Developing trust, innovation and resilience for organizations & economies through collaboration

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(Reporting 3.0)
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 desiderata and principles.
Disclosure with context embraces a seamless information flow from micro to meso to macro level which enables scaling up of impact.
3-GAP PROBLEM

Where you want & need to be

Growing sustainability gap
Biosphere/Sociosphere

Organizations transitioning too slowly
Organisational

Perverse monocapital incentives
Human

A Thriving Future
Sustainability Gap
Organization Gap
Culture/Leadership Gap
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

<table>
<thead>
<tr>
<th>Stage</th>
<th>Recommendation</th>
<th>Supporting principle</th>
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<tbody>
<tr>
<td>Educate</td>
<td>1 – Understand the overall connection between micro, meso and macro level as a seamless flow of impact from bottom to top</td>
<td>Reciprocity</td>
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<td></td>
<td>2 – Free capacity to look into the reasons why 99% of global multinationals (and 99.9% of global SMEs) don’t support sustainability reporting</td>
<td>Relevance</td>
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<td>3 – Learn to understand the blocking factors that sustainability reporting hasn’t yet reached more support in corporate decision-making</td>
<td>Connectessness</td>
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<td>4 – Understand why there is a need for integral materiality and its usefulness for integral thinking</td>
<td>Relevance</td>
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<td>5 – Investigate about the role of forward-looking governance processes (moving from a ESG Push towards a GSE Pull)</td>
<td>Muuality</td>
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<td>Activate</td>
<td>1 – Develop a better understanding of the economic system design and how sustainability disclosure can be embedded as a servicing function</td>
<td>Circularity</td>
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<td>2 – Develop an activation process that helps non-reporters to start reporting</td>
<td>Connectedness</td>
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<td>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</td>
<td>Muuality</td>
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<td>4 – Develop a concise materiality approach that enables context through thresholds and allocations and takes care of cumulative risk exposure</td>
<td>Relevance</td>
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<td>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</td>
<td>Muuality</td>
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<tr>
<td>Accelerate</td>
<td>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</td>
<td>Reciprocity</td>
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<td>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</td>
<td>Relevance</td>
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<td>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</td>
<td>Muuality</td>
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<td>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)</td>
<td>Relevance</td>
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<td>5 – Demand ethical leadership and its implementation in governance, supporting the idea of resilient companies linked to a regenerative economic paradigm</td>
<td>Adaptability</td>
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