



UPDATE

Nachhaltigkeitsberichterstattung

24.05.2016

INHALTE

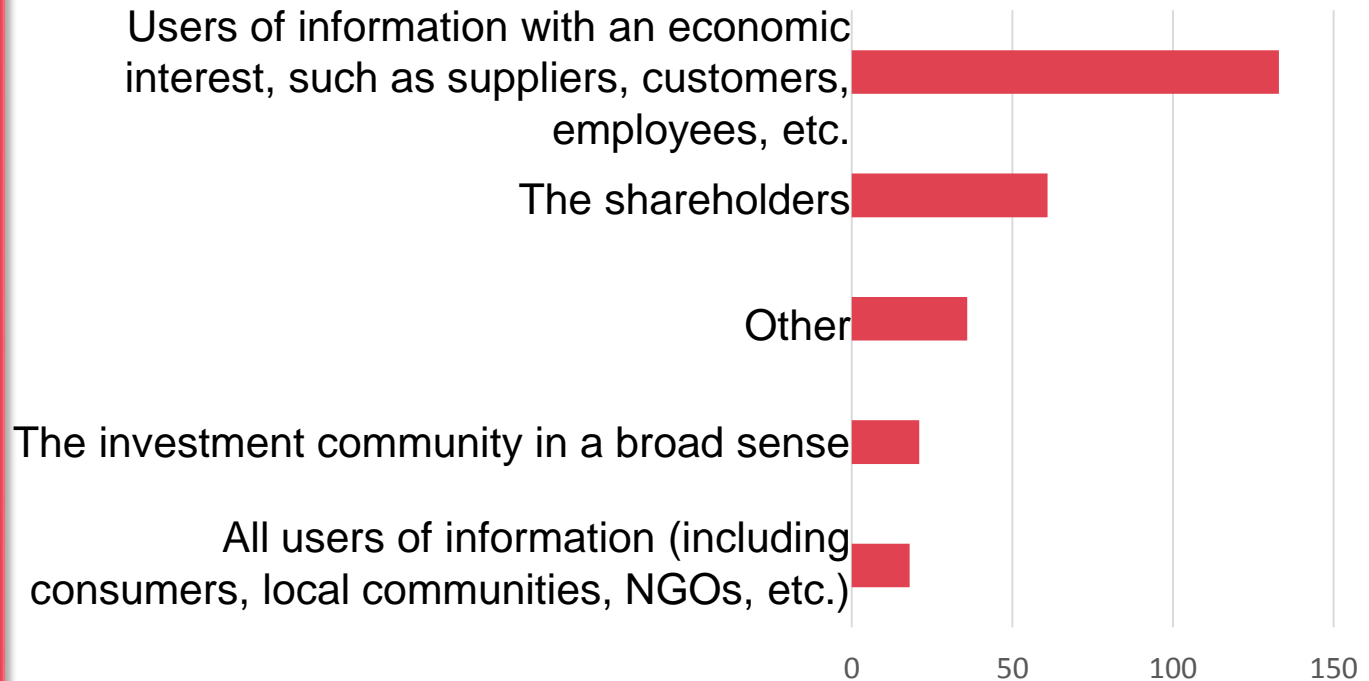
- 1.** Nicht-finanzielle Berichterstattung
- 2.** GRI: Von G4 zu Standards
- 3.** GRI: Snapshots der Konferenz
- 4.** Nützliche Dokumente
- 5.** Termine

22.04.
2016

Nicht-finanzielle Berichterstattung

- Öffentliche Konsultation
- Q2: Who should be considered in your opinion the main audience of the non-financial statement?

NHB-Gesetz



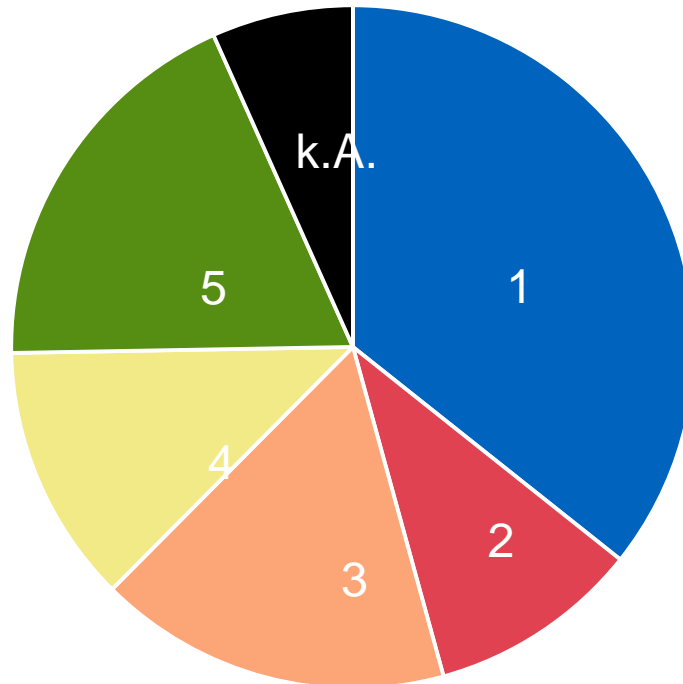
3.

<https://ec.europa.eu/eusurvey/publication/non-financial-reporting-guidelines-2016?surveylanguage=en#>

22.04.
2016

Nicht-finanzielle Berichterstattung

- Q7: Do you think that the GUIDELINES should include guidance on specific sectoral issues such as responsible supply chain management of conflict minerals?:



1 = generelle Anleitungen
5 = sehr spezifische Anleitungen

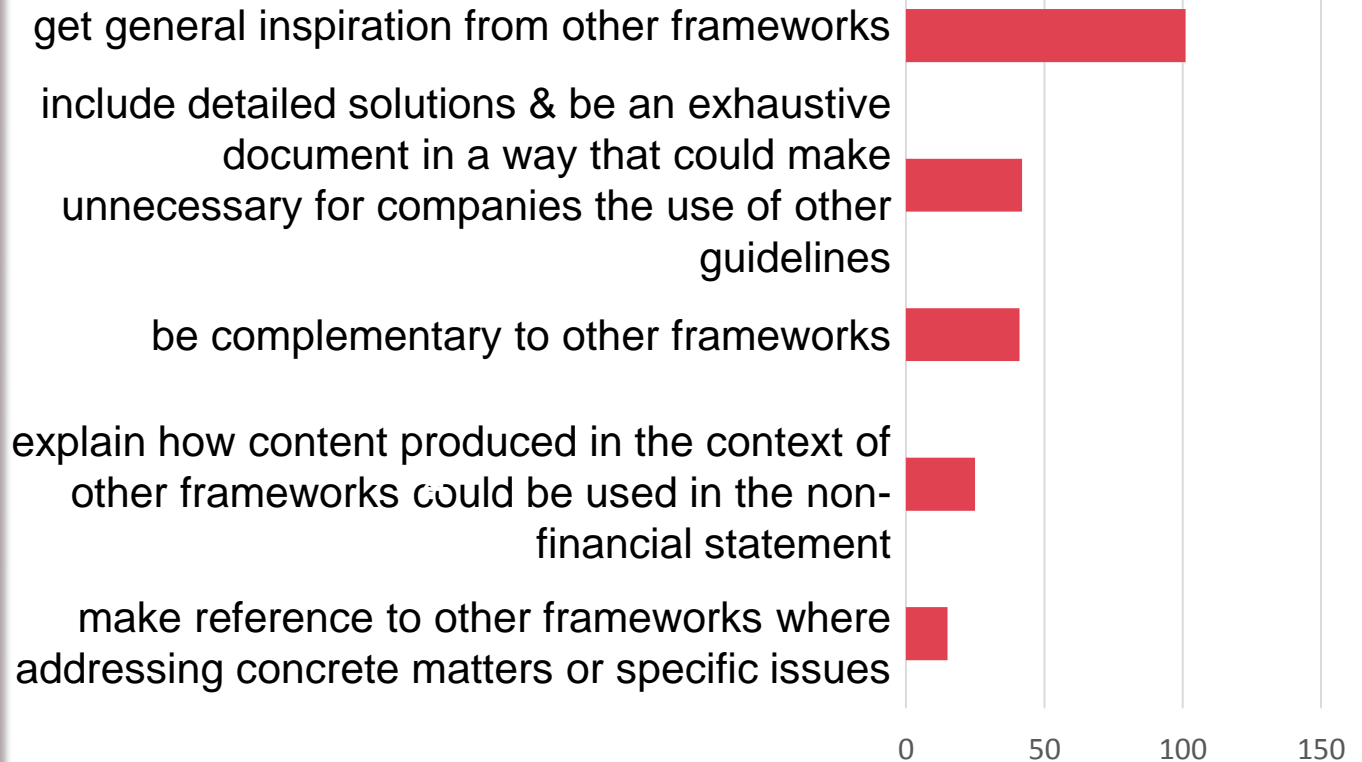
NHB-Gesetz

22.04.
2016

Nicht-finanzielle Berichterstattung

NHB-Gesetz

- Q8: Referenzen zu anderen Richtlinien (meiste Übereinstimmung): The Guidelines should

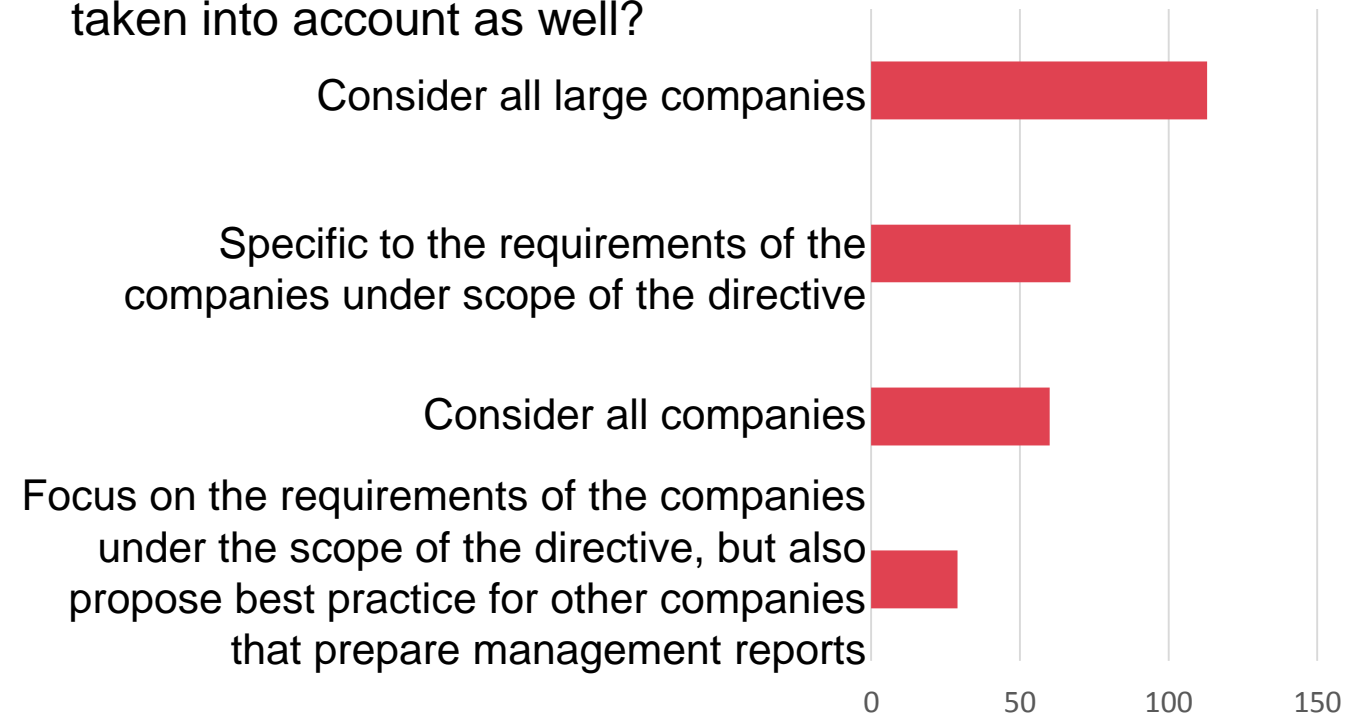


22.04.
2016

Nicht-finanzielle Berichterstattung

NHB-Gesetz

- Q9. Do you think (...) only the companies included in the scope of the directive should be considered, or that the interests, characteristics and/or requirements of other companies that prepare management reports should be taken into account as well?



April
2016

Standards: Ziele

- Modulares Format (unabhängige Textänderungen)
- Minimale Änderungen zu G4
- Reporting-Prinzipien & Fokus auf Wesentlichkeit beibehalten
- Einige Konzepte von G4 besser/klarer darstellen
- Abgrenzung : was ist gefordert/empfohlen/Erklärung
- Doubletten reduzieren
- Einzelne G4-Elemente leichter auffindbar machen
- Flexibilität in Reporting-Optionen und -Formaten erlauben

Exposure Draft SRS 101 Foundation:

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

April
2016

Standards: Übergang

Global Reporting Initiative (GRI)



6x



1.1.
2018

Transition to Standards Background document

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

Übersicht NEU



<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

April
2016

Global Reporting Initiative (GRI)

6 Standards: Jeder enthält

Section	Description
1. Introduction (NEW)	Contains all information needed to use the Standard and background information.
A. Overview of the GRI Sustainability Reporting Standards (NEW)	Shows how the relevant Standard fits in the broader set of Standards.
B. Responsibility for this Standard (NEW)	States the governance body responsible for setting the Standard.
C. Scope (NEW)	Provides instructions on how the Standard needs to be applied.
D. Normative references (NEW)	Lists documents to be used together with the Standard.
E. Using this Standard (NEW)	Provides instructions on how the Standard needs to be understood.
F. Effective date (NEW)	States the date at which the Standard becomes effective.
G. Background context (based on G4 content)	Describes the subject matter (only for topic-specific Standards).
2. Standard (based on G4 content)	Contains reporting requirements, recommendations, and guidance.
3. References (G4 content)	Lists references related to the disclosures.

Exposure Draft SRS 101 Foundation:

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

6 Standards: Jeder enthält



Requirements (SHALL)



Recommendations (SHOULD)



Guidance (CAN)

~
Implementation
Manual
Ausführungen

Transition to Standards Background document

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

April
2016

Global Reporting Initiative (GRI)

„Übereinstimmung mit“

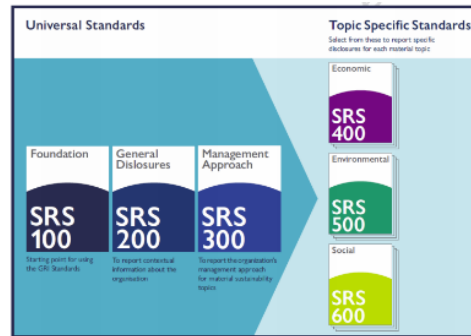
In Übereinstimmung mit



„Core“



„Comprehensive“



exaktes
Wording

vs. Claims zu SRS 101, 102,...

Exposure Draft SRS 101 Foundation:

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

April
2016

Wording

„Aspects“ NEU: „topics“

Fehlende: mit GRI
verknüpfen bzw.
Mgmt. Approach &
ev. Zahlen

‘impact’: in the context of these Standards, the term relates to impacts on the economy, the environment, or society.
→ Addresses previous confusion in which some users of G4 interpreted the term ‘impacts’ as impacts on the organization itself (e.g., reduced profits)

- In specific cases where text refers to impacts on the organization, the term ‘impacts’ has been replaced with other suitable words depending on the context (e.g., effects on the organization)
- SRS 101: Foundation, Guidance 1.3 (lines 255-256), Guidance 2.3 (lines 526-528), GRI Standards Glossary

Boundaries klarer definiert (pro material topic)

Transition to Standards Background document

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

04-09
2016

Zeitplan

Draft Standards will be released for public comment in two phases

Global Reporting Initiative (GRI)



Exposure Draft SRS 101 Foundation:

<https://www.globalreporting.org/resource/library/First%20set%20of%20draft%20GRI%20Standards.zip>

Mai
2016

Empfehlung



Erfahrene Reporter/-innen: durchlesen, Feedback geben



Neue Reporter/-innen: derzeit ignorieren, Report nach G4 fertigstellen & danach damit beschäftigen

<https://www.globalreporting.org/standards/transition-to-standards/Pages/default.aspx>

Mai
2016

Konferenz: Neue Ära des Reportings

Global Reporting Initiative (GRI)

- NHB der Zukunft: „digital, responsible and interactive“
- Fokus mehr auf den Daten im Reporting-Prozess als auf den Bericht selbst
- Neu: Digital Reporting Alliance
 - Problem 1: unstrukturierte Daten (Berichte, E-Mails, Bilder, Videos...)
 - Gefragt: System, um diese unterschiedliche Formaten zu verstehen/analysieren für bessere Entscheidungsfindung
 - Problem 2: Wenig Nachfrage nach digitalem Reporting
 - **Lösungen:** Wird technische Infrastruktur für XBRL-Taxonomie schaffen & Plattform zum Ablegen digitaler Berichte

XBRL = „Sprache“, mit der elektronische Dokumente im Bereich der Finanzberichterstattung erstellt werden

Mai
2016

Konferenz: Stakeholder

- Communities

“We have to learn to share information, resources and power. This is one of our biggest challenges. NGOs are integral to decision making. Local knowledge is integral to communities, and people with the answers come from very different places than you might expect. We want to change the way businesses operate and the relationships they have with NGOs.”

Elizabeth Yeampierre, Executive Director at Uprose

- Vertrauen

“To build trust, companies need to look beyond the bottom line. They must first do business responsibly, and then find ways to innovate around sustainability and the SDGs. Transparency must play an essential role in this, and the GRI Global Conference has shown us excellent examples of how reporting and measurement builds transparency and trust.”

Lise Kingo, Executive Director, UN Global Compact

<https://www.globalreporting.org/information/news-and-press-center/Pages/Trust-and-Transparency-Building-Better-Business-and-Policy-worldwide-.aspx#sthash.qdvi4wwK.dpuf>

Neue nützliche Dokumente

- Carrots & Sticks

- Seit 2013 verdoppelte sich die Anzahl der Nachhaltigkeits-Berichterstattungs-Instrumente weltweit
- Treiber: Europa, Pazifischer Raum, Lateinamerika

<http://www.carrotsandsticks.net/>

18.5.
2016

- EU Roadmap to Business and Human Rights Conference

- Handlungsanforderungen: EU & Mitgliedsstaaten
- Transparenz: “The EU and member states should include due diligence information in reporting requirements such as the Non-Financial Reporting Directive, for example by using reporting standards involving the concept of salient human rights risks.”

<http://eu-roadmap.nl/wp-content/uploads/2016/05/Conclusions-of-the-hosts-BHR-Conference-11-MAY-2016.pdf>

11.5.
2016

Termine

- Austrian Sustainability Reporting Award (ASRA)
 - Einreichfrist
 - Verleihung
- <https://www.respect.at/asra>

2016

31.
AUG

10.
OKT

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