



Global Institute for  
Structure relevance,  
Anonymity and  
Decentralisation i.G.

**GISAD statement on [https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13128-Unternehmensberichterstattung-Verbesserung-der-Qualitat-und-Durchsetzung\\_de](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13128-Unternehmensberichterstattung-Verbesserung-der-Qualitat-und-Durchsetzung_de)**

GISAD (Global Institute for Structure relevance, Anonymity and Decentralisation i.G.) is an institute in founding. GISAD wants to develop a digital system (EU-D-S) from the perspective of the citizens of Europe, which can hold its own in system competition with gatekeepers and a social credit system.

The aim of GISAD is to support the creation of a holistic Marshall Plan, as called for by the President of the European Commission, Ursula von der Leyen. The core of the Marshall Plan must be a digital concept adapted to civil rights and diversity. If individual measures are taken without an overall system of their own, Europe runs the risk of losing the system competition to other economic areas such as a centrally controlled China.

- GISAD's opinion is subject to the proviso that it is to be as part of an overall digital concept understood (multiple use of the same infrastructure without additional costs).

GISAD has defined three goals on which a Marshall Plan should focus:

1. The optimal refinement and simple exploitation of digital data, while maintaining diversity and performance-adopted involvement of all parties involved in the value creation.
2. The stigma-free, lifelong digital inclusion of all citizens with incentives for self-development.
3. The digital guarantee of the necessary state tasks to maintain security for citizens, the economy and the state, while preserving pre-digital democratic achievements.

**Challenges:**

GISAD welcomes the initiative to improve the quality of corporate reporting. GISAD has already commented on <https://gisad.eu/eu-initiative-nachhaltige-unternehmensfuehrung/> and <https://gisad.eu/de-eu-initiative-ein-moderner-eu-rahmen-fuer-die-unternehmensbesteuerung/> in this context.

In the context of digitalisation, business models are becoming increasingly complex and opaque to investors. The concept of sustainability can also be applied to the preservation of pre-digital social achievements, democracy, civil rights and diversity. In the context of competition with the Chinese Social Credit System, these basic European rights are often not respected in digital business models. Increasingly, states feel obliged to regulate these business models, which can result in shares losing value. Corporate governance is inwardly focused on the company and does not take into account the societal impact of entrepreneurial action. The existing indicators do not reflect the risks in society's external impact. The quality of corporate reporting is not sufficient.

**Proposed solution: Develop a key figure on societal structural relevance:**

GISAD has already defined social structural relevance for projects and the resulting products and services by the sustainable positive impact on broad sections of the population while preserving democratic achievements. Democratic achievements, in turn, are ideally defined by the fact that existing legal frameworks of the pre-digital society do not need to be adapted. In fact, legislation in the digital transformation is confronted with new challenges due to constantly shorter innovation cycles, which it attempts to regulate in a rush due to the great political pressure. This creates positive effects for one part of society. For other parts of society, however, negative effects arise with serious restrictions of rights, especially civil liberties, which must be counteracted by the indicator. Accordingly, this indicator also provides information about future corporate risks and takes into account the will of investors to invest sustainably.

See the whole manifesto at <https://gisad.eu/wp-content/uploads/2021/08/taking-the-economy-and-society-into-the-digital-transformation.pdf> .