



## Integrated Reporting - A global trend

### *yourSRI becomes a co-operation partner of the German “Council for Sustainable Development”*

Topic of the month July/August 2012

**y**ourSRI.com is pleased to support the German Sustainability Code (GSC), by integrating the GSC label into the due diligence process. The GSC will be published in the Investment Summary Report if an SRI - product invests into companies, which submitted a declaration of conformity towards the German Sustainability Code. The German Council for Sustainable Development has passed as resolution the German Sustainability Code in his plenary session Oct 13, 2011. The code was sent with a recommendation for implementation to the German Federal Government.

Federal Chancellor Dr. Angela Merkel paid tribute to the Sustainability Code in her speech at the annual conference of the German Council for Sustainable Development on 25 June 2012. She declared that it represents a valuable orientation for sustainable economic activity: *‘The code enjoys the support of the Federal Government. We promote its application by even more companies.’*

Oliver Oehri, Managing Partner at the Center for Social and Sustainable Products (CSSP), which operates yourSRI.com, states: *‘The key issue is rapid international dissemination and integration into the world of sustainable investments. yourSRI.com is pleased to support the German Sustainability Code in this process at the global level.’*

#### **What is the German Sustainability Code?**

The German Sustainability Code aspires to bring about a fundamental reorientation of business and society to sustainable development and makes sustainability efforts of companies and organizations in a database visible, with a greater bindingness transparent, measurable and comparable. Therefore, the German Council for Sustainable Development provides a broader basis for the realization of sustainability and the code will contribute to a stronger orientation towards sustainability on capital markets.

The Sustainability Code is suitable for companies of every size and legal form and describes in 20 criteria with up to two key performance indicators each the environmental, social and governance aspects (ESG). The Sustainability Code is set up on principles such as UN Global Compact, the OECD guidelines for multinational enterprises, the guidance document ISO 26.000 and the reporting standards of the Global Reporting Initiative and EFFAS.

*The key for the German Sustainability Code is international acceptance and integration - and that's why yourSRI is an official cooperation partner*

Deutsche Boerse Group, for example, has presented a declaration of conformity towards the German Sustainability Code. Marlehn Thiem, Chairwoman of the Council for Sustainable Development, stresses the importance of this declaration: *‘Deutsche Boerse complies with the requirements of the GSC in the current reporting year 2011. This marks the arrival of the German Sustainability Code at the centre of the capital market.’*



### Global Trend ‘Integrated Reporting’

The Code therefore represents an extension of the reporting procedures applied under binding national and international accounting standards. It also supplements the widely accepted German Corporate Governance Code. The German Sustainability Code thus complements the global trend of augmenting the reporting procedure to incorporate various degrees of bindingness, the goal being to apply integrated reporting as the basis for integrated investment analysis.

The existing market for sustainable investment, with its specific requirements and depth of methodical evaluation, is complemented by a standardized instrument that is also appropriate for mainstream investors and analysts who, until now, have barely based their activities on sustainability information.

Additional information can be found on the project website [www.sustainabilitycode.org](http://www.sustainabilitycode.org) and the [press release can be downloaded here](#).

#### Source:

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If you are interested in further information, please feel free to contact us ([info@yoursri.com](mailto:info@yoursri.com)).

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