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# Short version of the IASS Study:

Brockhoff, D., Engelhardt, G., Yabroudi, H., Karg, L., Aschenbrenner, A., Felber, C. (2020): Publizitätspflicht zur Nachhaltigkeit. Entwicklung eines Anforderungskatalogs für einen universellen Standard (PuNa-Studie) . - IASS Study, Juli 2020. <https://doi.org/10.2312/iass.2020.038>

## Mandatory Reporting on Corporate Sustainability Performance

Development of a catalogue of requirements for a  
universal standard (PuNa-Study)

Short version

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**B.A.U.M.**

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# Summary

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Many companies use corporate sustainability reporting frameworks to manage and/or report on their sustainability activities. The numerous reporting frameworks currently available provide a variety of guidelines for activities and/or reporting. This makes it difficult to draw comparisons between organizations with respect to their sustainability performance.

This study seeks to identify the key characteristics of existing frameworks on the basis of a selection of reporting frameworks and to conduct a comparative analysis of these characteristics in order to develop a catalogue of requirements that would facilitate standardized and comparative reporting. B.A.U.M. Consult was commissioned by the Institute for Advanced Sustainability Studies (IASS) to prepare this exploratory study. Its findings are intended to serve as the basis for the development of a universal and legally binding framework for sustainability reporting. This new standard would facilitate the comparison of corporate contributions to sustainable development and should be designed for use by companies of all sizes and types.

The study comprises three sections:

1. an analysis of existing corporate sustainability reporting frameworks;
2. the definition of a catalogue of requirements for a universal standard and its application; as well as
3. recommendations for the development of a universal standard.

14 corporate sustainability reporting frameworks, spanning four different categories, were initially selected for this study.

## Reporting frameworks for sustainable-ethical action within enterprises

- Tripartite declaration of principles concerning multinational enterprises and social policy (ILO) (MNE Declaration)
- OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines)

## Frameworks for sustainability management

- ISO 26000 Guidance on Social Responsibility (ISO 26000)
- Social Accountability 8000 (SA8000)
- Eco-Management and Audit Scheme (EMAS)

### Sustainability reporting frameworks

- Benefit Corporation (B Corp) Certification
- UN Guiding Principles Reporting Framework (UNGPRF) and Corporate Human Rights Benchmark (CHRB).
- Sustainable Development Goals (SDG) Compass (SDG Compass)
- Global Reporting Initiative (GRI) Sustainability Reporting Standards (SRS) (GRI SRS)
- Common Good Balance Sheet
- German Sustainability Code (DNK)
- UN Global Compact Communication on Progress (UNGC COP)

### Selection instruments of sustainable equity indexes and funds

- Natur-Aktien-Index (NAI)
- B.A.U.M. e.V. Fair Future Fonds

These reporting frameworks were analysed and the results documented in profiles detailing each framework. The profiles include a structured description covering defined aspects such as the application purpose, user group and review mechanisms. The frameworks were then analysed using a specially developed catalogue of ten requirements for frameworks. In order to validate these profiles and catalogues, the results were forwarded to representatives and users of the respective frameworks, where possible, who were invited to correct or add content where relevant.

An expert workshop was also held to validate and supplement the desk research. At the workshop, selected experts from various sectors and disciplines were invited to comment on and discuss the preliminary results of this research.

The following key findings and results of this study will be used to define a catalogue of requirements:

- Most of the frameworks are convenient for users, but some lack the flexibility necessary for a broad range of companies and organisations. Some of the frameworks examined fail to offer clear guidance on how reports should be organized; as a result reports produced using these frameworks may not properly inform users. Moreover, a lack of assessment methods often makes it difficult to compare reports produced using one and the same framework.
- In order to rectify this, reports would need to specify the sustainability performance of enterprises with reference to concrete indicators (over time). In terms of their effectiveness, most frameworks have approaches that call for a positive impact on society as a whole. As a rule, however, few frameworks call for ambitious, visionary goals of a transformative nature.
- The frameworks examined are not yet legally binding and seldom impose significant sanctions in the event of non-compliance. This highlights a significant gap with respect to the development of a universal framework that is binding for all companies.

- Valid results are an important basis upon which sustainability performance can be linked to sanctions and incentives. The verifiability of the sustainability performance reported by the users is accordingly of critical importance. The majority of the frameworks examined do not provide for a substantive or qualitative review. Incentives (whether monetary or non-monetary) to report and/or improve sustainability performance are provided by only a few frameworks.

The results are reflected in the following recommendations for the development of a universal framework:

- It is particularly important that the development of a standardized framework be embedded in existing relevant networks and involve actors relevant for its success. In addition, there is a need to establish a consensus on strategic issues early on so that development can be focused on a common vision. Furthermore, when defining the structural features of the framework, its impact should be examined both in detail and in terms of its interaction with the other elements. This would ensure that the framework continues to deliver its intended impact over the long term.
- In practical terms, the study proposes a three-step process for the development of a concept for a universal standard. In a first step, a catalogue of requirements is to be conclusively defined with various stakeholders, from which key features of the standard's design are to be derived, and finally a prototype is to be developed and tested.

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# Objectives and Structure of the Study

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CSR reporting and disclosure requirements can provide transparency, increase the acceptance of sustainability measures, and open up opportunities for participation.<sup>1</sup> In Germany and other EU Member States, large publicly traded companies have been obliged to issue non-financial reports since the 2017 financial year. This legal requirement was established with the aim of achieving greater transparency about the effects of a company's business activities on people and the environment so that market players (e.g. consumers, suppliers, investors) can base their consumption and investment decisions on more comprehensive information. Around 500 companies in Germany are required to comply with the CSR Directive Implementation Act (CSR-RUG) and report on their sustainability performance; a public register does not exist however.

The adoption of these regulations in Germany was preceded by heated debate across civil society and the political, business and science sectors. The federal government opted to implement the European directive as written, which grants companies considerable flexibility in reporting. Accordingly, when implementing the EU Directive, the legislature did not define any requirements with regard to the choice of reporting standard, content reviews or (legal) follow-up in the event of non-compliance with reporting requirements. Reference is made in the Act to seven frameworks that companies can – but are not required – to employ.<sup>2</sup> In addition, the non-financial declaration may be incorporated into the management report or formulated as a separate document. According to an implementation study prepared by econsense and the Global Compact Network Germany in 2018, this has resulted in a patchwork of approaches. In around a quarter of cases, this information is incorporated in management reports; 40% of companies include the information in their annual or sustainability reports, applying a variety of reporting standards; and around a third publish an independent declaration in accordance with the requirements of the CSR-RUG. As a result, it is all but impossible to draw comparisons on the performance of companies.

Many other companies publish sustainability reports on a voluntary basis. Despite this, their sustainability activities are frequently low key and / or only touch upon aspects of their business. In many cases, corporate communications clearly diverge from reality (“greenwashing”). This lack of comparability is a cause of confusion among both users and investors; moreover, it creates an uneven playing field for competing companies.

Only when companies begin to disclose their non-financial indicators on their social and ecological sustainability performance as naturally as they do their financial indicators will it be possible to systematically promote the adoption of more sustainable business practices. This study lays the groundwork for the development of a universally valid sustainability standard for a future “ethical balance sheet” equivalent to a financial balance sheet.

The study aims to create a scientifically sound basis for the development of a uniform and legally binding standard against which the sustainability performance of companies can be measured. In a first step, this exploratory study examines existing reporting frameworks and develops a proposal for a possible catalogue of requirements for a legally binding standard.

<sup>1</sup> Willand 2005, p. 161

<sup>2</sup> Directive 2014/95/EU, Recital 9

Follow-up studies will need to examine the options for linking non-financial and financial reporting, taking into account existing approaches to integrated reporting. Such approaches are accordingly not considered in this study.

The future standard should make the contribution of organizations towards the achievement of societal goals both assessable and comparable, inform investment and consumption decisions from a sustainability perspective, and help to identify opportunities for improvement.

Accordingly, a future universal standard must:

- facilitate the comparison of sustainability performance (comparability);
- be applicable to companies of all sizes and types, organizations and other institutions (applicability); and
- provide mechanisms for the review of reports, thus reinforcing the binding nature of the standard, and link these to legal incentives as required.

Building on these three fundamentals, this study aims to:

- examine and outline the thematic, substantive, formal and methodological properties of existing frameworks;
- identify the requirements for the envisaged universal standard for the collection and disclosure of non-financial information;
- analyse various existing frameworks on the basis of these requirements in order to ascertain whether they contain approaches that could be usefully adopted / modified; and
- offer preliminary recommendations for the development of a universal standard.

The study was prepared as follows:

In an initial research phase, 14 existing frameworks for sustainability reporting were selected and subjected to a comparative analysis (Work Package (WP) 1). This was followed by the definition of requirements for a universal standard and their application on the 14 frameworks (WP 2). The results of WP 1 and 2, prepared by the project team and reviewed by representatives of several standards, were then presented for discussion at an expert workshop. In a final step, recommendations for the development of a binding standard were derived from the research findings (WP 3). Building on the results of this exploratory study, the client plans to conduct an in-depth study focussed on the design of a universal, binding framework.

The process underpinning this study, which is only outlined briefly here, is described in detail in the following chapter.

# Approach

## AP 2: Definition and application of requirements for a universal standard

The analyses of existing reporting frameworks undertaken in WP 1 offer important insights for the development of requirements for a universal standard. The analyses highlight the potential strengths of existing approaches in order to facilitate the identification and further specification of requirements and criteria for the development of a universal standard.

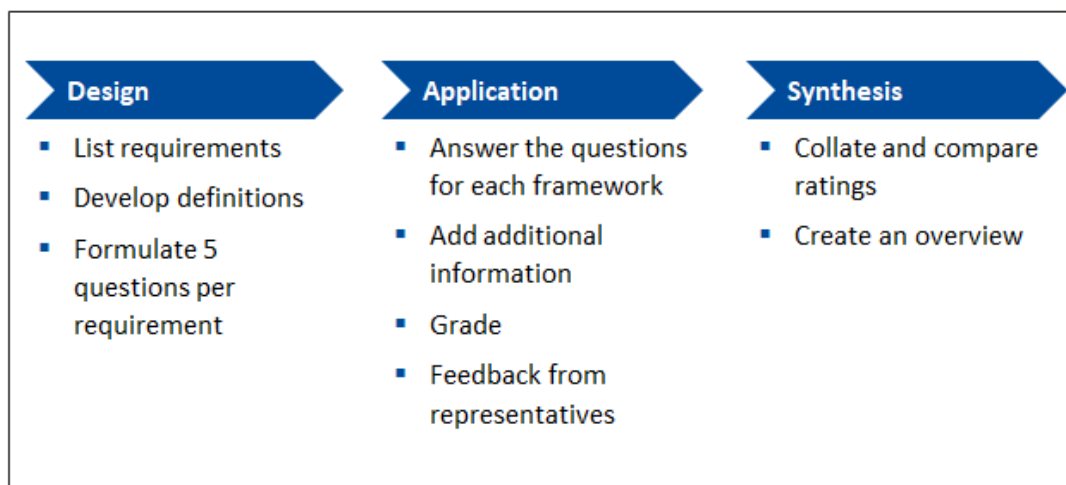


Figure 1: Definition and application of requirements

Source: Self-authored

In a first step, a list of qualitative requirements for a universal and binding framework for the evaluation and comparison of corporate contributions to societal goals was prepared. These requirements reflect the expectations of stakeholders. Definitions of the requirements were developed in close cooperation with the IASS. This process was supported by the expertise and experience of B.A.U.M. Consult in sustainability reporting consulting. The requirements were validated, refined, and further developed in an iterative process involving discussions with experts and preliminary analyses of existing frameworks.

The resulting definitions applied in this study to appraise existing frameworks are detailed in Table 1 below; these definitions should be regarded as a starting point for further interdisciplinary discussion and development.

Table 1: Catalogue of requirements (key characteristics) for a universal standard

Requirement	Explanatory note
<b>TRANSPARENT DEVELOPMENT PROCESS</b>	The origins and development of the framework are transparent to interested members of the public. The initiators and key actors and stakeholders within the development process are clearly identified. The general approach to the development process (bottom-up / top-down) can be distinguished.
<b>COMPLETENESS</b>	The framework encourages users to report on a wide range of topics. Users are invited to report on “classic/conventional” sustainability issues (i.e. the three dimensions of ecology, economy and social sustainability) as well as on social values and principles enshrined in national constitutions. Topics, criteria and indicators are regularly updated to reflect the current state of knowledge.
<b>EASE OF USE</b>	The catalogue of questions used in the framework establishes a link to everyday business life and can be applied to all organizations. The reporting requirements are appropriate to the circumstances and can be adapted for the use of organizations of different sizes, industries, and legal forms. The effort required is within reasonable limits. The terminology and wording are easily comprehensible. Companies and organizations of all types and sizes can report on their sustainability performance using the framework.
<b>INTELLIGIBILITY</b>	The framework ensures that different stakeholder groups will find the reports both interesting and readable. To this end, the report and, if applicable, the evaluation (audit) should be barrier-free and use broadly understandable language. The framework requires that an English version be supplied where corporate activities impact beyond national borders. Reports are prepared using a clear, predefined structure and layout to facilitate use. Only relevant information should be included in the report so that it is not overly long. Key statements on ethics and sustainability are provided in an easily accessible summary.
<b>ASSESSABILITY + COMPARABILITY</b>	Results are both evaluated (quantified) and verified (audited) to ensure that performance can be reliably compared. This enables relevant stakeholders such as consumers, investors and cooperation partners to base their decisions on the publicly assured performance of a company and allows the legislature to link results to legal incentives and regulations. Indicators linked to meaningful reference values facilitate the evaluation and comparison of corporate sustainability performance. In order to evaluate developments within a company, reports present performance indicators for the preceding three years or apply key performance indicators linked to base years or benchmarks.
<b>EFFECTIVENESS</b>	The framework contributes effectively to the achievement of societal goals, such as sustainable economic activity, the promotion of the common good and adherence to universal moral values. Effective reporting is achieved through the consistent use of evidence-based indicators that measure the functional impact of corporate activities in relation to societal goals. Effectiveness refers not only to the direct result of corporate activities (outcomes), but also to long-term effects not directly resulting from corporate activities (impacts).
<b>VERIFIABILITY</b>	In order to prevent greenwashing, it is vital that the information contained in reports is reliable. Sustainability performance reports should be subject to the same robust scrutiny as financial statements. To this end, evidence should be provided to support sustainability performance reporting. Reports should be audited by a qualified external body on the basis of established standards to ensure that stakeholders and the legislature can reliably draw on their findings as a basis for decision-making and regulation.



Requirement	Explanatory note
<b>LEGAL FORCE</b>	The framework is suitable for use as a legally binding regulation for organizations. The framework's criteria are compliant with current legislation. Concrete and binding requirements provide a reasonable measure of legal certainty and thus effectively prevent deception and greenwashing. The framework developers undertake visible efforts to make their / a framework legally binding. For example, the framework may include a concept to address / sanction non-compliance or the inclusion of misleading information.
<b>INCENTIVES</b>	The framework confers monetary and non-monetary benefits on companies that achieve a high or greatly improved sustainability performance. Such incentives can encourage companies to improve their sustainability performance by reducing the burden on reporting companies according to the reporting result. Competitive disadvantages vis-à-vis companies that do not internalize external costs and are therefore able to offer products / services at lower prices are compensated or overcompensated.
<b>VISIBILITY</b>	Visibility and popular appeal can encourage the widespread use of a sustainability framework. The report detailing the sustainability performance of the reporting company is freely accessible to all stakeholders and easy to find (online / in company registers / via public bodies etc.). In addition, visual elements such as sustainability labels are used to communicate performance, improving both transparency and comparability.

Source: Self-authored

In order to apply these requirements to existing frameworks, five questions were developed for each requirement, each addressing a specific, testable characteristic. Each question focuses on a particular quality that frameworks should possess in order to fulfil the respective requirement.<sup>3</sup>

In each case the degree of fulfilment was measured using a scale spanning “Yes”, “Partially” and “No”. One point was awarded for each answer marked “Yes”, half a point for “Partially” and zero points for “No”. A maximum of five points could be achieved per requirement by adding the points together.

With the additional detail provided by these questions, this catalogue of requirements facilitates the operationalisation of the requirements and affords both transparency and verifiability.

<sup>3</sup> The five questions/characteristics aim to deliver a range of insights and are not intended to be equivalent or comprehensive in their scope.

Exogenous parameter	Explanatory note			
<b>COMPLETENESS</b>	The framework encourages users to report on a wide range of topics. Users are invited to report on "classic/conventional" sustainability issues (i.e. the three dimensions of ecology, economy and social sustainability) as well as on social values and principles enshrined in national constitutions. Topics and criteria are regularly updated to reflect the current state of knowledge.			
Questions about the requirement	Degree of fulfillment			Comment/ additional information
Does the framework take into account all of the key aspects of ecological sustainability?	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	
Does the framework take social sustainability (including constitutional principles such as human dignity, the right to work as well as democracy and participation) into account?	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	
Does the framework take economic sustainability into account (incl. aspects of resilience such as planning for social and environmental risks)?	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	
Does the framework consider issues around the concentration of power, influence on democracy (politics, science and the public) incl. tax justice?	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	
Does the scope of the framework extend across the entire supply chain and include effects beyond the scope of core business activities (e.g. political, social and scientific activities, holdings and other financial investments)?	Yes <input type="checkbox"/>	Partially <input type="checkbox"/>	No <input type="checkbox"/>	
<b>Overall rating X out of 5 points</b>				

Figure 2: Question matrix for the requirement "Completeness"

Source: Self-authored

Each framework was examined in detail using the methodology described. The results were documented in tabular form. The framework's degree of fulfilment and any additional remarks were noted for each of the five questions, in particular where specific aspects required further explanation. Feedback and any aspects that were the subject of debate with representatives of a framework and/or experts were also documented in the matrix. The completed matrixes can be viewed in Section C of the complete study (only available in German)<sup>4</sup>.

<sup>4</sup> Brockhoff, D., Engelhardt, G., Yabroudi, H., Karg, L., Aschenbrenner, A., Felber, C. (2020). Publizitätspflicht zur Nachhaltigkeit. Entwicklung eines Anforderungskatalogs für einen universellen Standard (PuNa-Studie), IASS Study, August 2020.

An overview of the results was compiled following the definition and initial application of the requirements for a universal standard.

This overview provides a global assessment of each framework and requirement and offers insights into the degree to which frameworks fulfil the proposed requirements for a universal standard. The results are presented numerically and using a colour scale.<sup>5</sup>

In addition to this, the overview details an average score per requirement for all of the frameworks considered. This score highlights gaps between the status quo of all frameworks considered and the proposed universal standard, which should fulfil all of requirements as far as possible.

<sup>5</sup> The degree of fulfilment should be viewed as an initial assessment, not a final evaluation. Individual frameworks may feature approaches to meeting the defined requirements that are not covered by the questions. This overview is not primarily intended to facilitate the comparison of existing frameworks. Comparisons may only be drawn to a limited extent, as the questions do not fully reflect the requirements.

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# Results of the study

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## Results of the exemplary review

A review of existing frameworks in light of the requirements of a universal standard offers an initial indication of the extent to which existing frameworks meet these requirements. The total score per requirement and framework is shown in Table 2. The question grids, including explanatory comments, are presented in Section C of the complete study (only available in German).<sup>6</sup>

The application of the criteria for a universal standard to existing frameworks showed that in many cases suitable approaches and methods for the fulfilment of criteria have yet to be developed:

- One notable aspect is the broad involvement of stakeholders in the creation and development of many frameworks.
- **“Completeness”**: around half of the existing standards call for a comprehensive report covering a wide range of relevant topics. Other frameworks intentionally address only a single dimension of sustainability or particular aspects thereof. These two examples demonstrate the challenge of assessing completeness. While highly focused frameworks often provide considerable detail on a select area, other frameworks cover a broader variety of topics but are less detailed.
- **“Ease of use”**: broadly speaking, many of the frameworks examined are lacking in this respect. In many cases specific requirements are poorly explained and presuppose that users possess extensive prior knowledge around various issues specific to the sustainability context. Many frameworks also fail to properly take into account differences in the resources available to various user organizations due to their size or legal form, for example. As a result, these frameworks are not easy to apply and/or lack the flexibility required to serve a broad range of users.
- The frameworks reviewed for this study revealed considerable deficits in terms of their **“Intelligibility”**. Many fail to provide clear guidance on the organization, visualization and presentation of results. Little consideration is given to the need for report writers to use reader-friendly wording and language. Much could be done in this respect to improve public transparency.
- **“Comparability”** and **“Assessability”** are closely linked. Few reporting frameworks are designed in a manner that facilitates the assessment of an organization’s sustainability performance using relevant indicators (over time). This deficit makes it difficult to compare organizations. Although the sustainable stock index and funds reviewed here are based on catalogues of criteria that could facilitate comparison at the level of individual criteria, this information is not available to the public.

<sup>6</sup> Brockhoff, D., Engelhardt, G., Yabroudi, H., Karg, L., Aschenbrenner, A., Felber, C. (2020). Publizitätspflicht zur Nachhaltigkeit. Entwicklung eines Anforderungskatalogs für einen universellen Standard (PuNa-Studie), IASS Study, August 2020.

- The results relating to the criterion “**Effectiveness**” paint a nuanced picture. Many of the requirements outlined in the frameworks reviewed offer opportunities for organizations to make a positive impact on society and engage with global challenges. Few of the frameworks address the need for ambitious and visionary goals with a transformative character.
- In order to prevent inappropriately positive presentations of corporate performance and to provide safeguard effectiveness, mechanisms are required to provide for an objective review of the reported sustainability performance (“**Verifiability**”). In most of the cases where frameworks featured such mechanisms, these focussed only on formal aspects and the plausibility of findings, but did not consider the validity and quality of performance reporting.
- One of the main goals of this study is to develop recommendations for a legally binding universal standard. Accordingly, the study considers whether the frameworks reviewed facilitate legal follow-up and whether the responsible organizations position their frameworks as legally binding (“**Legal force**”) and seek to enforce sanctions for non-compliance. Concepts and mechanisms of this type are only used or required by a small number of frameworks currently.
- The situation with respect to “**Incentives**” is similar. Currently, few frameworks offer concrete incentives or promote the development of mechanisms that would provide sustainably operating companies with competitive advantages. So far, the focus has primarily been on creating transparency. Although the sustainable stock index and funds reviewed here offer better access to financing, this is often only available indirectly and only to publicly traded companies. There is still considerable scope for frameworks to encourage companies to internalize the undesirable effects on the environment and people that arise in the course of their operations.
- “**Visibility**” plays an important role in supporting the dissemination and use of frameworks. The use of sustainability labels, for example, can contribute to the external communications of companies and provide guidance to market participants. By and large, the frameworks examined here lack features that would enhance the visibility.

Table 2: Overview of the application of requirements to existing frameworks

Colour code  
(a maximum of 5 points can be achieved):

0-1.9	2.0-3.4	3.5-5
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	Transparent development	Completeness	Ease of use	Intelligibility (Target groups)	Assessability & Comparability	Effectiveness	Verifiability	Legal force	Incentives	Visibility
<b>Average values</b>	3.2	3.3	2.7	1.3	2.2	3.0	2.0	1.9	2.1	1.7
<b>Reporting frameworks for sustainable-ethical action</b>										
MNE Declaration	5	2.5	1	-	0.5	2	-	2	0.5	0
OECD Guidelines	3.5	4.5	2.5	-	0.5	3	-	2	0.5	0
<b>Frameworks for sustainability management</b>										
ISO 26000	2.5	3.5	2.5	2	2	2.5	-	0	0.5	0
SA8000	4.5	1.5	1	-	1.5	3	5	0.5	2	2
EMAS	3	1.5	5	2	1.5	2	5	3.5	4	3.5
<b>Sustainability reporting frameworks</b>										
B Corp certification	2.5	3	4	2	1.5	4	4	2	2.5	3.5
UNGPRF	2.5	1.5	2	1	3.5	3	1	2	1	2
DNK	5	4.5	4.5	2.5	4.5	3.5	1.5	2	2	3
Common Good Balance Sheet	4	5	3	3.5	3	5	5	4.5	4.5	3
GRI SRS	5	4.5	2.5	1.5	4	4	0.5	1.5	1.5	2
UNGC COP	3	2.5	3.5	1.5	1	3	0.5	1.5	2	3
SDG Compass	4	4	3	2	2.5	2.5	0.5	1.5	2.5	0.5
<b>Selection instruments of sustainable equity indexes and funds</b>										
B.A.U.M. Fair Future Fonds	0.5	4.5	1.5	-	3	1.5	2.5	2	3.5	0.5
NAI	0	3	2	-	2	3	2	1	2.5	0.5

Source: Self-authored



## Institute for Advanced Sustainability Studies e.V. (IASS)

Funded by the ministries of research of the Federal Republic of Germany and the State of Brandenburg, the Institute for Advanced Sustainability Studies (IASS) aims to identify and promote development pathways for a global transformation towards a sustainable society. The IASS employs a transdisciplinary approach that encourages dialogue to understand sustainability issues and generate potential solutions in cooperation with partners from academia, civil society, policymaking, and the business sector. A strong network of national and international partners supports the work of the institute. Its central research topics include the energy transition, emerging technologies, climate change, air quality, systemic risks, governance and participation, and cultures of transformation.

### The short version is based on the following IASS Study:

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