

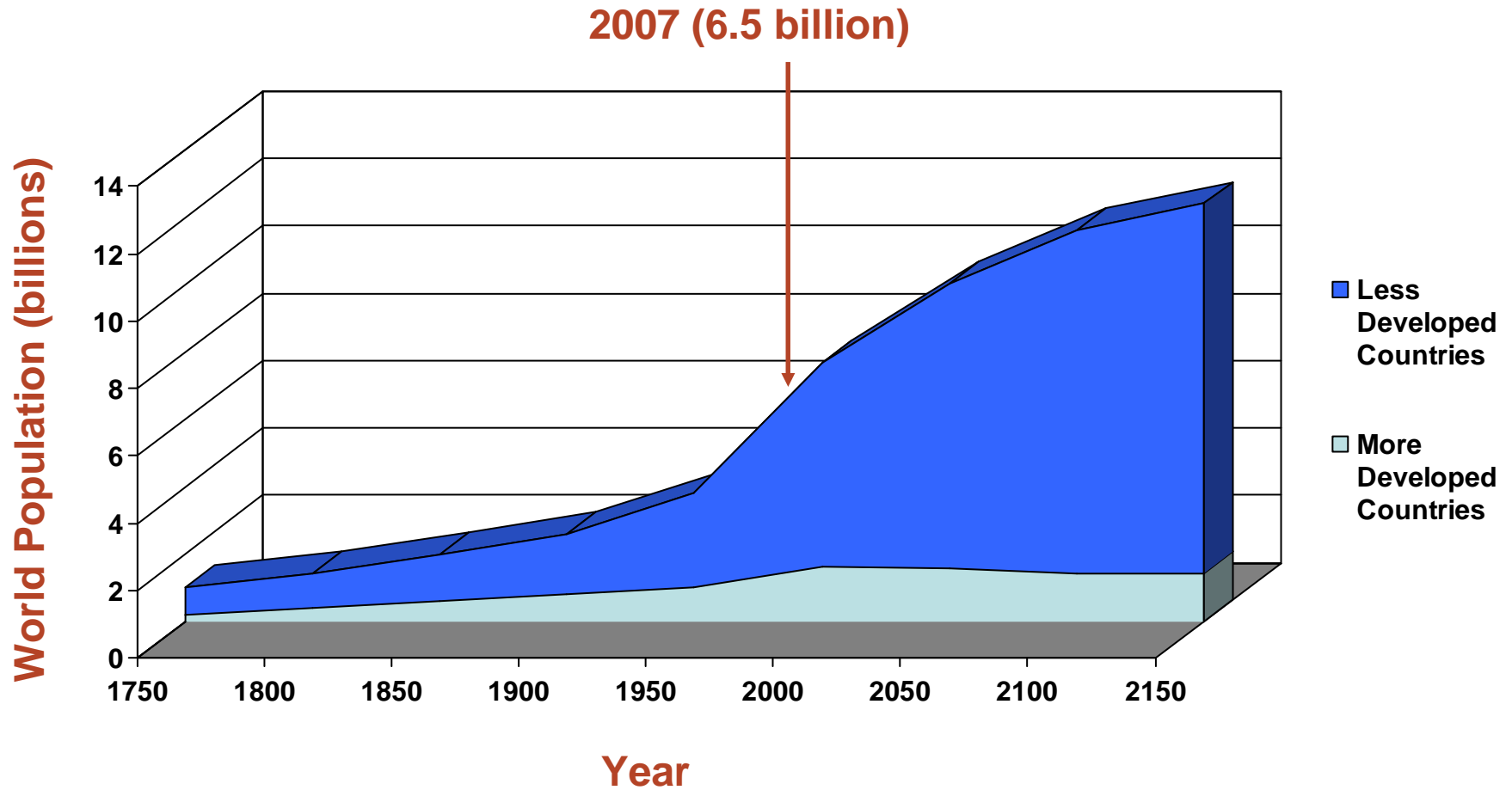


# Global Reporting Initiative

A Common Framework for Sustainability Reporting

 18 January 2007

# Sustainability Imperative



# Sustainability Reporting

How will your organization contribute to the future?

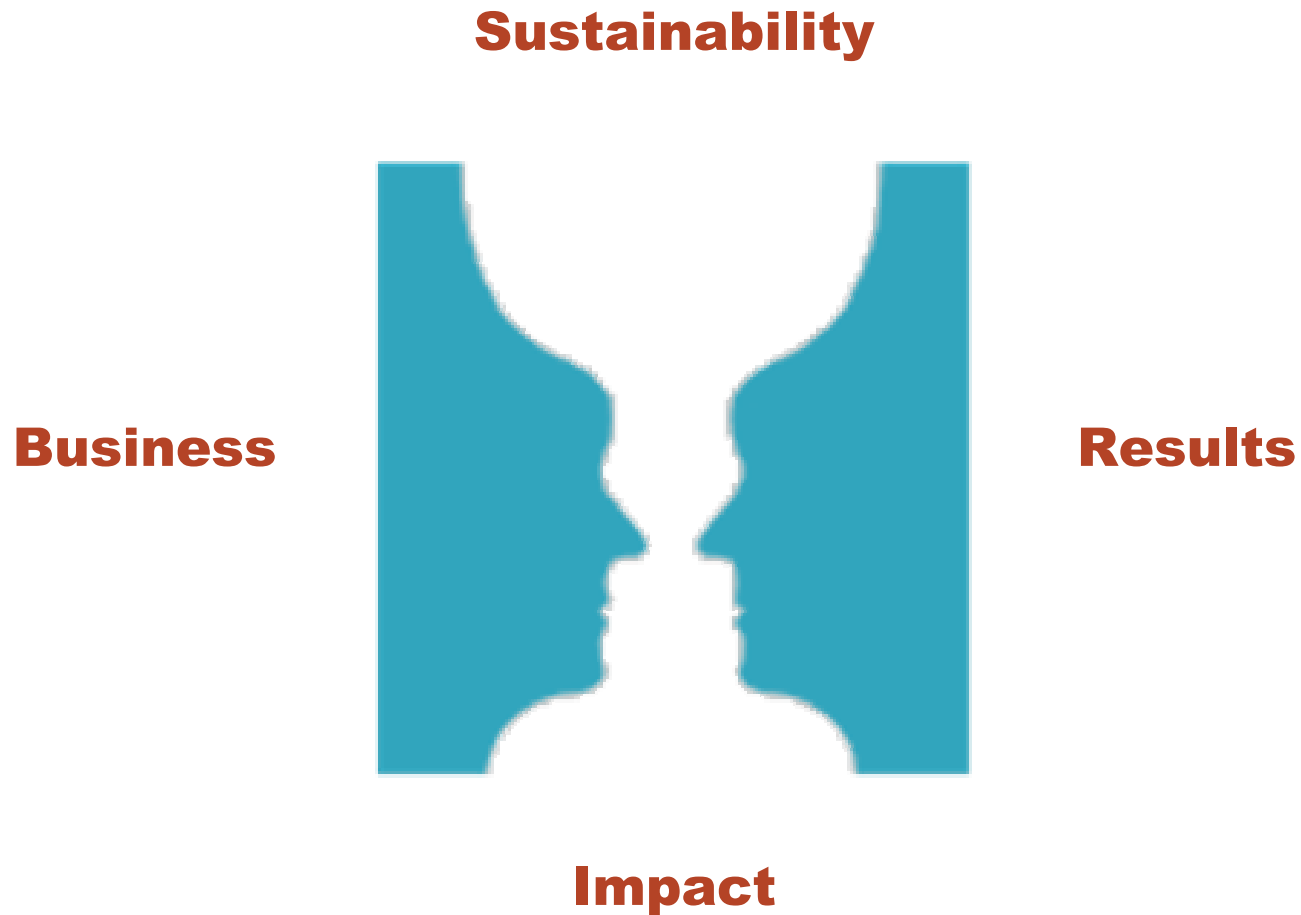


# Trust is Essential

- “CSR has emerged as an inescapable priority for business leaders in every country.”
  - Michael Porter
- AC Nielsen Survey
  - 41% of Chinese consumers feel more loyal towards a company that aligns itself with a worthy cause.
  - 77% of Chinese employees would like to be involved in their companies’ CSR initiative
- Mori Survey, 2005
  - 67% rely on management quality as a key determinant in valuing a company.



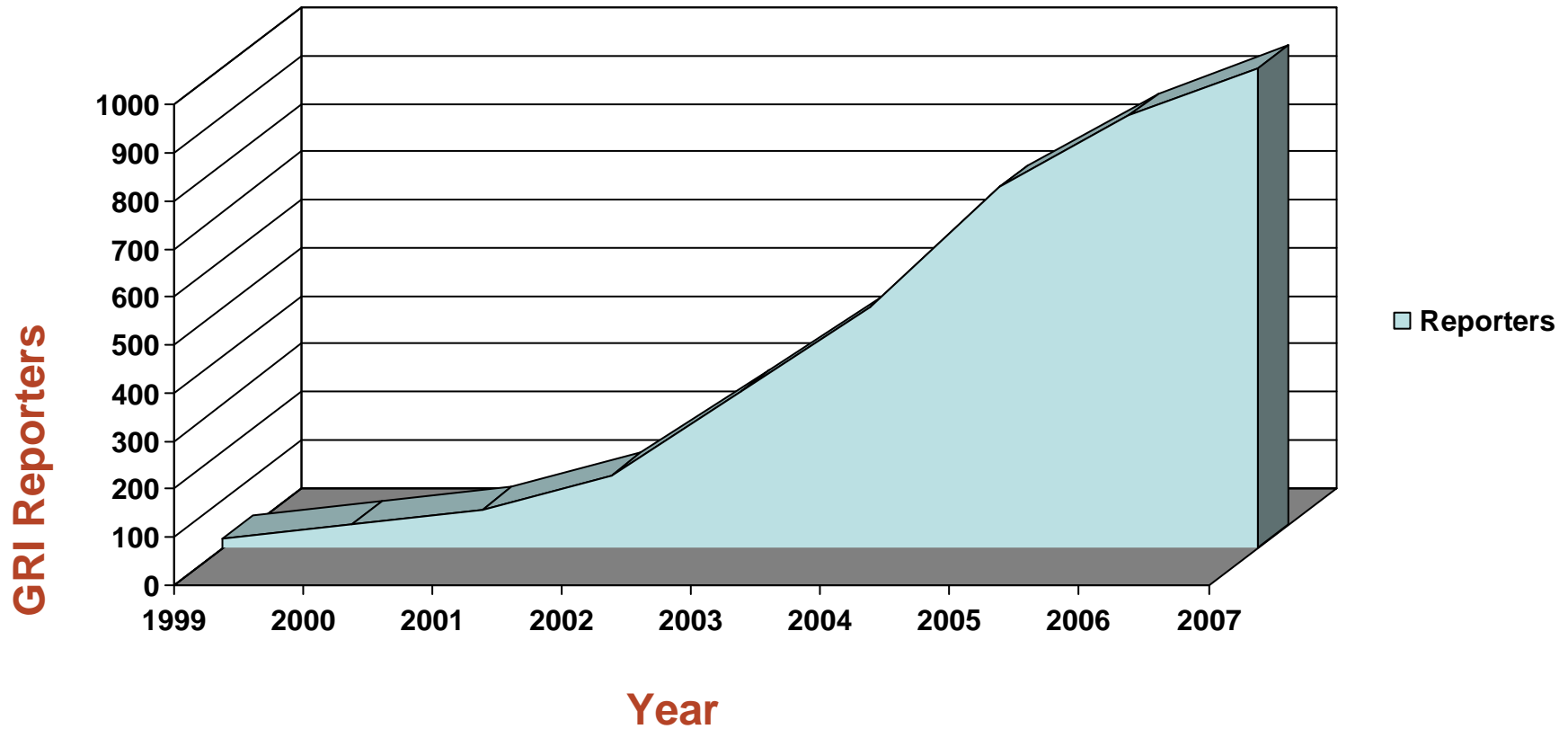
# Drivers for Reporting



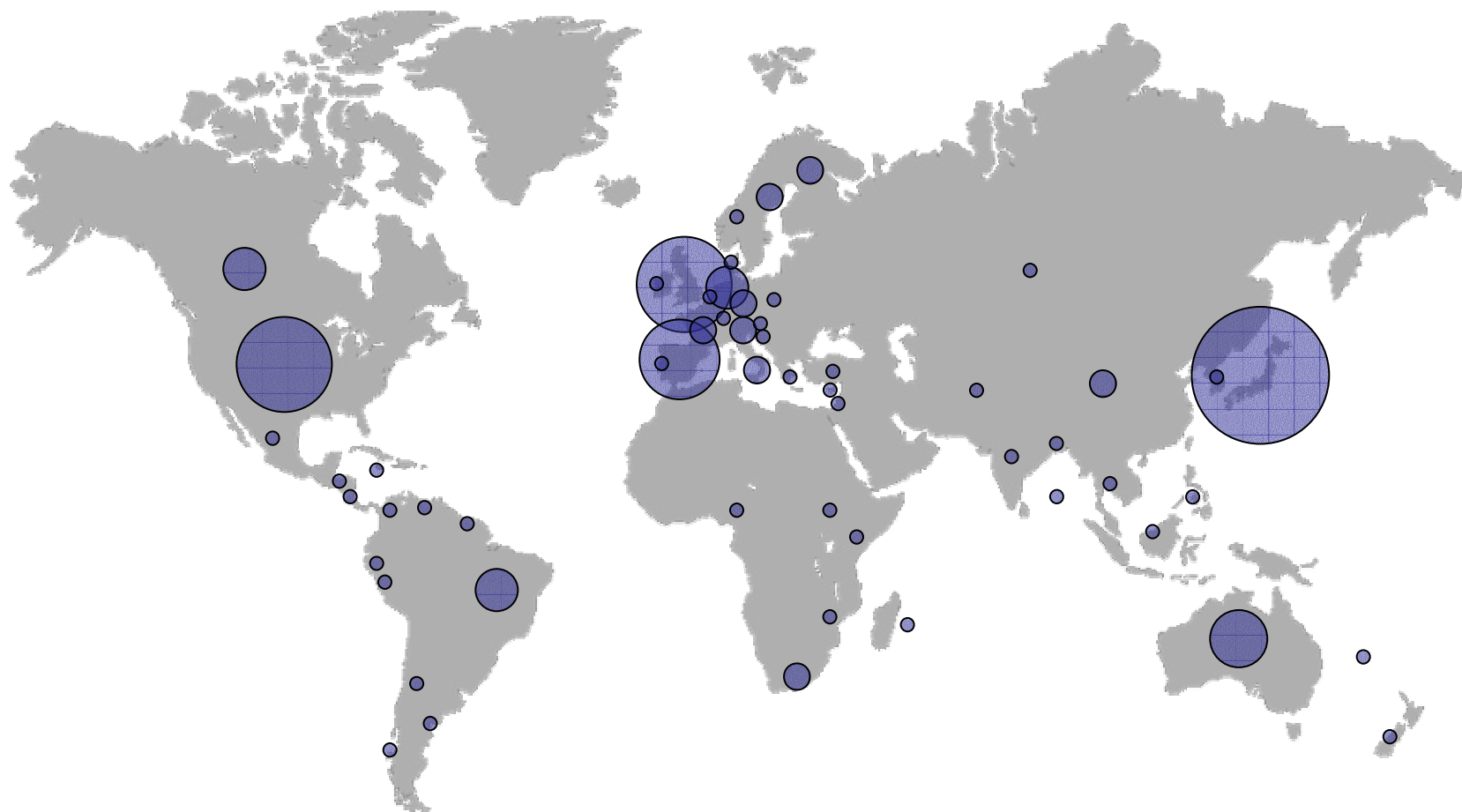
# GRI: Trusted, Credible Framework



# Uptake Over Time



# Uptake by Country

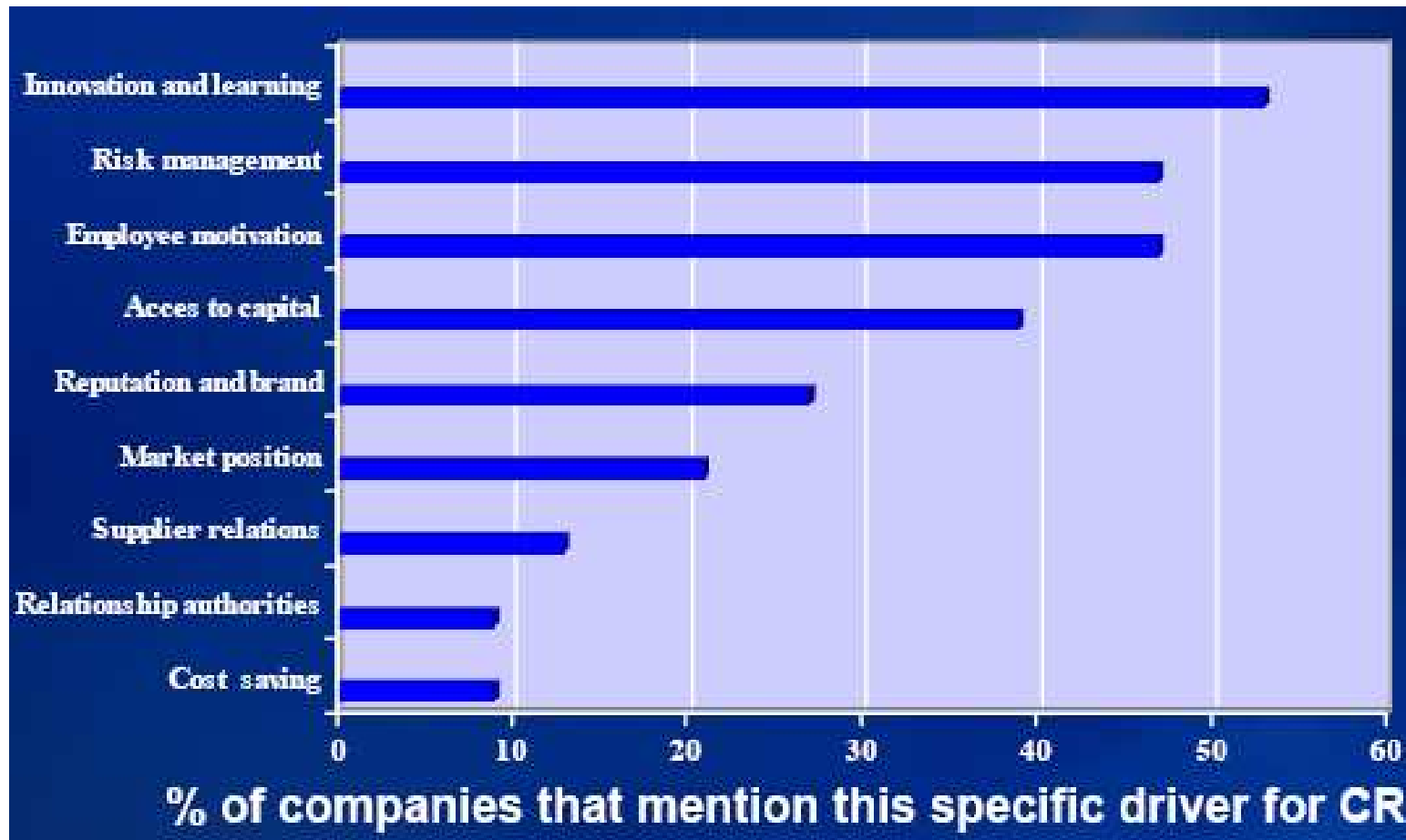


# 109 Financial Institutions

ABN AMRO Bank/Banco Real; ABN AMRO Holding Bank N.V.; Absa; Achmea Holding N.V.; AEGON N.V.; African Bank Investments Limited (ABIL); Allianz AG; ASN Bank; Australia and New Zealand Banking Group; Australian Ethical Investment Ltd; AXA - Group Management Services; Banca Monte dei Paschi di Siena (BMPS); Banco Bilbao Vizcaya Argentaria S.A. (BBVA); Banco Itau Holding Financeira S.A.; Banco Sabadell; Banesco Banco Universal; Barclays Plc; Bilbao Bizkaia Kutxa (BBK); BMO Financial Group; Caixa Catalunya; Caixa Galicia; Caja de Ahorros de Valencia, Castellón y Alicante, BANCAJA; Caja de Ahorros del Mediterraneo (CAM); Caja de Ahorros y Monte de Piedad de Zaragoza Aragón y Rioja – IBERCAJA; Caja Espana de Inversiones, Caja de Ahorros y Monte de Piedad; Caja Laboral; Caja Madrid; Caja Navarra; Caja San Fernando; Caja Vital Kutxa; Calvert Group; Citigroup; Comité syndical national de retraite Batirente; Commerzbank AG; Confederacion Espanola de Cajas de Ahorros (CECA); Co-operative Bank; Co-operative Financial Services (CFS); Co-operative Insurance Society (CIS); Daiwa Securities Group; Delta Lloyd; Deutsche Bank AG; Development Bank of Japan; Dexia Group; DKV Seguros; DnB NOR ASA; DVV verzekeringen; EDC - Export Development Canada; El Monte Caja de Ahorros de Huelva y Sevilla; F&C Asset Management plc; Findesa; FleetBoston Financial; FMO (Nederlandse Financierings-Maatschappij voor Ontwikkelingslanden); Folksam; FöreningsSparbanken AB; Fortis Bank; GLS Gemeinschaftsbank; Grupo Santander; Gruppo Sanpaolo IMI; Hachijuni Bank; HBOS; HSBC Group; HVB Group; Hyundai Marine & Fire Insurance; IAG New Zealand Limited; ING Group N.V.; Insurance Australia Group Limited (IAG); Investec; KBC Group; Kommunalkredit Austria AG; KUTXA (Caja de Ahorros Gipuzkoa y San Sebastián); Lend Lease; Liberty Group; Mecu; National Australia Bank (NAB); Nedbank Group; Nikko Cordial Corporation; Nikko Cordial Securities; Nomura Holdings; Oesterreichische Kontrollbank AG; Old Mutual South Africa; Rabobank Groep; RAS Group; Royal & Sun Alliance; Royal Bank of Canada (RBC); Royal Bank of Scotland Group (RBS); Sampo Bank; Serasa S/A; Shorebank; SNS Reaal Groep; Societe Generale Group; Sampo Japan Insurance; Standard Bank; Standard Chartered Bank; State Street Corporation; Storebrand; Taiyo Life Insurance Company; TD Bank Financial Group; Tokio Marine & Nichido Fire Insurance; Triodos Bank; UniCredit S.p.A.; Unipol (COMPAGNIA ASSICURATRICE UNIPOL S.P.A); Vancity and Citizens Bank of Canada; VBDO Association of Investors for Sustainable Development; VicSuper Pty Ltd; Wells Fargo & Company; WestLB AG; Westpac Banking Corporation; World Bank Group; Zurcher Kantonalbank.



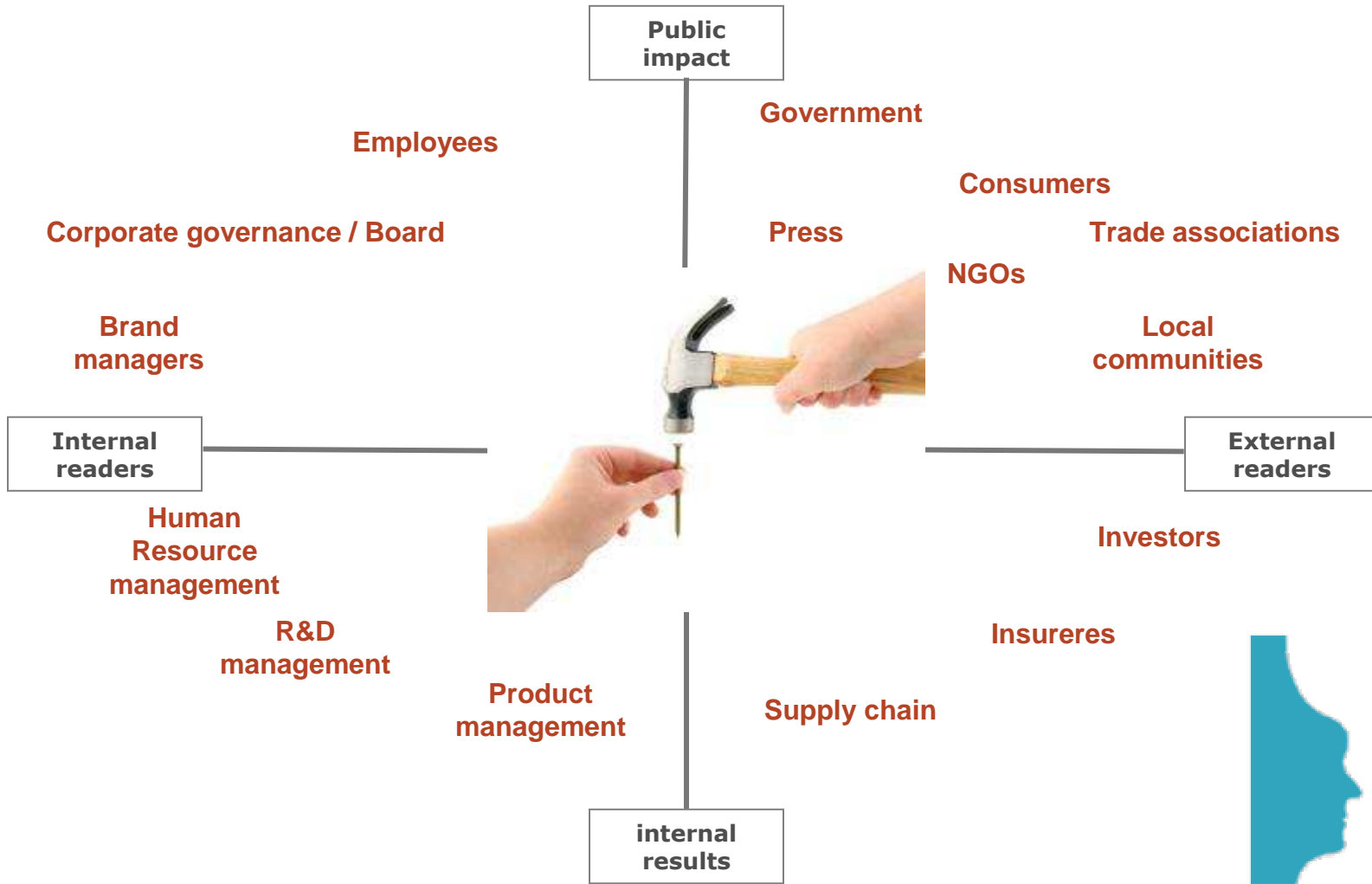
# Benefits of Reporting



# Linking Internal and External



# Diversity of Interests



# Investors Using ESG

Pensions

Principles  
for Responsible  
Investment



CARBON DISCLOSURE PROJECT

Buy/Sell



Investment  
Products

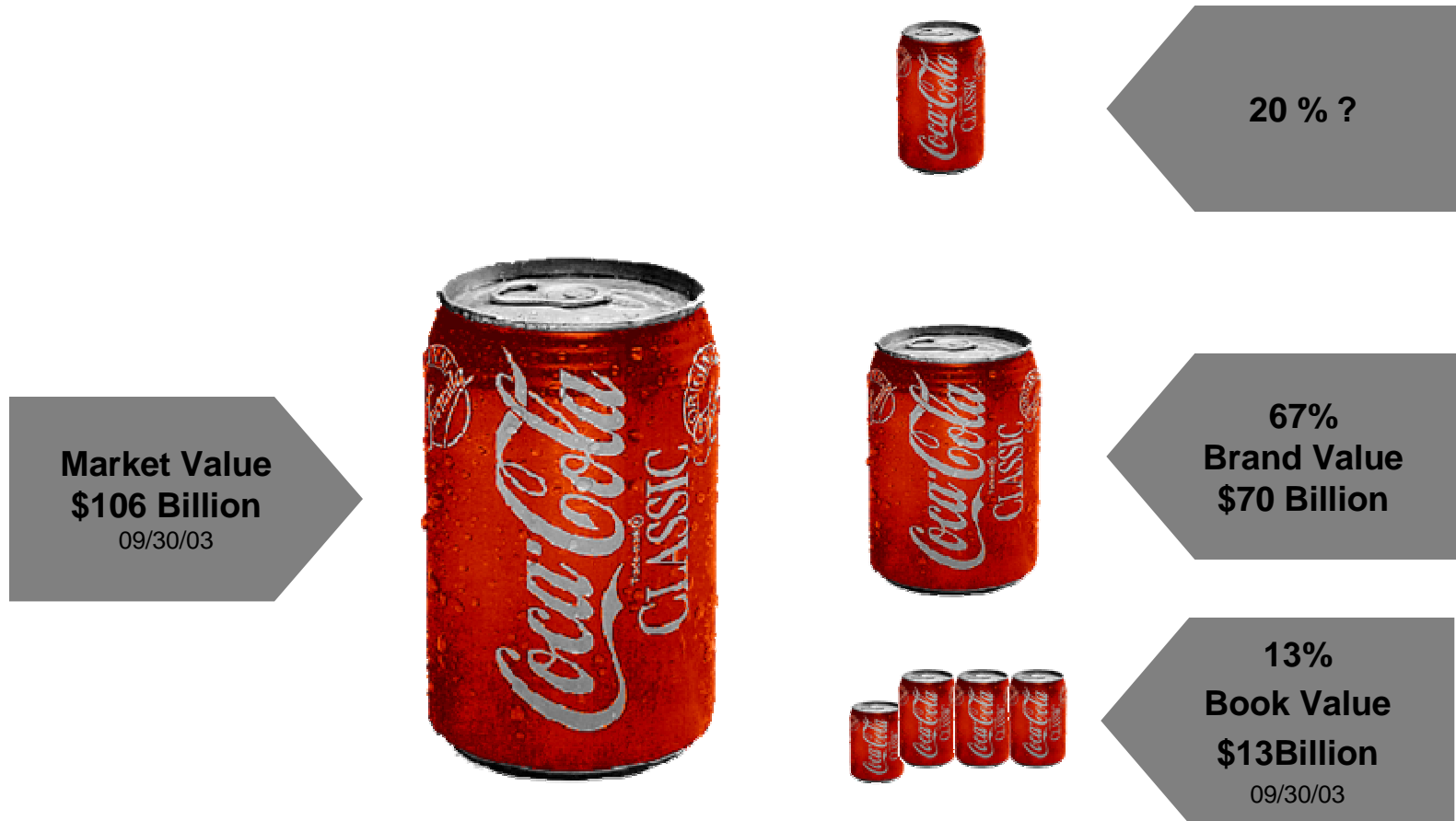
Get to know **ISE**  
BOVESPA Corporate  
Sustainability Index

Regulators

Companies Act



# Intangible value



source: Strategic Asset Management, Interbrand



# How do you understand value?

*eco efficiency +  
resource productivity +  
human capital +  
stakeholder relations +  
risk management +  
community contribution +  
reputation +*

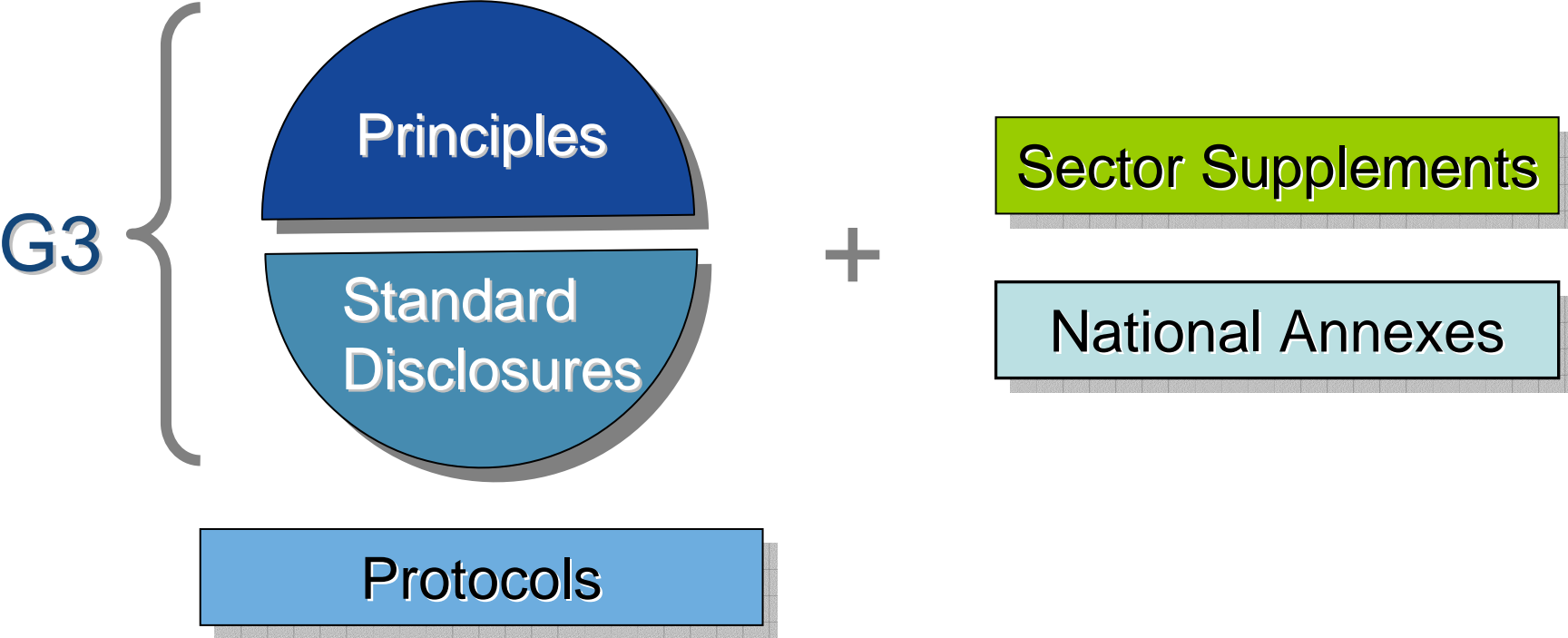
*quarterly results*

***short term value***

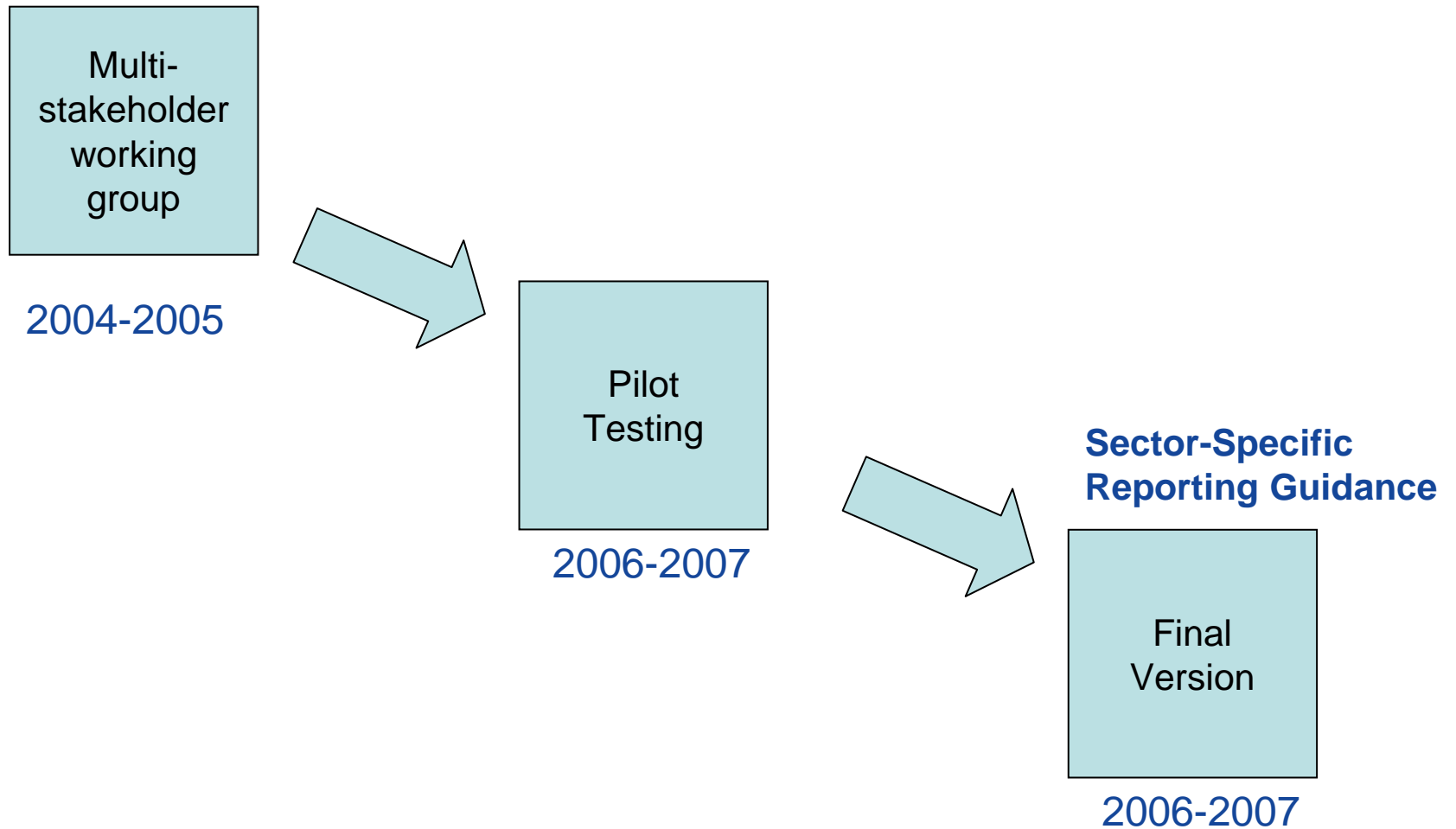
***long term value***



# The Reporting Framework



# Financial Services Supplement



# Other Sector Guidance

Pilot and Board Review	Underway	Pipeline
Automotive	Apparel and Footwear	Oil and Gas
Telecommunications	Electricity Utilities	Food and Retail
Financial Services		NGOs / Foundations
Tour Operators		Construction
Public Agencies		
Mining and Metals		
Logistics and Transportation		



# What Would Be in a G3 Report?

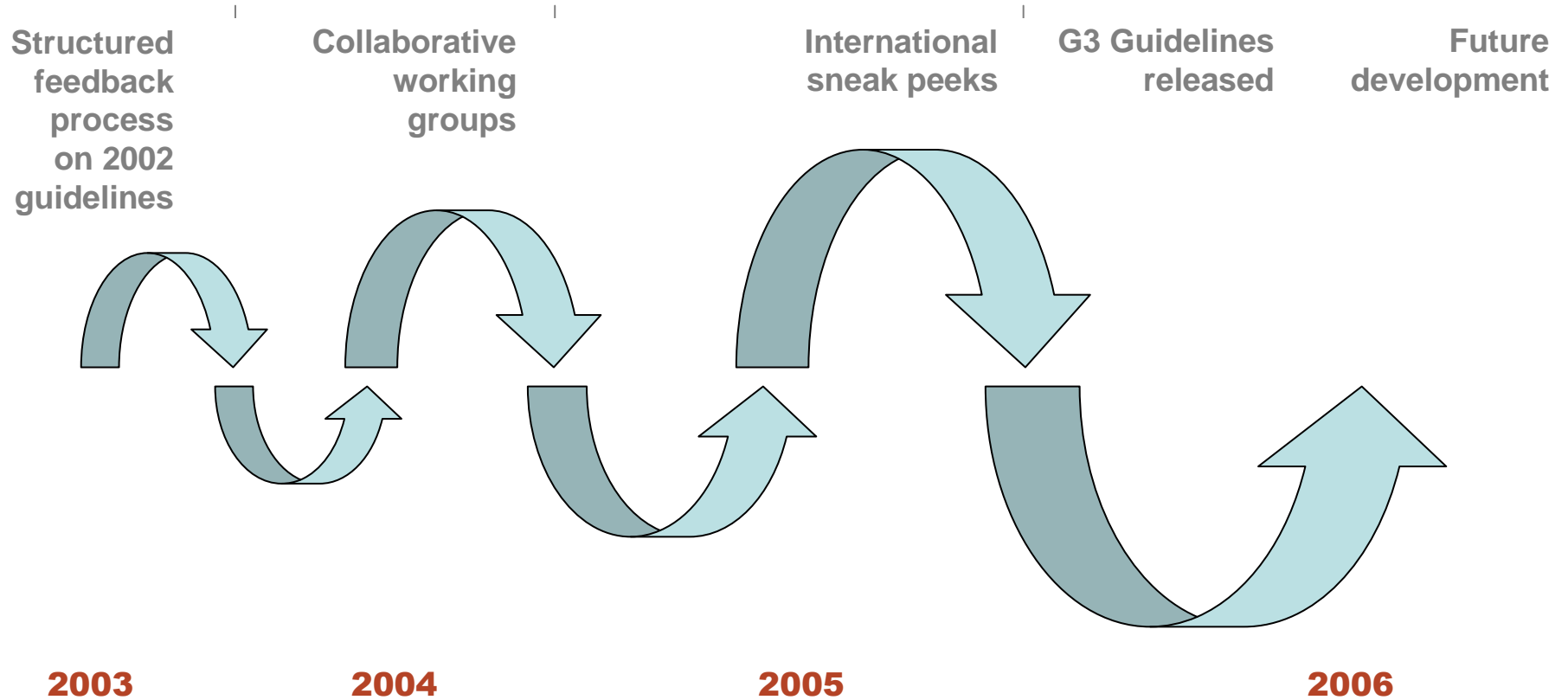


**Results**

**(performance indicators)**



# Evolving Guidelines: the G3 process



# GRI: Network Organization

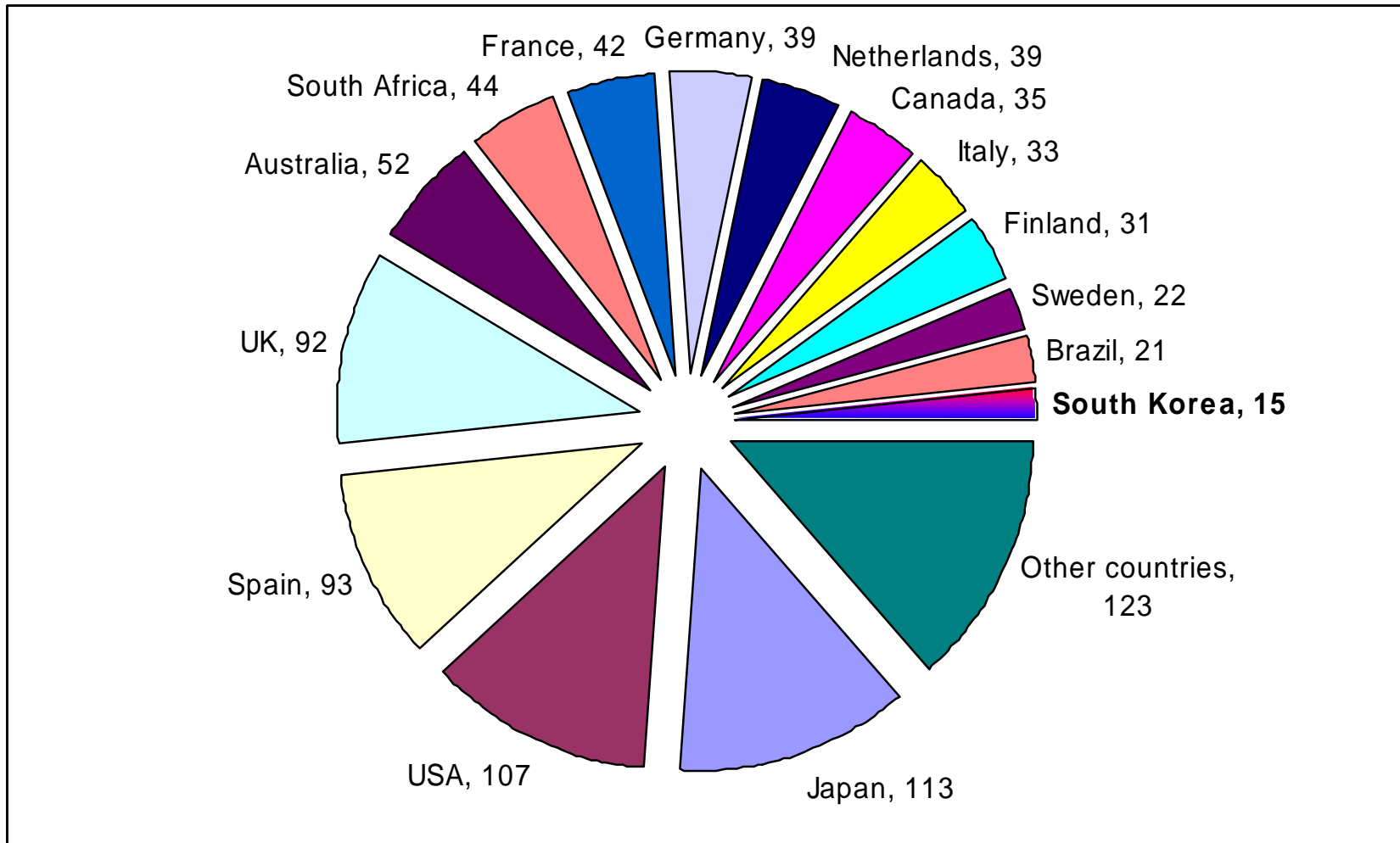


# You can take this further

- **Use the Guidelines**
- **Let us know and share experience**
- **Join a governance body**
- **Become an OS member**
- **Join a working group**
- **Visit us online at [www.globalreporting.org](http://www.globalreporting.org)**



# Reporting by Country



# Different use, common information

