they need make a particularly impressive presentation of the content of their projects.

○ The EU Taxonomy and sustainable finance are powerful instruments

One aim of the European Green Deal is to mobilise private investment to support the transition to a climate-neutral economy. Within the context of the EU Action Plan for financing sustainable growth, a framework has been established for a European Union taxonomy, which provides a single definition of “green” investments across Europe. The EU taxonomy⁸ is a classification system established by an EU regulation. This regulation⁹ contains criteria that can be used to determine whether an economic activity or a related investment can be classified as environmentally sustainable.

The taxonomy also aims to gradually bring sustainability reporting up to the same level as financial reporting. The first expansion covered large enterprises and all listed companies, but plans include the development of individual, proportionate standards for SMEs (small and medium-sized enterprises) that unlisted companies can apply on a voluntary basis.

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sdgs.un.org/goals

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www.wko.at/service/unternehmensfuehrung-finanzen-foerderung/Crowdfunding_fuer_oesterreichische_Unternehmen.html

8

ec.europa.eu/germany/news/20200619-taxonomie-verordnung_de

9

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment

○ Public procurement promotes sustainability

As a central pillar of Austria's GDP at approximately 45 billion euros per year, public procurement is increasingly focussing on sustainability and social responsibility.

The revised Austrian Action Plan for sustainable public procurement (naBe action plan) was adopted in June 2021. This plan introduced new and updated procurement criteria for 16 different product groups. The naBe action plan is binding on all public contracting authorities of the federal government. The criteria laid out in the plan are also recommended for all public contracting authorities (federal government, provinces, municipalities, public institutions, sectoral contracting entities, etc.) subject to the Federal Procurement Act (BVergG2018).¹⁰

ÖkoKauf Wien is the City of Vienna's environmental and sustainable procurement programme. Since 1998, Vienna's municipal authorities have been purchasing and using the most environmentally-friendly products available – from textiles to organic foodstuffs, cleaning products, disinfectants, office supplies and furniture right through to construction materials.¹¹

The Innovative Public Procurement platform (IÖB - Plattform Innovationsfördernde Öffentliche Beschaffung) has developed a programme to facilitate access to this promising marketplace, especially for small and medium-sized enterprises. The aim of this initiative is to enable these companies to participate in tenders.¹² In addition, a marketplace has been set up, offering to introduce innovative solutions for the Federal Procurement Agency (BBG – Bundesbeschaffungsgesellschaft):

- IÖB seal: If a specialist jury awards the IÖB-suitable seal to a product, the supplier is then permitted to list their product in the platform's e-shop.
- Challenges: Public contracting bodies use these market surveys to seek out innovative solutions and suppliers for specific topics.

Sustainability activities carried out within the company bring significant advantages in public procurement, in particular making participation possible in the first place.

HINT: take advantage of the wide variety of opportunities presented by public procurement

- Do you have a suitable product or service to introduce to the IÖB's Innovation Marketplace, or to take part in an advertised challenge?
- Do you have products that satisfy the requirements of ÖkoKauf Wien, and do you follow tenders put out by the City of Vienna?
- The criteria of naBe and ÖkoKauf are publicly available – have you ever thought of using them for your company's procurements? Anyone dealing with the sustainability assessment of companies for the first time will find a bewildering array of criteria, standards and instruments on offer. For orientation, four sectors are presented here, which differ in their functions.

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www.nabe.gv.at/nabe-aktionsplan

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www.wien.gv.at/umweltschutz/oekokauf

12

www.ioeb.at

2. Sustainability evaluation – an overview of systems 10

lated in a standardised system such as EMAS or ISO 14001. What do these systems have in common? Their voluntary nature, self-defined targets, a focus on effectiveness and the use of indicators.

The product level is clearly distinguished via environmental labels of various classes (national, manufacturer's declarations, environmental product declarations (EPDs)).

It is usually advantageous to develop an integrated management (including quality management) system, rather than operating several systems in parallel.

○ Tools for preparation and introduction

Tools to prepare companies and introduce them to the concept provide initial orientation, showing users how their organisation is positioned. They can be used partly internally or with the assistance of external services, and after a short time will provide advice on how to proceed. Examples include: Wirkometer, the Impact Hypothesis tool, shared value according to the Porter model.¹⁶

In addition to the statutory requirements, many voluntary instruments are made available in a standardised form by different organisations. These include the United Nations (UN Global Compact), norms established by various bodies (ISO, Global Reporting Initiative GRI, Sustainability Accounting Standards Board SASB) and the European Union, which has created a regulation establishing the voluntary EMAS (eco-management and audit scheme) instrument. Other instruments in the form of models, programmes and advisory approaches are also offered by public bodies and private providers.

For small and medium-sized enterprises who are just getting started on their CSR activities and wish to strategically expand them, respACT's CSR (corporate social responsibility) roadmap provides a pathway to sustainable management.¹⁷

Chapter 4 describes selected systems in more detail.

Anyone dealing with the sustainability assessment of companies for the first time will find a multitude of criteria, standards and instruments that are difficult to comprehend. For orientation, four sectors with different functions are presented here.

○ Target systems

Target systems exist on different levels and with a range of levels of obligation. Examples include the SDG, ILO (labour and social standards), international climate treaties, EU recycling targets and the EU biodiversity strategy 2030.

These targets also imply a code of conduct, and it is important for companies to monitor developments and trends in this area, especially as targets often give rise to legally binding obligations.¹³

○ Standardisation

Standardisation, definitions, norms, laws and guidelines enable companies to take the next step, showing the rules for reaching the desired goal. The sustainability sector is experiencing dynamic development, as can be seen from the EU Taxonomy and the principles for responsible investment (PRI).¹⁴ Another current example is the supply chain law¹⁵ that is being prepared at EU level to ensure transparency and compliance with human rights under fair conditions.

Companies that keep all applicable standards on their radar will be able to act promptly and avoid having a company drop out of the supply chain due to a lack of evidence of the required qualities.

○ Management and auditing systems

Management and auditing systems are methods by which companies can move forward. Process optimisation, reporting, testing, certification, seals of approval – all these can be col-

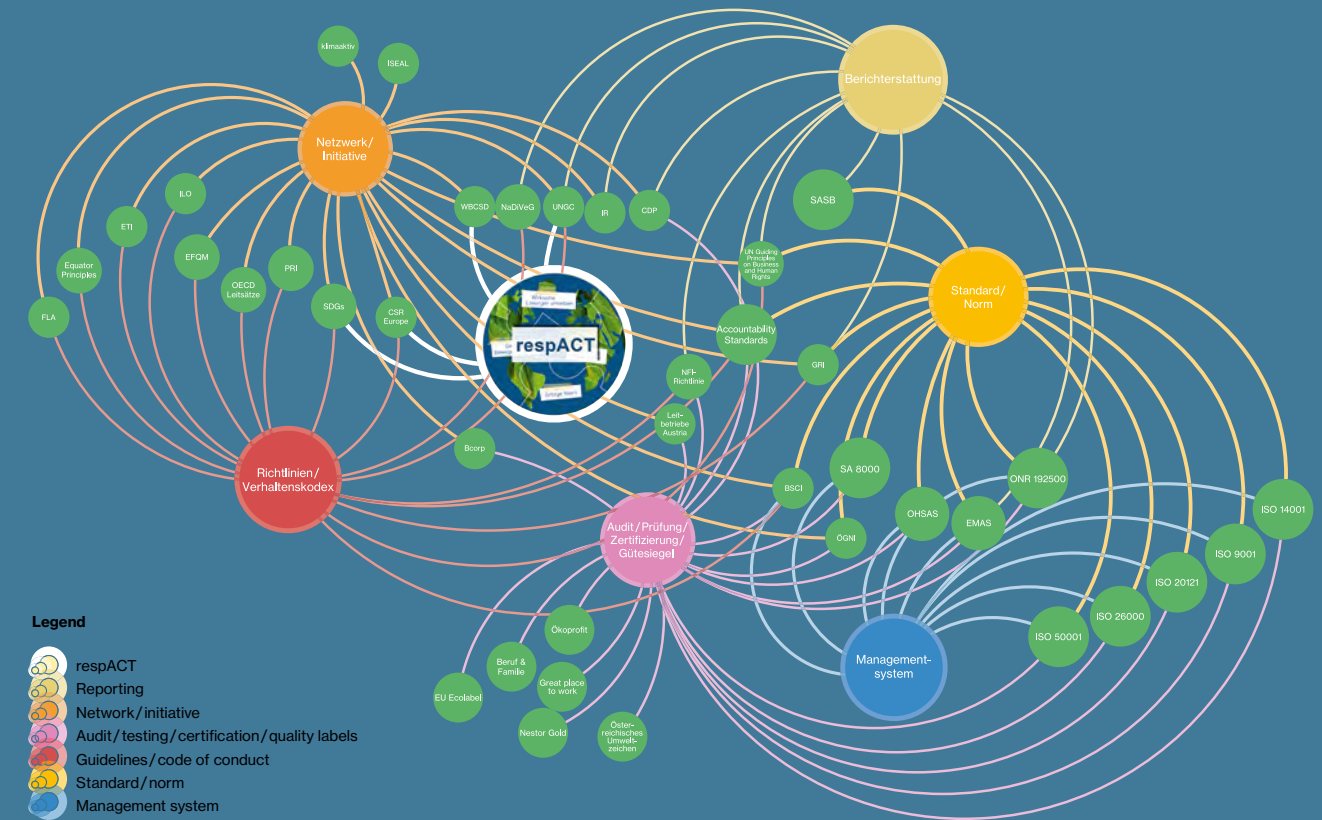
¹³ ec.europa.eu/commission/presscorner/detail/de/IP_18_3846

¹⁴ www.unpri.org/pri/what-are-the-principles-for-responsible-investment

¹⁵ www.europarl.europa.eu/news/de/press-room/20210122IPR96215/lieferketten-unternehmen-fur-schaden-an-mensch-und-umwelt-verantwortlich

¹⁶ www.wko.at/service/umwelt-energie/Shared-Value_nach_dem_Porter-Modell.html

¹⁷ www.respact.at/dl/tmuqJLJkKJqx4OooJK/CSR-Fahrplan.pdf



The respACT "Wegweiser durch das Nachhaltigkeitsuniversum" (Guide to the Sustainability Universe) and additional supplementary guidelines and brochures offer an interactive and more detailed overview.

Source: kumu.io/respact/das-nachhaltigkeitsuniversum#fein-ueberblick-durch-leitsaetze

2.1 System boundaries make all the difference

“Electricity comes from the power point” – but production processes can produce a range of different gases that affect the climate, as clearly shown by the visualisation of climate-related emissions in power production.¹⁸ In any case, the choice of system boundaries is very important for the evaluation and assessment of impacts. In our globalised economy, it is not expedient to ignore relevant impacts just because they are, for example, happening on another continent.

However, this is countered by the effort involved in collecting the necessary information. In the “rating universe”, it is also necessary to clarify whether a company is being rated as a whole or at a specific site, and whether a product or an entire product group is analysed.

A product-level approach has long since been successfully used to optimise production. Every single product – whether a good or a service – generates impacts in all phases of its life cycle, from production and use to disposal. Various eco-labels help to identify these impacts quickly. The Austrian Environment Seal, for example, provides useful criteria for products and services in the areas of tourism, education and green meetings and events¹⁹, while Fairtrade identifies products produced under fair trade conditions where the manufacturing process meets specified social, environmental and economic criteria.²⁰

Life cycle analysis (LCA) is a method defined by standards (ÖNORM EN ISO 14040) for making statements about ecology. This international standard defines the principles and framework conditions of the life cycle assessment, in particular how targets are set and the life cycle analysis, inventory analysis, impact assessment and boundaries of the life cycle analysis are investigated. It does not, however, include a detailed description of the methodology of a life cycle analysis. The life cycle analysis is depicted in an environmental balance sheet.

The scientifically calculated values derived from the life cycle analysis are collated and documented according to a consistent scheme in an environmental product declaration (EPD). In contrast to type I and type II environmental labels, the EPD makes no demands in terms of product quality, but instead focuses on the quality and format of the data. EPDs are based on the ISO 14025 and EN 15804 standards. They include information about impacts in different categories (e.g. the greenhouse effect, acidification, ozone destruction) but no overall evaluation, and are primarily useful for B2B communication.²¹

In a high-grade economy based on a division of labour, and with a large number of processes and supply chains, the comprehensive life cycle analysis system is very complex. Understandably, not all auxiliary and by-products can be recorded in detail, so certain cut-off criteria have to be applied.

Social effects are usually included in life cycle analyses only as regards material/health-related aspects, and compliance with international labour and social standards must be monitored by other means. The basic principles of this can be

found in the ILO's labour and social standards, of which the abolition of child labour is probably the most well-known criterion (the International Labour Organisation, a United Nations organisation, is responsible for developing and implementing these standards).²²

2.2 Impact analysis: What is our impact?

The definition of corporate goals is an important instrument of corporate governance. Key business figures serve as indicators to provide selected information for managing the company. This is nothing new. What is continually changing, however, are the demands placed on companies. Corporate goals and indicators are by no means fixed values, but are undergoing constant change and development. The goals of a sustainable economy can often compete with traditional goals such as profit maximisation.

The term “impact” is very present in discussions of sustainability, but is sometimes used differently. We use “impact” to describe the measurable effects of economic activities on the environment or on society. As with medicines, there are both desirable and unwanted effects: demand, image, profit, emissions, resource consumption, employment and human suffering are just a few examples.

A life cycle analysis contains the impact balance sheet, and effects are classified as either output or outcome using the logical framework method. Impact investing aims to use investment to achieve a measurable, positive impact on the environment or on society, in addition to a positive financial return.

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www.electricitymap.org/map

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www.umweltzeichen.at/en

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www.fairtrade.at/was-ist-fairtrade/fairtrade-siegel

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www.environdec.com/home, www.ibo.at/materialoekologie/lebenszyklusanalysen/umweltproduktdeklarationen-epd

22

Ratifications for Austria www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:11200_COUNTRY_ID:102549

2.3 What should we measure?

The question of what to measure is crucial to success. Measurement is not an end in itself, because:

- Only factors that can be measured and compared can be demonstrably improved.
- Only factors that influence performance require measurement and evaluation.
- We only need to measure and evaluate the factors that we wish to improve.

In practice, however, often only factors that are easy to measure are measured – without regard for their relevance to performance and without any serious intent to change. According to a German study, one-third of companies maintaining data on environmental sustainability made no attempt to improve their performance in this area.²³

○ Does everything need to be measured and converted into figures?

While it is comparatively easy to describe resource consumption in numerical terms, there are also “soft” parameters that need to be measured, and measuring them is like “trying to weigh cotton wool”, as described by OekoBusiness Wien. Soft factors include such elements as customer and staff satisfaction. However, surveys can help us to evaluate these factors and compare results over time.

Experience shows us that strict management by objective and the associated narrow focus on a very few indicators can make it difficult to consider other effects. This can also be seen in the sustainability sector in cases where the focus is on very specific figures, such as the number of tonnes of CO₂ produced.

Often, it's enough to ask: am I heading in the right direction? It is a good idea to start finding out, whether by means of discussion, research, participation in public discussion or using one of the tools described in this report. You don't have to keep measuring everything forever to recognise whether or not you're on the right track. Half the battle is just a matter of awareness and the orientation of the company. On this foundation, employees can become astonishingly committed in their individual areas of activity. This advice applies especially to small, new companies!

Impact balance sheet: During the impact assessment, potential environmental effects are collated in categories and evaluated on the basis of the results of the inventory analysis. Impact categories include such concepts as the greenhouse effect, which is characterised by CO₂ equivalents, acidification or aquatic toxicity (ÖNORM EN ISO 14040, Environmental management – Life cycle analysis – Principles and framework).

Key performance indicators (KPI): key figures that can be used to measure and/or determine progress, the extent to which important targets have been achieved or critical success factors within an organisation. To identify improvements in environmental performance and communicate these results, it is necessary to monitor, measure, analyse and then evaluate. The company defines key performance indicators on the basis of reliable and assessable data. Examples include figures such as total energy consumption or greenhouse gas emission.

Evaluation of environmental performance is defined by a standard (ÖNORM EN ISO 14031, Environmental management – Environmental performance evaluation – Guidelines).

A logical framework provides an overall structure for planning, implementing and evaluating projects. For this report, it is also very helpful to distinguish between:

- Output: direct and controllable results within the scope of the company's responsibility. Example: The vehicle fleet is converted to e-mobility, reducing the greenhouse gas effect: this is quantifiable as an output.
- Outcome: Impacts that do not qualify as outputs. Example: The fleet conversion sets an example and inspires both staff and customers to also make the transition to e-mobility: surveys can be used to obtain data for evaluation.

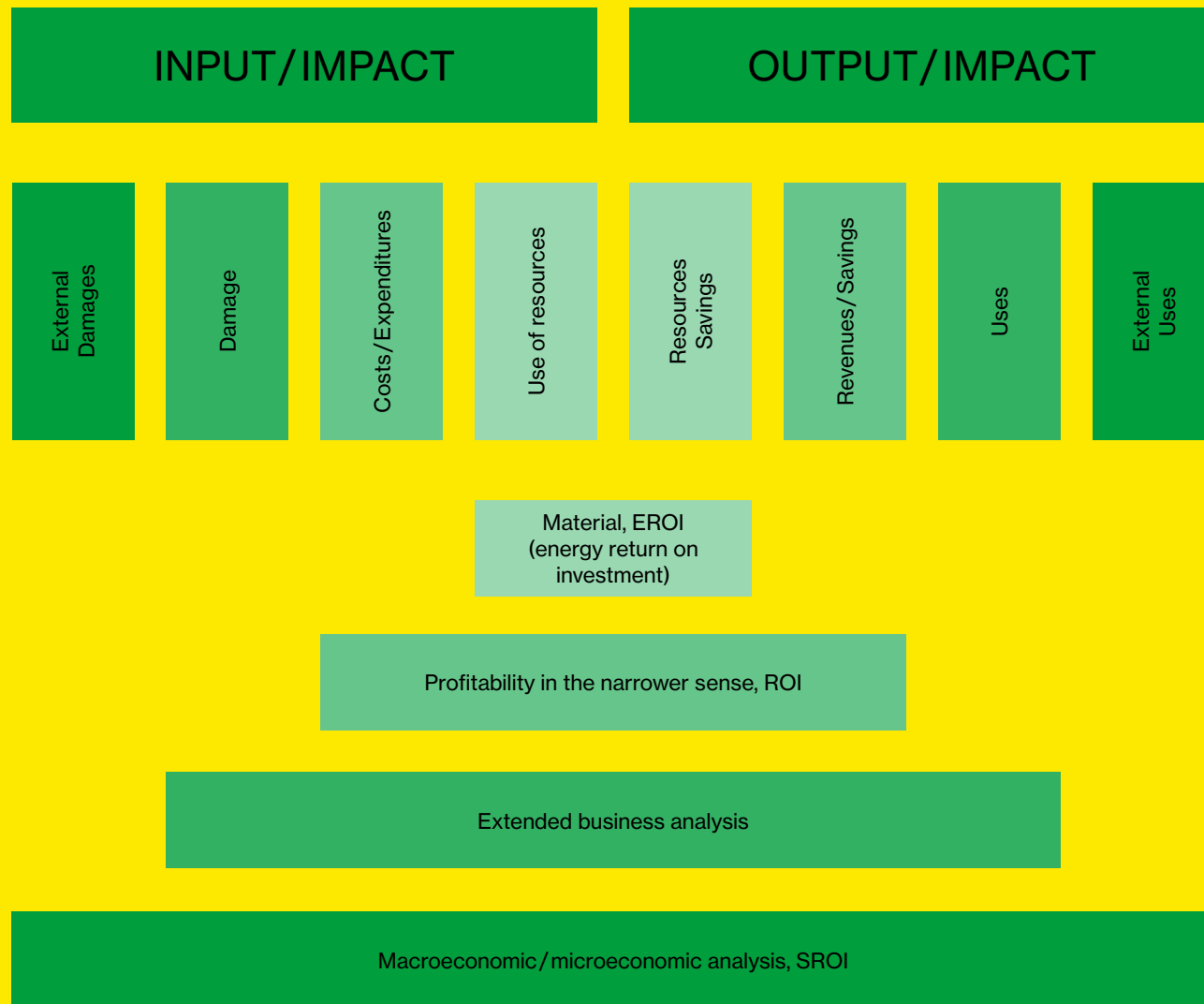
HINT: Check your corporate goals:

- Formulated targets define the primary intentions of the company (approach, mission, purpose)
- Targets are defined in a concrete way so that they are suitable for evaluating success (smart formula)
- Indicators are continually updated and used to monitor target achievement (data management)
- We monitor developments and continually update our strategy and business practices (purchasing, contracts, processes, products, etc.)
- Changing requirements in the supply chain are highly relevant – we monitor the market and implement measures to ensure we don't lose out
- We communicate our sustainability performance

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Messung der Nachhaltigkeit mit Key Performance Indikatoren (KPI) [Measuring sustainability using key performance indicators (KPI)], imis.de/portal/load/fid813863/Vortrag_Hannig_V%3C%3B6lker.pdf

Different system boundaries of economic feasibility studies



EROI: Energy return on investment, example of focussing on a single resource, ROI – return on investment. Damages that are considered acceptable can also be monetised, e.g. loss of aquifer areas on company premises. Negative effects on the environment and health are external damages if the party causing the injury does not bear the consequential costs, leaving them to be borne by society. The SROI method could also be used to provide an extended business management analysis, but a more obvious option is a macroeconomic view that also takes into account “soft” effects such as quality of life, knowledge development and network development, which have not been measured up to now.

Source: Johannes Fechner, 17&4 Organisationsberatung GmbH

It is also important to note that the central measuring instrument of the GDP completely overlooks certain important impacts. Plenty of other options exist, such as Buen Vivir, a “good life” concept originating in the Andean nations. These radical ideas can be seen in effect in actual policy in Ecuador and Bolivia.²⁴

Impact assessment ultimately should make a difference, so of course we also need to ask: Do these results paint an understandable picture? Reports often try to associate figures with known quantities such as swimming pools, football fields, towers on St. Stephans Cathedral, etc. Social effects can be memorably illustrated with reports on affected individuals.

In principle, companies can to some extent calculate monetisation themselves on the basis of their accounting, however the selection of data and valuation methods is extremely complex. Organisational blindness can also be an issue, and external assistance is highly recommended.

Experience also shows that sustainability managers can better document the significance of their activities if they monetise the impacts. This enables funding bodies to demonstrate the effective and economically meaningful use of public funds. For this reason, OekoBusiness Wien also promotes the monetisation of effects in its programmes.

2.4 Monetisation – measure what you treasure

It is important to develop cost transparency as fully as possible to provide the basis for monetising impact. It is crucial to consider as many connections as possible and define system boundaries with reference to sustainability. A good representation of costs can effect change.

Some basic information can be found in accounting. While direct impact is simple to monetise, information relating to indirect, internal and external impacts is essentially determined by the choice of factors taken into consideration and the availability of data. Example: Resource savings, which are shown in accounting records, can be easily monetised, e.g. savings in energy, water, materials, etc. However, impacts such as improved working conditions, which improve productivity, are also relevant. Better working conditions can reduce time off due to illness, and increased motivation reduces costs considerably. Image improvement and new contracts resulting from social and environmental commitment or increased legal security can also be evaluated.

As a company is always a social actor, we are also interested in costs that are borne by others and costs that come into play later.

The German Federal Environment Agency's Method Convention 3.1 provides a current basis for the determination of environmental costs.²⁵ This study recommends the use of a cost rate of €195 per tonne of CO₂ equivalent for the year 2020, with a higher weighting of the welfare of today's over future generations.

This example, however, also illustrates the problem of monetisation, as with a similar weighting of social welfare for both current and future generations, the much higher cost rate of €680 per tonne of CO₂ equivalents is recommended. By comparison: In July 2021, the cost of an emission right for one tonne of CO₂ was around 25 euros. When represented as a monetary value, social effects such as improved quality of life are viewed critically by the economy for the common good.

²⁴ www.rosalux.de/publikation/id/5621/buen-vivir

²⁵ www.umweltbundesamt.de/sites/default/files/medien/1410/publikationen/2020-12-21_methodenkonvention_3_1_kostensaetze.pdf

3.1.1 The UN Global Compact

The United Nations Global Compact²⁷ is a non-binding pact designed to encourage companies and companies worldwide to take sustainable and socially responsible measures and to report on their implementation. Companies and institutions commit themselves to the compact by sending a written declaration to the UN Secretary General. As this standard does not include mandatory requirements, it is not certifiable.

The UN Global Compact is a principle-based framework for companies that sets out ten principles of human rights, labour, the environment and anti-corruption. The support of the 17 Sustainable Development Goals (SDGs) is a central component of this initiative. The UN Global Compact is the world's largest corporate sustainability initiative, with 13,000 participants in 170 countries.

3.1.2 Responsible business conduct

The OECD Due Diligence Guidance for Responsible Business Conduct²⁸ offers internationally active companies practical support in the implementation of the OECD Guidance by explaining their due diligence recommendations and the related provisions. Above all, the implementation of these recommendations can help companies to avoid adverse effects in the field of human rights.²⁹

3.1.3 Sustainability reporting

In addition to the environmental aspects covered by environmental management, sustainability reporting aims to develop a corporate strategy that takes into consideration all three areas of sustainability (ESG). The relevant requirements and principles are laid out in the guidelines of the Global Reporting Initiative (GRI).³⁰ The GRI is an independent international organisation that sets the world's most commonly used standards for sustainability reporting: the GRI standards.

These standards provide a sound basis for the public reporting of economic, environmental and social impacts. Sustainability reporting based on these standards provides comprehensive information on the positive or negative contributions

26
www.csr-guide.at

27
globalcompact.at

28
www.oecd.org/industry/inv/responsible-business-conduct-and-human-rights.htm

29
mneguidelines.oecd.org/duediligence

30
www.globalreporting.org

Following on from our overview of various systems and approaches, here we present a few important, actual approaches, methods and instruments.

3.1 CSR: Corporate Social Responsibility

This commonly used term can be described as a guiding principle under which the concept of sustainability and the sustainable development goals (SDGs) function as points of reference. No single definition of the concept is universally recognised, but often that of the European Commission is used: "A concept whereby companies integrate social and environmental concerns into their business operations and their interactions with stakeholders on a voluntary basis." From this come different approaches to applying CSR, such as the UN Global Compact.

A good overview of these approaches is provided by the annual CSR Guide.²⁶ This document presents the "committed 400", who are selected on the basis of 48 distinctions – prizes, quality seals, standards and self-commitments – as being comprehensively focused on the key topics of CSR and sustainability, environment, society, quality and innovation. A table shows which priorities companies are setting with regard to sustainability and which of the 17 SDGs are affected by them. It is noteworthy that, in many cases, multiple evaluation or certification systems are used.

an organisation is making to sustainable development. An organisation can also use selected GRI standards, either in whole or in part, to provide specific information.

The system consists of 36 individual standard modules. The general economic (11), environmental (35) and social (40) performance indicators describe the company and its performance as well as the report itself.

Organisations that declare that their report has been prepared in accordance with the GRI standards must disclose their management approach to each material topic and include specific approaches to these topics in their report. This information on the management approach reveals the way in which an organisation addresses important topics, associated effects and the expectations and interests of its stakeholders.

Harmonisation efforts

Other sustainability reporting standards also exist, which is particularly relevant as the content of CSR reports is strongly influenced by these guidelines and standards. In September 2020, five leading organisations that set frameworks and standards for sustainability activities (GRI, SASB, CDP, CDSB, IIRC) announced a shared vision for a comprehensive corporate reporting system that includes both financial accounting and sustainability disclosure and is bound together by integrated reporting.

Structure of the sustainability report³¹

CATEGORY	ASPECT	NUMBER OF KEY INDICATORS
Economic aspects	Sales, profits, salaries, taxes, donations, subsidies, regional procurement and recruitment, economic significance of climate change, services for regional infrastructure	7
Environment	materials, energy, water, biodiversity, greenhouse gas emissions, air pollution, water pollution, waste, accidental emissions, environmental aspects of products and services, environment-related penalties, environmental costs	17
Working conditions	employment, relationships between employees and management, health and safety, training and professional development, diversity and equal rights,	9
Human rights	investment policy, human rights audits of suppliers, discrimination incidents, identification of risk areas and preventative measures,	6
Society	programmes to improve local relations, bribery and corruption, total amount of all penalties paid,	6
Product responsibility	implementation of the life-cycle approach in terms of product safety and health, violations of product-related requirements, fair competition programmes	4

31
Recommendations for good corporate practice (pub.: German Federal Ministry for Environment (BMU))

3.1.4 ESG rating agencies

The number of institutional investors looking to improve the sustainability of their portfolio is steadily increasing. This growth has inspired another variation on credit rating watchdogs: specialised ESG data providers³² are establishing themselves in a growing market alongside well-known credit-rating agencies. These agencies collect financial and non-financial key figures and performance indicators and prepare them for major investors as required. Their information is sourced from a variety of sources, including a broad range of company reports. Since 2017, particular large enterprises and companies have been required to report on certain non-financial performance indicators³³ – the ESG (environmental, social and governance) factors. These factors encompass approaches to emissions (air, water and soil), occupational safety and anti-corruption mechanisms.

3.1.5 Supply Chain Act

A supply chain law is intended to oblige or hold companies liable to trace any intermediate goods or finished products procured abroad at all stages of their supply chain to any production processes that may be harmful to the environment or violate prescribed working conditions. At EU level, a process to ensure this is underway at the European Commission. Such a process has been in place in France since 2017 (the “Loi de vigilance” (due diligence act)), and Germany introduced a similar law in 2021.

This is what you can actually do: the recommendations of the German Federal Ministry of Labour and Social Affairs provide details of some specific possible approaches (a selection)³⁴.

- Analyse your supply chain to identify any actual social or environmental impacts.
- Building on this, the aim is to set environmental and social goals and define measures. During this phase, inspire your partners and suppliers with your ideas of a sustainable procurement strategy, and get them involved at the earliest opportunity.
- Develop a Supplier Code of Conduct as an integral component of all purchasing contracts. By signing the contract, suppliers commit themselves to binding guidelines for compliance with social and environmental standards in production facilities. This code can be based on the core labor standards of the International Labor Organization (ILO), the UN Universal Declaration of Human Rights³⁵ and the Social Accountability international standard SA8000®.
- Train your suppliers on the code, so that they become aware of the need to comply with standards.
- Regularly verify compliance with the code via external audits by independent organisations.
- If you join an initiative while carrying out the audit, you can jointly adopt uniform specifications and simplify data exchange. An overview of various suitable initiatives can be found in the econsense brochure.³⁶
- Concentrate on working with a few select production facilities.

- The UN Global Compact website³⁷ offers information on initiatives, resources and instruments that support companies in establishing sustainable supply chains, in addition to examples of successful business practices.

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unipub.uni-graz.at/obvugrhs/content/titleinfo/5612770/full.pdf

33

www.wko.at/service/noe/umwelt-energie/Nachhaltigkeits--und-Diversitaetsverbesserungsgesetz.html

34

www.csr-in-deutschland.de/DE/Unternehmen/Unternehmensbereiche/Beschaffung-und-Lieferketten/beschaffung-und-lieferketten.html

35

www.un.org/depts/german/menschenrechte/aemr.pdf

36

econsense.de/app/uploads/2018/06/econsense-Diskussionsbeitrag_Mehr-Transparenz-mehr-Effizienz-mehr-Wirkung_Chancen-und-Herausforderungen-von-ESG-Ratings-und-Rankings_2012.pdf

37

unglobalcompact.org

3.2 Management and auditing systems

Management systems enable the systematic, targeted and planned implementation of corporate goals. Continuous improvement is an essential principle, and management systems optimise existing processes within a company. Well-known industry and sector-specific standards such as the ISO 9001 standard for quality management or the ISO 14001 standard for environmental management govern these systems. More comprehensive approaches that consider social effects while still being manageable and straightforward include examples such as Balanced Scorecard (BSC), a compilation of strategically important company goals together with related key figures.

An audit is a comprehensive assessment based on a defined protocol and designed to verify compliance with norms and standards. Depending on the specifications, it can be carried out internally, within the company, or by external authorised persons. Audit results are recorded in appropriate reports that are then used to evaluate performance and also to reinforce awareness of the need for continuous improvement.

There are reporting standards that define the nature and content of reports. These include previous incidents as well as strategies and targets and information on whether they were achieved or not. Audit results can be used internally as a management control instrument and controlling tool, but publication is also required in contexts such as EMAS.

In connection with management systems, a certificate is an attestation that the results of an inspection of (manufacturing) processes and services in a company meet the specified criteria. This constitutes external verification and documentation of a company's performance.

3.2.1 ISO standards

The ISO, or International Standards Organisation, is an international organisation founded in 1946 to develop standard norms. Members are the respective national institutions for standardisation. In the environmental field, the ISO 14000 ff. standards are of primary relevance.

- ISO 14001 lists the core elements for setting up an environmental management system. These include an environmental policy, the environmental management system itself and the environmental management system audit;
- ISO 14004 provides a guide for a company to use in setting up or improving its environmental management system. This includes examples and checklists;
- The three standards of ISO 14010, 14011 and 14012 regulate the environmental management system audit.
- ISO 14020 includes general requirements for the awarding of eco-labels;
- ISO 14030 contains the environmental performance assessment, standards for assessing the environmental performance of companies with key figures and indicators (environment indicators);

- ISO 14040 regulates product life cycle analysis. This standard explains the principles and foundations for setting up and evaluating a product life cycle assessment;
- ISO 14050 summarises terms and definitions.
- The structure of an energy management system is defined in ISO 50001.
- ISO 26000 is a guideline to support the integration of CSR and sustainability into companies.

ISO 50001

This is the established standard for energy management. ISO 50001 certification ensures that energy efficiency is systematically increased within the company, potential savings are identified and appropriate measures are implemented. Under the Energy Efficiency Act, large enterprises must either implement a recognised management system including an external or internal energy audit at least every four years, or have an external energy audit conducted every four years.³⁸

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www.monitoringstelle.at/monitoring/unternehmen

3.2.2 The EU EMAS regulation

EMAS³⁹ stands for “Eco-Management and Audit Scheme”. This scheme is primarily aimed at large enterprises and other organisations that seek to systematically improve their energy and material efficiency, reduce negative environmental impacts and environmental risks and increase their legal security. EMAS easy is aimed at small businesses, and is also supported by OekoBusiness Wien. EMAS is an instrument based on voluntary participation, but when an organisation seeks EMAS registration, the requirements of the regulation are mandatory.

Unlike ISO-certified organisations, EMAS organisations engage in an open dialogue on environmental issues by publishing an environmental statement and updating it annually. This statement reports on all relevant environmental impacts and on the extent to which self-stated environmental targets have been achieved. Employees are consulted and involved in the process of continuous improvement. EMAS organisations also demonstrate their familiarity and compliance with all applicable environmental requirements, which is assessed by means of regular internal and external audits. Audits also ensure that the organisation’s environmental management system complies with the EMAS regulation. The EMAS register currently has 241 entries as at 8/7/2021, and is managed by the Federal Environment Agency (Umweltbundesamt).⁴⁰

3.2.3 Economy for the common good

The economy for the common good aims, quite simply, to ensure a good life for everyone. It is important not to leave anyone behind or disadvantage anyone. This also includes ensuring that the consumption of natural resources remains within the regenerative capacity of natural ecosystems, which also require protection. Differences in income, wealth and power should be reduced so that fair conditions can be established at a global level. A key concern is ensuring that future generations should have intact livelihoods. Contributions to the common good are evaluated on the basis of thematically structured categories. These include, among others, human dignity in the supply chain, a social attitude in handling funds, the support of environmental behaviour on the part of employees, customers, participation and product transparency.

The Common Good Balance Sheet is the instrument that provides companies, institutions, communities and private individuals with an evaluation process. Environmental, social and other aspects, derived from the 17 Sustainable Development Goals (SDGs), are evaluated by this tool. In the guide “Points for the common good and the SDGs”⁴¹, each of the 17 sustainability goals are assigned areas from the common good matrix that recommend beneficial practices for the implementation of the SDGs.

SMEs can use the more cost-effective Desk Audit, while larger companies should use the full balance sheet. The Desk Audit begins with the creation of a common good report by the company itself, as well as a self-assessment. The tool also provides the option of balancing each other in a group, and voluntary, fee-based consulting is available.

On completion, the company is assigned an auditor who will conduct a common good audit on the basis of the report. A feedback meeting is then held after the audit, at which the

company will learn what level it is at as a common good company, and has the opportunity to adjust its self-image to match that of others. The final word in the evaluation always goes to the auditor. To receive a certificate or quality seal that clearly displays the assessment results, the company must be a member of an economy for the common good association in Germany, Austria or Switzerland. In Austria, common good balance sheets have so far been prepared by more than 500 private and public companies, municipalities, schools and universities.⁴²

39 www.emas.de/was-ist-emas

40 www.umweltbundesamt.at/umwelthemen/umweltmanagement/emas

41 gwoe.f7plus.org

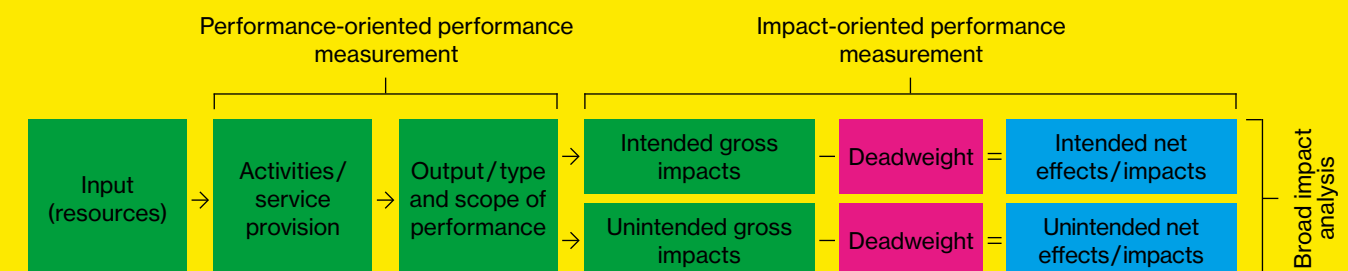
42 www.ecogood.org/apply-ecg/common-good-matrix

Value	Human dignity	Solidarity and Justice	Environmental Sustainability	Transparency and Co-decision
Affected groups				
A Suppliers	A1 Human dignity in the supply chain	A2 Solidarity and justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-decision in the supply chain
B Owners & Financial partners	B1 Ethical action in handling funds	B2 Social action in handling funds	B2 Social / environmental investments and use of funds	B4 Ownership and co-decision
C Employees	C1 Human dignity in the workplace	C2 Design of employment contracts	C3 Promoting the environmental behaviour of employees	C4 Internal co-decision and transparency
D Customers & co-entrepreneurs	D1 Ethical customer relations	D2 Cooperation and solidarity with co-entrepreneurs	D3 Environmental impact of the use and disposal of products and services	D4 Customer co-decision and production transparency
E Social environment	E1 Purpose and social impact of the products or services	E2 Contribution to society	E2 Contribution to society	E4 Transparency and social co-decision

The columns list values that promote the success of relationships and a good life. The rows contain the five groups with which an organisation is most often in contact.

Source: gwoe.f7plus.org

The causal chain in a causal model in the context of a logic model



3.2.4 Social return on investment (SRoI)

By comparing monetised impacts to the money invested, the SRoI analysis follows the tradition of economic evaluation and its different variants, in particular that of the cost benefit analysis (CBA), but with a broader assessment approach. The terms used are also slightly different from a CBA. This report discusses investments instead of costs, and social returns instead of benefits. Costs, unlike investments, are seen as something that only consumes financial resources, and therefore this term has negative connotations. By contrast, investments have positive connotations, as the focus here is on the return that gives rise to benefits for the relevant stakeholder groups – and these benefits should also be of relevance to society as a whole. (See, for example, OekoBusiness Wien)

SRoI also provides a method of measuring values that are traditionally not included in company annual financial reports. The analysis can reveal how effectively a company is using its capital and other resources to create value for the community.

This method uses approaches that are also relevant in other contexts, and it is therefore presented here in more detail.

In an SRoI analysis, an impact model with causal connections (if-then) is created for specific measures, a particular project or programme, or for the organisation as a whole.

Performance lays the foundation for achieving clearly defined goals. Performance gives rise to impacts. Indicators are required to measure performance, and these are usually clearly defined key figures. Monitoring enables companies to observe developments, identify problems quickly and provide a basis for organisational control. Performance can also be seen as direct output. "Effects are positive or negative changes to beneficiaries or affected parties after the activity is carried out or the service is consumed (e.g. people, groups, society) or in the environment."⁴³

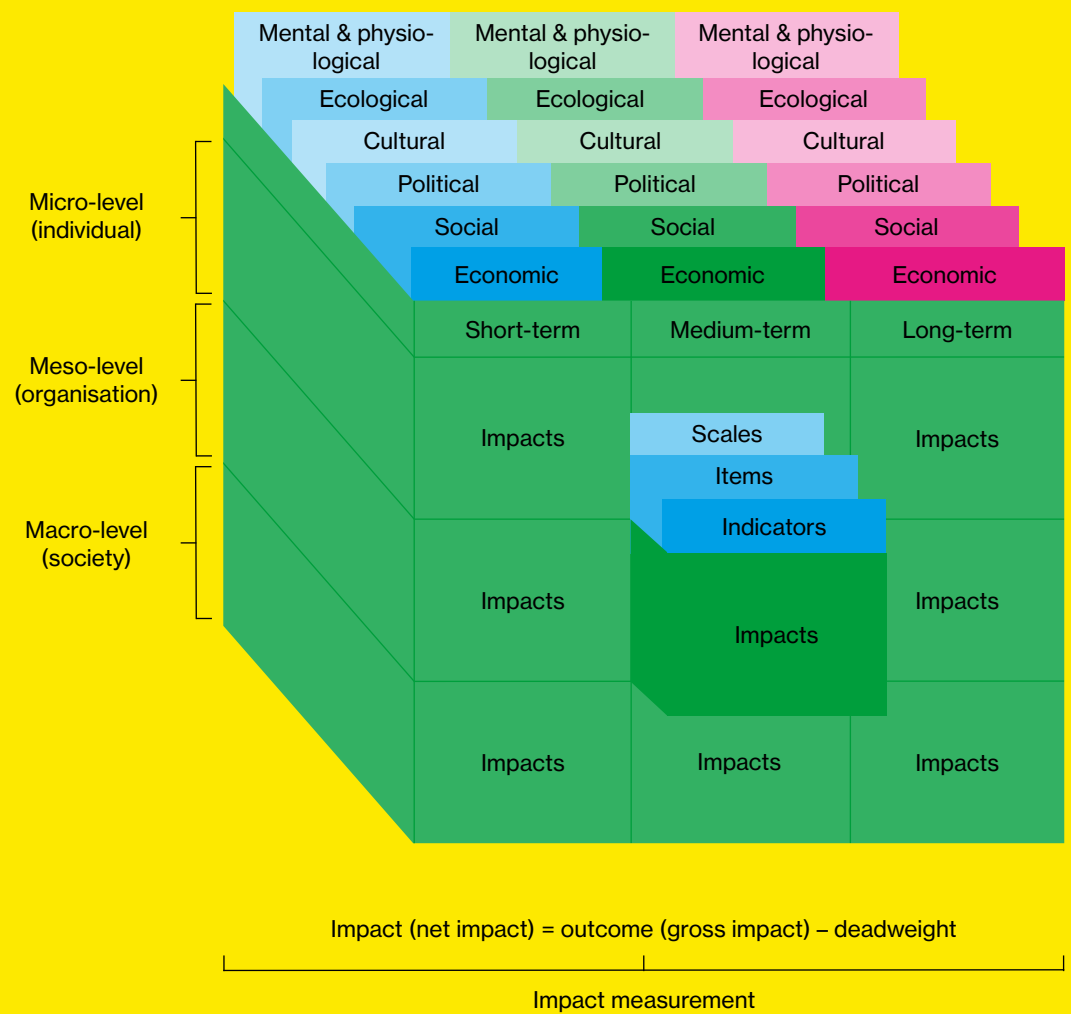
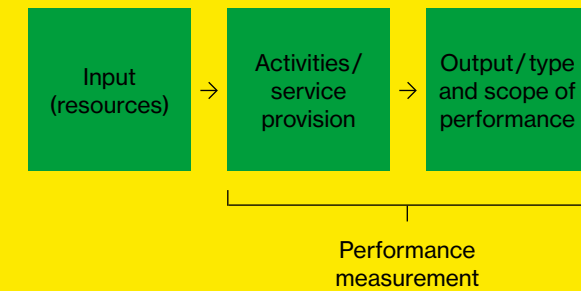
Effects can be intended or unintended. If intended, or important for the desired outcome, then they are the result of a planned, goal-oriented action. If not, they can nevertheless have a significant positive or negative impact on the overall effect of the actual performance. This is relevant to the scope of an impact analysis as well as the method and type of analysis conducted. If (impact) goals are preferentially placed in desirable categories and negative impacts are consciously or unconsciously ignored, this has a distorting effect on the overall outcome.

Certain impacts are classified as "deadweight" if they would have occurred anyway, even without activities or measures intended to produce them. So, for example, not all environmental measures that a company implements within a certain period of time can be attributed to specific funding or consultancy programmes. Consequently, these impacts must be subtracted from the gross impacts, so that the analysis only includes those impacts that demonstrate a clear track record.

Once such an analysis has recorded all the relevant impacts on a clean dataset, and measured them as precisely as possible, the question of benefits arises. Both impacts and benefits are the consequences of actions. Unlike impacts that are expected to arise from the performance of a company,

benefits focus on the perspective of the affected parties. Both impacts and benefits can have an individual and/or a collective dimension. If a large number of individuals are affected, they become socially relevant.

The monetisation, i.e. quantification of impacts in monetary units, is a component of any analysis that is always characterised by uncertainties, as valuations must be carried out by means of translation into monetary units. This does represent an easily understandable method of embedding diverse, very different effects resulting from activities and services into a uniform reference system. However, the question often arises as to which conversion keys should be used to determine reliable, meaningful quantities. The monetisation of merit goods (education, health, culture, etc.), for example, is not without controversy, but it is an opportunity to bring the importance of these achievements into the discussion.



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Was ist Impact?
 Gesellschaftliche Wirkungen von (Nonprofit) Organisationen
 [What is impact? Social impacts of (non-profit) organisations]
www.wu.ac.at/fileadmin/wu/d/cc/npocompetence/07_NPO_Downloads/WP_Was_ist_Impact.pdf

4.1.2 The PHINEO analysis

is a procedure modelled on a tried and tested method from Great Britain. This system is based on the four-eyes principle, in which two analysts evaluate the criteria independently from one another at each level of the analysis, and do not discuss their results or evaluations until the conclusion. The analysis is based on a catalogue of criteria specifically developed for this method, which includes concrete instructions as to which factors must be considered in the evaluation. If the evaluations by these two analysts differ too widely, the case is discussed in a special meeting of the analysis team. The levels of analysis are structured as follows:

- Analysis level 1: general information about the organisation and the project is collected via online surveys.
- Analysis level 2: additional information is used to create a detailed picture of the organisation and its activities, which must be convincing in order for the project to advance to the third level.
- Analysis level 3: an on-site visit is paid to the organisation so analysts can get to know it in person, clarify any final questions and complete their overall impression.

All results from the third level of analysis are scrutinised by an independent recommendations commission, if the team recommends this to the organisation. If the organisation has successfully completed all stages of the analysis, it is awarded the Seal of Impact (Wirkt-Siegel).

The analysis distinguishes between W criteria, relating to the impact of the project, and O criteria, relating directly to the organisation. The three W criteria are: targets and target groups, approaches and concepts, and quality development. Together they form the basis for measuring the impact potential of the project. The five O criteria apply to the capability of the organisation, which is indispensable for long-term impact: vision and strategy, leadership and personnel management, supervision, finance and controlling, transparency and public relations.

A distinguishing feature of the PHINEO⁴⁵ system is that it shares knowledge with everyone interested in the impacts. The experience gained in the analysis of over 3,000 projects and organisations flows into the extensive "Social Impact Navigator"⁴⁶, the "Learning about Impact" website⁴⁷ and the Wirkometer – the 10-minute impact check" tool (see above).

There are several options available for companies looking for a quick initial overview of how to assess the impact of their activities.

4.1 PHINEO

PHINEO AG is a not-for-profit analysis and consulting company based in Berlin that offers free, professional and independent support in impact measurement. PHINEO follows the principle of "doing good to good effect", developing methods of approach with a focus on the impact of charitable work. The method used, which is more comprehensively defined as impact analysis rather than pure impact measurement, puts one project at a time under the microscope, because this is the only way the expected outcomes can be reliably analysed in detail. If the work of the organisation behind the project, which must also be examined in the course of the process, can be certified as having an effective impact, then the company is entered into a database containing hundreds of donation-worthy projects with exemplary character. A donation recommendation is also provided.

4.1.1 Wirkometer: very first orientation

The Wirkometer⁴⁴ is an analysis method created by the non-profit company PHINEO. This system provides initial information on the impact of a specific organisation or an individual project with little effort. Under the premise that societal or social impacts are not easy to measure, the impact check is conducted for a clearly definable individual project. The focus is very much on the impact potential of the project under examination. The tool uses the answers to 20 questions to generate a range of indications and suggestions in just ten minutes.

44 www.wirkometer.de

Step by step – the impact staircase

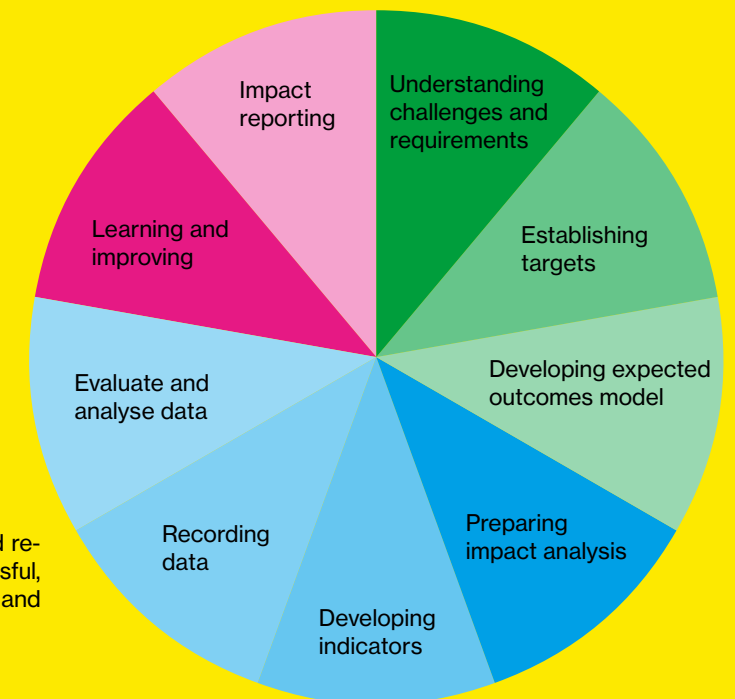


The concept of the impact staircase was developed to clearly demonstrate what we mean by an impact. This staircase illustrates expected outcomes along the impact chain by assigning inputs, outputs, outcomes and impacts to the individual steps on the impact staircase.

The PHINEO impact staircase from "PHINEO_KURSBUCH_WIRKUNG", p. 141 www.phineo.org/kursbuch-wirkung

Control cycle

- Part 1 – Planning for impact
- Part 2 – Analysing impact
- Part 3 – Improving impact



The analysis process is based on a cycle of control, and repeated implementation of this cycle should result in successful, step-by-step optimisation of the defined impact goals and steady progression towards achieving these goals.

The PHINEO impact staircase from "PHINEO_KURSBUCH_WIRKUNG", p. 141 www.phineo.org/kursbuch-wirkung

The Vienna Business Agency supports entrepreneurs in using this method, currently in Founders Labs run by the Start-up Services department and in future with workshops at the Start-up Academy.

4.2 Footprint calculations

The environmental footprint is an easy-to-convey measure of the finite nature of the earth. This measures the total bio-capacity of the earth used in the consumption of goods, energy and services over a single year, regardless of where in the world this consumption occurs. The indicator is the surface area, and for fossil energy it includes the area needed to render this consumption harmless. Footprint calculations⁴⁸ are offered by many bodies, but there are no truly comprehensive balance sheets on offer, as impacts such as toxicity, species conservation, noise and social aspects are not recorded.

4.3 The Impact Hypothesis tool

The Impact Services platform⁴⁹ has a team of over 20 LCA experts from 14 different countries who offer a scalable tool-set for the evaluation and improvement of the CO₂ footprint of business ideas in the start-up phase, and for established companies to create more comprehensive life cycle assessments.

The Impact Hypothesis tool⁵⁰ can be used on a variety of projects, products and services in all sectors. It provides a free set of survey questions that simplifies and consistently calculates climate-related effects and creates a short text explaining what impact is achieved. Three types of projects are distinguished according to their climate impact, for each of which a specific questionnaire is used. Enablers: projects that help others to reduce or avoid greenhouse gas emissions. Mitigation (damage control): projects that directly reduce or prevent the emission of greenhouse gases. Adaptation: projects that help communities and ecosystems to cope with the effects of climate change.

A free guide supports questions on climate impacts, taking into account the data input for the project. Webinars and training sessions on impact analysis are also offered.

Users also have the option of discussions with expert advisers. Services range from simple coaching sessions to a comprehensive life cycle analysis (LCA) conducted by third-party experts. Successfully assessed projects are presented to the public on the website.

4.4 Ecomapping and EMAS easy

This simple environmental analysis method was developed by environmental consultant Heinz-Werner Engel in 1993, well before the era of digitalisation. It is still useful today due to its simplicity, making it a good starting point for small manufacturing companies whose work generates environmental impacts at their sites. This simple method is used all around the world for everything from workshops to harbour facilities, in the textile industry in places like Indonesia, in sustainable tourism and even in fair trade supply chains. The EMAS easy programme is also sometimes used by OekoBusiness Wien in Vienna.

The core is the involvement of employees of the company and the use of simple floor plans or diagrams – thematic eco-maps. These document the work environment, problems with machinery and equipment and problematic behaviour and enable the identification and localisation of environmental issues. In addition, tours are used in a joint process to record activities with an environmental impact and the existing practices of the company's environmental protection system on maps with simple symbols, after which recommended solutions are formulated. Further developments of the system with greater consideration of energy-related issues support the use of SDGs as didactic instruments in universities and technical colleges. EMAS easy© is based on Ecomapping®, a recognised process for smaller companies.⁵¹

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www.phineo.org

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www.phineo.org/en/social-impact-navigator

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www.social-impact-navigator.org

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Example www.bmk.gv.at/themen/klima_umwelt/nachhaltigkeit/bildung/fussabdruck_rechner.html

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impact-forecast.com

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impact-forecast.com/impact-hypothesis#calculators

4.5 Shared value with the Porter model

The shared value concept refers to identifying, strengthening and then measuring connections between social and economic progress within the context of CSR endeavours.

The Austrian Economic Chamber's guidelines⁵² presented this concept some ten years ago especially for SMEs, to offer a practical alternative to the time-consuming sustainability reporting systems previously available to small businesses. These guidelines provide instructions for independent implementation. External support is recommended, as external perspectives are particularly helpful in these kinds of processes. The results of workshops are presented by the company as a shared value matrix, which shows the company from different perspectives. The company's performance is quantified in the form of key output figures, while the external impacts of activities (the shared value) are presented as key outcome figures.

4.6 Green IT

Depending on the size of the company and the specific requirements of associated information and communication technologies, the IT infrastructure can require a large amount of resources. Increasing digitalisation can cause the CO₂ footprint of a company's IT systems to increase disproportionately if this is not promptly controlled by means of a Green IT policy.

A study by the Capgemini Research Institute⁵³ on Green IT shows that of all companies with a sustainability concept, only a small minority have a strategy in place to ensure the sustainability of their IT systems. Small and medium-sized businesses have many options for improving the sustainability of their IT infrastructure:

- Introduce power consumption monitoring for IT in server rooms, cooling and uninterrupted power supply.
- Implement total server virtualisation.
- Initiate desktop virtualisation at all standard workspaces without special graphics requirements.
- Purchase energy-efficient devices, recycle and ensure second use of technical equipment.
- Optimise cooling systems in the server room.
- Heat recovery
- Certification

Even for SMEs, it is vital to analyse the company's software and hardware landscape and how it is used, to know which data are generated where in the company, how they are processed and stored, and which data is really needed. This degree of transparency is necessary to correctly scale the IT architecture, to know which internal and external licenses and services are required and how to avoid resource-intensive idle cycles by outsourcing to virtual servers run by data centre operating companies. Services purchased in the cloud, which can be flexibly expanded or scaled down as required, can significantly reduce the CO₂ footprint of the company's IT! The

use of open source software can also save resources, as these programmes often require less computing power.

The use of external consultancy services is highly recommended here, especially if the IT infrastructure is an integral component of operations. TÜV Rheinland, for example, offers an independent partner service to assess and certify "energy-efficient data centres". Companies can use audits and optimisation efforts to ensure and demonstrate that their IT infrastructure meets the requirements of Green IT.

OekoBusiness Wien supports companies with Green IT measures on request.

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www.umweltgutachter.de/uploads/images/ATAaYL4zk0piMrxjsaTmxA/emas_easy_broschure_de1.pdf

52

www.wko.at/service/umwelt-energie/Shared-Value_nach_dem_Porter-Modell.html

53

www.capgemini.com/de-de/news/sustainable-it-nachhaltigkeit-studie-2021

4.7 Funding for consulting and sustainable business management

4.7.1 OekoBusiness Wien

OekoBusiness Wien⁵⁴ sees itself as the first point of contact for companies based in Vienna in matters of cleaner production and sustainable development – and therefore also for impact assessment. The organisation's offers are incorporated into different programmes of consulting services and cost sharing. The programme is intended primarily for small and medium-sized enterprises, however large businesses can also benefit from OekoBusiness.

The OekoBusiness Check

The OekoBusiness Check is a useful first orientation – eight hours of professional advice from experienced environmental consultants. Companies receive an overview of their internal energy, material and waste streams. They also receive advice on investment opportunities (e.g. for boiler replacement, air conditioning, production machines). Results are summarised in a consulting report including practical approaches for improvement, which can also include recommendations for further steps to take in terms of impact assessment. This check should also help a company to decide if it is worth participating in an OekoBusiness Wien programme. No obligations arise from this. Half of the costs of this consultancy are funded.

OekoBusiness Wien as a modular system

All OekoBusiness Wien offers and co-financing arrangements are conceived as part of a modular system. The three key areas of energy, resources and waste form the foundation structure. Companies can put together an offer according to their needs, and know at a glance how much co-financing they will receive for it.

Some OekoBusiness programmes are presented here, but a short description of all OekoBusiness Wien advisory services can be found at www.wien.gv.at/umweltschutz/oeko-business/beratungsangebote.html.

4.7.2 The Vienna Business Agency's services for startups

From December 2021, the Start-up Academy will be offering a workshop on the foundations of impact analysis based on the PHINEO method. This workshop will be delivered by a certified PHINEO trainer and aimed at those interested in starting a new business and existing start-ups.

Since 2019, the Founders Labs of the Vienna Business Agency have offered an in-depth two-part impact workshop for participating entrepreneurs, based on the PHINEO impact analysis. It is recommended that you take the first steps towards impact orientation yourself, so as to become familiar with the topic. Workshop participants work together to come up with answers to the following questions:

1. What is the purpose of my start-up idea?
2. What is our vision and our mission, and what SDGs can we positively influence with our start-up idea?
3. What (intended) positive impacts will our products and services have on our target groups and the environment?
4. What social and environmental costs are associated with this start-up idea, and how can these be reduced from the very beginning?
5. What are the differences between input, output, outcome and impact?
6. How do I establish SMART goals?
7. How do I create an expected outcomes model?
8. How can my team be given the resources for impact strategies and impact analyses from the beginning?

The aim of the workshop is to encourage entrepreneurs to consider their effects right from the start, and to control their impact analysis as far as possible.

From step 6, data collection and the creation of measuring instruments, further adaptations can be made to impact measurement on the basis of internal empirical knowledge, or the recommendation can be made to outsource these steps.

Contact: Josefine Schulze, Vienna Business Agency, schulze@wirtschaftsagentur.at

4.7.3 Öko-Scheck

The Austrian Research Promotion Agency (FFG)'s Öko-Scheck⁵⁵ programme supports sustainable management. This offer is aimed at SMEs and non-profit organisations based in Austria who want to orient their corporate processes more towards sustainability and climate-neutral management. Personnel costs and consulting services relating to analysis and concept development are eligible for funding. This includes corporate analysis relating to sustainability potential, including the development of concepts to utilise this potential. The programme is intended to implement climate and environmentally-friendly innovations.

Funded activities include problem analyses, research, support from external innovation experts, conception and development of suitable solutions, pilot tests, testing of new business models, and more.

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www.wien.gv.at/umweltschutz/oekobusiness

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www.ffg.at/Instrumente/Oeko-Scheck

4.8 Overview of offers and points of contact

Impact assessment offers and sustainable development opportunities for companies in Vienna in alphabetic order:

OFFER	KEYWORDS	CONTACT
EMAS	Environmental management including certification	OekoBusiness Wien
EMAS EASY / ECOMAPPING	EMAS for small businesses	OekoBusiness Wien
COMMON GOOD BALANCE SHEET	Balance sheet based on the criteria of the economy of the common good	OekoBusiness Wien
GREEN IT	Efficient IT, opportunity for certification	OekoBusiness Wien
CLIMATE IMPACT FORECAST	Self-testing, can be expanded, international Tool and network	EIT Climate KIC
ISO 14001	Environmental management including certification	OekoBusiness Wien
ISO 14001 EASY	ISO for small businesses	OekoBusiness Wien
SUSTAINABLE DEVELOPMENT	Creating a sustainability report	OekoBusiness Wien
ÖKOBONUS WASTE/ENERGY	Workshops and consulting, small businesses	OekoBusiness Wien
ÖKOPROFIT	Workshops and consulting, medium-sized businesses	OekoBusiness Wien
ENVIRONMENTAL FOOTPRINT	Partial impact analysis for individuals, companies and products	Various providers, e.g. foot-print-consult, Denkstatt
FFG ÖKO-SCHECK	Funding	Austrian Research Promotion Agency
PHINEO ANALYSIS	Comprehensive impact analysis	PHINEO
SHARED VALUE (PORTER MODEL)	Workshop instructions, key figures	Austrian Economic Chamber
SROI	scientific accounting, Monetisation	Vienna University of Economics and Business, Institute for Non-profit Management
ENVIRONMENTAL LABELLING	Labelling for services	OekoBusiness Wien
WIRKOMETER	Self-test as a first step with PHINEO	PHINEO

aap is able to strengthen its customer relations with reports on common-good activities, although the common good balance sheet has not been updated, owing to lack of capacity.

5.1.2 Sonnentor

The company⁵⁶ was founded in Sprögnitz (Waldviertel) in 1988 and now operates six branch offices in Vienna. Sonnentor is dedicated to supporting organic agriculture, a sustainable society and an environment we can be proud to leave to our grandchildren. Their range includes over 900 different organic products, distributed to more than 50 countries. The company has successfully created a common good balance sheet and implemented various measures designed to support small-scale agriculture in the countries of all its business partners, as is clearly shown in their 2019 common good report.⁵⁷

5.2 SRoI analysis – OekoBusiness Wien

The analysis of OekoBusiness shows a scientific approach using an example that also clearly shows the methodology. The City of Vienna launched an initiative to describe the social and economic impacts of the OekoBusiness Wien programme and undertake a monetary evaluation of these impacts. This analysis was intended to show which monetised impacts are offset by investments in the project.

The analysis⁵⁸ was carried out by the NPO&SE competence centre at the Vienna University of Economics and Business⁵⁹, an institution which has been investigating the social impacts of projects, programmes and organisations for many years. The investigation was conducted during 2017 and 2018.

5.1 Common good balance sheet

5.1.1 AAP Architekten

aap Architekten ZT-GmbH is a company focusing on energy-efficient and sustainable construction: low-energy and passive house standards in new constructions and renovations. With a share of 70 percent, it focuses on economic and social sustainability, in particular living and working for people in care, kindergartens, educational institutions and housing for the elderly.

This commitment is also reflected in the company's status as one of the first organisations to publish a common good report back in 2011.

The effects can be clearly seen in a planning office's realised buildings, in the environmental quality of production and operation.

This commitment to the common good is particularly apparent in the company's fair dealings with participants in the planning and construction process, from employers to craftspeople. Workspace quality and gender equality are highly valued.

The social commitment of aap Architekten is apparent in a range of networking activities, such as the founding and co-organisation of the civic and social "schulUMBau" initiative, and membership in and co-organisation of various passive housing and IG architecture interest groups. This image is perfectly complemented by the success of architects Martina Feirer and Alexandra Frankel in explaining the passive house in a children's book.

The economy for the common good underpins the positioning of the company, and architect Ryznar reports that

56 www.sonnentor.com

57 www.sonnentor.com/en-gb/about-us/sustainability/community-economy-what-is-that

58 www.wu.ac.at/npocompetence/projekte/2020/sroi-analyse-des-oekobusiness-wien-kofinanzierungsprogramms

59 www.wu.ac.at/npocompetence

The aap.architekten common good balance sheet matrix from "GEMEINWOHL BERICHT 2013 aap.architekten", p. 4 www.aap.or.at/ueber-uns/resolveuid/0434f8627bc44f58b464549b79ab0792

TESTAT : AUDIT					
GEMEINWOHL BILANZ 2012 für		AAP-ARCHITEKTEN ZT-GMBH Auditor: Christian Rüther			
WERT BERÜHRUNGSGRUPPE	Menschenwürde	Solidarität	Ökologische Nachhaltigkeit	Soziale Gerechtigkeit	Demokratische Mitbestimmung & Transparenz
A) LieferantInnen	A1: Ethisches Beschaffungsmanagement				27 von 90
B) GeldgeberInnen	B1: Ethisches Finanzmanagement				8 von 30
C) MitarbeiterInnen inklusive EigentümerInnen	C1: Arbeitsplatzqualität und Gleichstellung	C2: Gerechte Verteilung der Erwerbsarbeit	C3: Förderung ökologischen Verhaltens der MitarbeiterInnen	C4: Gerechte Verteilung des Einkommens	C5: Innerbetriebliche Demokratie und Transparenz
	50 von 90	19 von 50	17 von 30	60 von 60	33 von 90
D) KundInnen / Produkte / Dienstleistungen / Mitunternehmern	D1: Ethisches Verkaufen	D2: Solidarität mit Mitunternehmern	D3: Ökologische Gestaltung der Produkte und Dienstleistungen	D4: Soziale Gestaltung der Produkte und Dienstleistungen	D5: Erhöhung der sozialen und ökologischen Branchenstandards
	30 von 50	13 von 70	74 von 90	16 von 30	20 von 30
E) Gesellschaftliches Umfeld: Region, Souverän, zukünftige Generationen, Mitmenschen und Natur weltweit	E1: Sinn und gesellschaftliche Wirkung der Produkte / DL	E2: Beitrag zum Gemeinwesen	E3: Reduktion ökologischer Auswirkungen	E4: Minimierung der Gewinnausschüttung an Externe	E5: Gesellschaftliche Transparenz und Mitbestimmung
	63 von 90	40 von 40	36 von 70	60 von 60	3 von 30
Negativ-Kriterien	Verletzung der ILO-Arbeitsnormen/ Menschenrechte	Feindliche Übernahme	Massive Umweltbelastungen für Ökosysteme	Ungleichbezahlung von Frauen und Männern	Nichtoffenlegung aller Beteiligungen und Töchter
	0	0	0	0	0
	Menschenwürdige Produkte, z.B. Treitminen, Atomstrom, GMO	Sperrentate	Große Verstöße gegen Umweltauflagen (z.B.: Grenzwerte)	Arbeitsplatzabbau oder Standortverlagerungen bei Gewinn	Verhinderung eines Betriebsrats
	0	0	0	0	0
	Beschaffung bei / Kooperation mit Unternehmen, welche die Menschenwürde verletzen	Dumpingpreise	Geplante Obsoleszenz (kurze Lebensdauer der Produkte)	Töchter in Steueroasen	Nichtoffenlegung aller Finanzflüsse an Lobbies / Eintragung in das EU-Lobbyregister
	0	0	0	0	0
				Eigenkapitalverzinsung >10%	
				0	
					BILANZSUMME 569

The spectrum and weighting of evaluations were mapped in the common good balance sheet matrix, which is the result of an audit carried out by an external auditor.

The following research questions were posed and answered:

- What are the impacts in comparison to performance, benefits and success?
- What are the social impacts?
- How can these impacts be meaningfully categorised?
- Are impacts always socially relevant?
- How can impacts be evaluated?
- What different impact analysis approaches are available? What are the differences between them?
- What can be controlled on the basis of these impacts?

Initially, the method described in section 4 was used to identify stakeholders and to establish and evaluate the impact chain of each of these. The impacts were then monetised as much as possible with due consideration given to deadweight, and contrasted with investments.

Overall, based on the surveys and calculations for 2017 and 2018, the monetised impacts were estimated at around 29 million euros. These were associated with investments of around 13 million euros. That means that each invested euro created the monetised effect of 2.29 euros.

This analysis confirms to the client that investments in the programme returned an overall social impact of more than double the original input! The greatest social added value was created for companies supported by OekoBusiness, which have a 43.8 per cent share of the overall impact. These companies benefit in particular from greater job security and improved working conditions. In second place at 37.3 per cent is the monetised benefit recorded by employees of the company. Employees benefited in particular from a higher quality of life, which was achieved by implementing the measures

prescribed by OekoBusiness Wien. The deadweights in the impact chains totalled around 50 percent. Although this meant considerable deductions, it also showed that participants took care not to overestimate impacts and to determine the most realistic figures possible.

Leverage provides additional impact

Consulting services inspired companies to invest money in appropriate measures. Furthermore, measures were subsequently implemented that had, in many cases, long been considered but not previously implemented. This in turn generated socially relevant impacts.

A total two million euros of investments by the City of Vienna, the federal government and the Vienna Economic Chamber will facilitate additional measures, resulting in 29.1 million euros of social added value. This means that every euro invested in OekoBusiness Wien triggers additional investments and achieves social impacts of around 14.5 euros.

5.3 A pioneering role – the Boutiquehotel Stadthalle

The Boutiquehotel Stadthalle has existed in its present form, with 79 hotel rooms, since 2002.⁶⁰ This is a company that has always endeavoured to play a pioneering role in its sector in terms of sustainability. The first hotel in Europe to achieve a zero-energy balance sheet, the Stadthalle was awarded the City of Vienna's Environment Award in 2009. Within a year, the hotel was producing as much energy as it needed for its operations with a groundwater heat pump, 94-square-metre solar power installation and 130 square metres of solar panels. An extension was constructed to passive house standards.

When you enter the inner courtyard of the building, it is immediately apparent which concept of "green building" underpins the project: roses and lavender bloom on the flat roof and climbing plants adorn the façade and swarm around the scattered solar panels. Guests arriving by train, electric car or bicycle receive a green bonus of 10 per cent off their room price. Particular emphasis is placed on collaboration with partners and suppliers who are committed to sustainability. Regionality is also considered, as is the importance of long-term relationships.

By dispensing with minibars in the rooms, separating and recycling waste and installing water-saving shower heads, further accents have been added to the spirit of a company committed to sustainability.

The multi-award-winning company⁶¹, which is of course a family-operated hotel, recorded all its efforts for the cause of sustainability and the circular economy in its 2020 meaningfulness report, which was based on the 17 SDGs of the Agenda 2030. This report states:

"We have changed numerous processes in recent years, and we aspire to make further progress in future. We have also decided to model our meaningfulness report on the 17 SDGs. We discuss each and every one of these goals in the following chapters. First of all, we would like to present our values transparently, as we have worked together as a team to develop them. The main part of the report follows, containing a general declaration of each goal, a description of what we are doing to achieve that goal and how we have integrated the relevant content into our SDG rooms."

16 guest rooms and our breakfast salon have been suitably redesigned in collaboration with the socio-economic company Gabarage. This renovation is expected to raise awareness of the 17 SDGs as well as bringing them to tangible life. Each room creates awareness of the relevant sustainability goal, featuring home-made upcycled furniture among other initiatives. The hotel uses charm, humour and elegance to communicate the most important goals for a future focused on sustainability.

The Stadthalle takes this commitment very seriously under the management of Michaela Reitterer, and there are always new projects underway. The hotel has had its own CSR officer since 2013.

As energy costs are normally the second-highest fixed cost of an enterprise after personnel costs, increased independence from energy prices is a significant advantage for the company. Appropriate and transparent remuneration for employees is also a top priority. Equal opportunity and diversity are fixed elements of the corporate culture. The economic success of the company means employees can be paid above the collective agreement, and staff are also integrated into an incentive scheme. In addition, they are encouraged to offer suggestions, thoughts and new ideas according to the motto "Be the change you want to see in the world!"

5.4 Standards keep promotional items and supply chains under control – Mitraco

This company has been active in the promotional items sector for 60 years.⁶² This example shows that collaboration with well-known organisations, memberships and certifications are an important part of a company's corporate strategy: IPPAG (International Partnership for Premiums and Gifts),⁶³ Prominate, Die6, respACT and SEDEX (Supplier Ethical Data Exchange).⁶⁴ High value is placed on quality and standards such as SCM (supply chain management), which is underscored by a SEDEX audit in the first round. The SEDEX audit company group operates the world's largest collaborative platform for managing ethical supply chain data. Members can review data from the supply chain audits of their business partners. Suppliers are subject to ongoing quality control. Checking compliance with the code of conduct has particular significance in this area.

An understanding of sustainability is presented in the company's corporate ethics, which declare their commitment to a good working environment and to maintaining awareness of conditions of production in other countries. The ILO (International Labour Organization) convention is not mentioned on the company's homepage, however the company does rule out forced and child labour, ensure that working hours comply with local legal requirements, and declare its commitment to fair pay. This means salaries must constitute a living wage as defined by the SDGs.

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www.hotelstadthalle.at/index-en.html

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www.hotelstadthalle.at/en/info-press/awards-boutiquehotel-stadthalle.html

All employees are granted the right to establish or join the trade union of their choice, and to negotiate wages. In countries where the right to freedom and collective bargaining is limited, such efforts are supported and care is taken to ensure that such initiatives do not result in discrimination.

Environmentally responsible promotional items are developed for the company's product range, and many of these are edible or useful. A CO₂ tracking tool is provided so customers can conduct a CO₂ check on their chosen products. The company is also involved with a local project in the Tyrolean mountains, in which trees are planted on behalf of customers. The company's tree calculator enables customers to calculate how many trees will be planted in their name when they place their order. With an order of €3,000 or above, Mitraco plants an additional tree.

This example shows that the company's commitment to fairness and sustainability can be rewarded with economic success. The credibility of the presentation is ensured by connections with external assessments by well-known institutions.

5.5 Summary

The expectation that companies will contribute to the greater good and the sustainable development of society over and above minimum legal requirements has significantly increased. To this end, the European Green Deal's huge investment programme is intended to support the transition to a sustainable and competitive economy.

Companies find that there are many different offers available to help them realise their corporate social responsibility, identify and evaluate the impacts of their business activities and subsequently optimise their performance. In order to generate strategic advantages with the integration of CSR, a structured course of action suited to the company and suitable evidence are required. There are many different options on offer, each designed to get companies started along this path and, if desired, to accompany and support them along the way.

62

www.mitraco.com

63

ippag.net

64

www.sedex.com

6.1 Current funding programmes

○ Innovation

The Innovation funding program supports the development of new or significantly improved products, services or processes, and the implementation of organisational innovations.

○ Wien Digital

The Wien Digital funding programme supports the implementation of digitalisation projects and ideas for optimising operational processes.

○ R&D Collaboration Initiation

The R&D Collaboration Initiation funding programme supports companies seeking to establish national or international research and development cooperations.

All Vienna Business Agency funding programmes can be found here: www.wirtschaftsagentur.at/foerderungen/programme

The Vienna Business Agency aims to ensure continuous improvement in international competitiveness by supporting Viennese companies and their innovative strength and undertaking the sustainable modernisation of the city as a business location. In order to achieve this goal, the Vienna Business Agency offers all business people in Vienna free consulting services on the topics of founding a company, setting up or expanding a business, business support and financing. The VBA also provides networking contacts in the Viennese business sector.

The Vienna Business Agency supports companies carrying out research and development projects with individual consulting services and funding. Companies can obtain information concerning funding, financing opportunities, potential development partners, research service providers and research infrastructure from the Agency.

The Vienna Business Agency considers itself to be an information and networking platform for the Viennese ICT industry, organising events and workshops on current issues around digitalisation.

In addition, the Vienna Business Agency is happy to assist with company settlement and internationalisation services. Help is available for founders and entrepreneurs in the startup sector. Free workshops and coaching are offered on a range of business topics, as well as small, affordable offices. Founders Labs⁶⁵ support entrepreneurs with multi-week, part-time programmes designed to help them get started.





The following pages provide an alphabetic listing⁶⁶ and brief overview of selected Viennese companies providing services in the field of impact assessment.

Companies in the impact assessment sector

INSTITUTION	DESCRIPTION	CONTACT/WEBSITE
17&4 ORGANISATIONSBERATUNG GMBH	An independent private consulting and research company for sustainable development, founded in 1992. Organisational consulting for project development and sustainable processes, professional development; main topics: Resources and material efficiency, sustainable construction, energy, mobility, climate protection, sustainable urban development, participation.	www.17und4.at
BOUTIQUEHOTEL STADTHALLE	Sustainability has always been an important topic for guests, employees and partners of the hotel. The company has made a name for itself and received numerous awards for its pioneering role in introducing environmentally friendly business strategies to the hotel industry.	www.hotelstadthalle.at/index-en.html
BUNDES-BESCHAFFUNG GMBH	Bundesbeschaffung GmbH (BBG) is the solution partner in procurement issues for ministries, federal states, cities and municipalities, as well as for outsourced companies, universities and healthcare facilities. The company focuses on sustainability and social responsibility with a strong emphasis on innovation. The BBG operates the IÖB (innovation promoting public procurement) platform and is heavily involved with the naBe action plan for sustainable public procurement in Austria.	www.bbg.gv.at/en/
BUNDESVERBAND GEMEINWOHL-ÖKONOMIE OF AUSTRIA	Committed to the implementation of the idea of the economy for the common good (ECG) in all areas of society. The aim is to further develop the model in a participative, democratic and open-ended process in such a way that it actually enables a good life for all – here and elsewhere, now and in the future, for people, animals and the natural world. The common good balance sheet is the core element of this philosophy.	web.ecogood.org/de/austria

⁶⁶

This list makes no claim to completeness.

INSTITUTION	DESCRIPTION	CONTACT/WEBSITE
CSR GUIDE	Since it was first published in 2009, the CSR Yearbook has become an important reference work for all those to whom corporate responsibility is an important consideration. The book provides over 200 pages of annually updated comprehensive overview of the commitments of domestic companies to society, employees and the environment. The CSR Yearbook aims to systematically capture and transparently represent all CSR-relevant activities in Austria as well as possible.	www.csr-guide.at
DENKSTATT	denkstatt is a consultancy business in the environmental and sustainability sector and accompanies customers on their journey to a sustainable future. The combination of an entrepreneurial mindset and environmental and social expertise is the core element of denkstatt.	denkstatt.eu
ESG COCKPIT	The ESG Cockpit is a reporting tool for sustainable corporate management. Environmental data can be flexibly consolidated according to all current international sustainability standards. The tool can be configured by the user to suit a range of applications, making it the perfect choice for both small and large companies and organisations.	esg-cockpit.com/en
GRÜNSTATTGRAU FORSCHUNGS- UND INNOVATIONS GMBH	As a holistic competence centre for greening buildings, we promote innovations for the green and smart city of the future and facilitate their implementation GRÜNSTATTGRAU provides an interface between network partners from the public sector, business and research. In the long term, the company promotes quality assurance and creates a new awareness of the many benefits of the range of services offered by green buildings in the context of climate change and energy. The BeRTA green façade module, an innovation developed as part of the “50 Green Houses” project, represents a notable contribution to sustainable urban space.	gruenstattgrau.at/en
IMPACT HUB VIENNA GMBH	One of the world's largest networks concentrating on the expansion of entrepreneurial communities to ensure widespread impact. A global network of entrepreneurs supports companies in all phases of their business life cycle. All the Impact Hub's activities are measured with reference to the the SDGs.	impacthub.net
CLIMATE AND ENERGY FUND	The Austrian Climate and Energy Fund sees itself as a driver and innovative force for climate-relevant and sustainable energy and mobility technologies. The fund supports ideas, concepts and projects in the areas of research and development, market penetration and raising awareness.	www.klimafonds.gv.at

INSTITUTION	DESCRIPTION	CONTACT/WEBSITE
KLIMAAKTIV	Klimaaktiv is the climate protection initiative of the Austrian Federal Ministry for Land and Forestry, Environment and Water (BMLFUW). With the development and preparation of quality standards, training and further education of professionals, consultancy, information and a large network of partners, klimaaktiv supplements existing climate protection funding bodies and regulations. The initiative focuses on building and renovation, energy saving, renewable energy and mobility.	www.klimaaktiv.at/english/
LEBENSART VERLAG	BUSINESSART: the magazine for a target group with a particular interest in CSR. For individuals and companies who want their organisation or association to become more sustainable – “the sustainable designers of society”.	www.lebensart-verlag.at
MITRACO GMBH	Mitraco is one of Austria's leading suppliers of promotional items. Great value is placed on the company's ethics as well as on CSR and sustainable development. A CO ₂ tracking tool enables companies to offer customers low-emission product solutions.	www.mitraco.com
NPO COMPETENCE CENTRE AT THE VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS (WU WIEN)	A team of practice-oriented scientists who actively tackle topics that are important for organisations that focus on social added value and the public sector. They work on these topics using scientific methods and impart this knowledge in practice and basic research. This is done through in-house projects, commissioned projects, application projects and EU projects.	www.wu.ac.at/npocompetence/en/
OEKOBUSINESS CONSULTANTS POOL	The pool of experienced environmental consultants at OekoBusiness includes experts from a range of specialist areas. They support companies in identifying potential savings and implementing environmentally relevant measures.	unternehmen.oekobusiness.wien.at/ueber-uns/beraterinnen
OEKOBUSINESS VIENNA	OekoBusiness Wien is an environmental service package provided by the City of Vienna for Viennese companies. Established in 1998 by the City of Vienna – Municipal Department for Environmental Protection, OekoBusiness Wien supports companies in implementing environmental measures in their operations and reducing operating costs. The programme aims to achieve clean benefits for the environment and companies through ecological management and to apply environmental protection measures to ensure high quality and financial advantages within the company.	www.wien.gv.at/umweltschutz/oekobusiness/ueberblick.html

INSTITUTION	DESCRIPTION	CONTACT/WEBSITE
AUSTRIAN RE-SEARCH PROMOTION AGENCY (FFG)	The FFG's Öko-Scheck promotes sustainable management. This offer is aimed at SMEs and non-profit organisations based in Austria who are looking to align their business processes more towards sustainability and climate-neutral activities. Personnel costs and consulting services relating to analysis and concept development are eligible for funding.	www.ffg.at/en
RESPACT – CONSULTANTS POOL	respACT member organisations offering consulting services. Information about focus points, services and qualifications.	www.respect.at/site/de/mitglieder/beratungsunternehmen
RESPACT – AUSTRIAN BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT	respACT is a company platform for responsible management. The company's services include information and networking on aspects of CSR, which is at the core of all activities. respACT's extensive network and specialist expertise provides members with numerous opportunities to interact with stakeholders from business, society and politics and to develop competence in the internationally dynamic field of CSR.	www.respect.at
SONNENTOR KRÄUTERHANDELS-GESELLSCHAFT MBH	SONNENTOR has been playing a pioneering role in the organic sector for more than 30 years. In particular, colourful product innovations in the tea and spices range have brought the Waldviertel company to international prominence. The company is distinguished in particular by their outstanding environmental commitment. CSR is firmly anchored in their corporate strategy. SONNENTOR has maintained a common good balance sheet since 2011.	www.sonnentor.com/en-gb/
CITY OF VIENNA MUNICIPAL DEPARTMENT 22 – ENVIRONMENTAL PROTECTION	Vienna's Environmental Protection department (MA 22) is entrusted with many important precautionary, integrative and cooperative environmental protection concerns in Vienna. The primary goal is to avoid environmental pollution through a preventive, holistic and partnership-based approach and to integrate environmental (protection) concerns into all relevant policy areas (e.g. energy, urban planning, transport).	www.wien.gv.at/kontakte/ma22
TATWORTNACHHALTIGE PROJEKTE GMBH	The current service portfolio and core competencies of tatwort – Nachhaltige Projekte combine expertise in communication and participation with professional project management, including professional competence in renewable energies, environment, water, climate protection, sustainable consumption and the efficient use of resources. The company works in consortia with partners from business, science and administration, using innovative approaches to solve complex interdisciplinary problems across industrial sectors.	www.tatwort.at

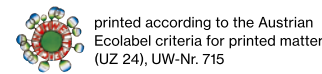
INSTITUTION	DESCRIPTION	CONTACT/WEBSITE
UMWELTBUNDES-AMT GMBH	This company forwards environmental statements to the Federal Environment Agency and applies for sites/organisations to be entered in the EMAS registry. The (German) Federal Environment Agency keeps a list of registered sites/organisations. The EMAS register includes information about each organisation, their environmental statements and environmental verifiers. The list of approved environmental verifiers can be found on the BMK website.	www.umweltbundesamt.at/umweltthemen/umweltmanagement/emas
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS NPO COMPETENCE CENTRE	A team of practice-oriented scientists who actively tackle topics that are important for organisations that focus on social added value and the public sector. The NPO Centre works on these topics with scientific methods and imparts this knowledge in practice and basic research. This is done through in-house projects, commissioned projects, application projects and EU projects.	www.wu.ac.at/npocompetence/en/
WWF	The WWF CLIMATE GROUP company network brings Austrian companies together with the WWF to take action for climate protection. Under the motto "Achieving more together", the partners are committed to raising awareness, activating and lobbying for climate-conscious action in business, politics and the general population. The Science-based Targets Initiative supports companies in calculating their fair share of climate protection.	www.wwf.at/wirtschaft

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REACT-EU ALS TEIL DER
REAKTION DER UNION AUF DIE
COVID-19-PANDEMIE FINANZIERT.



Europäische Union Investitionen in Wachstum & Beschäftigung, Österreich.

The Project "Fit für die Zukunft" contributes to the development of corporate research and innovation activities in Vienna, encourages cooperation and awakes enthusiasm for research and innovation among young Viennese. Additional information on the www.efre.gv.at/en

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Technology reports are available on the following topics:

- Additive manufacturing
- Assistive Technologies
- Big data and AI
- Blockchain
- City Logistics
- Cloud Computing
- Data Sharing
- Data4Good
- Digital Twins
- Digital Planning, Building and Operation
- e-commerce
- e-government
- e-health
- Enterprise Software
- Entertainment Computing
- FinTech
- Food
- Green Building
- HR-Tech
- Impact Assessment
- Intelligent Automation and Robotics
- Intelligent Production
- Internet of Things
- IT-Security
- Mobile Computing
- Open Source/Open Standards
- Prototyping – von der Idee zum Produkt
- Rainwater in the city
- Sustainable urban logistics
- Urban Energy Innovations
- Urban Mobility

- User Centered Design
- Visual Computing
- Circular construction

Digital versions can be found at
viennabusinessagency.at/technology/lets-talk-innovation/sustainable-technologies

REACT-EU ALS TEIL DER
REAKTION DER UNION AUF DIE
COVID-19-PANDEMIE FINANZIERT.



Europäische Union Investitionen in Wachstum & Beschäftigung, Österreich.

The Project "Fit für die Zukunft" contributes to the development of corporate research and innovation activities in Vienna, encourages cooperation and awakes enthusiasm for research and innovation among young Viennese. Additional information on the [IWB/EFRE funding programme](#).

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