



Reporting in the Area of Corporate Responsibility

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Introduction

- As demonstrated by the growing importance of ethical investment funds and increasing media coverage, there is a growing awareness of the social responsibility of businesses and calls for greater transparency in reporting.
- Responsibility way : pollution reduction processes and contributing in educational and social programs.

Reporting in the Area of CSR

What is it ?

- be representative of transparency and accountability
- improve internal processes, engage stakeholders and persuade investors

Why?

- Earn public trust
- Practice what you preach



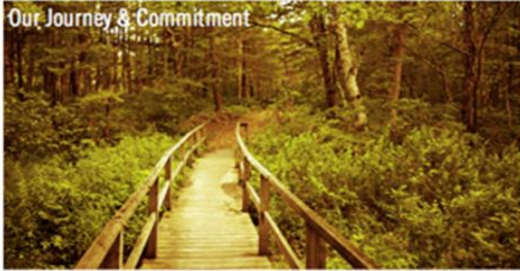
Corporate responsibility reporting




TIMBERLAND RESPONSIBILITY

HOME CLIMATE PRODUCT FACTORIES SERVICE STRATEGY REPORTING

Our Journey & Commitment



Goals & Progress
Social & Environmental Performance Data




VOICES OF CHALLENGE
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Slaves to fashion, take note: you no l...
Tue, 02 Aug 2011

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Track #1 0:00
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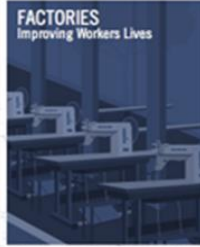
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Protecting the Outdoors




PRODUCT
Innovating Cradle to Cradle



FACTORIES
Improving Workers Lives

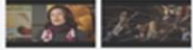


SERVICE
Engaging Communities



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- Stakeholders are becoming increasingly interested in business affairs
- Some companies are introducing codes of conduct for their suppliers
- A business appear more trustworthy throught transparency and dialogue
- The Global Reporting Initiative create a common framework



- There is increasing recognition of the importance of public-private partnerships in CSR
- The Global Compact brought together to share a dialogue on CSR
- Management training plays an important role in implementation of CSR



Reporting guidelines and standards

- The Fair Labor Association
- The Fair Wear Foundation
- The United Nations Global Compact
- The United Nations Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)
- EthicalQuote (CEQ)



Global CSR reporting standards

- **Global Reporting Initiative**
- **UN Global Compact**
- Account Ability's AA1000 standard
- Social Accountability International's SA8000 standard
- The ISO 14000 environmental management standard



UN Global Compact (10 principles)



Human rights

- 1: Support and respect the **protection** of internationally proclaimed human rights
- 2: make sure that they are not complicit in human rights **abuses**

Labor Standards

- 3: The freedom of association and the effective recognition of the right to collective bargaining
- 4: the elimination of all forms of forced and **compulsory labor**
- 5: the effective abolition of **child labor**; and
- 6: the elimination of **discrimination** in employment and occupation

Environment

- 7: Support a precautionary **approach** to environmental challenges
- 8: undertake **initiatives** to promote environmental responsibility
- 9: encourage the development and diffusion of environmentally friendly **technologies**

Anti-corruption

- 10: Businesses should work against **corruption** in all its forms, including extortion and bribery.

The Global Reporting Initiative (5 key issues)



1 Environmental

Materials used including percentage recycled,

Energy consumed and saved,

water used and reused

Land owned, leased, managed in, protected areas and areas of high biodiversity value and impacts on biodiversity

greenhouse gas emissions by weight and initiatives to reduce greenhouse gas, ozone-depleting and other harmful emissions, waste by type and disposal method

2 Social performance: Labor practices & Decent work



- Employee turnover by age group
- Gender
- Region
- Employee benefits
- Occupational Health and Safety
- Training and Education
- Diversity and Equal Opportunity

3 Social performance: Human rights

- ✓ Investment and Procurement Practices
- ✓ Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken,
- ✓ Child Labor
- ✓ Forced and Compulsory Labor
- ✓ Indigenous Rights

4 Social performance: Society



- Nature
- Scope
- Effectiveness of any programs and practices
- Corruption
- Public Policy development
- Anti-Competitive Behavior

5 Social performance: Product responsibility



- Customer Health and Safety
- Adherence to laws, standards
- Voluntary codes related to marketing commun
- Customer Privacy

Good Examples

2015
Corporate
Responsibility
Report



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Humanitarian Response

At Visa, we have a strong heritage of responding philanthropically in times of natural disaster and humanitarian crisis.



Bad Examples and problems

- 1 Some companies tend to tell a story they feel comfortable with rather than the whole story about their level of commitment and progress (see [Chevron's 2013 report](#) for example).
- 2 Some reports are **too long**, published only every couple of years, provide **partial or even wrong data**, lack external verification, or are not even prepared in accordance with the GRI guidelines.
- 3 A few CSR reports are just **too boring**, have become a PR tool, are **worthless** in general and basically 99 percent of the stakeholders don't really bother to read them.

Conclusion

We shouldn't ignore the fact that we have seen significant progress in CSR reporting in the last couple of years both in terms of quality and quantity.

The concept of CSR reporting is almost as flexible as the concept of CSR itself. Lack of uniformity also cause some problems.

And while we should demand them to keep doing so, we should also take advantage of what CSR reporting is offering right now, because with all of its flaws, it is still the only corporate report with personality you will have a chance to read for better or for worse.



**Thanks for
your attention**