

The Sustainability Code. Benchmarking sustainable business



Name of Resource	The Sustainability Code. Benchmarking sustainable business	
Type	Practical/implementation tool and platform for co-operation	
Country / jurisdiction	Global	
Enacting authority	German Council for Sustainable Development (RNE)	
Entry into force / date of approval	July 2017	
Description	<p>The Sustainability Code is an internationally applicable reporting standard for topics relating to sustainability. The German Council for Sustainable Development adopted the Code on 13 October 2011 following a comprehensive preliminary review process together with stakeholders. After its successful introduction in Germany and against the backdrop of the European Directive on non-financial reporting by companies (2014/95/EU), the RNE established this reporting standard at European level as well.</p> <p>The code is a practical tool even for all those companies and organisational forms not subject to the reporting obligation for providing voluntary information on their measures related to the various environmental, social and economic aspects of sustainability.</p>	
Availability	ENG: https://www.deutscher-nachhaltigkeitskodex.de/Home/Services/Glossar#S	