



Deutsches Netzwerk



Series of events on the Future of Sustainability Reporting

Transition Lab 2 – Convergence in Sustainability Reporting

Core elements of future-ready standards and frameworks

June 27, 2014, 12 pm – 6 pm, Berlin, GIZ House, Reichpietschufer 20, 10785 Berlin

Language: German/English

Introduction

After last year's conference 'The Future of Sustainability Reporting' – a critical reflection of the ongoing developments of Sustainability Reporting in the European and international context.' BSD Germany continues its Reporting 3.0 Platform with a series of 3 Transition Labs in cooperation with the German Global Compact Network and supported by GIZ. The series of three Transition Labs follows a central theme: The kick-off event in April 2014 addressed the need for closure of the sustainability context gap through a better contextualization as basis of a purposeful reporting. Two central fields of activity on the road to sustainable reporting are at the core of the second upcoming Lab as the identification of material contents as well as requirements and chances of reporting on the basis of reporting using capitals will be elaborated.

Objectives

- Insights into up-to-date developments of leading reporting standards and frameworks such as GRI, IIRC, SASB etc.,
- Highlighting of innovative approaches to increase the relevance of reporting,
- Presentation of possibilities to increase the impact of materiality analysis,
- Examples for reporting using the six capitals framework of the IIRC as a driver of change in businesses

Target Group

Transition Lab 2 provides all those who are responsible for reporting and management with valuable information on new developments in reporting, links and synergies between different reporting frameworks as well as inspiration on how to align their own systems to the challenges and possibilities of integrated thinking and the resulting internal change processes.

Thematic Mapping

The thematic mapping for Transition Lab 2 will be sent to registered participants by June 24, to allow for additional preparation and thoughts for the plenary discussions. A summary of the event will be sent and made available in a timely manner after the event.

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Focus areas around the convergence of sustainability reporting

Over the last 15 years, sustainability reporting has come up as the twin of annual financial reporting, giving stakeholders more than just the one-dimensional rear-mirror view of financial accounts and figures. Non-financial performance measurement has been adopted in management tools and its accountability has been consolidated by enhanced auditing methods. Reporting standards such as GRI have contributed to trigger these changes in companies. Simultaneously, the interest of investors in non-financial information has increased which reflects in the increasing numbers of ratings and rankings. Furthermore, non-financial reporting gains importance with the April 2014 decision by the European Parliament to ask companies in Europe with more than 500 employees and with a 'public interest' to disclose sustainability risk and opportunities information either separately or within their annual reporting. This will affect approx. 6,000 listed companies in Europe by 2017. Against this backdrop, the reporting-framework landscape has become more diverse with GRI's G4 standards, IIRC's integrated reporting, SASB's sector-specific reporting approaches and the requirements by the UN Global Compact as well as other ESG rating standards.

The Transition Lab will contribute to consolidate the debate around sustainability standards and frameworks, offer opportunities to exchange views on challenges for practical implementation and, based on their convergence, demonstrate approaches that can further increase the impact and relevance of sustainability reporting. Specifically, the materiality identification within the context of requirements for a sustainable development as well as reporting using the six capitals framework of the IIRC as connector and initial point of comprehensive reporting will be reconsidered.

Speakers



Bastian Buck is working as Director Reporting Standard for the Global Reporting Initiative. His recent project portfolio included the management and facilitation of all G4 multi-stakeholder expert Working Groups and the other due process related content creation for the G4 Guidelines. Bastian is now focusing with its team on supporting the roll-out of G4 and organizing the future technical revisions projects. Bastian has presented and lectured on sustainability reporting in more than 30 countries and has a vast experience in the moderation of consensus-seeking processes and the facilitation of international multi-stakeholder expert working group procedures.



Geoff Kendall is an entrepreneur whose experience spans sustainability consulting, high-tech startups, and academic research. He holds a PhD in artificial intelligence, and has co-founded two software businesses, the second of which he sold to a global technology company. While working at that company as a marketing director, Geoff became aware of the growing social and environmental pressures facing humanity, and decided he needed to do something about them. That led to Geoff joining London-based think-tank SustainAbility, where for the past four years he has led the communications team and directed consulting projects with some of the world's biggest corporations. His core focus has been to help companies understand how to change the way they do business in pursuit of a sustainable world. Geoff recently left SustainAbility to co-found and lead a new organization: the 3D Investment Foundation. The purpose of this non-profit entity is to help shift our economic system onto a more sustainable footing, through the creation and promotion of a new open source benchmark that helps business leaders and investors assess the 'future fitness' of companies.





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Lois Guthrie is Executive Director of the Climate Disclosure Standards Board (CDSB) and formerly a Technical Director to the International Integrated Reporting Council (IIRC) on secondment from Zurich Insurance Group. She is responsible for CDSB's work to develop a framework for reporting on climate change, water and forests in mainstream annual reports. She joined CDP in 2004 whilst simultaneously pursuing a career in taxation at Zurich Insurance Group, having trained at PwC. Lois serves on the ACCA's Global Forum on Sustainability. She is an Executive Board member of the National Physical Laboratory's Centre for Carbon Measurement and a member of Carbon Tracker's Advisory Board. Lois studied theology at the University of Birmingham and environmental policy at the Open University. She holds an MSc in Responsibility in Business Practice.



Laura Bergedieck works at CDP since 2009, first as Head of Operations, responsible for all strategic processes in the DACH region (Germany, Austria, Switzerland), including the support of companies regarding the requirements of climate change reporting and GHG inventories, the CDP scoring process and feedback meetings with companies, and the co-writing of the annual reports and organization of launch events. Since 2013, she coordinates CDP's work on a European level with regards to government engagement as well as the development of non-financial reporting standards, e.g. within the scope of a joint project with WWF, funded by BMUB, to develop a German guidance document. Laura studied economics at the university of Mannheim and Carlos III de Madrid and previously worked at an engineering consultancy in Santiago de Chile.



Dr. Lothar Rieth holds the position of Group Expert Sustainability at EnBW Energie Baden-Württemberg AG. He is co-supervisor of the group-wide project Integrated Reporting. Previously he worked as assistant professor at the department of politics at Technische Universität Darmstadt, Germany, doing research in fields such as CSR, sustainability and globalization studies, where he authored numerous publications.



Alexander Gege is project manager in the Corporate Responsibility Department (CR) and responsible for the coordination and development of the group-wide climate change strategy that is currently being rolled out globally. Another focus of his work is the organizational and conceptual support of the "Carbon Performance Improvement Initiative" (CPI2) - an industry initiative with the aim to reduce CO₂ emissions in the global value chain systematically.





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Agenda

12:00 – 12:30	Registration
12:30 – 12:40	Welcome
12:40 – 13:00	Ralph Thurm (BSD Germany) Purposeful reporting for a sustainable future
13:00 – 14:30	Transition Space 1: Materiality – get it right and make it meaningful! Input: Bastian Buck, Technical Director (Global Reporting Initiative); Dr. Geoff Kendall, Co-Founder and CEO (3D Investment Foundation) <i>Reflected by business leader</i> Alexander Gege, Project Manager Corporate Climate Protection Strategy (Otto Group)
14:30 – 15:00	Coffee Break
15:00 – 16:30	Transition Space 2: Reporting using capitals – centerpiece for purposeful reporting Input: Lois Guthrie, Executive Director (Climate Disclosure Standards Board) Laura Bergedieck, Director Policy & Reporting, Europe (CDP/Natural Capital Coalition) <i>Reflected by business leader</i> Dr. Lothar Rieth, Group Expert Sustainability (EnBW)
16:30 – 17:00	Summary and outlook
17:00 – 18:00	Finale of the event with snacks and drinks

Registration

The Transition labs are limited to a maximum of 50 participants. Early registration is recommended and can be done at <https://t-lab2-2014-en.eventbrite.de>. The participation fee is 145.- € plus 19% VAT (MwSt).

More Reporting 3.0 platform events in 2014

Oct 6/7, 2014	International Annual Conference Reporting 3.0 Platform: a kaleidoscope of new developments that influence reporting regime setting globally
Dec 5, 2014	Transition Lab 3: ‚Sustainable Business Models‘, focusing at a) strongly sustainable innovation – what is it? b) the sustainable ‚Business Model Canvas‘, c) international collaborations for sustainable business models.

Event Organizer

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Event Venue

GIZ House, Reichpietschufer 20, 10785 Berlin



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