



Awards for Best Belgian
Sustainability Reports

CODE OF PARTICIPATION

Edition 2018

For the 19th consecutive year, the INSTITUTE OF REGISTERED AUDITORS (IBR-IRE, Royal Institute), is organizing the **Awards for Best Belgian Sustainability Reports**. This 2018 edition promotes sustainability reports in respect of the year 2017 or when not available, the most recent sustainability report (for a year prior to 2017) provided that it has been published in 2017 or 2018.

The goals of the Awards are:

- to stimulate organizations to report on their activities with regard to sustainable development and to propose guidelines on best practices in this respect;
- to encourage external assurance of non-financial information by a registered auditor listed with IBR-IRE;
- to increase organizations' awareness of the use of reporting on sustainability issues as a tool to help them engage in a transparent and effective dialogue with stakeholders;
- to boost integration of social responsibility within organizations and to reward transparent and relevant communication on sustainable development.

1 Who can participate?

Every organisation that issues a sustainability report on its activities in Belgium and beyond – regardless of the size of the organisation or its industry – can participate in the Awards. The report has to communicate on the activities of a Belgian legal entity or on the Belgian activities of a foreign entity. To be eligible, the report on the Belgian activities of a foreign entity must set clear sustainability objectives and provide sufficient information on the basis of certain selected criteria (targets, results etc.) for Belgium. The organisation has to report on its economic, social and environmental activities and performance.

2 Procedure

All reports should be handed in before Friday 29 June 2018 (online registration, see www.sustainabilityreports.be). All reports will be submitted to the Jury. The Jury will select, using the selection criteria described below:

- the “best 1st report” cross categories;
- the nominees for the “best impact report” in each of the two following categories: large organizations and other organizations. The Jury will consider the best evolution in comparison to a previous report. The winners will be designated by a public vote on the day of the ceremony, after a short presentation by the nominees.

A “**large organization**” is an organization exceeding two of the three following criteria:

- Net turnover: EUR 35 million,
- Balance sheet total: EUR 17.5 million, and
- Average number of employees (full-time): 500

unless the entity has more than 500 employees in which case it will by default be categorized as a “large organization”. Public interest entities and quoted companies will be by default considered as “large organizations”.

The category “**other organisations**” includes :

- Small and medium sized companies (SMEs): all companies not considered as large organizations;
- NGOs, not-for-profit organizations (ASBL/VZW), international not-for-profit organizations (AISBL/IVZW) or foundations, which are based in Belgium and operate in or outside the Belgian territory;
- Schools, federations, public sector, etc.

3 Awards

The Awards will be handed out on Tuesday 27 November 2018 in the Head Office of KBC (Group Havenlaan 2, 1080 Brussels).

4 Selection criteria for the Jury

The selection criteria are based on GRI G4 guidelines which were adopted in May 2013 by the **Global Reporting Initiative (GRI)** and compiled in the GRI Standards. The voluntary guidance provided by the Jury also integrates a clear link to the **17 Sustainable Development Goals (SDG's)** adopted by the United Nations in September 2015 as the new sustainability agenda for the period up to 2030. The implementation of the **Directive on non-financial information in Belgium** by law of 3 September 2017 is also mentioned as it is now mandatory for certain large public-interest entities to disclose in their management report relevant and useful information on their policies, main risks and outcomes on environmental matters, social and employee aspects, respect for human rights, anticorruption and bribery issues and diversity in their board of directors. The voluntary guidance is published on the website www.sustainabilityreports.be.

REPORT CONTENT & QUALITY

6 criteria

1.	SUSTAINABILITY CONTEXT AND STRATEGY	10 %
2.	GOVERNANCE, ETHICS AND INTEGRITY	10 %
3.	STAKEHOLDER INCLUSIVENESS AND ENGAGEMENT	10 %
4.	MATERIALITY AND BOUNDARIES	10 %
5.	QUALITY : ACCURACY, TIMELINESS AND COMPLETENESS	10 %
6.	RELIABILITY AND CLARITY	10 %
		60 %

IMPACT OF THE REPORT

2 criteria

1.	QUANTIFIED & IMPACT ASSESSMENT: COMPARABILITY, BALANCE AND KPI'S/OBJECTIVES/TARGETS	25 %
2.	OVERALL IMPRESSION INCLUDING CREATIVITY & ORIGINALITY	15 %
		40 %



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5 Jury composition

The Jury is made up of representatives of the academic world, economic actors, representatives of the social profit world, journalists, as well as registered auditors.

CHAIRMAN

Mr Marc DAELMAN (Registered auditor with IBR-IRE) – non voting

JURY MEMBERS

Mrs Vanessa BIEBEL	FEB/VBO
Mrs Lies BOUTEN	IESEG Management School
Mrs Linde BREWAEYS	Samen Sociaal Teverkstellen
Mr Jo COBBAUT	FD Magazine
Mr Eric de DECKERE	Port of antwerp
Mr Guido DE CLERCQ	Transparency International
Mrs Marie d'HUART	Cap Conseil
Mr Christian FERDINAND	Federal Public Service for Economy
Mrs Deborah FISCHER	IBR-IRE
Mr Corentin HERICHER	Louvain School of Management UCL
Mr David LEYSSENS	The Shift
Mr Fernand MAILLARD	IBR-IRE
Mr Marc MICHILS	Kom op tegen Kanker
Mr Serge PATTYN	ABAF/BVFA
Mr Herwig PEETERS	Forum ETHIBEL
Mrs Claire TOBBACK	UNIZO
Mr Jan VAN BUGGENHOUT	Cofinimo
Mr Dieter VANDER BEKE	Federal Institute for Sustainable Development (FIDO – IFDD)
Mr Gert VAN EECKHOUT	MVO Vlaanderen
Mr Luc VAN LIEDEKERKE	Antwerp Management School
Mr Hans VERBOVEN	IBR-IRE
Mr Bart VERCAUTEREN	IBR-IRE
Mr Ignace WILS	Olivia & Julius bvba

The decision of the Jury cannot be appealed.

6 Historical background of the Awards

The Awards, originally intended to celebrate the best environmental report, evolved and now also take into consideration the two other key pillars of sustainability, namely the social and environmental factors.

Originally, only large entities took the initiative to communicate on their sustainability impact. Now, NGOs, small and medium-sized enterprises (SMEs), the public sector as well as governmental organizations, schools and federations are also convinced of the added value of sustainability reporting.

Over the last 20 years, the following organizations have received an award for their efforts in sustainability reporting:

- > ANTWERP WORLD DIAMOND CENTRE
- > ARCELOR
- > BEFIMMO
- > BIAC (Brussels Airport)
- > BNP PARISBAS FORTIS
- > BOPRO
- > CAP CONSEIL
- > C&A
- > CBR (Heidelberg Cement)
- > COFINIMMO
- > DE DUURZAME DRUKKER
- > DELHAIZE GROUP
- > DEXIA
- > ELECTRABEL (Tihange)
- > INDAVER
- > KBC GROUP
- > LOKALE POLITIE ZONE SINT-PIETERS-LEEUV
- > OPNIEUW & CO
- > PORT OF ANTWERP
- > PROTOS
- > PRO NATURA
- > SIDMAR
- > SOLVAY
- > STRUIK FOODS BELGIUM/CHILLFIS
- > TOYOTA MOTOR EUROPE
- > UMICORE
- > VOLVO CARS
- > VREDESEILANDEN

Contact

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Website for the Awards

www.sustainabilityreports.be

We recommend all interested persons to visit this site and find out everything you need to know about the Awards.

ON-LINE INFORMATION ON SUSTAINABILITY REPORTING

- > GRI-Global Reporting Standard Initiative
www.globalreporting.org
- > AccountAbility – AA 1000
www.accountability.org
- > Duurzaamheidsverslaggeving
www.duurzaamheidsverslaggeving.be
- > International Integrated Reporting Committee
www.theiirc.org