



CODE OF PARTICIPATION

EDITION 2020

For the 20th consecutive year, the INSTITUTE OF REGISTERED AUDITORS (IBR-IRE, Royal Institute), is organizing the **Awards for Best Belgian Sustainability Reports**. This 2020 edition promotes sustainability reports in respect of the year 2019 or when not available, the most recent sustainability report (for a year prior to 2019) provided that it has been published in 2018 or 2019. Due to the Covid-19 crisis, the Awards will be given in 2021.

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.

Reporting on non-financial information may rely on national frameworks, Union-based frameworks or international frameworks. All organizations that are reporting non-financial information based on such frameworks are eligible for the Awards.

2 Procedure

All reports should be handed in **before Friday 18 September 2020**. All reports will be submitted to the Jury.

ONLINE REGISTRATION > www.sustainabilityreports.be

Two categories of Awards

“Best Impact Sustainability Report”: the Jury will short-list two nominees by category of organization, focusing on the impact of the reports (quantified KPI's, comparison with peers, comparison over the years...). Pre-selected candidates will be given the opportunity to present themselves on the day of the ceremony and to communicate on their social and environmental transition. The winners will then be designated by a public vote.

Additionally, four specific cross-categories Awards will be given by the Jury:

- The “Best 1st Sustainability Report”;
- “Pioneering SDG 2030 Agenda” for the organization having the best score in the “SDG Agenda 2030 Bonus”;
- Report with “Best Stakeholders Inclusiveness and Engagement” for the organization having the best score for this criteria; and
- Report with “Best Creativity & Originality” for the organization having the best score for this criteria.

Three categories of organizations

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): 1000.

unless the entity has more than 1000 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”.

An “**SME**” is an organization between 50 and 1000 full time employees (FTE).

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

- Small sized companies (less than 50 FTE);
- 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

Online event: Tuesday 26 January 2021

More infos: www.sustainabilityreports.be

4 Evaluation criteria for the Jury

For organizational purposes and for the reasons given in the evaluation criteria, participants will be evaluated on selection criteria based on the internationally recognized Global Reporting Initiatives Standards (GRI):

Evaluation criteria

The criteria includes the Sustainable Development Goals adopted by the United Nations in 2015 and integrates requirements of law of 3 September 2017 on non-financial information disclosure in the evaluation of large organizations.

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

3 CRITERIA

1	QUANTIFIED & IMPACT ASSESSMENT: COMPARABILITY, BALANCE AND KPI'S/OBJECTIVES/TARGETS	25 %
2	OVERALL IMPRESSION INCLUDING CREATIVITY & ORIGINALITY	15 %
3	SDG AGENDA 2030 BONUS (+10%)	
		40 %

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, under the chairman of Marc Daelman (Registered auditor with IBR-IRE). The composition of the Jury 2020 is available on:

www.sustainabilityreports.be/organisator

6 Contact

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