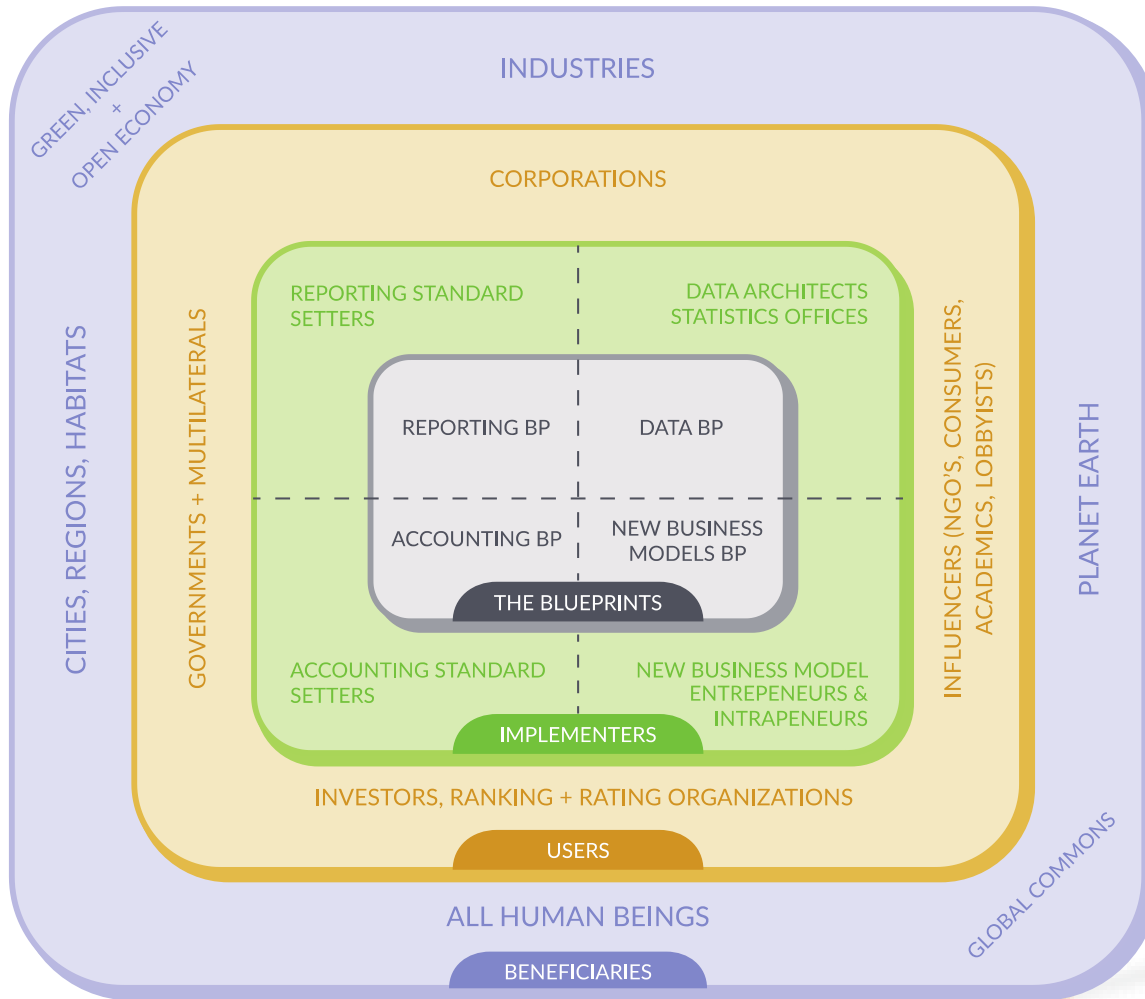


# RELEASE OF BLUEPRINT 1 – REPORTING

Ralph Thurm (Reporting 3.0)  
Dr. Allen White (Tellus Institute)



The Reporting Blueprint is embedded in the Reporting 3.0 work ecosystem, consisting of four Blueprints

## Blueprint 1: Reporting

A principles-based approach to reporting  
serving a green, inclusive & open economy

## Chapter structure:

- 1) About the Blueprints series
- 2) Executive summary
- 3) *A green, inclusive & open economy*
- 4) *Reporting **purpose** in a green, inclusive & open economy*
- 5) *Reporting **success** in a green, inclusive & open economy*
- 6) *Reporting about reaching **scalability** in a green, inclusive & open economy*
- 7) Conclusions
- 8) Online repository
- 9) Annexes
- 10) Endnotes

Chapters 4, 5 and 6 carry subchapters about ,consequences‘ and ,recommendations‘, chapter 3 carries desiderate and principles.

MACRO

## TECHNOLOGICAL & HUMAN EVOLUTION

GREEN, INCLUSIVE & OPEN ECONOMY DESIGN → WHAT GROWTH?

MARKET  
INITIATIVES

EXTERNALITIES

TAXATION

Real Economy ↔ Financial Markets

Societal Values [ What do we want to be?]

MESO

INDUSTRIES

HABITATS

LEVEL PLAYING FIELDS

EDUCATION

REGENERATION

ADVOCATION

COLLABORATION

Corridors of Transition [ Where do we want to be?]

MICRO

## ORGANIZATIONS

PURPOSE

SUCCESS

SCALABILITY

POSITIONING  
CONTRIBUTION

CONTEXTUAL MULTI-CAPITAL  
ACCOUNTING

ACCELERATION OF  
POSITIVE IMPACT

Trust, Innovation & Resilience [ How do we achieve what we want to be?]

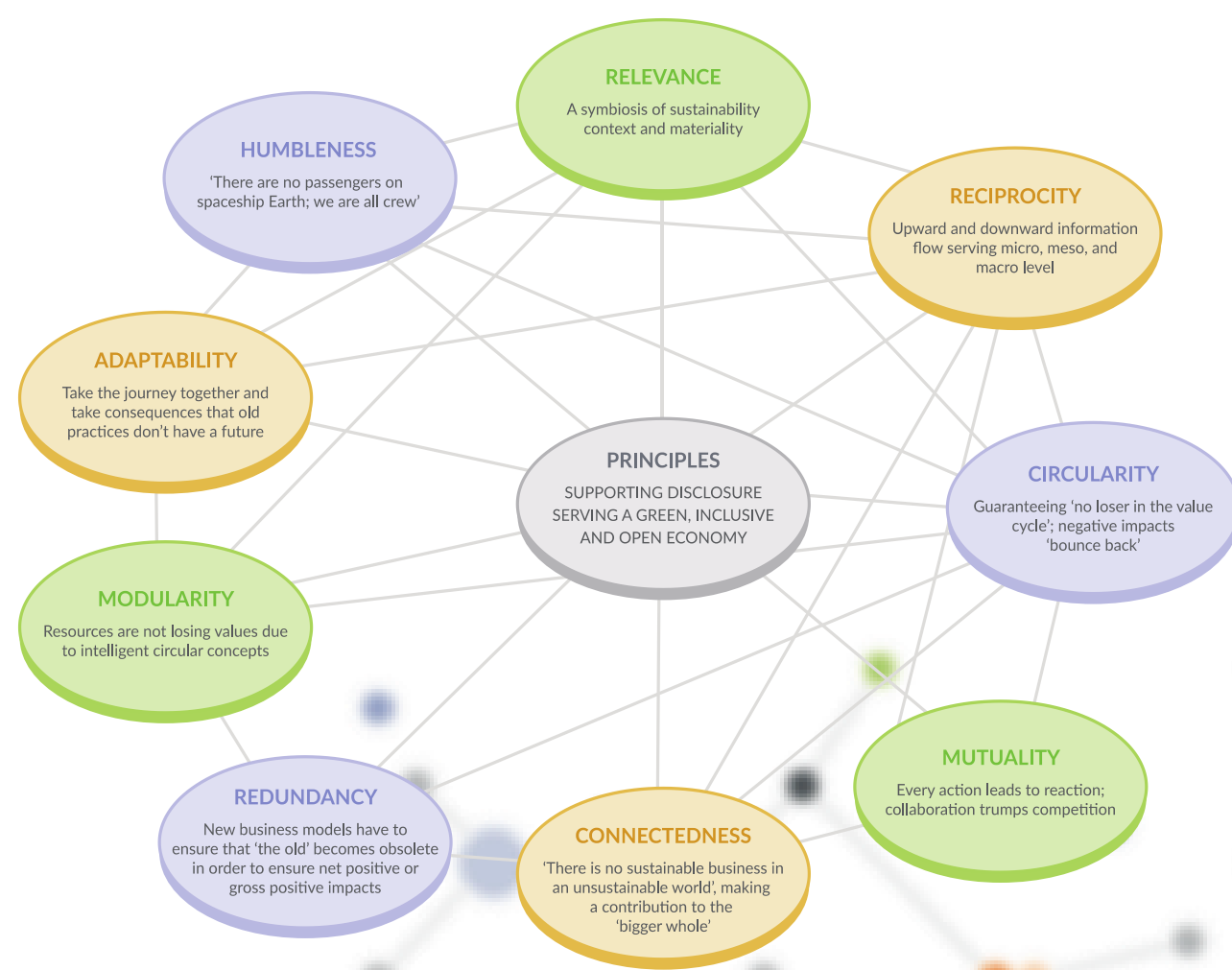
Integral Thinking & True Materiality

Focus Areas: Reporting, Data, Accounting, New Business Models

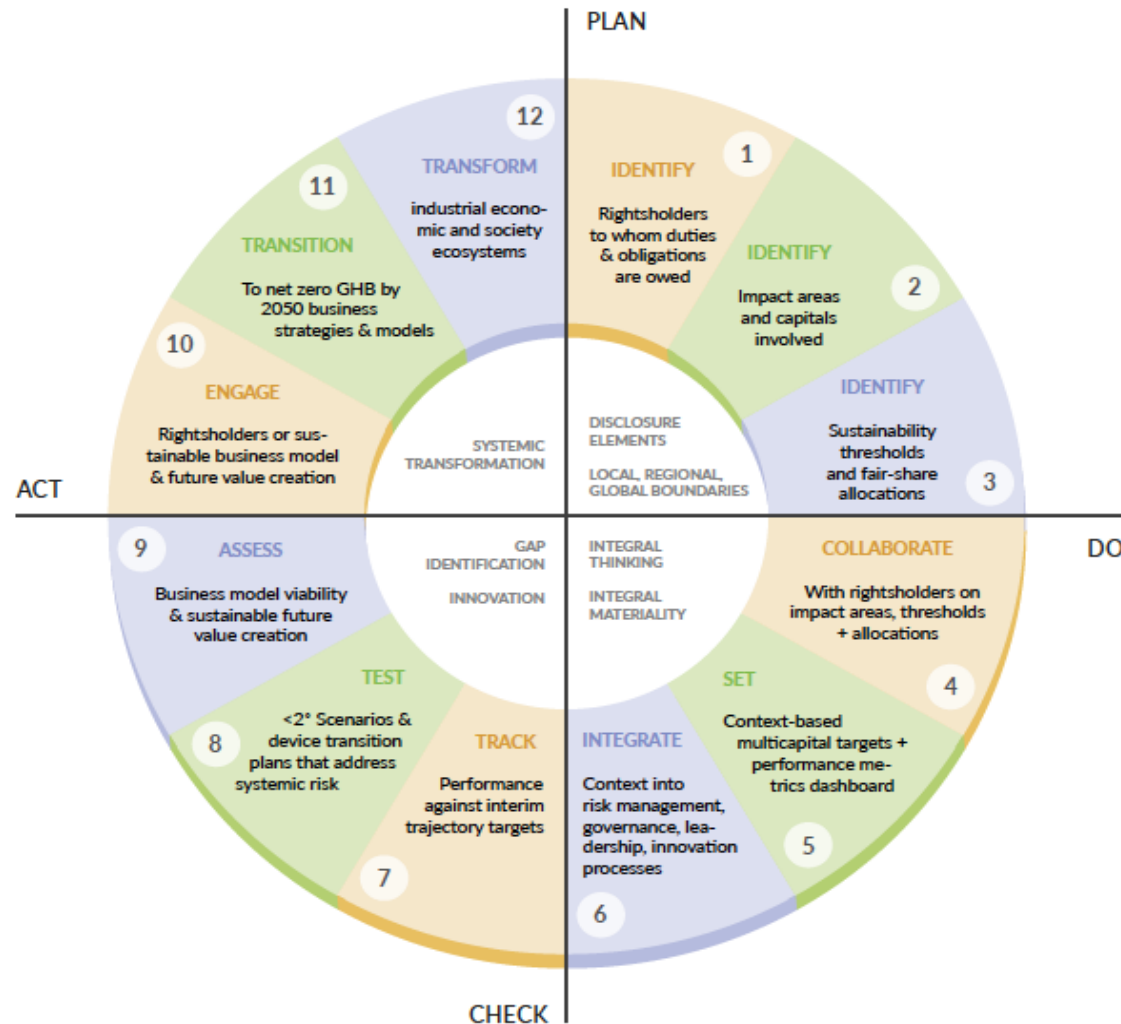
INVISIBLE  
BAND

INVISIBLE  
HAND

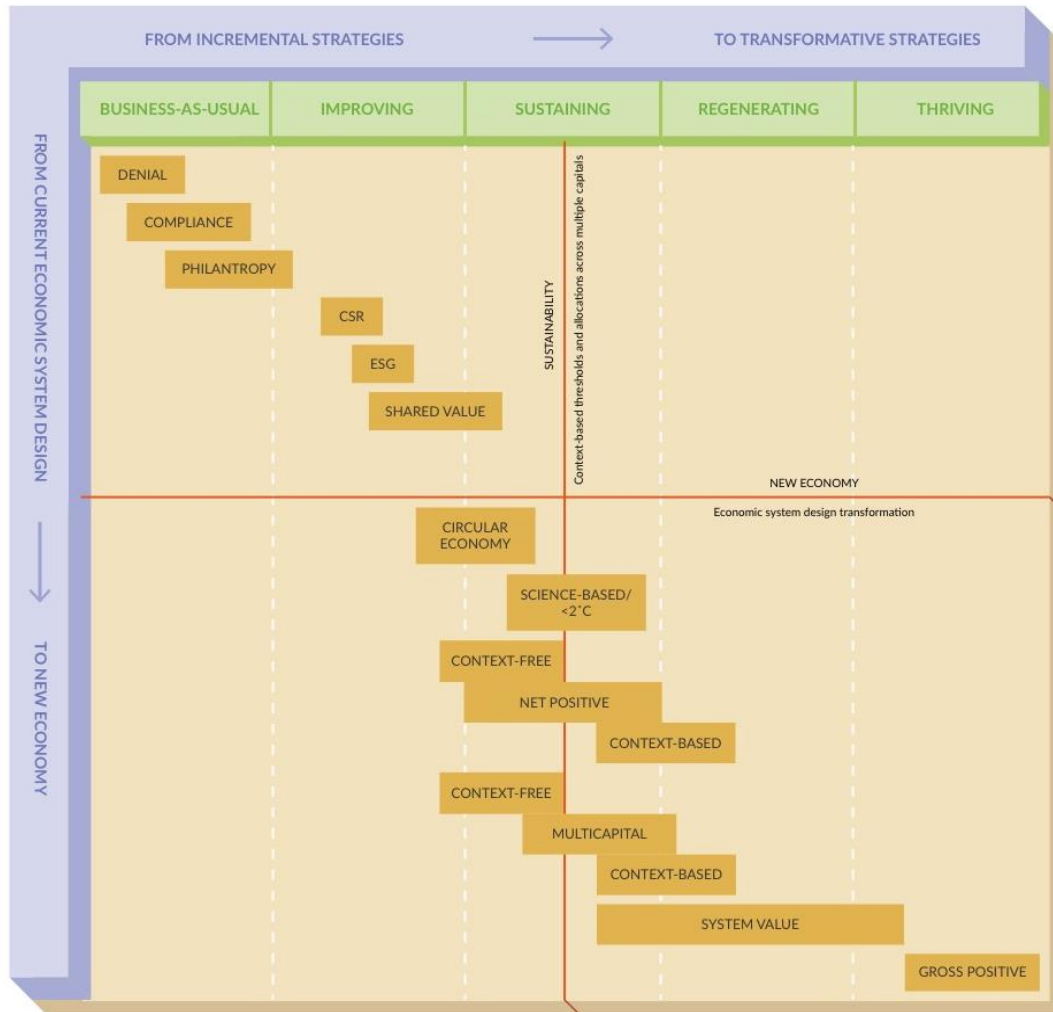
Disclosure with context embraces a seamless information flow from micro to meso to macro level and vice versa.



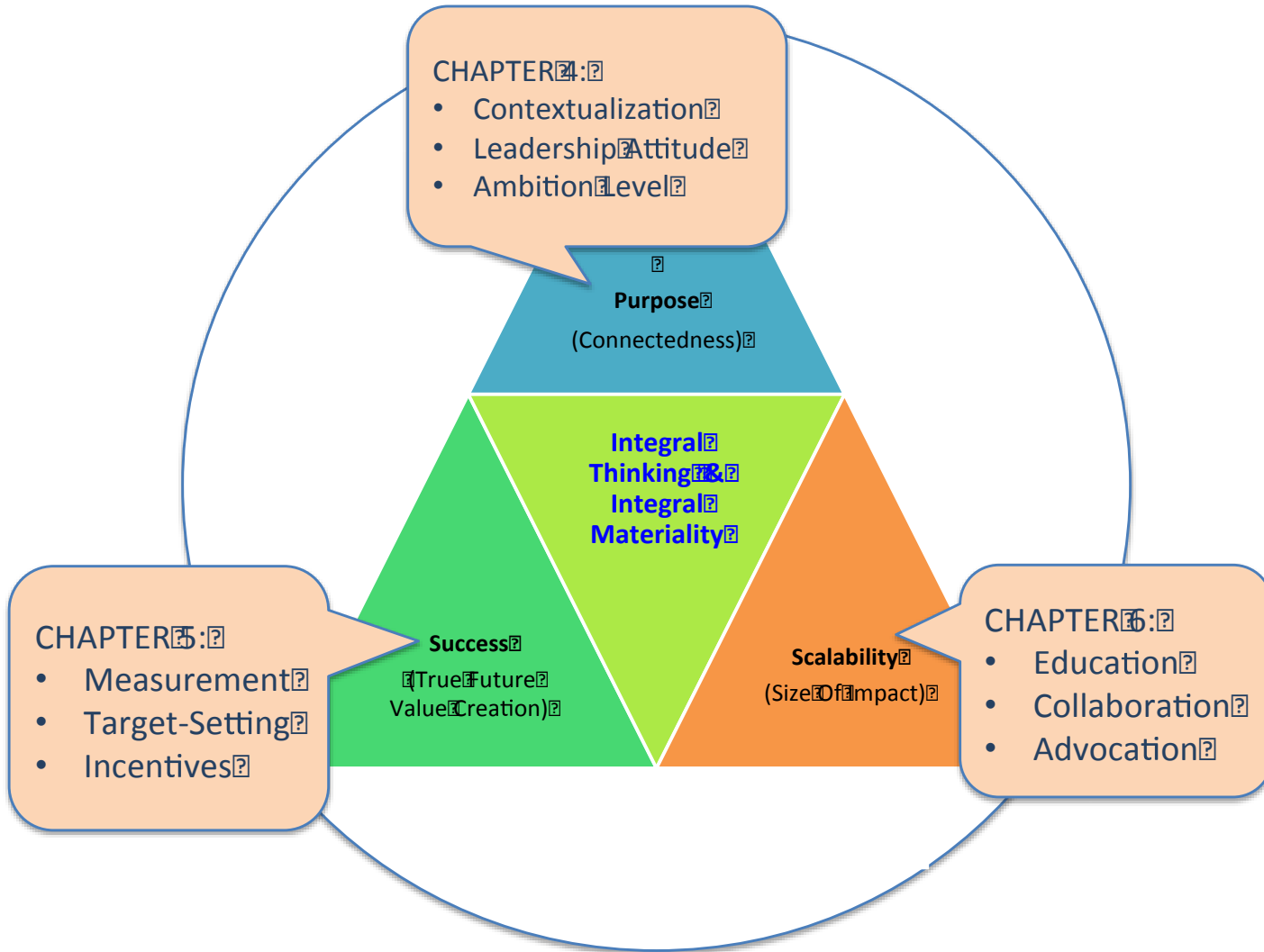
A recommended  
'web of principles'  
as the basis of the  
'new impetus'  
towards integral  
thinking and  
integral materiality  
(=> relevance)



Integral materiality is embedded in a plan-do-check-act approach based on Reporting 3.0's relevance principle, also cultivating the idea of 'rightsholders'.



The Reporting 3.0 Strategy Continuum serves as a tool to position an organization or parts of an organization to be able to understand, implement and continuously improve becoming regenerative and thriving businesses. It becomes a litmus test to secure a license to grow in our future green, inclusive and open economy.



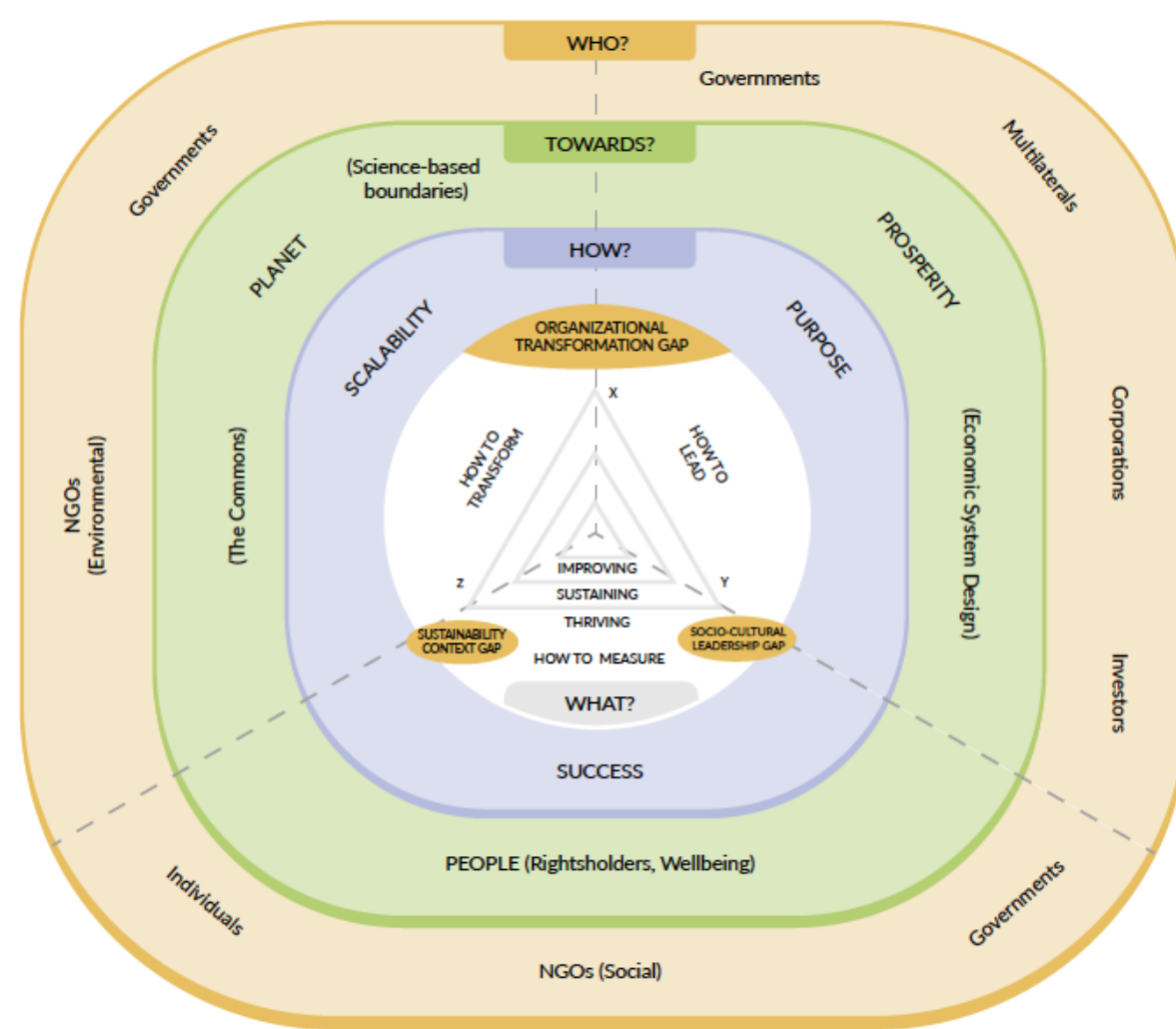
The *new impetus for integral thinking and integral materiality*

means disclosure on purpose, success and scalability, essentially needed for future-fit disclosure.



Addressing purpose, success and scalability contributes to solving the 3-Gap-Problem:

- the Sustainability Context Gap;
- the Organizational Transformation Gap;
- the Socio-Cultural Leadership Gap



# Recommendations in chapter 4, 5 and 6

## 3 Maturities:

- Educate
- Advocate
- Accelerate

## 4 Constituencies:

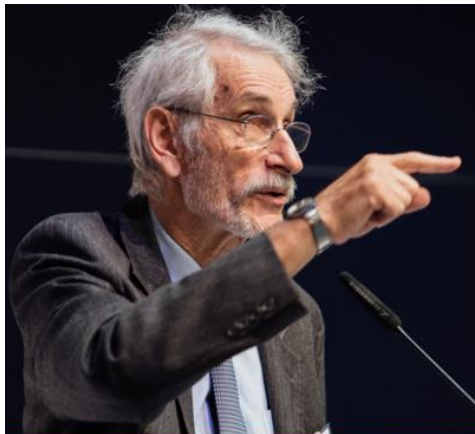
- Reporting Standard Setters
- Corporations
- Governments & Multilaterals
- Investors

Stage	Recommendation	Supporting principle
Educate	1 – Understand the overall connection between micro, meso and macro level as a seamless flow of impact from bottom to top	Reciprocity
	2 – Free capacity to look into the reasons why 90% of global multinationals (and 99,99% of global SMEs) don't support sustainability reporting	Relevance
	3 – Learn to understand the blocking factors that sustainability reporting hasn't yet reached more support in corporate decision-making	Connectedness
	4 – Understand why there is a need for 'integral materiality' and its usefulness for 'integral thinking'	Relevance
	5 – Investigate about the role of forward-looking governance processes (moving from a ESG Push towards a GSE Pull)	Mutuality
Activate	1 – Develop a better understanding of the economic system design and how sustainability disclosure can be embedded as a servicing function	Circularity
	2 – Develop an 'activation' process that helps non-reporters to start reporting	Connectedness
	3 – Collaborate in a multi-stakeholder process that can develop disclosure that describes the organizational transformation capability and socio-cultural leadership capability of an organization	Mutuality
	4 – Develop a concise materiality approach that enables context through thresholds and allocations and takes care of cumulative risk exposure	Relevance
	5 – Use the example of King IV to move from governance activity from pure safeguarding to enabling ethical leadership, a shift from 'do no harm' towards 'do good' in corporate sustainability focus	Mutuality
Accelerate	1 – Work with governments and multilateral organizations to support economic system design changes in support of your very own mission being a service to that transformation through sustainability disclosure	Reciprocity
	2 – Work with national and international statistics offices on datasets that support data clusters that show success of integral approaches and support of integral materiality	Reciprocity
	3 – Enlarge disclosure by elements that take a more holistic view on how overcoming the 3 Gap Problem enables approaches towards effective Net Positive and Gross Positive approaches	Mutuality

4 – Demand coordinated and concise integral materiality disclosure by corporate reporters and work actively to converge to one globally applicable definition around 'relevance' (here advocated for as a combined approach of sustainability context and materiality)	Relevance
5 – Demand ethical leadership and its implementation in governance, supporting the idea of resilient companies linked to a regenerative economic paradigm	Adaptability

# A Reporting Blueprint 'Validation' by Dr. Allen White – Tellus Institute

reporting  
3.0



## Allen White

Co-Founder/Former CEO GRI,  
Co-Founder/Director Corporation  
20/20,  
Founder Global Initiative for  
Sustainability Ratings

reporting  
3.0

"Sustainability without contextualization within thresholds is inherently flawed. That is why, as GRI's Co-Founder and first Chief Executive, I introduced the Sustainability Context Principle in the early 2000's. Our goal was to communicate that GRI reporting would be more than simply ESG disclosures. Instead, it would explicitly link micro (company) performance with macro (systems-wide) outcomes. This vision is more relevant – indeed, more urgent – than ever. Unfortunately, application of Sustainability Context principle remains incipient and uneven. Looking ahead, we do not have the luxury of delaying implementation in light of the mounting ecological, social and economic crises. The time for procrastination has passed; the moment for aggressively shifting to context-based reporting is now. The Reporting 3.0 Platform is poised to play a vital role in accelerating this movement. I urge all companies, standards bodies, investors and other actors to actively embrace the initiative 3.0 as a critical instrument for securing a thriving future"

We hope to see you at the 4th International  
Conference of the reporting 3.0 Platform in  
Amsterdam on May 30 -31, 2017.  
Register now at:

[www.reporting3.org](http://www.reporting3.org)

