

# Measuring and Reporting Sustainability Performance

Are Corporations and SSE Organizations Meeting the SDG Challenge?

INTERNATIONAL CONFERENCE



**3-4**  
**June**  
**2019**

Room XXIII, E Building  
Palais des Nations  
Geneva, Switzerland

CONCEPT NOTE  
PROVISIONAL PROGRAMME

## Measuring and Reporting Sustainability Performance Are Corporations and SSE Organizations Meeting the SDG Challenge?

### BACKGROUND OF THE PROJECT

The effectiveness of sustainability measurement and reporting has improved significantly in recent decades thanks to numerous new standard-setting initiatives and reforms of existing tools and models. Sustainability measurement and reporting comes in many shapes and forms, such as risk assessment, life-cycle assessment, cost-benefit analysis, ecosystem-service valuation, triple bottom line reporting, environmental, social and governance (ESG) reporting, integrated assessment models, the multicapital approach, and present and future scenario tools. Each type of tool defines its scope and remit in its own unique way, identifying different options, preliminary issues, varying stakeholder involvement and opportunities for collaboration.

Despite these improvements, the question remains whether current measurement and reporting models adequately address a set of 21<sup>st</sup> century conditions and challenges such as:

- the rise of social and solidarity economy (SSE), blended value enterprises such as social enterprises, benefit corporations and impact investment that promote or prioritize social objectives;
- trends and imperatives associated with the green, sharing or circular economy, which aim to decouple negative environmental impacts from the process of economic growth;
- technological and structural change associated with digitalization, industrial restructuring, financialization and labour market flexibilization;
- normative challenges associated with human rights, gender equality, income and wealth disparities, planetary boundaries, climate change and resilience, as well as the imperative of integrated and transformative change foreseen by the 2030 Agenda.

In addition, there is a need to address concerns about the complexity, comparability, consistency, materiality and usefulness of current measurement indicators and reporting frameworks.

In September 2018, UNRISD commenced a four-year project called *Sustainable Development Performance Indicators*. This project aims to contribute to measurement and evaluation of the performance of a broad range of economic entities—both in the for-profit sector and in the social and solidarity economy—in relation to the vision and goals of the 2030 Agenda for Sustainable Development, by ensuring that contextual factors and social dimensions receive appropriate consideration.

### OBJECTIVES OF THE PROJECT

The objectives of the project are:

1. To assess the adequacy of existing methods and systems for gauging the contribution of enterprises to achieving the Sustainable Development Goals (SDGs);
2. To expand the scope of sustainability measurement, disclosure and reporting beyond for-profit enterprises to encompass enterprises and organizations that make up the social and solidarity economy;
3. To identify data points and indicators related to SSE that may inform conventional approaches to sustainability measurement associated with for-profit enterprises;
4. To identify and test a set of sustainable development performance indicators (SDPI) that can address the 21<sup>st</sup> century challenges noted above and ensure that economic actions contribute to maintaining environmental and social resources at required levels (thresholds) for sustainable development.

### THE PURPOSE OF THE CONFERENCE

This conference will explore these issues by providing an opportunity for key stakeholders in the measurement and reporting fields to discuss best practices, ongoing concerns and ways forward. It will bring together a wide spectrum of actors, including UN agencies, policy makers, practitioners and others engaged in advocacy, who share a common interest in reporting on impact and sustainability across a variety of approaches and priorities. The conference aims to assess progress, identify limitations, and facilitate future improvements, networking and partnerships for realizing the transformative vision of the 2030 Agenda.

PROVISIONAL CONFERENCE PROGRAMME

8:30-9:00

REGISTRATION

9:00-10:00

Welcome and Opening Remarks

**Moderator Paul Ladd**

Director, UNRISD

**James Zhan**

Director, Investment and Enterprise Division, UNCTAD

**Simel Esim**

Head and Senior Technical Specialist, Cooperatives Unit, ILO

**Suk Kwon Na**

President, Center for Social Entrepreneurship Studies (CSSES)

10:00-10:30

KEYNOTE ADDRESS (via videocall)

**From Silos to Systems:  
The Next Generation  
of Sustainability Indicators**

**Allen White**

Vice President and Senior Fellow, Tellus Institute;  
Co-Founder, Global Reporting Initiative



10:30-10:50

BREAK

10:50-12:40

SESSION I

**Review of Impact Indicators:  
Perspectives from UN  
Agencies**

**Moderator Ilcheong Yi**

Senior Research Coordinator, UNRISD

**Tatiana Krylova**

Head, Enterprise Branch, Investment and Enterprise Division, UNCTAD

**Bernhard Frey**

Senior Manager, Environment, Climate and Reporting, UN Global Compact

**Githa Roelans**

Head, Multinational Enterprises and Enterprise Engagement Unit, Enterprises Department, ILO

**Shaswat Sapkota**

Sustainable Development Goals Monitoring Section, Statistics Division, UN DESA

**Liesel van Ast**

Membership and Regional Co-ordination Manager at UNEP Finance Initiative

**Marcos Athias Neto**

Director, Finance Sector Hub, Director, Istanbul International Center for Private Sector in Development A.I., UNDP

12:40-14:00

LUNCH

14:00-15:40

SESSION II

**Review of Impact Indicators:  
Perspectives from the  
Standards Setters**

**Moderator Tatiana Krylova**

Head, Enterprise Branch, Division on Investment and Enterprise, UNCTAD

**Peter Paul van de Wijs**

Chief External Affairs Officer, Global Reporting Initiative (GRI)

**Richard Howitt**

Chief Executive Officer, International Integrated Reporting Council (IIRC)

**Kris Douma**

Director of Strategic Projects, Principles for Responsible Investment (PRI)

**Leticia Emme**

Senior Manager, IRIS and Impact Measurement and Management, Global Impact Investing Network (GIIN)

15:40-16:00

BREAK

16:00-17:15

PANEL DISCUSSION I

**Why Do We Need Better  
Impact Measurement,  
And How Can We Do It?**

**Moderator Paul Ladd**

Director, UNRISD

**Hyungsik Eum**

Strategy and Statistics Coordinator, International Cooperatives Alliance (ICA)

**Rob Michalak**

Director of Social-Purpose Impact, Ben & Jerry's

**Arjan De Draaijer**

Managing Partner, KPMG Sustainability, Netherlands-KPMG Global

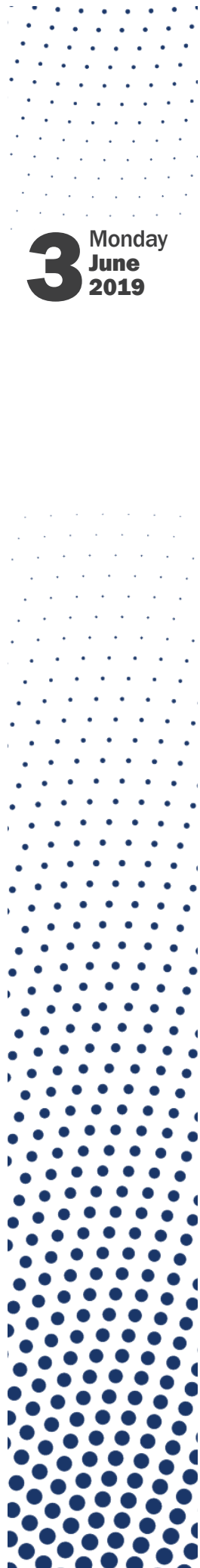
**Anouk Franck**

Policy Advisor, Sustainable Economic Development, Oxfam Novib

17:30-19:00

RECEPTION  
Restaurant des délégués  
PALAIS DE NATIONS, 8<sup>TH</sup> FLOOR

**3** Monday  
June  
2019



## P R O V I S I O N A L C O N F E R E N C E P R O G R A M M E

**4** Tuesday  
June  
2019

10:00–10:30

KEYNOTE ADDRESS

**Relevance of SDG Indicators  
to Sustainability Reporting**

**Tomáš Háek**

Head of the Department of Indicators  
of Sustainable Development,  
Environment Centre, Charles University



10:30–10:50

BREAK

10:50–12:30

SESSION III

**Review of Impact  
Indicators: Perspectives  
and Methodologies from  
Social and Solidarity  
Economy Organizations  
and Enterprises**

**Moderator** Marguerite Mendell

Professor Emerita, School of Community and Public Affairs (SCPA),  
Concordia University

**Lisa Hehenberger**

Director, EEI-ESADE Entrepreneurship Institute

**Marie Bouchard**

Coordinator, International Working Group on Methods and Indicators  
for Evaluating the Social Economy, International Centre of Research  
and Information on the Public, Social and Cooperative Economy (CIRIEC)

**Simel Esim**

Head and Senior Technical Specialist, Cooperatives Unit, ILO

**Jonathan Normand**

Director, B Lab Switzerland

**Sonja Novkovic**

Chair, International Cooperative Alliance Research Committee (ICA CCR),  
Professor in Economics and Academic Director, International Centre for  
Cooperative Management, Saint Mary's University in Halifax, Canada

12:30–14:00

LUNCH

14:00–15:40

PANEL DISCUSSION II

**New Approaches  
to Sustainability  
Accounting and Impact  
Measurement**

**Moderator** Ilcheong Yi

Senior Research Coordinator, UNRISD

**Bill Baue**

Senior Director, Reporting 3.0

**Kevin Horgan**

Impact Valuation Manager, Future Fit Foundation

**Zoe Le Grand**

Principal Sustainability Strategist, Forum for the Future

**Mark McElroy**

Founder and Executive Director, Center for Sustainable Organizations

**Marc Pfitzer**

Managing Director, FSG Geneva

15:40–16:00

BREAK

16:00–17:30

PLENARY DISCUSSION

**The Way Ahead**

**Moderator** Paul Ladd

Director, UNRISD

**Summary of discussions** Peter Utting

Senior Research Associate, UNRISD

PARTNERS

