



## RSM Belgium SUSTAINABILITY NEWSLETTER N° 2016-2

### Award for Best Belgian Sustainability Reports

The Institute of Registered Auditors (IBR-IRE) organizes every year the Awards for Best Belgian Sustainability Reports.

The Jury will place a special focus this year on the Sustainable Development Goals adopted by the United Nations in September 2015.


The Sustainable Development Goals (SDGs) are a set of universal goals for sustainable development. The 17 goals cover very varied themes, such as climate change, health, employment, innovation, and even the development of transparent institutions and justice for everyone. For the sake of clarity they are divided into 5 groups: People, Planet, Prosperity, Peace and Partnerships.

#### 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. Categories of best reports 2016

- Large companies: +250 employees
- Middle-large companies: a company that does not exceed two of the three following criteria:
  - balance sheet total: EUR 17,500,000
  - turnover: EUR 35,000,000;
  - average number of employees (full-time equivalents): 250;
  - unless the company has more than 250 employees, in which case it will by default be categorized as a “large company”.
- Small companies : a company that does not exceed two of the three following criteria:
  - balance sheet total: EUR 4,500,000;
  - turnover: EUR 9,000,000;
  - average number of employees (full-time equivalents): 50;
  - unless the company has more than 50 employees, in which case it will by default be categorized as a “middle-large company”.
- Other organisations : include non-profit organisations (ASBL/VZW), international non-profit organisations (AISBL/IVZW) or foundations, which are based in Belgium



and operate in or out of Belgian territory, and also schools, federations, public sector,...

### 3. Evaluation Criteria 2016

The evaluation criteria are based on the Global Reporting Initiative (GRI) guidelines (GRI G4) as these are commonly accepted guidelines which provide for clear criteria and therefore for a strong basis for the Jury to deliberate on.

The evaluation criteria are described in the Code of participation. The Jury members also receive additional guidance on how to assess the various criteria. This additional guidance is provided for illustrative purposes and is not mandatory.

### 4. Why should your organization apply to the Awards 2016?

- To have your sustainability report in the spotlight through the visibility of the competition.
- To exchange good practices and inspire other to write a sustainable report, in Belgium or abroad.
- To have the opportunity to explain how your organization can align its strategies as well as measure and manage its contribution to the Sustainable Development Goals adopted by the UN.
- To celebrate existing sustainability reports.
- An independent multi-stakeholder jury evaluates the reports in September and October. By the end of November, all candidates are invited to a ceremony of the Awards in Brussels to celebrate their sustainability reports and discover the trends in the matter.

The Awards for Best Belgian Sustainability Reports 2016 reward companies and other entities which report transparently on social and environmental information. The Awards, organized by the Institute of Registered Auditors (IBR/IRE) are given every year by an independent Jury. This year the ceremony will take place on 29 November 2016 at ING head office located in avenue Marnix 24, 1000 Brussels.

### 5. Apply for the Awards 2016 !

Here : <http://www.sustainabilityreports.be/user>

And fill in the two links available after logging in (“add a participant entity” and “add a report”), **before 31 August** at the latest.

For more information : <http://www.sustainabilityreports.be/>



*RSM Belgium offers a multidisciplinary, objective and independent assistance of high quality in economic and financial matters. Our culture is based on people, ethics and competence. We consider sustainable development in everything we do. In order to meet your needs, RSM Belgium relies on more than 150 professionals in 5 locations, in the 3 regions of the country. Our sustainability team relies on partners and staff members with a specific knowledge and experience in the field of corporate social responsibility. We help you prepare or give assurance on your company's non-financial information with the highest degree of security and confidence.*

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