Reporting in the area of CR

Team members:

Carlos Meza, Gonzalo Salazar, Adolfo Martinez

Index

- Reporting items in the area of Business
- Proposals of producing CR reports

Reporting items in the area of Business

-What are the business policies in corporate social responsibility?

-What has the business done to realise its policies into action?

-Assessment of the business on achievements resulting from its work on social responsible in the financial year, and any future expectations to the work

Proposals

1. Be explicit about social and environmental issues

1. Provide information on their stakeholders

1. Facilitating the investor the understanding of data provided in CR reports

Benefits of CR Reporting

According to the United Nations Conference on Trade and Development, the CR Reporting helps enterprises communicate better with the stakeholders, allowing them to have a better ability to attract investment capital and develop an international business.

1. Be explicit about social and environmental issues

- Companies should explain which issues are financially material (ie financially significant over the short to medium term), which are of strategic importance and which of operational importance.

- Companies define the timeframes over which these assessments are being made, acknowledging that the relative importance of issues is likely to change over time.

2. Provide information on their stakeholders

- Companies should identify the stakeholders, explain how they have engaged with them, detail the specific issues raised by these stakeholders, and describe the actions that they have taken in response.

3. Facilitating the investor the understanding of data provided in CR reports

- Most data falls short of the quality necessary for investors to be able to build consideration of social or environmental performance into their investment models, to compare different companies or even to robustly assess trends in an individual company's performance over time

3. Facilitating the investor the understanding of data provided in CR reports

- Reasons:
  - Evolving performance metrics
  - Relatively underdeveloped data gathering and quality assurance systems
  - Inevitable trade-offs between cost and precision
  - Very significant uncertainties in many of the techniques used to generate data

The KPMG Survey of Corporate Responsability Reporting

The KPMG reviewed corporate responsibility and sustainability reporting from 4,900 companies in 49 countries.

The four major emerging trends from CR reporting:

- Reporting on climate-related financial risk
- Reporting on the UN Sustainable Development Goals
- Reporting on human rights
- Reporting on carbon reduction targets.

SDG's

Corporate Responsibility reporting rates by region

83% Americas
78% Asia Pacific
77% Europe
52% Middle East & Africa

2017[2]

Corporate Responsibility Reporting in Slovakia

48%

2015

55%

2017

Slovakia

Overall CR reporting rate: **Bottom Quartile**
(+ 7 percentage points)

55%

CR Reporting Scorecard

Acknowledge Climate Risk
3rd Quartile

Acknowledge Human Rights
Bottom Quartile

Link CR Activity to SDGs
3rd Quartile

Set Carbon Targets
3rd Quartile

Include CR in Annual Report
3rd Quartile

Environmental Milestones

- IBM's renewable electricity purchases represented 21.5 percent of the global consumption.

- IBM also achieved its third-generation CO2 emissions goal, reducing operational emissions by 38.1 percent.

Awards

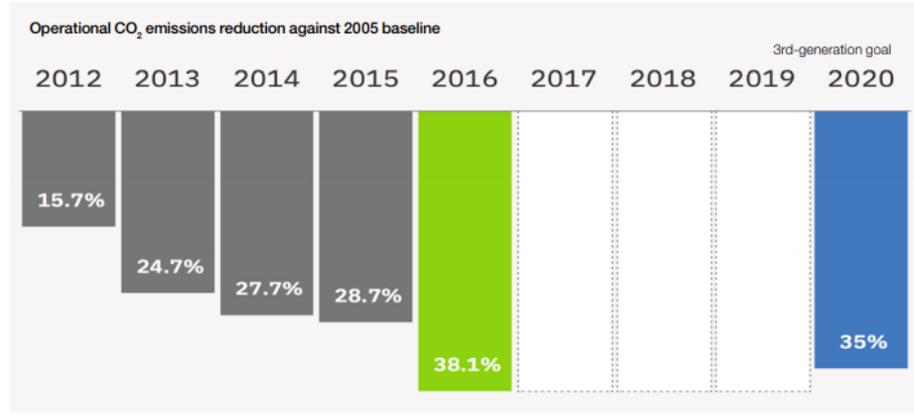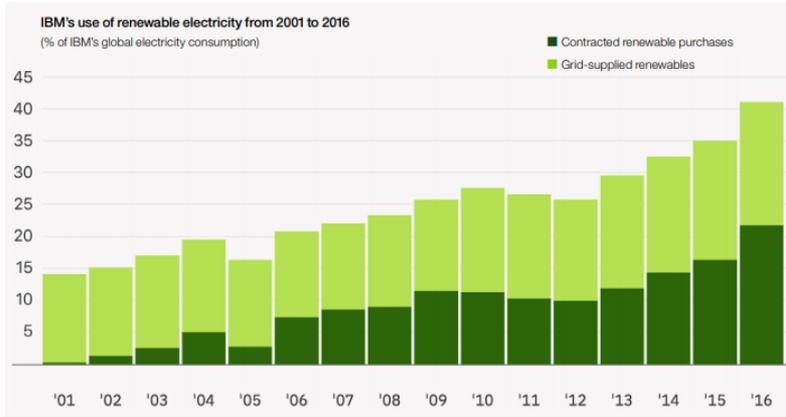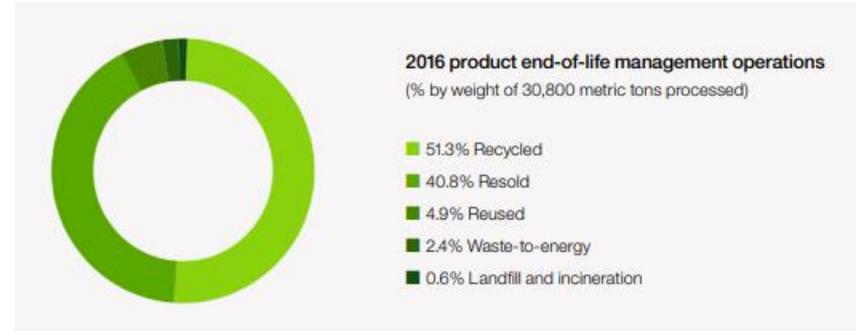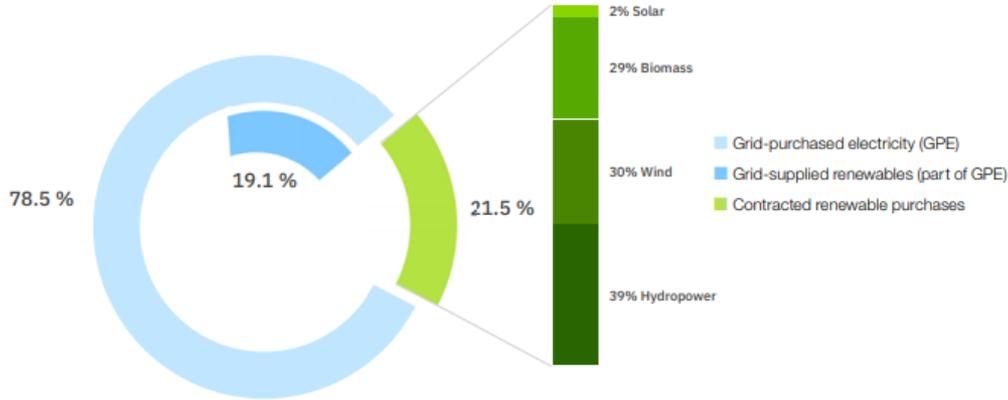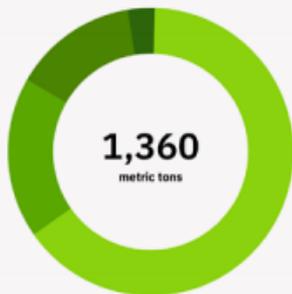Some CR, HR/diversity, Environment and Supply chain awards:

And many more...

Areas of Interest

- Communities: Charities IBM work with.

-IBMers: How employees are benefited.

-Environment: And statistics about how they've made measures to lower their impact.
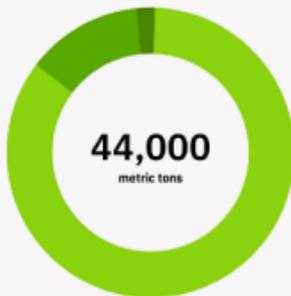
-Supply Chain

-Governance

Some of IBM's Statistics

2016 IBM global electricity consumption: 3,637,715 MWh

78.5 %
19.1 %
21.5 %

2% Solar
29% Biomass
30% Wind
39% Hydropower

Grid-purchased electricity (GPE)
Grid-supplied renewables (part of GPE)
Contracted renewable purchases

2016 product end-of-life management operations
(% by weight of 30,800 metric tons processed)

51.3% Recycled
40.8% Resold
4.9% Reused
2.4% Waste-to-energy
0.6% Landfill and incineration

IBM's use of renewable electricity from 2001 to 2016
(% of IBM's global electricity consumption)

Contracted renewable purchases
Grid-supplied renewables

'01 '02 '03 '04 '05 '06 '07 '08 '09 '10 '11 '12 '13 '14 '15 '16

Operational CO_2 emissions reduction against 2005 baseline

2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020

3rd-generation goal

15.7% | 24.7% | 27.7% | 28.7% | 38.1% | | | | 35%

2016 total generated hazardous waste worldwide by treatment method

1,360
metric tons

- 65% Recycled
- 18% Landfill
- 14% Incineration
- 3% Treatment

2016 total generated nonhazardous waste worldwide by treatment method

44,000
metric tons

- 86% Recycled
- 12% Landfill
- 2% Other treatments

Bibliography

http://unctad.org/en/Pages/DIAE/ISAR/Corporate-Responsibility-Reporting.aspx

https://www.ibm.com/ibm/responsibility/2016/pdf/IBM-2016-CRReport.pdf

https://www.ibm.com/ibm/responsibility/2016/

https://home.kpmg.com/xx/en/home/campaigns/2017/10/survey-of-corporate-responsibility-reporting-2017.html

https://home.kpmg.com/content/dam/kpmg/campaigns/csr/pdf/CSR_Reporting_2017.pdf

https://www.theguardian.com/sustainable-business/blog/corporate-responsibility-reporting-three-proposals

https://www.theguardian.com/sustainable-business/investors-corporate-responsibility

https://www.theguardian.com/sustainable-business/blog/corporate-responsibility-reports