

## *International Joint Seminar*

# **MONETIZING IMPACTS: FROM CONCEPTS TO PRACTICE**

**Milan, Catholic University**  
**Thursday 17 October 2024, 16:00-18:30 (CEST)**  
**hybrid format (in-presence & online), in English**

In a stakeholder oriented economy, such as that we are facing today, impact is the key concept to assess the results of the environmental, social and governance efforts a company on its journey to sustainable value creation. However, the measurement of corporate ESG impacts is not simple not least because it is expressed according to various metrics (tons, percentages, qualitative scales, etc.), this creating some difficulties in the reading and comparison through space of corporate performance valuation.

In this respect, since a few years there have been increasing attempts to change the measurement basis of some impacts in the direction of “translating” them into financial values. This approach could facilitate a great deal the interpretation of sustainability impacts and performances made by companies, generating also a natural bridge with financial numbers and results and, ultimately, the analysts and the stock exchanges universal language.

The O.I.B.R.-VBA International Seminar aims to illustrate and analyse these new monetization methodologies and their possibility of turning ESG data points into decision relevant information for sustainable value creation to the benefit of managers, investors and analysts by presenting also case studies of companies that are already moving along this innovative and crucial path for the development of sustainability and its understanding and (e)valuation.

16:00 *Opening, welcome and introduction*

**Prof. Dr Alessandro Lai**, President, Italian Foundation for Business Reporting (O.I.B.R.), and University of Verona

**Prof. Dr Matteo Pedrini**, Director, ALTIS Graduate School of Sustainable Management, Catholic University, Milan

16:10 *The impact revolution*

**Sir Ronald Cohen**, President, GSG Impact

16:20 *Impact Accounting in practice and EU regulation*

**Christian Heller**, CEO, Value Balancing Alliance (VBA)

16:40 *Use Case regulation: The Double Materiality Assessment*

**ZF** and **KPMG**

- 16.55 *Use Case disclosure: Integrated Profit & Loss statement*  
**BASF**
- 17.10 *Monetizing Impacts and the O.I.B.R. view: some methodological pinpoints on performance measurement*  
**Prof. Dr Lino Cinquini**, Sant'Anna School of Advanced Studies, Pisa, and **Prof. Dr Maria Serena Chiucchi**, Polytechnic University of Marche, Ancona
- 17.30 *Performance measurement and Decision Making Experiences of Italian companies*  
**Despar North, Poste Italiane, Ferrovie dello Stato (tbc)**
- 18.10 *Q&A and Final Statements of Presenters*
- 18.25 *Wrap up and conclusive remarks*  
**Christian Heller**, CEO, Value Balancing Alliance (VBA)  
**Stefano Zambon**, Secretary General, Italian Foundation for Business Reporting (O.I.B.R.), and University of Ferrara

*To register to the Webinar, please click here.*