



Code of Participation

25th Edition

Tuesday 17 November 2026

Dome Eventhall - Docks Brussels
Boulevard Lambermontlaan 1, 1000 Brussels

more info www.sustainabilityreports.be

The Belgian Awards for Sustainability Reports (the “BAS”) 2026 edition will mark their **25th Anniversary** with a milestone edition. The event will celebrate excellence and transparency in Belgian sustainability reporting, recognising the best reports and showcasing good practices, innovative reporting strategies, and inspiring approaches.

As from 2026, the Belgian Foundation “**Information Center for the Audit Profession**” (**ICCI**) will organise the BAS in association with its founding partner, the **Institute of Registered Auditors (IBR-IRE)**.

The BAS give organisation the opportunity to gain in visibility by participating! In addition to being read and evaluated by a jury of experts from various backgrounds, all received sustainability reports will be published on www.sustainabilityreports.be.

Who can participate?

Every organisation that issues a sustainability report on its **activities in Belgium and beyond** – regardless of the size of the organisation or its industry – can participate in the BAS:

- The report has to communicate on the activities of a Belgian legal entity or on the Belgian activities of a foreign entity.
- The report on the Belgian activities of a foreign entity must set clear sustainability objectives and provide sufficient information on the basis of certain selected criteria (targets, results etc.) for Belgium.
- The organisation has to disclose on its environmental, social and governance activities and performance (“ESG”).
- Sustainability reporting based on European Sustainability Reporting Standards (“ESRS’s”) (mandatory for CSR organisations) or other various internationally recognised frameworks or standards.
- The 2026 edition promotes sustainability reports relating to the year 2025 or – when not available – the most recent

sustainability report (for a year prior to 2025) provided that it has been published in 2025 or 2026 and has not been submitted for previous editions of these BAS.

How to participate?

All reports should be handed in online before 30 **April 2026** for CSR organisations and before 22 **July** for non CSR organisations (see the categories of organisations below):

[Apply online here](#).

Four Awards to be granted

- 1 The “**BAS Lifetime-Sustainability Award**” which will be granted by the Jury amongst the winners of the 24 previous editions of the BAS.
- 2 The Belgian Award for the “**Best Sustainability Report**” in each category of organisation, which will be selected by the Jury.
- 3 The Belgian Award for the “**Best First Sustainability Report**” which will be selected by the Jury amongst all first year reports received (cross categories).
- 4 A Award for the “**Most Readable and most Accessible Sustainability Report**” which will be selected by the Jury.

Four categories of organisations

Organisations in the scope of the CSR Law (“CSR organisations”)

Public Interest Entities (PIEs) with more than 500 employees, including EU PIEs (meaning companies whose securities are admitted to trading on a regulated market within the European Economic Area), on a standalone or consolidated basis, and this already as from 2024 (with reporting in 2025).

Large organisations not in the scope of the CSR Law (“Large non-CSR organisations”):

Large organisations exceeding two of the three following criteria either on a stand-alone or on a consolidated basis:

- net turnover: EUR 50 million;
- balance sheet total: EUR 25 million;
- 250 employees (FTE).

This category includes large listed organisations together with EU-Public Interest Entities not subject to the CSR Law in 2025.

Non-large non-CSR organisations:

Small and medium sized enterprises (SMEs):

Entities which do not exceed more than one of these mentioned criteria.

Other organisations:

Non-Governmental Organisations (NGOs), not-for-profit organisations (ASBLs/VZWs), international not-for-profit organisations (AISBLs/IVZWs) or foundations, which are based in Belgium and operate in or outside the Belgian territory, educational institutions, federations, public sector, etc.

Evaluation criteria for the Jury

The criteria have been developed to demonstrate the added value of the BAS for participating organisations. The criteria focus on impact and performance but still based on the overall objective of stimulating best practices in an open and transparent reporting of an organisation’s so-called material impacts, risks, and opportunities (“IRO’s”). Three sets of criteria have been prepared on this basis:

- [Evaluation Criteria BAS 2026 - CSR organisations](#)
- [Evaluation Criteria BAS 2026 - Large non-CSR organisations](#)
- [Evaluation Criteria BAS 2026 - Non-large non-CSR organisations](#)

All reports submitted to the Jury will be subject to a pre-screening performed by members of the IBR/IRE (based on using the criteria). This will result in a short-list of sustainability reports (per category) which will be subject to scoring by the Jury members.

The criteria developed are based on the following elements and weights:

- Performance as expressed through the quantitative data provided: **50% of points to be awarded during the pre-screening process by the members of the IBR/IRE whereby conflict of interest safeguards will be implemented;**
- Other aspects of the sustainability reports: **50% of the points awarded by the Jury.**

Performance of the quantitative data (50 %)

METRICS & PROGRESS REPORTING

Other aspects of the Report (50%)

- 1 VALUE CHAIN CONSIDERATIONS
- 2 STAKEHOLDER CONSIDERATIONS
- 3 DUE DILIGENCE PROCEDURES
4. EMBEDDING SUSTAINABILITY INTO THE STRATEGY
5. READABILITY CONSIDERATIONS

Jury composition

Under the chair of **Sandra GOBERT (Guberna)**, the Jury, is composed of representatives from public entities and federations as well as the academic and economic communities. The members of the Jury, including the President, are all independent from the IBR/IRE/profession.

The composition of the Jury 2026 is available on: www.sustainabilityreports.be

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