Trends in ESG reporting and their implications for water

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Three trends

1. Easier access to information

2. Integrated reporting

3. Focused principle/process based reporting

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2. Integrated Reporting

- Combining Financial & Non-Financial
- Strategy / Business Model at the core
- Material Impacts and related Risks and Opportunities
- Backward & Forward looking information

Implication:
Companies will have to answer the question is water a material issue and explain the relationships between business model, strategy and material water impacts.
1. Easier access to information

- Data Consolidation
- Comparability
- Instant access
- Strong Investor focus

**Implication:**

Water related performance information is will/be more readily available & comparable. Contextual information needed to help investors understand the information.
3. Focused Principle/Process based reporting

- Organization specific assessment
- Disclose process & outcomes
- Focused reporting

Implication:
Companies will have to demonstrate that an organization specific assessment has taken place in which both, stakeholder input and good practice principle based guidance, has been considered.
GRI’s Technical Protocol

• Reporters found defining content difficult
• Technical Protocol – Applying the Report Content Principles
  – Process guidance
  – Step by step
  – To be used with G3 and G3.1 Guidelines

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Aspects of high significance to either Stakeholders or to the Organization should be considered for reporting.
Thank You!

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