On 31 January 2018 at the Dutch Federation of Accountants in Amsterdam, Reporting 3.0 convened the kickoff meeting of the Global Thresholds & Allocations Council (GTAC), a governance body tasked with vetting and validating thresholds (the ecological ceilings & social foundations of Kate Raworth’s Doughnut Economics) and allocations (or fair share “slices of the pie” of resources). Christian Heller presented the below abstract of his comments delivered in the ‘Stakeholder Contexts: Business & Investment’ session.

**Christian Heller**  
**Senior Consultant Sustainability Strategy, BASF**

- Thresholds are fundamental to assess the performance of a company  
- Globally accepted, consistently applied thresholds are key to evaluate the sustainability performance of a company in a comparable way
• Clear guidance needed, which thresholds to be applied for which topic / objective /target audience

• Rules for allocations are essential to determine corporate responsibilities and accountabilities

• Allocations need to take value chain perspective into account

• Key criterion for companies: Practicable implementation

— Abstract of presentation from the Reporting 3.0 Global Thresholds & Allocations Council Meeting at the Royal Dutch Federation of Accountants in Amsterdam on 31 January 2018.