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

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

Dr.-Ing. Markus Hiebel (Corporate Social Responsibility Manager)
Manuela Rettweiler M.A.
nachhaltigkeit@umsicht.fraunhofer.de
Venkat Aryan M.Eng., M.Sc.-MiM
venkat.aryan@umsicht.fraunhofer.de

Link to our sustainability webpages:
www.umsicht.fraunhofer.de/en/sustainability.html
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)

GRI content index of Fraunhofer UMSICHT, sustainability report 2014

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