

Chart of Best in Class Criteria
FINANKO

No.	Action areas	Subcategory	Further definition / differentiation	Best in class (positive and negative criteria, no exclusion involved)	Evaluation applies to (in the case of companies, also to majority owners, suppliers and subcontractors)		
					States/countries	Companies - producers	Companies - traders
1	Governance	Democracy	Freedom House criteria	Ranking	x		
		Corruption	Spread of corruption as per Transparency International's Corruption Perceptions Index	Ranking	x		
		Business practices	Corporate governance violations, dubious business practices	Negative		x	x
		Education	Access to and quality of education systems	Positive/Negative	x		
2	Global justice + world food supply	Food, pharmaceuticals, water	Patent-free solutions from companies	Positive		x	
		Domestic justice	GINI coefficient for states (the lower the better)	Positive/Negative	x		
3	Labour	Labour rights	Particularly low legal standards with regard to labour rights	Negative	x		
		Working conditions	Exceeding / Falling short of the minimum standards of the ILO relating to safety, health, pay, working hours, co-determination at the workplace, education and training	Positive/Negative		x	x
4	Protection of life	Assisted dying	Legalisation of active assisted dying	Negative evaluation if permitted by law	x		
		Public health	Ranking as per the Human Development Index (HDI)	Positive/Negative	x		
5	Sexual ethics and reproductive medicine	Reproductive medicine	Use of heterologous IVF techniques (sperm donation / egg donation / surrogacy) or IVF techniques involving surplus embryos	Negative evaluation if > 0 - 10%		x	
			Commercial surrogacy	Negative evaluation if permitted by law	x		
		Contraceptives	Development and manufacture of contraceptives	Negative evaluation if > 0 - 10%		x	
		Pornography	Distribution of pornographic products/services	Negative evaluation if > 0 - 10%			x
6	Addiction	Alcohol	Manufacture and distribution of alcoholic beverages	Negative evaluation if proportion of turnover > 10%		x	x
		Tobacco	Distribution of tobacco products or provision of supplies to the tobacco industry	Negative evaluation if proportion of turnover > 0 - 10%			x
		General potentially addictive products and services	Aggressive marketing activities	Negative		x	x
7	War + armament	Weapons + armaments	Manufacture and distribution of weapons and armaments	Negative evaluation if proportion of turnover > 0 - 10%		x	x
8	Individual violence	Media glorifying or trivializing violence	Production of films which portray inhuman acts of violence in a glorifying or trivializing way, or of computer games whose main aim is the virtual performance of realistically depicted acts of killing or cruelty.			x	
			Distribution of films which portray inhuman acts of violence in a glorifying or trivializing way, or of computer games whose main aim is the virtual performance of realistically depicted acts of killing or cruelty.	Negative evaluation if proportion of turnover > 0 - 10%			x
9	Biodiversity / climate protection	Biodiversity	Implementation of commitments made under the UN Convention on Biological Diversity and associated protocols	Positive	x		
		Climate protection	Implementation of commitments made under the UN Climate Convention and the 2015 Paris Agreement on greenhouse gas reduction	Positive	x		
			Improvement of emissions efficiency over 5 years	Reduction in CO2 relative to turnover: positive		x	x
			Use of primary fossil fuels to generate electricity	Negative evaluation if total primary energy proportion > 20%		x	
		Biocides	Manufacture of and trade in biocides which are classified by the WHO as "extremely or highly hazardous"	Negative evaluation if > 0 - 5%		x	x

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10	Agriculture	Genetic engineering in agriculture	Production of genetically modified plants and animals for agricultural use	Negative evaluation if > 0 - 5%		x	
			Processing and distribution of foodstuffs and animal feed (and raw materials for these) made from genetically modified plants and animals	Negative evaluation if > 0 - 10%			x
		Agriculture	Production and distribution of organic foodstuffs	Positive		x	x
11	Individual environmental problems	Chemicals	Manufacture of and trade in chemical substances prohibited in the EU	Negative evaluation if > 0 - 5%		x	x
		Nuclear power	Nuclear power accounts for low proportion of total power generation	Positive evaluation if < 10%	x		
			Phase-out of nuclear power already implemented or agreed	Positive	x		
			Operation of nuclear power plants and generation of revenue from products and services for and from nuclear power plants	Negative evaluation if > 0 - 10%		x	x
		Controversial environmental behaviour	Above-averagely high or low resource consumption, high/low pollutant emissions	Relation to sectoral average positive/negative		x	x
Financing of large-scale projects (e.g. pipelines, mines, dams) that have a particularly harmful effect on ecosystems in the region.	Negative evaluation if > 0 - 20%			x			
12	Animals	Livestock farming	Livestock farming certifications	Positive		x	x

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					States/countries	Companies - producers	Companies - traders
1	Governance	Authoritarian regime	Freedom House classification	not free	x		
		Human rights	Serious, persistent and systematic restrictions on the human rights listed in the United Nations Universal Declaration of Human Rights	applicable	x	x	x
		Corruption	Spread of corruption as per Transparency International's Corruption Perceptions Index	< 50	x		
		Money laundering	Implementation of FATF standards	on grey or black list	x		
			Gross violations of FATF standards	applicable		x	x
Controversial business practices	Evidence of controversial business practices (e.g. corruption, data falsification, false accounting, fraud)	applicable		x	x		
2	Global justice + world food supply	Land grabbing *	Large-scale acquisition or ownership of land in poor countries linked to land speculation	applicable	x	x	
		Food speculation	Large-scale trading in food commodity derivatives primarily in order to make speculative gains	applicable		x	x
		Privatisation of drinking water*	Acquisition or ownership of water resources exploiting a monopoly position	applicable		x	
		Waste exports	Breaches of the 1989 Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	applicable		x	x
		Pharmaceutical products	Breaches of the IFPMA Code of Practice for the marketing of pharmaceutical products	applicable		x	x
3	Labour	Labour rights	Gross violations of at least one of the 5 fundamental principles of the ILO (freedom of association, forced labour, child labour, discrimination, occupational health and safety)	applicable		x	x
4	Protection of life	Use of embryonic stem cells	Extraction or use of embryonic stem cells (e.g. "embryo-destructive research")	applicable		x	x
		Abortion	Development, production or distribution of abortifacients, or operation of abortion clinics	applicable		x	x
		Assisted dying	Provision or mediation of active assisted dying or assisted suicide **	applicable		x	x
		Death penalty	Abolition of the death penalty, as reported by Amnesty International	not completely abolished	x		
Production of poisons manufactured exclusively for executions **	applicable			x			
5	Sexual ethics and reproductive medicine	Reproductive medicine	Use of heterologous IVF techniques (sperm donation / egg donation / surrogacy) or IVF techniques involving surplus embryos	proportion of turnover > 10%		x	
		Contraceptives	Development and manufacture of contraceptives	proportion of turnover > 10%		x	
		Pornography	Manufacture/provision of pornographic products/services	applicable		x	
Distribution of pornographic products/services	proportion of turnover > 10%				x		
6	Addiction	Alcohol	Manufacture of alcoholic beverages	turnover > EUR 1 billion		x	
		Tobacco	Distribution of tobacco products or provision of supplies to the tobacco industry	proportion of turnover > 10%			x
			Manufacture of tobacco products	applicable		x	
		Gambling	Suppliers of potentially addictive gambling products which do not take any measures to prevent social and financial risks to people's livelihoods	applicable		x	x
			Suppliers of potentially addictive gambling products which take effective measures to prevent social and financial risks to people's livelihoods	proportion of turnover > 10%		x	x

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7	War + armament	Arms budget	Particularly high military budget	proportion of GDP > 3% on average over last 3 years	x		
		Banned weapons	Manufacture, trading and possession of weapons banned by the International Criminal Court (e.g. landmines and cluster munitions) and ABC weapons	applicable	x	x	x
		Weapons + armaments	Manufacture and distribution of weapons and armaments	proportion of turnover > 10%		x	x
8	Individual violence	Media glorifying or trivializing violence	Production of computer games whose main aim is the virtual performance of realistically depicted acts of killing or cruelty.	proportion of turnover > 1%		x	
			Distribution of computer games whose main aim is the virtual performance of realistically depicted acts of killing or cruelty.	proportion of turnover > 10%			x
9	Biodiversity / climate protection	Biodiversity	Non-ratification of the UN Convention on Biological Diversity and associated protocols	applicable	x		
		Climate protection	Non-ratification of the UN Climate Convention and of the 2015 Paris Agreement on greenhouse gas reduction	applicable	x		
			Extraction of crude oil, natural gas or coal	applicable		x	
			Use of primary fossil fuels to generate electricity	total primary energy proportion > 20%		x	
10	Agriculture	Biocides	Manufacture of and trade in biocides which are classified by the WHO as "extremely or highly hazardous"	proportion of turnover > 5%		x	x
		Genetic engineering in agriculture	Manufacture of and/or licensing of patents for seed from (cis- and trans-) genetically modified plants and animals for agricultural use	proportion of turnover > 5%		x	
			Processing and distribution of foodstuffs and animal feed (and raw materials for these) made from (cis- and trans-) genetically modified plants and animals	proportion of turnover > 10%			x
11	Individual environmental problems	Chemicals	Manufacture of and trade in chemical substances prohibited in the EU	proportion of turnover > 5%		x	x
		Nuclear power	Operation of nuclear power plants and generation of revenue from products for and from nuclear power plants	proportion of turnover > 10%		x	x
		Controversial environmental behaviour	Gross disregard of environmental laws or of generally recognised minimum environmental standards / codes of conduct, or operation of projects (e.g. pipelines, (gold) mines, dams) that have a particularly harmful effect on ecosystems in the region	applicable	x		x
			Financing of large-scale projects (e.g. pipelines, mines, dams) that have a particularly harmful effect on ecosystems in the region.	> 20% of financing		x	
12	Animals	Livestock farming	Engagement in factory farming / mass transportation of livestock or in fur farming (including breeding establishments)	applicable		x	x
		Animal testing	Manufacture of products for which tests that are not required by law have been carried out on animals	applicable		x	

* cannot currently be shown, as not included in some research agencies' surveys

** currently not included in research agencies' surveys because there are no relevant cases

Note: the comments in the full text, including the Annex, must be observed