



# 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 (CSES)

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

**Marcos Athias Neto**

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

**Tatiana Krylova**

Head, Enterprise Branch, Investment and Enterprise Division, UNCTAD

**Bernhard Frey**

Senior Manager, SDG Impact 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

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

**Joon Whan Oh**

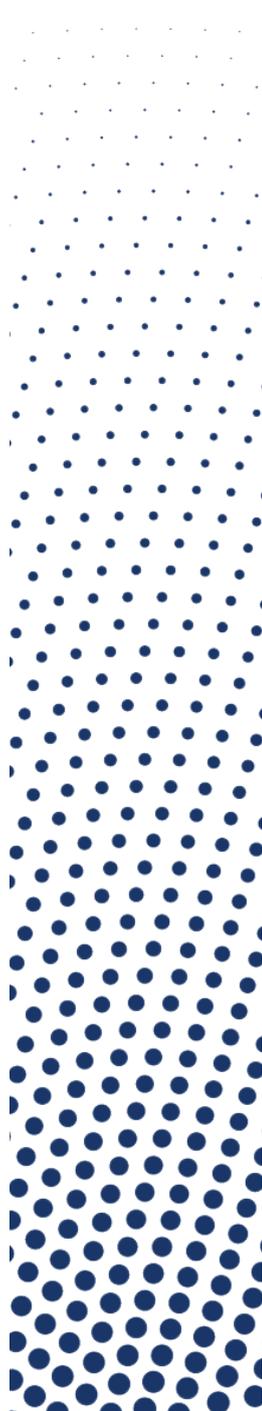
Director of Value-Lab, Center for Social Entrepreneurship Studies (CSES)

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

**Do-Jin Jung**

Professor, Chung-Ang University, School of Business Administration

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



MEASURING AND REPORTING SUSTAINABILITY PERFORMANCE  
ARE CORPORATIONS AND SSE ORGANIZATIONS MEETING THE SDG CHALLENGE?



## BILL BAUE



As an internationally recognized expert on Sustainability Context, Online Stakeholder Engagement,

and Thriveability, Bill Baue catalyses systemic transformation. As a serial entrepreneur, he has co-founded a number of companies and initiatives, including [Reporting 3.0](#), a global public good nonprofit platform of Positive Mavericks working to transform to a regenerative and distributive economy using disclosure as a fulcrum of leverage; [Sustainability Context Group](#), a global community of thought leaders and practitioners who advocate for Context-Based Sustainability; [Currmt](#), an online stakeholder engagement platform; and [Sea Change Radio](#), a globally syndicated podcast on sustainability. He currently serves as Senior Director of Reporting 3.0, where he oversees the series of [Blueprint Projects](#) crowdsourcing redesign templates for the fields of reporting, accounting, data, and new business models with the goal of triggering the transformation to a regenerative and distributive economy and society. Bill Baue has worked with prominent organizations across the sustainability ecosystem, including Audubon, Cabot Creamery Coop, Ceres, GE, Harvard, United Nations Environment Programme, Walmart, and Worldwatch Institute. He serves on the [Technical Advisory Group](#) of the Science Based Targets initiative and as Senior Advisor to [Preventable Surprises](#).

## MARIE J. BOUCHARD



Marie J. Bouchard is a full professor at Université du Québec à Montréal. President of the Scientific

Commission on Social and Cooperative Economy of CIRIEC International, she also chairs the Technical Working Group on Cooperative Statistics of COPAC (ICA, ILO, FAO, UNDESA, WFO). She is current head of the research stream on Collectives Enterprises at the Center for Research on Social Innovations (CRISES). She is scientific leader of a knowledge transfer project on social impact measurement for the social and solidarity economy, with Territoires innovants en économie sociale et solidaire (TIESS). She was recently appointed to the Co-creation Steering Group for the Canadian government Strategy on Social Finance and Social innovation (2017-2018). She was chairholder of the Canada Research Chair on

Social Economy (2003-2013) and co-director-university of the Community Habitat group of the Community-University Research Alliance (CURA) on Social Economy (1999-2010). Marie Bouchard has (co)authored many works, among which: *Conceptual Framework for the Purpose of Measurement of Cooperatives and Its Operationalization* (International Labour Organization, Geneva); *The Worth of the Social Economy and The Weight of the Social Economy, an International Perspective* (PIE Peter Lang, Brussels); and *Innovation in the Social Economy, the Québec Experience* (University of Toronto Press, Toronto).

## ARJAN DE DRAAIJER



Arjan de Draaijer is KPMG's Global Lead for True Value services and has 20 years of experience in advising

multinational companies in sustainability impact assessment, performance improvement and strategy development. Arjan is the managing partner of KPMG's Dutch Sustainability Services practice and works with clients across the globe. He holds Master's degrees in chemical engineering and business administration. Arjan supports companies in getting a better grip on topics such as value creation, strategy and transparent reporting. He leads KPMG's activities in the field of valuing and improving societal impact (KPMG True Value), and has been engaged by clients across a range of sectors—chemicals, pharmaceuticals, telecommunications and private equity—to value and improve their social and environmental impact, and to develop strategies to manage risks and create value in a world that is increasingly shaped by environmental and social megatrends. Furthermore, Arjan de Draaijer has worked with dozens of clients on developing (functional) strategies, objectives, targets, KPIs and management systems to integrate societal value creation and risk mitigation into business operations.

## KRIS DOUMA



Kris Douma joined the Principles for Responsible Investment (PRI) in December 2015. As Director Investment

Practices and ESG Engagements he was responsible for developing support tools to help investors incorporating ESG in investment decisions and active ownership. He also led PRI's work on the SDGs. He is now responsible for a number of

strategic projects, including global ESG reporting standards and making the SDGs investable. Before joining the PRI, Kris Douma was at NBA, the Dutch professional organization for accountants, where he coordinated an industry-wide integrity and quality programme for Dutch accountants following a series of scandals in the sector. He spent more than seven years as Director of Responsible Investment and Governance at MN, a fiduciary asset manager for 15 Dutch and UK pension funds with €100 billion AUM, and served in the Dutch parliament as a spokesperson for budget control, economic globalization, WTO, ILO, corporate governance, accountancy and corporate social responsibility.

## LETICIA EMME



Leticia Emme is a Senior Manager at the Global Impact Investing Network (GIIN) focusing on Impact

Measurement and Management. She led the evolution of Impact Reporting and Investment Standards (IRIS), from the catalogue of impact metrics most widely used by impact investors, to IRIS+, a metrics-based system designed to help impact investors understand the impact they are achieving by helping them translate intentions into results. The IRIS+ evolution was informed by more than 650 stakeholders, including a working group of over 300 participants. Leticia Emme has more than a decade of experience managing and facilitating cross-stakeholder collaboration efforts. Prior to joining the GIIN, she served as Director at the Social Performance Task Force (SPTF) where she managed the Social Investor Working Group and oversaw the Responsible Inclusive Finance Facility in Central America and Caribbean. Working alongside social investors, she was part of investor-led efforts to improve harmonization of investment practices and impact measurements in inclusive finance. she holds an M.B.A. from the Kellogg School of Management at Northwestern University and a B.A. from Universidad de San Andres (Argentina). Born and raised in Argentina, she is a native Spanish speaker.

## SIMEL ESIM



Simel Esim is a political economist, working in social and economic development for the past 30 years.

She has been the Manager of the Cooperatives Unit at the International Labour Office (ILO) in Geneva since

2012. The Unit, which has been in existence since 1920, serves the ILO constituents on issues related to cooperatives and the wider social and solidarity economy through research, policy advice, training and development cooperation guided by the ILO Recommendation on the Promotion of Cooperatives, 2002 (R.193). From 2004 to 2012, Simel Esim was a Senior Technical Specialist in the ILO's Regional Office for Arab States. Prior to the ILO, she worked in the International Center for Research on Women in Washington, DC. In addition to cooperative and social and solidarity economy development, she has experience working on informal economy, labour migration and gender equality issues. Simel Esim also has policy advocacy, research, capacity building, programme management and evaluation experience. She holds a B.A. in political science, an M.A. in International Economics and Middle East Studies and a Ph.D. in Economics with a concentration in gender and development economics. She speaks Turkish and English, has working knowledge of Italian and Arabic, and is a beginner in French.

## HYUNG-SIK EUM



Hyung-sik Eum is Strategy and Statistics Coordinator at the International Co-operative Alliance (ICA). He

is also associated researcher at the Centre for Social Economy, University of Liège, Belgium, and member of COPAC Technical Working Group on cooperative statistics. He has worked on several aspects of cooperatives and the social economy, particularly comparative studies on worker and social cooperatives, statistics on cooperatives, cooperative employment and institutionalization of the social economy. He has recently begun to explore the role and contribution of cooperatives to the SDGs. Hyung-sik Eum is the author of *Cooperatives and Employment: Second Global Report* (CICOPA, 2017), a co-author of *Cooperatives and Employment: A Global Report* (CICOPA, 2014), and a co-editor of *Cooperatives and the World of Work* (Routledge, forthcoming).

## ANOUK FRANCK



Anouk Franck is Policy Advisor on Business and Human rights at Oxfam Novib. In the context of Oxfam's

Behind the Barcodes campaign, she negotiates with Dutch supermarkets including Jumbo, Albert Heijn and Ahold Delhaize to improve their

policies and practices with the ultimate goal to end exploitation in food supply chains. She has over 10 years of experience in campaigning and advocacy that aim to influence companies and their policies to uphold human rights. She has done so in different sectors, including supermarkets, development banks like the World Bank, the African Development Bank and the Dutch FMO, and energy and mining companies. Anouk Franck has co-authored reports and briefing papers, including *Dutch Supermarket Supply Chains and Nederlandse supermarkten rijp voor verandering*. She holds M.Sc. degrees in Development Studies from LSE, in Business Economies from the Vrije Universiteit in Amsterdam, and in Philosophy from the Universiteit van Amsterdam.

### BERNHARD FREY



Bernhard Frey is Senior Manager on SDG Impact and Reporting at the United Nations Global Compact

Office, where he leads the work on the Reporting on the SDGs Action Platform, a multistakeholder initiative co-led by the UN Global Compact, and supports the organization's reporting requirements system. Previously, he was a manager for the environment and climate at the UN Global Compact and the secretariat of Caring for Climate, an initiative of the UN Secretary-General, and the focal point for Rio+20 and sustainable development at the UN Non-Governmental Liaison Service. Before joining the United Nations, Bernhard Frey worked for several years with GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH / German international cooperation) as an advisor on environmental policy. He holds a Master's degree in political science, as well as certificates from German, Spanish, French and American universities.

### TOMÁŠ HÁK



Tomáš Hák holds Ph.D. and Master's degrees in applied ecology. In the 1990s he worked at the Ministry of

the Environment, and in a private company processing satellite data for environmental analyses, before joining Charles University in Prague where, since 1997, he has led a department dedicated to indicators at the Environment Center. His main research interest is in indicators of resource use and the socio-economic interpretation of results.

He contributes to the methodological aspects of sustainability assessment in the context of the Czech Healthy Cities project, part of an initiative of the World Health Organization (WHO) in which cities, municipalities and regions work towards sustainable development, health and the quality of life, and on sustainability indicators for the national strategy CR2030. Tomáš Hák teaches the sustainability assessment-related courses at the Faculty of Humanities in Prague. He is a member of the Environmental Committee of the Academy of Sciences.

### LISA HEHENBERGER



Lisa Hehenberger is a Lecturer in Strategy and General Management at ESADE Business School

in Barcelona, and the Director of ESADE's Entrepreneurship Institute. She is a renowned expert on venture philanthropy and social impact investment. She is a member of the European Commission's Expert Group on Social Business (GECES) and of the OECD's Social Impact Investment Expert Group. She served on the French National Advisory Board and the Impact Measurement Working Group of the Social Impact Investment Task Force established by the G8. Lisa Hehenberger was the Research and Policy Director of the European Venture Philanthropy Association (EVPA), the pan-European association for venture philanthropy and social impact investment. She set up and ran EVPA's Knowledge Centre, conducting and publishing research, where she published a *Practical Guide to Measuring and Managing Impact* that has been widely cited and became the cornerstone of the European Standard on Impact Measurement promoted by the GECES. Lisa Hehenberger academic research focuses on applying organizational theory to study the evolution of venture philanthropy and impact investment, and she has published in academic journals such as the *Academy of Management Journal*, as well as in practitioner outlets such as the *Stanford Innovation Review*.

### KEVIN HORGAN



Kevin Horgan works on Impact Valuation at Future-Fit Foundation, helping to develop and

refine the environmental, social and governance (ESG) measurement and evaluation requirements, along with the quantification of positive-impact activities by companies using the

Future-Fit Business Benchmark. The Business Benchmark is a free-to-use, publicly available tool that sets companies a clear destination for their ESG performance, and provides a guide for innovation in terms of understanding, measuring and describing their positive impacts on the world. In addition to providing clear guidance to help managers improve their performance internally, the Benchmark offers a consistent, assurance-ready set of metrics to help connect reporting companies to sustainable and impact investors. Importantly, these business-focused metrics have been mapped to the Sustainable Development Goals (SDGs), allowing businesses to understand how they are contributing to—or inadvertently inhibiting—progress towards the SDGs. Kevin Horgan brings a mix of professional experience: he is a Chartered Professional Accountant who has worked in professional services at RSM Richter and Ernst & Young, as well as in the private sector at a national telecom provider in Canada.

### RICHARD HOWITT



Richard Howitt is Chief Executive Officer of the International Integrated Reporting Council. As such

he is spearheading the adoption of integrated reporting globally and is a major thought-leader in international debates on good corporate governance, shifting investment to the long term and inclusive capitalism. He travels extensively internationally to meet with the over 1,500 global businesses that are adopting integrated reporting as well as with advocates of integrated reporting in policy and investor communities. He is a member of the B20 group of international business leaders who dialogue with G20 governments. Richard Howitt is also a member of the EU's multistakeholder platform on the implementation of the Sustainable Development Goals in the EU. He has spoken widely on issues of financial stability, sustainable development and capital market reform as part of the United Nations Forum on Business and Human Rights, the OECD Forum on Responsible Business Conduct, and the UNCTAD Expert Group on International Standards of Accounting and Reporting. Richard Howitt has been involved in the evolution of integrated reporting from the outset, as a member of HRH The Prince of Wales Annual Forum on Accounting for Sustainability, and was at the original meeting of the Forum which led to the setting up of the IIRC in 2009. He subsequently served as an

Ambassador for the IIRC representing it at international meetings including the Rio+20 UN Summit for Sustainable Development before taking over as Chief Executive Officer in November 2016. Prior to being appointed to the IIRC, Richard Howitt served as an elected Member of the European Parliament for over 20 years and was rapporteur on corporate responsibility. In this capacity, he was key architect of the EU's non-financial information directive, one of the biggest transformations in corporate disclosure anywhere in the world.

### DO-JIN JUNG



Dr. Do-Jin Jung is a member of the International Public Sector Accounting Standards Board, which

develops accounting standards and guidance for use by public sector entities. He is currently a director in the Government Accounting and Finance Statistics Center, where he is not only responsible for setting accounting standards for the Korean central government and preparing financial statements accordingly, but also in charge of compiling GFS and PSDS. Additionally, he is an accounting professor at the Chung-Ang University (Korea), a member of several government accounting bodies, and a chair of Korea Accounting Information Association. He has also been the Financial Reporting Council Member at Financial Service Commission since 2013. Prior to joining the university, he worked at the Financial Supervisory Service in Korea where he oversaw the adoption of the IFRS in the private sectors in Korea from 2005 to 2007. Dr. Jung is CMA (Certified Management Accountant) and CFM (Certified Financial Management) and has a PhD in accountancy from the University of Kentucky. He is interested in researching how to measure and report social values. Recently, he published his research on "accounting standards for reporting social values" and presented cases of measuring the social value of private companies and public institutions.

### TATIANA KRYLOVA



Tatiana Krylova is Head of the Enterprise Branch, Division on Investment and Enterprise Development at

the United Nations Conference on Trade and Development (UNCTAD). Her duties include supervision and coordination of activities of the United Nations Intergovernmental Working Group on International Accounting and Reporting Standards (ISAR)

to assist developing countries and economies in transition to meet international requirements in the area of accounting and reporting. She leads UNCTAD's work on the formulation and implementation of the Accounting Development Tool (ADT), preparing guidance on core SDG indicators for entity reporting intended to assist governments in their assessment of the private sector contribution to the implementation of the Sustainable Development Goals, developing metadata guidance for SDG indicator 12.6.1 in cooperation with UN Environment, as well as other activities related to corporate financial and non-financial reporting with a view to achieving better quality and international comparability of such reports based on international standards, benchmarks and good practices. Before joining the United Nations in 2000, Tatiana Krylova was a partner at KPMG in Moscow where she was in charge of the Methodology Department that advised the Russian government and companies on transition to IAS/IFRS. She was also a consultant to the World Bank, OECD, EBRD, and other international organizations on accounting and finance issues.

### PAUL LADD



Paul Ladd became Director of the United Nations Research Institute for Social Development (UNRISD) in

October 2015. Before taking up this position he worked at the United Nations Development Programme (UNDP), where he was Director of the team supporting consultations and technical inputs for the 2030 Development Agenda and of the UNDP policy team on "inclusive globalization". Before moving to New York, Paul Ladd was a Policy Adviser on international development for the UK Treasury, Chief Economist and acting Head of Policy with the UK charity Christian Aid, Economic Adviser at the UK Department for International Development, and Financial Adviser with the Central Bank of Guyana.

### ZOE LE GRAND



Zoe Le Grand is Principal Sustainability Strategist at Forum for the Future. She specializes

in providing high-quality strategic sustainability advice to businesses and non-profits. She leads the Net Positive Project which brings together big corporates such as AT&T, Target and Dell, to help set and implement Net Positive strategies and to build

the movement of companies that take this ambitious approach. She has spoken at numerous global events on this topic, including guest lecturing at Harvard University. Zoe Le Grand has delivered numerous sustainability strategy and innovation projects, for partners such as Walgreens Boots Alliance, Colep, Firstgroup, TUI Group and The Crown Estate. She is also responsible for managing Forum's relationship with, providing critical advice to and delivering associated work programmes for sustainable business leaders including Unilever and Sig Global. Zoe Le Grand started her career in housing policy before moving on to provide internal and external leadership on sustainability issues and deliver sustainability related research, projects and events for the construction industry improvement body, Constructing Excellence. She has a B.A. in Contemporary History from the University of Sussex and an M.Sc. in Business Strategy and the Environment from Birkbeck, University of London, with a distinction for her thesis on restorative business models.

### MARK MCELROY



Mark McElroy is an accomplished innovator, consultant, author and educator in the theory and practice of

corporate sustainability management. He is the founder and executive director of the Center for Sustainable Organizations in Vermont and is particularly well known for his development of Context-Based Sustainability (CBS), an approach to sustainability measurement, management, and reporting in which performance is seen as a function of what an organization's impacts are on vital capitals. Dr. McElroy is co-creator of the MultiCapital Scorecard, a context-based, open-source triple bottom line performance accounting method. He is also a long-time veteran of management consulting, having spent much of his career at Price Waterhouse, KPMG Peat Marwick, and IBM Consulting. More recently, he created and led Deloitte Consulting's Center for Sustainability Performance in Boston, MA, a think-tank dedicated to the study of sustainability measurement, management, and reporting. Dr. McElroy earned his Ph.D. in Economics and Business from the University of Groningen in The Netherlands in 2008, where in his dissertation he developed Context-Based Sustainability and the Social Footprint Method. He is a co-author of two books on sustainability accounting and is widely published in such journals as Sustainability Accounting, Management and Policy Journal,

The World Financial Review, Harvard Business Review, and many others.

### MARGIE MENDELL



Marguerite (Margie) Mendell, Professor Emerita, School of Community and Public Affairs (SCPA),

Concordia University earned her Ph.D. in Economics from McGill University (1983). She has taught at the SCPA since 1986. Her research is on the social economy in Quebec and internationally, social finance and impact investing, social innovation, the commons, economic democracy, and the work of Karl Polanyi whose influence continues to grow today. Most recently she has been working on the social impact of artificial intelligence. Margie Mendell contributes to an international dialogue on innovative economic initiatives to reduce inequality and develop new collective forms of wealth creation through her participation at scholarly conferences and international meetings of the OECD, the European Commission, the Global Social Economy Forum (GSEF) and civil society gatherings. She also participates in consultations in Canada (federal, provincial, municipal) and abroad on issues related to social finance and impact investing and the social and solidarity economy. Margie Mendell is a co-founder of the Karl Polanyi Institute of Political Economy, established at Concordia University in 1988, the repository of the entire Karl Polanyi Archive. She is a member of the Centre de recherche sur les innovations sociales (CRISES); an honorary member of the Global Social Economy Forum; a member of the Board of Directors of the Chantier de l'économie sociale, C.I.T.I.E.S., TIESS and La Tohu; and on the editorial board of *The Annals of the Fondazione Luigi Einaudi*. Margie Mendell is a Member of the Order of Canada and an Officer of the Order of Quebec.

### ROB MICHALAK



Rob Michalak is the Global Director of Social-Purpose Impact for Ben & Jerry's. From 2006 to 2017,

he led a process of reinvigorating Ben & Jerry's Social Mission, following the acquisition of Ben & Jerry's by Unilever in April 2000. The goal of the process was to ensure that Ben & Jerry's Social Mission thrives in balance with the company's Product and Economic missions. Rob Michalak currently focuses on identifying how Ben & Jerry's can achieve better outcomes from the company's Social

Mission initiatives, and how to better measure and report on them. Ben & Jerry's Social Mission works to create innovative ways that the business can apply its many resources to achieve positive social, economic and environmental change in the world and make progress on the company's sustainable corporate concept of "linked prosperity," which is the ambition that as the company prospers, its stakeholders prosper too.

### SUK-KWON NA



Suk-Kwon Na is the President of the Center for Social Entrepreneurship Studies (CSES). CSES is a

research institute in Korea that promotes research and projects to enable all economic actors to pursue social value along with economic value. He worked at SK Research Institute (Korea) as a Senior Research fellow from 2017 to 2019 and at Statistics Korea as a Director General of Statistics Policy Bureau from 2016 to 2017. Also, he successively filled various government posts such as a Director in Ministry of Strategy and Finance (MOSF, Korea) since 1992 and as the Senior Advisor to the Executive Director of the International Monetary Fund (IMF, OEDAU) from 2007 to 2010. He is an international trade and economics expert, with a PhD in Economics from the University of Missouri. His doctoral dissertation is titled, "The study on the relationship between firm performance and ownership structure in Korea."

### MARCOS ATHIAS NETO



Marcos joined UNDP in February 2013 and since then has been leading UNDP global work on private sector

development and foundations, first at HQ and then in November 2014 as the head of the Istanbul International Center for Private Sector (IICPSD) in Development. As of 1 April this year, Marcos returned to HQ to lead the establishment and management of UNDP's new Finance Sector Hub. Prior to joining UNDP, Marcos spent 17 years at CARE International. During his tenure at CARE International, Marcos' assignments ranged from six years as Regional Manager for Asia and Latin America at CARE UK, to leading CARE USA's process of establishing CARE's presence in Brazil. In 2001, Marcos became CARE Brasil's first CEO. From 2006 to 2008, Marcos was CARE's Program Director in Central America, overseeing a portfolio of \$25 million and 250 staff. His last post at CARE was as Director for Climate Change

and Special Initiatives. His experience with CARE also includes three years as Deputy Regional Director for Latin America, focusing on resource mobilization, knowledge management and constituency building. Marcos is a lawyer by training, with a Master of Laws from the School of Oriental and African Studies (SOAS) at the University of London.

## JONATHAN NORMAND



Jonathan Normand has a background in mathematics and algorithmic development, and he spent 12

years in financial institutions before co-publishing the Synergy-Codethic 2600 impact measurement framework in 2009. In 2013 he participated in the establishment of the non-profit organization B Lab in Europe, and in 2017 he was named Director of the Swiss chapter. B Lab, a non-profit that serves a global movement of people using business as a force for good, aims to drive companies towards high standards of performance, accountability and transparency. B Lab provides standard and free tools for measuring companies' social and environmental performance ([B Impact Assessment](#)), and promotes legal innovation (Benefit Corporation certification), bringing together over 2800 certified companies worldwide. In partnership with the UN Global Compact, B Lab is working to deliver a new online platform for companies around the world to manage their progress on the Sustainable Development Goals ([SDG platform](#)) by 2020. Jonathan Normand sits on various boards (Sustainable Finance Geneva; Swiss Crowdfunding Association, Opaline Foundation) to engage the actors of tomorrow's impact-driven economy.

## SONJA NOVKOVIĆ



Sonja Novkovic is Professor of Economics and Academic Director of the International Centre for Co-operative

Management at Saint Mary's University in Halifax, Nova Scotia, Canada. She earned her Ph.D. in Economics from McGill University in 1993. She is Chair of the International Co-operative Alliance Research Committee, past president of the International Association for the Economics of Participation (IAFEP), and a member of the National Cooperative Business Association's (NCBA-CLUSA) Council of Economists. She is on the advisory board of the World Cooperative Monitor, and contributed to the work of the Committee for the Advancement of

Cooperatives (COPAC) Task force on co-operative statistics. Her research and interest in economic democracy spread from her early work on self-management in Yugoslavia, to worker co-operatives globally, and co-operative and social economy enterprises more generally. Sonja Novkovic's research and writing encompass theoretical work on co-operative networks, multistakeholder co-operatives and democratic governance, as well as applied work on participation and diagnostic tools in worker co-operatives, the Cuban co-operative transformation, and Croatia's co-operatives and social enterprises under economic transition. A five-year project on performance assessment and measurement is summarized in a co-edited volume, *Co-operatives for Sustainable Communities: Tools to Measure Co-operative Impact and Performance* (University of Saskatchewan Press 2015).

## JOON WHAN OH



Joon Whan Oh is in charge of DBL Social Value Measurement at the Center for Social

Entrepreneurship Studies (CSES). He took responsibility for the development of the first guideline of SK' DBL Social Value measurement and accounting. The guideline has been currently being applied for measuring major affiliates in SK group since 2018. He is a member of the Governmental Task Force for Evaluation of Social Value, which develops official evaluation guidance for use by social enterprises in Korea. He has a leading role in administration for the Council of Social Value Measurement for Korean Public Institutions, where he is responsible for setting measurement standards for the public companies and deriving consensus among members. Additionally, he works on several international research and development projects related to improving social value evaluation methodology for governments. Prior to joining CSES, he worked with several SK companies for 25 years. He has various experience in many business sectors, such as Li-Battery business marketing, new business development in China, M&A project group and others. He attained an MBA from the University of Michigan, as well as a Master of Science in Economics in Seoul, National University in Korea.

## MARC PFITZER



Marc Pfitzer, Managing Director at FSG, builds on 25 years of experience as advisor to

executives in the private and social sector to help surface new insights and collaborative efforts against our global challenges. He oversees the firm's work in Europe touching on social change strategy, and understanding practices that lead to social impact. He has led FSG's corporate Creating Shared Value practice and all of the firm's work in Europe. He has presented at dozens of conferences and written on numerous subjects spanning shared value, collective impact, agricultural development, impact measurement, and the mechanics of collaboration. In 2013 and 2016 respectively, Marc Pfitzer authored "Innovating for Shared Value" and "The Ecosystem of Shared Value" in Harvard Business Review. He heads FSG's Geneva office, and engages directly with many of the office's projects and field trips. Prior to FSG, he served as Principal at The Boston Consulting Group (BCG) based in Zürich (1991-2001). He holds an M.B.A. from INSEAD and a B.A. with honors from Harvard University in Government and History, and he speaks English, French and German.

## GITHA ROELANS



Githa Roelans is the Head of the Multinational Enterprises and Enterprise Engagement Unit in the Enterprises

Department at the International Labour Office. The Unit provides policy advice and technical assistance on the application of the principles of the ILO Tripartite Declaration concerning Multinational Enterprises and Social Policy (MNE Declaration) to governments, employers and workers in ILO member States. Since joining the ILO in 2007, Githa Roelans has held posts in the Programme on the Elimination of Child Labour and the Bureau for Gender Equality before joining the Enterprises Department. Previously she worked in the Beijing (China) office of the United Nations Industrial Development Organization (UNIDO) and held senior advisory positions in global consultancies in Brussels (Belgium). She is a Belgian national and graduate of the University of Leuven, where she subsequently held research and management posts.

## SHASWAT SAPKOTA



Shaswat Sapkota is Associate Statistician in the Sustainable Development Goals (SDG) Monitoring

Section in the Statistics Division of the Department of Economic and Social Affairs (DESA) in New York. He works in drafting the global SDG progress

reports and is well-versed with SDG indicators. He oversaw the publication of *E-Handbook on Sustainable Development Goals Indicators*, a resource targeted towards national statisticians to support them in their work to collect, calculate and monitor the SDGs using data produced by national statistical systems. Shaswat Sapkota also coordinates the work of the Global Network of Institutions for Statistical Training and is engaged in various capacity building initiatives that support countries in effectively monitoring the SDGs. More recently, he designed training materials and conducted workshops to train government officials on preparation of metadata for SDG indicators, and on effective communication of statistics to policy makers. He collaborates with various other UN divisions to support Member States to produce evidence-based Voluntary National Reports on SDG progress. Before joining United Nations Statistics Division in New York, he worked in sustainable development policies at UN-ESCAP's sub-regional office in Suva, Fiji. He has a Master's degree in public policy from the College of William and Mary in Williamsburg, Virginia.

## PETER UTTING



Peter Utting joined the United Nations Research Institute for Social Development (UNRISD) in 1992, where

he later became Deputy Director and coordinated research projects on the social effects of the global financial crisis, corporate social and environmental responsibility, new forms of business regulation, and social and solidarity economy (SSE), topics on which he has published extensively. He was responsible for overseeing the preparation of several of the Institute's flagship reports, including *States of Disarray: The Social Effects of Globalization and Visible Hands: Taking Responsibility for Social Development*. In 2013 he co-founded the United Nations Inter-Agency Task Force on Social and Solidarity Economy. Prior to joining UNRISD, Peter Utting worked for 12 years in Central America on a range of development and environment issues. He has a Ph.D. and other degrees in Sociology and Development Studies. In 2011, he was Visiting Senior Scholar at the Munk School of Global Affairs at the University of Toronto, Canada. After his retirement from the United Nations in 2014, he returned to teaching at the Munk School and has worked with the ILO SSE Academy and the Centro para la Economía Social (CES) in Nicaragua, where he currently resides. He is also an UNRISD Senior Research Associate.

## LIESEL VAN AST



Liesel van Ast is the Membership and Regional Co-ordination Manager at the UN Environment Programme

Finance Initiative. She is responsible for engagement with banks, insurers and investors, regional coordination and training. Before joining UNEP FI in July 2016, she was Programme Manager of the Natural Capital Declaration (now the Natural Capital Finance Alliance), a joint initiative of UNEP FI and the NGO Global Canopy Programme. She developed a technical work programme and raised funds for collaborative projects with banks and investors to help strengthen management of environmental risks and opportunities. She managed projects to develop innovative tools and methodologies to integrate natural resource and environmental issues into financial products and services. From 2007-2013, Liesel was Research Editor at Trucost, the environmental research provider. From 2005-2007 she was a Writer and Online Editor for the leading UK environmental business journal The ENDS Report. She holds an Investment Management Certificate; MSc in Business Strategy, Politics and the Environment; and Certificate in Environmental Management.

## PETER PAUL VAN DE WIJS

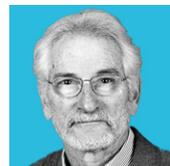


As the Chief External Affairs Officer, Peter Paul van de Wijs is responsible for driving effective advocacy for

the Global Reporting Initiative (GRI) around the world, developing and implementing GRI's global internal and external communications strategy, and maintaining external relations. He has over 20 years of professional experience in communications and sustainability. In addition to leading his own business, Peter Paul van de Wijs has held executive positions at the LEGO Foundation and the World Business Council for Sustainable Development (WBCSD). Earlier in his career, he held various international positions in communications, sustainable development, government affairs and issues management at The Dow Chemical Company, including leadership of Dow's Global Water Strategy Team. He holds a degree in Communications from the College for Economic and Business

Administration Studies in Eindhoven, the Netherlands.

## ALLEN L. WHITE



Allen L. White is Vice President and Senior Fellow, Tellus Institute. In 1997, he co-founded the

Global Reporting Initiative and served as its first Chief Executive until 2002. He also co-founded and directed Corporation 20/20 an initiative focused on designing future corporations to create and sustain social mission. He is Founder and Chair Emeritus of the Global Initiative for Sustainability Ratings and serves as Co-Editor of the Great Transition Journal. Allen White has served on boards, advisory groups and committees of the International Corporate Governance Network, Civic Capital, Instituto Ethos (Brazil), the New Economy Network, and the Initiative for Responsible Investment at the JFK School, Harvard University. He also served as Senior Advisor to Business for Social Responsibility from 2005-2009 and was principal architect of CERES' first standardized environmental reporting framework. For expertise in sustainability strategy, policy, and standards, he has been engaged by, among others: Fortune 500 companies, the World Bank, Inter-American Development Bank, the Pew Charitable Trusts, the Gordon and Betty Moore Foundation, the UN Foundation, US EPA and Oxfam. Allen White is co-author of *Corporate Environmentalism in a Global Economy* and has published and spoken widely on corporate purpose, design, governance and accountability. He has held faculty and research positions at University of Connecticut, Tufts University and Clark University and has guest lectured at the Harvard Business School, MIT Sloan School of Management, Boston College School of Management, Duesto University and other institutions of higher education. He is 2018 Progress Medal Laureate of the Society for Progress, INSEAD, Fontainebleau, France, a former Fulbright Scholar in Peru and served in the US Peace Corps in Nicaragua.

## ILCHEONG YI



Ilcheong Yi is a Senior Research Coordinator in the Social Policy and Development Programme and in the

Social Dimensions of Sustainable

Development Programme at the United Nations Research Institute for Social Development (UNRISD). He joined UNRISD in October 2008. Born in the Republic of Korea, he was trained as a political scientist (B.A. and M.A. from the Department of Political Science, Seoul National University) and as a social policy analyst (D.Phil from Oxford University). His specialization is in the issues of poverty, social policy, labour policy, social economy, and historical analysis of the economic and social development process. Prior to joining UNRISD, Ilcheong Yi was Associate Professor at Kyushu University, Japan (2004-2008), Korea Foundation Visiting Professor in the Department of East Asian Studies, University of Malaya, Malaysia (2003-2004), and Visiting Research Fellow at the Stein Rokkan Centre, University of Bergen, Norway (2002-2003). He has fulfilled a number of consultant, field researcher and project development roles for international and national organizations including the ILO, UNRISD, JBIC and KOICA.

## JAMES ZHAN



James Zhan has been Director of Investment and Enterprise at the United Nations Conference

on Trade and Development (UNCTAD) since 2009. He also leads the preparation of the annual UN World Investment Report. He has rich experience and expertise in trade, investment, technology, entrepreneurship, corporate governance, business facilitation and national development strategies. He has directed extensive research and policy analysis on key emerging issues, facilitated the formulation of outcomes at various summits (e.g. UN, G20, G7, ACP, APEC, BRICS, Commonwealth), and provided technical assistance to governments and institutions (including cabinets and parliaments) in over 160 countries. Dr. Zhan led the formulation of global guidelines for the new generation of investment policies, which have been used by over 100 countries. These include the Investment Policy Framework for Sustainable Development, Roadmap for Reforming International Investment Governance, Global Investment Facilitation Action Menu, Guiding Principles for Global Investment Policymaking, and Entrepreneurship Policy Framework. He has been providing guidance for the UN Sustainable Stock Exchanges Initiative (with all major stock exchanges

worldwide as its members). He initiated the establishment of the UNCTAD World Investment Forum in 2008. He is Trade and Investment Council member of the World Economic Forum, and chief strategic advisor for the World Association of Investment Promotion Agencies. He is also editor-in-chief of the journal *Transnational Corporations*. He has held a number of advisory positions with academic institutions, including Cambridge University, Columbia University, Geneva University, and was research fellow at Oxford University. He has published extensively on trade and investment-related economic and legal issues. He is a regular speaker at high-level policy, academic and business forums, as well as parliaments. He appears frequently in international media outlets.

For more information about the conference, visit [www.unrisd.org/Reporting4Sustainability](http://www.unrisd.org/Reporting4Sustainability)



# PRACTICAL INFORMATION

## REGISTRATION AND BADGE COLLECTION

All participants must register in advance of the Conference with the United Nations Online Accreditation and Registration system (“Indico”) and will be issued identity badges upon arrival.

On arrival at the Pregny Visitors’ Entrance Gate pass through security and go to the desk to announce yourself, presenting your passport or ID, as well as the QR code provided in the original approval of the registration email and collect your badge. Given that these procedures may take time, please plan your arrival accordingly. We suggest arriving at the Palais at least 30 to 40 minutes in advance, and more if you arrive at busy times, such as 08.00 – 09.00.

For security reasons, the identification badge must be worn and visible to UNOG Security staff at all times during the conference.

## TO THE PALAIS DES NATIONS

### By tram or bus

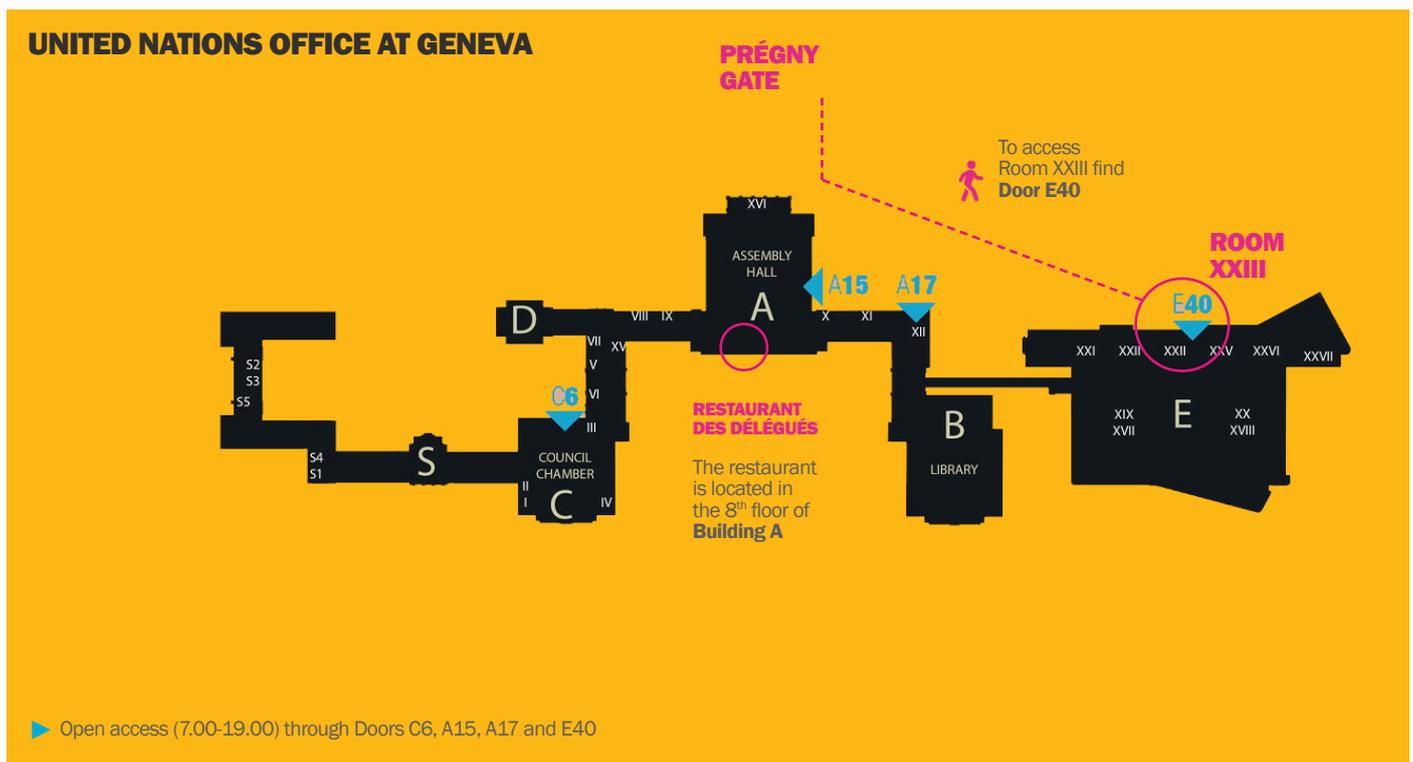
Tram 15, as well as buses 5, 8, 11, 14, 28, V, F and Z, serve the Place des Nations, where the Palais des Nations is located. Buses 8, 28, F, V and Z will take you directly to the Visitors’ Entry Pregny Gate (Appia stop), where you must go when you first arrive at the conference to collect your badge. Subsequently you can enter via the Nations Gate.

### By taxi

Taxis are easily identifiable at taxi stands all over town, or can be called on the following numbers:

Taxi-phone SA Geneva: +41 22 33 141 33

AA Genève Central Taxi: +41 22 3 202 202



## Measuring and Reporting Sustainability Performance

Are Corporations and SSE Organizations Meeting the SDG Challenge?

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