

OUR SERVICES

Scientific support for the preparation of sustainability reports according to GRI

- Implementation of stakeholder dialogues (identification of stakeholders, selection of appropriate dialogue format, moderation, evaluation)
- Preparation of the materiality matrix as a basis for the content and focus of the report
- Advice on the collection of the available data, integration into the sustainability context, support in the consideration of essential standards as part of a GRI reporting (e.g. Greenhouse-Gas-Protocol)
- Support in the preparation of the data according to GRI standards
- Support and scientific advice during the preparation of the report and the long-term implementation of sustainability processes in companies
- Cooperation with an established communication agency for the preparation of the reporting texts

Suggestions from external stakeholders



Photo: Shutterstock



OUR EXPERIENCE

- 2013: Co-management of the first Fraunhofer-wide research dialogue
- 2014: Implementation of the first internal stakeholder dialogue at Fraunhofer UMSICHT
- 2015: Scientific advice for a large shipping company in the preparation of their sustainability report (in cooperation with a communication agency)
- 2015: Scientific advice for a leading recycler of high-performance materials in the preparation of their sustainability report
- Since 2015: Mentor for the German Sustainability Code (DNK)



CONTACT PERSON

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Link to our sustainability webpages:

www.umsicht.fraunhofer.de/en/sustainability.html



SUSTAINABILITY REPORTING

TRANSPARENT INFORMATION
FOR YOUR STAKEHOLDERS



EUROPEAN DIRECTIVE FOR MANDATORY REPORTING ON CSR

The directive 2014/95/EU of the European Parliament and Council on financial reporting was amended in October 2014. The new policy stipulates that certain large companies additionally have to report on the corporate social responsibility (CSR) besides the financial reporting.

Following the EU directive, after 6 December 2016, large public-interest entities with more than 500 employees are required to comply and disclose relevant non-financial information on their policies, main risks and outcomes relating to at least:

- environmental matters,
- social and employee concerns,
- respect for human rights,
- anticorruption and bribery issues, and
- diversity in their decision-making and supervisory bodies

The purpose of the directive is to increase the levels of transparency in social and environmental reporting for companies across all sectors in the EU member states.

This non-financial reporting can be carried out as a part of the company's annual report or can be presented in a separate report.

The companies are allowed and encouraged to use the frameworks described in ISO26000, by the Global Report Initiative (GRI), the UN global compact, the OECD guidelines for multinational companies for non-financial reporting or the German Sustainability Code (DNK).

GRI-G4-STANDARD

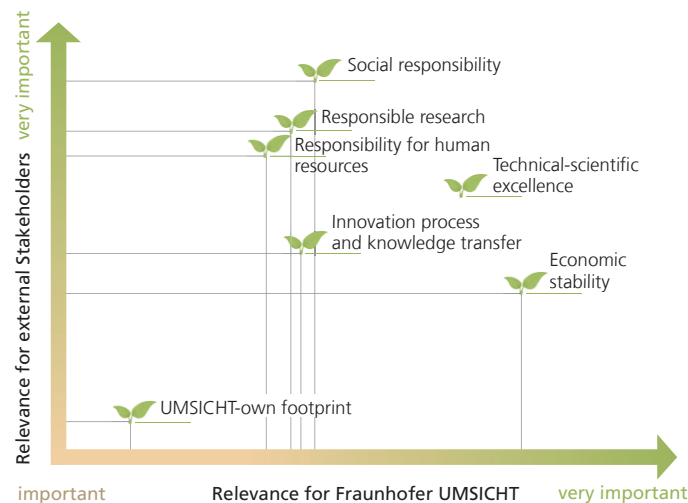
Why do we recommend reporting according to GRI?

- GRI is an internationally used, widely recognized and already well established reporting format
- High comparability with other companies in the same market sector as a large number of companies prepare CSR-reports according to GRI

What are the main focuses of the GRI standard G4?

- Supply chains
- Stakeholder dialogue: Dialogues are used to define the material aspects which have to be reported
- Materiality (e.g. effects of the core business)

Materiality matrix from the 2014 sustainability report of Fraunhofer UMSICHT



What are the material aspects?

- The elements of sustainability which are considered important both by the stakeholders and the company itself are essential
- Definition of the categories by GRI: economics, ecology and society
- Categories contain aspects (for e.g. energy) which are described and measured in terms of indicators (for e.g. energy consumption, energy savings)

BENEFITS OF SUSTAINABILITY REPORTING

- Stakeholder dialogue as a new format, which helps the interest groups to provide their input to the company
- Communication medium for stakeholder groups
- Supply chains are presented transparently
- New insight into processes and activities through data collection for the report
- Internalizing and creating awareness of sustainability themes for employees
- Basis for the corporate strategy and decisions for future-oriented and sustainability-driven strategy development

GRI content index of Fraunhofer UMSICHT, sustainability report 2014

GRI	GENERAL STANDARD DISCLOSURES	ADDITIONAL INFORMATION AND REASONS FOR AN OMISSION	REFERENCE, CHAPTER
ASPECT: STRATEGY AND ANALYSIS			
G4-1	Statement of the executive management	Preface by the institute's management	P. 2
G4-2	Impacts of business activity as well as risks and opportunities		Pp. 3–5
ASPECT: ORGANIZATIONAL PROFILE			
G4-3	Name of the organization	Fraunhofer Institute for Environmental, Safety, and Energy Technology UMSICHT as an institute of the Fraunhofer-Gesellschaft	P. 6
G4-4	Primary brands, products, and services		P. 6
G4-5	Location of the organization's headquarters	Oberhausen for UMSICHT, Munich for Fraunhofer	P. 6
G4-6	Countries where the organization operates	Primarily Germany, Europe, but also Africa, Asia, and South America	
G4-7	Nature of ownership and legal form	Registered association (e. V.)	P. 6
G4-8	Markets served	Germany, Europe, but also Africa, Asia, and South America	
G4-9	Scale of the organization		P. 6
G4-10	Number of employees/types of employment relationships		P. 10
G4-11	Percentage of employees covered by collective bargaining agreements	100 % of staff covered by TVöD (Collective Agreement for Public Service Employees)	P. 10
G4-12	Supply chains of the organization	variable supply chains due to lack of direct production	
G4-13	Changes during the reporting period	Integration of the Sulzbach-Rosenberg site (c.f. G4-17)	P. 5
G4-14	Precautionary approach or principle of the organization	established risk management	P. 21
G4-15	Charters, principles, or initiatives	Utopia-Changemaker, Diversity Charter, German Sustainability Codex	P. 5 , P. 9, P. 14