In terms of insight and testing, we identified Banksia award winners and entrants as customers.

Their feedback was very positive which validated our idea and gave us confidence moving forward.

We also received some suggestions on areas of improvement.

The first being the necessity of using a shared global language. A research article published by Macquarie University in 2011, highlighted how the use of varied definitions, language and units of measurement in health and safety reporting resulted in inconsistency between reports. This issue was also alluded to by a customer who suggested that we look into the specific targets and indicators developed by the United Nations for each SDG. This solution is reinforced by the grey literature which highlights that "Best practice is to use principle-based reporting with the 17 UN SDGs as goal posts." This insight shapes the iteration of our prototype by telling us that we need to adopt the terminology and metrics developed under the SDGs to create a universal Language and ensure reporting consistency.

Our next insight was around the use of constructive communication. Another paper published in Science Direct (2018) describes the importance of using constructive and sensitive language when communicating where an organisation may need improvement. This idea was echoed by customers. One customer recommended that we explore the reporting language used by the APCO as a model. This shapes our iteration of our prototype as we need to take a human-centric approach. For example changing the "weakness" to "areas of improvement"

Having developed the framework, next we need to create a very specific criteria and combine the two in real-world testing on an award category cohort.

Thank you for listening.

[**Are managers of large firms accountable to stakeholders for the financial paradox of OHS risk**](https://researchers.mq.edu.au/en/publications/are-managers-of-large-firms-accountable-to-stakeholders-for-the-f)

Inconsistency of reporting due to varied definitions, language and units of measurement when reporting on health and safety.

[**A framework for sustainability reporting**](https://www.emerald.com/insight/content/doi/10.1108/SAMPJ-08-2021-0316/full/html#sec001) - (*Published in the emerald, 2022*)

Sustainability outcome and impact reporting rather than performance reporting

Frameworks overly focus on performance promoting inter-firm comparisons

Purpose of sustainability reporting is not about intra or inter organisation comparisons but about contribution towards sustainability

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"Best practice is to use principle-based reporting with the 17 UN SDGs as goal posts."

SOLUTION - Report card is focused on the SDGs

[**Sustainability Reporting In A Global Context: What Are The Characteristics Of Corporations That Provide High Quality Sustainability Reports An Empirical Analysis**](https://clutejournals.com/index.php/IBER/article/view/505)

Global Reporting Initiative (Netherlands) = leading authority world-wide developed the common framework for sustainability reporting

[**A review of corporate sustainability reporting tools (SRTs)**](https://www.sciencedirect.com/science/article/pii/S0301479715302620) - *(Published in ScienceDirect, 2015)*

Sustainability reporting adopted in response to a demand for greater transparency on both environmental and social issues.

Some sustainability reporting tools lack standardisation which makes comparability difficult.

SOLUTION - Using a scale rather than a letter grade system.

**THEME 1: Having a shared Language**

Report published by Macquarie University (2011)

The use of varied definitions, language and units of measurement in health and safety reporting resulted in inconsistency between reports.

This issue was also alluded to by a customer who suggested that we look into the specific targets and indicators developed by the United Nations for each SDG

This solution is reinforced by the grey literature which highlights that "Best practice is to use principle-based reporting with the 17 UN SDGs as goal posts."

This insight shapes the iteration of our prototype by telling us that we need to adopt the terminology and metrics developed under the SDGs to create a universal Language and ensure reporting consistency.

SDG world premier bench marks and language and accessibility.

**THEME 2:** Constructive Communication

Our next insight was around the use of constructive communication. Another paper published in Science Direct (2018) describes the importance of using constructive and sensitive language when communicating where an organisation may need improvement. This idea was echoed by customers. One customer recommended that we explore the reporting language used by the APCO as a model. This shapes our iteration of our prototype as we need to take a human-centric approach. For example changing the "weakness" to "areas of improvement"

[When feedback signals failure but offers hope for improvement: A process model of constructive criticism](https://www.sciencedirect.com/science/article/pii/S1871187117301529)