

Triple Bottom Line Reporting

May 2008



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Triple Bottom Line Reporting

Road Map

- ✧ Definition
- ✧ Takeaways and Status of TBL Reporting
- ✧ Frameworks
- ✧ Indicators
- ✧ Boundaries
- ✧ Drivers
- ✧ Risks and Liabilities
- ✧ Tips



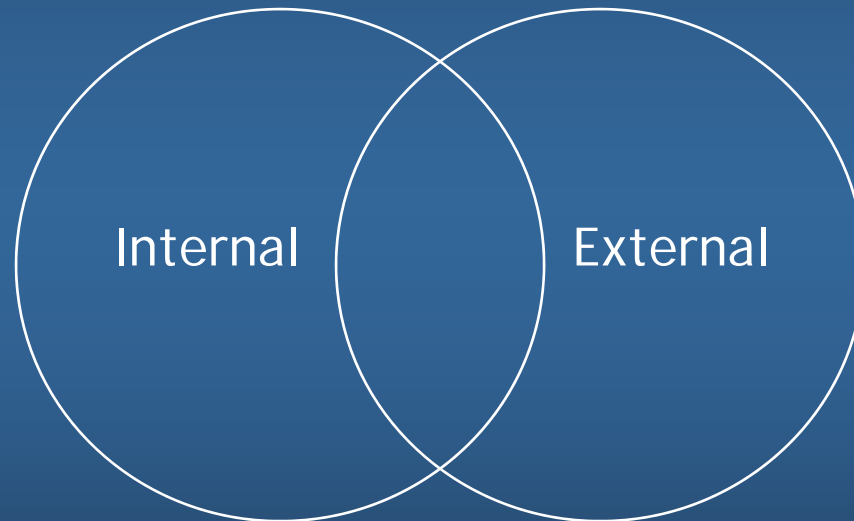
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Triple Bottom Line Reporting

Triple Bottom Line reporting is accounting for environmental, social and economic performance.



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Defining Triple Bottom Line Reporting

- ✧ Triple Bottom Line Reporting is Voluntary
- ✧ Financial Reporting is required by SEC
- ✧ Environmental reporting - Required under environmental regulations



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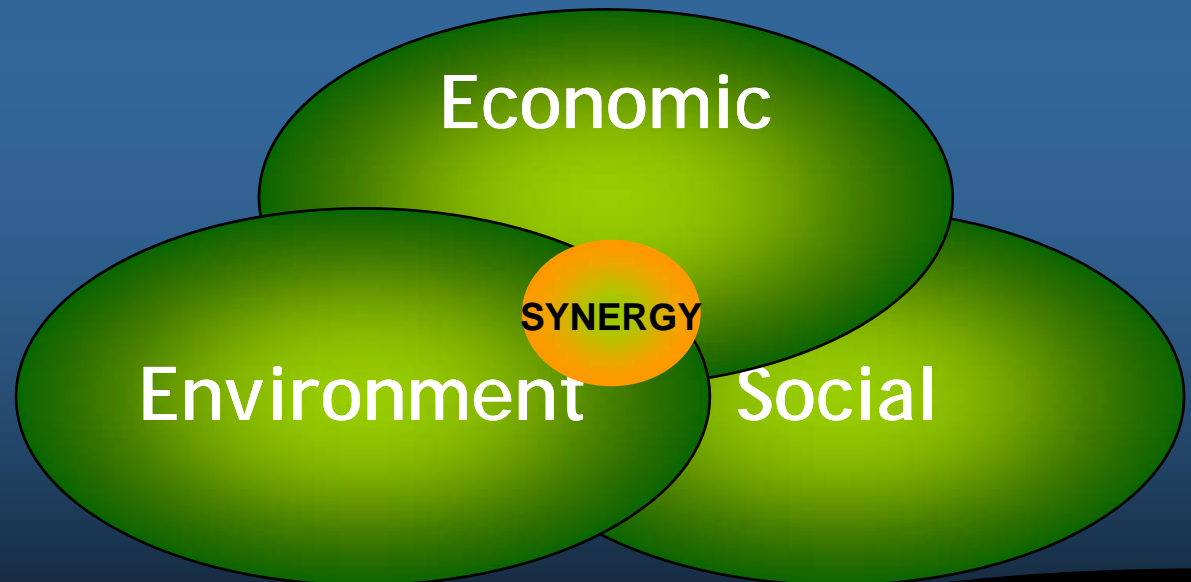
Defining Triple Bottom Line Reporting

Most commonly accepted definition of sustainability:

“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”

Sustainability is practiced by managing environmental, social and economic impacts.

Brundtland Commission



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Triple Bottom Line Reporting

✧ Takeaways

- ✓ Integration
 - triple bottom line
- ✓ Relevance
 - stakeholders
 - qualitative, quantitative and graphics
- ✓ Interconnectedness
 - Sustainability of natural, built, social and economic systems



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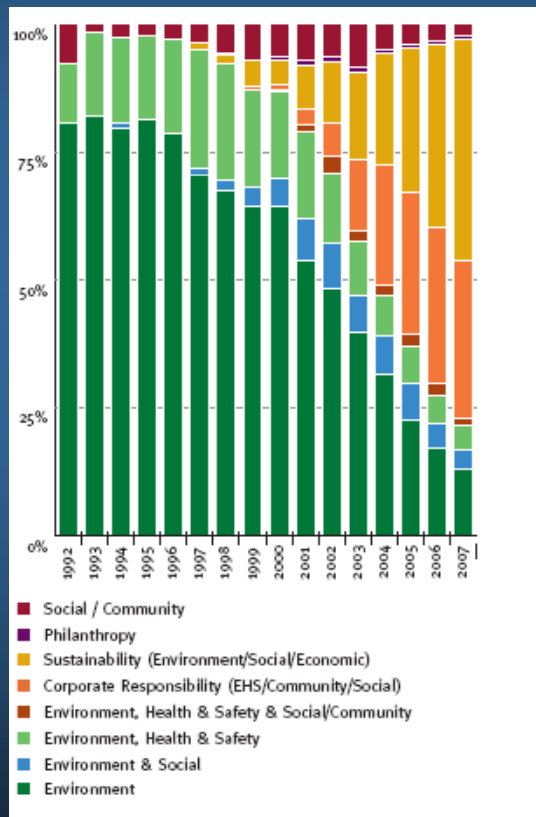
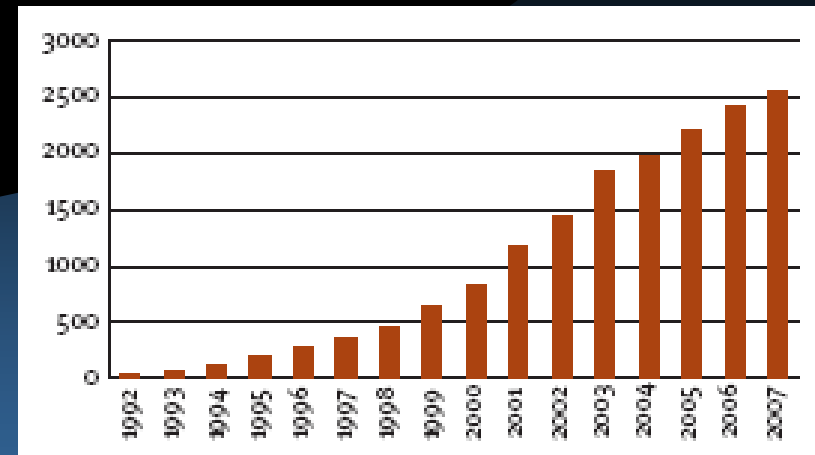
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Triple Bottom Line Reporting

Growth in reporting:

27 to 2,500 from 1992 - 2007



Subject areas:

Environmental: from 78% to 15%

Sustainability and CSR - 70 % in '07

Source: CRRA CRReportingAwards07, Global Winners & Reporting trends March 2008



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Triple Bottom Line Reporting

✧ KPMG (2005)

- ✓ 52% of Fortune 500
- ✓ Top 100 Companies in 16 Countries where KPMG operates

✧ Corporate Register:

- ✓ 16531 reports - 4266 companies
- ✓ 2007: 513

✧ LD Research & Analytics

- ✓ 75% of S&P 100 companies have section of web sites dedicated to social and environmental performance in 2006
 - 34% increase from 2005
 - 46 issued CSR reports (one document)

✧ Siran

- ✓ Approximately 50% of S&P 100 companies in 2006



Frameworks for Triple Bottom Line Reports

- ✧ Global Reporting Initiative (GRI)
- ✧ SRI Indices
- ✧ ISO 26000
- ✧ Benchmarks
- ✧ Agenda 21
- ✧ B-Sustainable



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Global Reporting Initiative

Environment

Performance Indicators

Aspect: Materials

- EN1** CORE Materials used by weight or volume.
- EN2** CORE Percentage of materials used that are recycled input materials.

Aspect: Energy

- EN3** CORE Direct energy consumption by primary energy source.
- EN4** CORE Indirect energy consumption by primary source.
- EN5** ADD Energy saved due to conservation and efficiency improvements.
- EN6** ADD Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives.
- EN7** ADD Initiatives to reduce indirect energy consumption and reductions achieved.

Aspect: Water

- EN8** CORE Total water withdrawal by source.
- EN9** ADD Water sources significantly affected by withdrawal of water.
- EN10** ADD Percentage and total volume of water recycled and reused.

Aspect: Biodiversity

- EN11** CORE Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
- EN12** CORE Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
- EN13** ADD Habitats protected or restored.
- EN14** ADD Strategies, current actions, and future plans for managing impacts on biodiversity.
- EN15** ADD Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

Aspect: Emissions, Effluents, and Waste

- EN16** CORE Total direct and indirect greenhouse gas emissions by weight.
- EN17** CORE Other relevant indirect greenhouse gas emissions by weight.
- EN18** ADD Initiatives to reduce greenhouse gas emissions and reductions achieved.
- EN19** CORE Emissions of ozone-depleting substances by weight.
- EN20** CORE NO_x, SO_x, and other significant air emissions by type and weight.
- EN21** CORE Total water discharge by quality and destination.

- EN22** CORE Total weight of waste by type and disposal method.
- EN23** CORE Total number and volume of significant spills.
- EN24** ADD Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.
- EN25** ADD Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

Aspect: Products and Services

- EN26** CORE Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
- EN27** CORE Percentage of products sold and their packaging materials that are reclaimed by category.

Aspect: Compliance

- EN28** CORE Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

Aspect: Transport

- EN29** ADD Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

Aspect: Overall

- EN30** ADD Total environmental protection expenditures and investments by type.



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Economic

Performance Indicators

Aspect: Economic Performance

- EC1** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.
- EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change.

Global Reporting Initiative

Product Responsibility

Performance Indicators

Aspect: Customer Health and Safety

- PR1** Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.
CORE
- PR2** Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services, by type of outcomes.
ADD

Aspect: Product and Service Labeling

- PR3** Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
CORE
- PR4** Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
ADD
- PR5** Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
ADD

Aspect: Marketing Communications

- PR6** Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
CORE
- PR7** Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes.
ADD

Aspect: Customer Privacy

- PR8** Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
ADD

Aspect: Compliance

- PR9** Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.
CORE



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Society

Performance Indicators

Aspect: Community

CORE 501 Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.

Aspect: Corruption

CORE 502 Percentage and total number of business units analyzed for risks related to corruption.

CORE 503 Percentage of employees trained in organization's anti-corruption policies and procedures.

CORE 504 Actions taken in response to incidents of corruption.

Aspect: Public Policy

CORE 505 Public policy positions and participation in public policy development and lobbying.

ADD 506 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

Aspect: Anti-Competitive Behavior

ADD 507 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

Aspect: Compliance

CORE 508 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.



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Human Rights

Performance Indicators

Aspect: Investment and Procurement Practices

- HR1** Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.
- HR2** Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.
- HR3** Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.

Aspect: Non-discrimination

- HR4** Total number of incidents of discrimination and actions taken.

Aspect: Freedom of Association and Collective Bargaining

- HR5** Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.

Aspect: Child Labor

- HR6** Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.

Aspect: Forced and Compulsory Labor

- HR7** Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor.

Aspect: Security Practices

- HR8** Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

Aspect: Indigenous Rights

- HR9** Total number of incidents of violations involving rights of indigenous people and actions taken.



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Global Reporting Initiative

Labor Practices & Decent Work

Performance Indicators

Aspect: Employment

- LA1** **CORE** Total workforce by employment type, employment contract, and region.
- LA2** **CORE** Total number and rate of employee turnover by age group, gender, and region.
- LA3** **ADD** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.

Aspect: Labor/ Management Relations

- LA4** **CORE** Percentage of employees covered by collective bargaining agreements.
- LA5** **CORE** Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.

Aspect: Occupational Health and Safety

- LA6** **ADD** Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.
- LA7** **CORE** Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.
- LA8** **CORE** Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
- LA9** **ADD** Health and safety topics covered in formal agreements with trade unions. Health and safety topics covered in formal agreements with trade unions.

Aspect: Training and Education

- LA10** **CORE** Average hours of training per year per employee by employee category.
- LA11** **ADD** Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
- LA12** **ADD** Percentage of employees receiving regular performance and career development reviews.

Aspect: Diversity and Equal Opportunity

- LA13** **CORE** Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.
- LA14** **CORE** Ratio of basic salary of men to women by employee category.

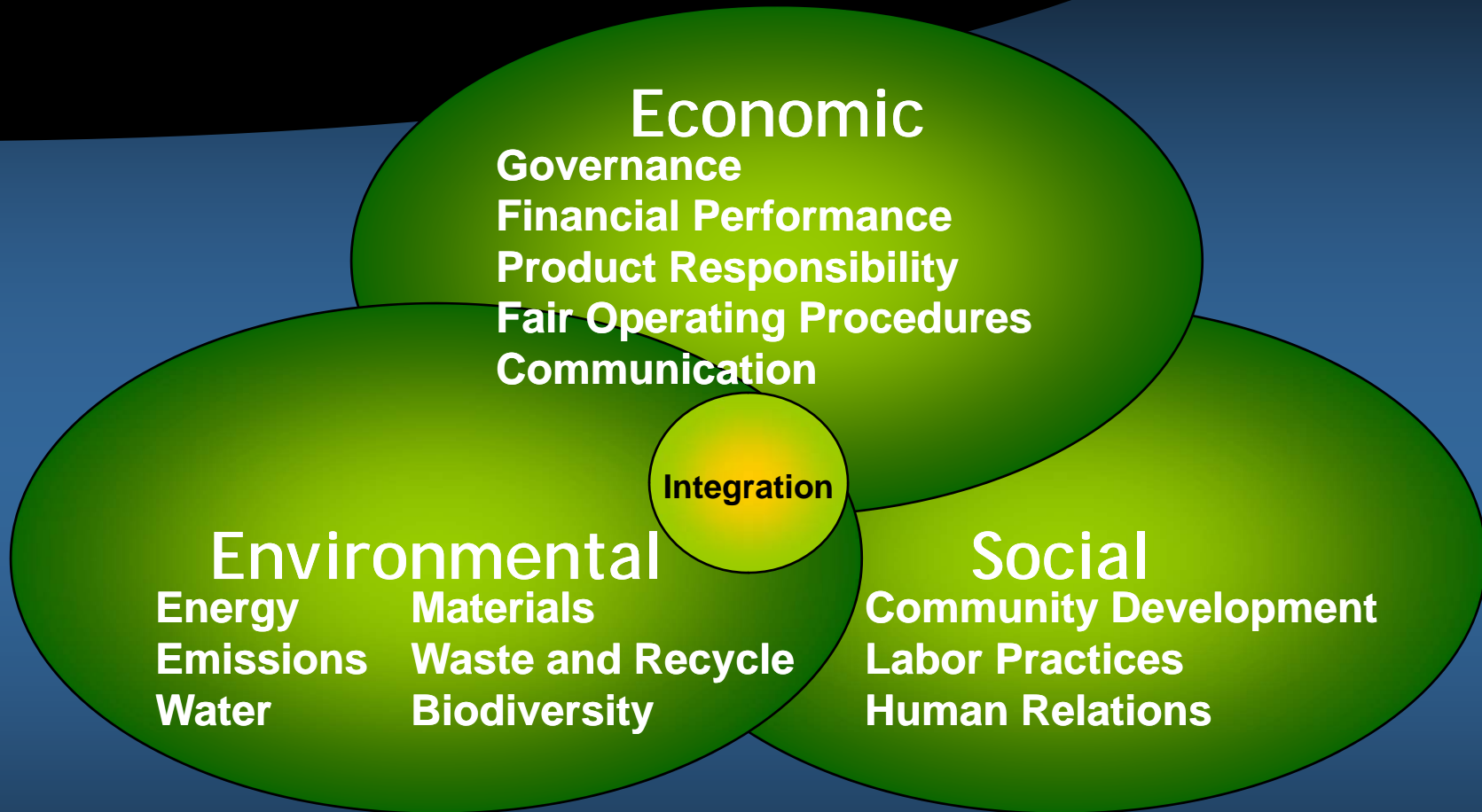


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Triple Bottom Line Subject Areas

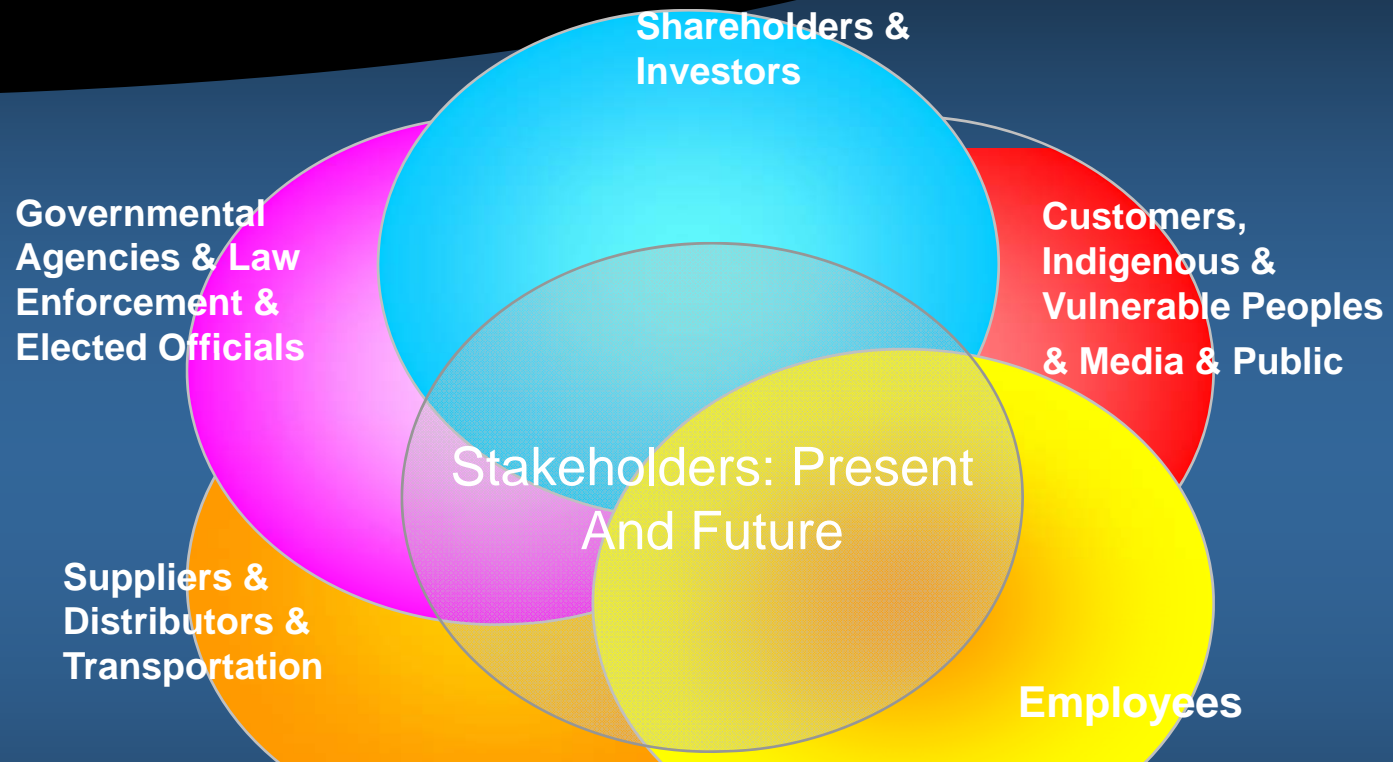


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Stakeholders



Frameworks

Socially Responsible Investment (SRI) Indices & Research Organizations:

- ✓ DJSI - Sustainable Asset Management (SAM)
- ✓ FTSI4Good - Ethical Investment Research Services (EIRIS)
- ✓ Advanced Sustainability Performance Indices (ASPI) - Vigeo - Ethical index
- ✓ Innovest - Environmental & Governance RO
- ✓ Oekom - German RO

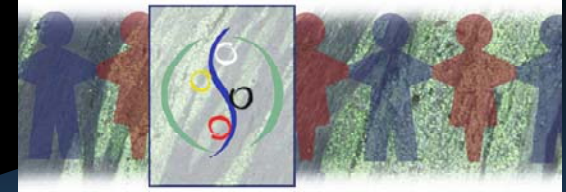


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Frameworks



- ✧ International Organization for Standardization (ISO)
 - ✓ International Standard
 - ✓ Guidelines for social responsibility (SR): ISO 26000
 - ✓ To be published in 2010
 - ✓ Voluntary - No requirements
 - ✓ Not a certification standard.
 - ✓ Common guidance on concepts, definitions and methods of evaluation.



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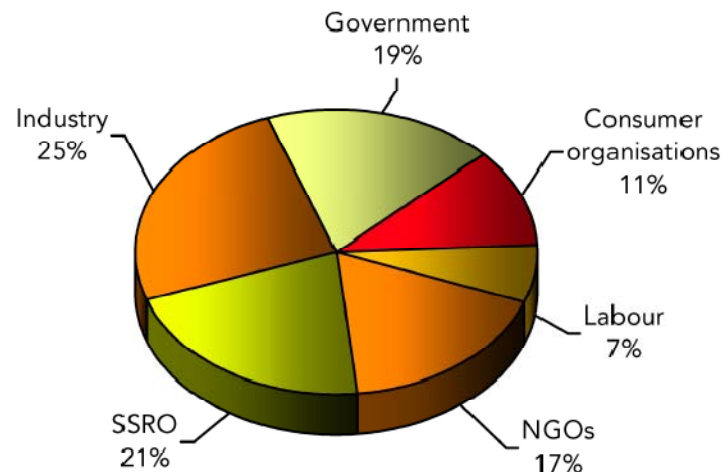
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Frameworks

ISO 26000

- ❖ Governance
- ❖ Environment
- ❖ Labor Practices
- ❖ Human Rights
- ❖ Fair Operating Practices
- ❖ Consumer Issues
- ❖ Community/Social Development

Graph 1 Stakeholder (im)balance in the ISO Working Group on SR



Barb Slob and Gerard Oonk, The ISO Working Group On Social Responsibility Developing the Future ISO SR 26000 Standard, March 2007



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Triple Bottom Line Report Frameworks

Global Reporting Initiative

1. Economic
2. Environmental
3. Labor Practices
4. Human Rights
5. Society
6. Product Responsibility

ISO 26000

1. Governance
2. Environment
3. Labor Practices
4. Human Rights
5. Fair Operating Practices
6. Community/Social Development
7. Consumer Issues

SRI

1. Governance
2. Environment
3. Labor Practices
4. Human Rights
5. Communications
6. Social Development
7. Consumer Issues
8. Industry Specific

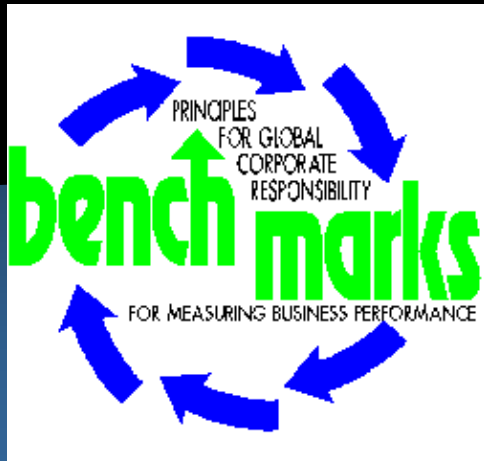


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Benchmarks



The Wider Community

Ecosystems
National Communities
Local Communities
Indigenous Communities
Resource Extraction

The Corporate Business Community

The Employed – Conditions
The Employed – Health & Safety

The Employed – Persons
Women in the Workforce
Minority Groups

Persons with Disabilities
Child Labor

Forced Labor
Suppliers

Financial Integrity
Ethical Integrity

Corporate Governance
Shareholders

Joint Ventures / Partnerships /
Subsidiaries Customers and
Consumers



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Benchmarks



✧ Interfaith Center on Corporate Responsibility Shareholder Resolutions

CORPORATION	ISSUE
Abbott Laboratories	Executive Compensation
	Health Care Reform Principles - Pharma
	Right of Access to Medicine/HIV Report
Adobe Systems Incorporated	Political Contributions
Aetna	Health Care Reform Principles - Pharma
AK Steel Holding Corp.	Sexual Orientation Discrimination
Allegheny Energy, Inc.	Electric Power - GHG Report
Allegheny Technologies	Sustainability Reporting (MI)
Allergan, Inc.	Report on Animal Testing
Alliant Energy Corp.	GHG Reduction Through Energy Efficiency
Altria Group, Inc.	Apply MSA/Kessler Ruling Globally
	Health Care Reform Principles - Tobacco
	Stop Youth-Oriented Ad Campaigns
	Two Cigarette Approach to Marketing



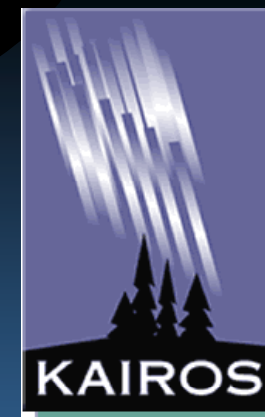
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Benchmarks

Kairos: Canadian Ecumenical Justice Initiatives



- ✧ Some examples of shareholder proposals filed in 2008 include:
- ✧ The Sisters of Ste-Anne of Montreal have filed a resolution with the world's largest gold producer, **Barrick Gold**, whose massive Pascua Lama mining project on the Chile-Argentina border presents potentially serious environmental risks to both countries.
- ✧ **EnCana**, Canada's largest independent oil and gas producer, is being asked by one of its shareholders to incorporate the cost of carbon emissions into its business strategy.
- ✧ Major Canadian airlines - including **Air Canada**, **WestJet** and **Trans AT** - have been asked to prepare annual sustainability reports, which would involve in part discussing how they are responding to and managing their impacts on climate change.



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Frameworks

✧ Agenda 21

- ✓ Social & Environmental
- ✓ Natural Resources
- ✓ Major Groups
- ✓ Implementation



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Frameworks



Carrillion plc 2006 Sustainability Report

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Example Sustainability Roadmap



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Triple Bottom Line Reporting

Two schools of thought:

You can't manage what don't measure.

You don't care about what you don't measure.



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Indicators

What are you measuring? What are you managing?

- ✓ Internal environmental, social or economic performance
 - Financial performance
- ✓ External environmental, social or economic performance



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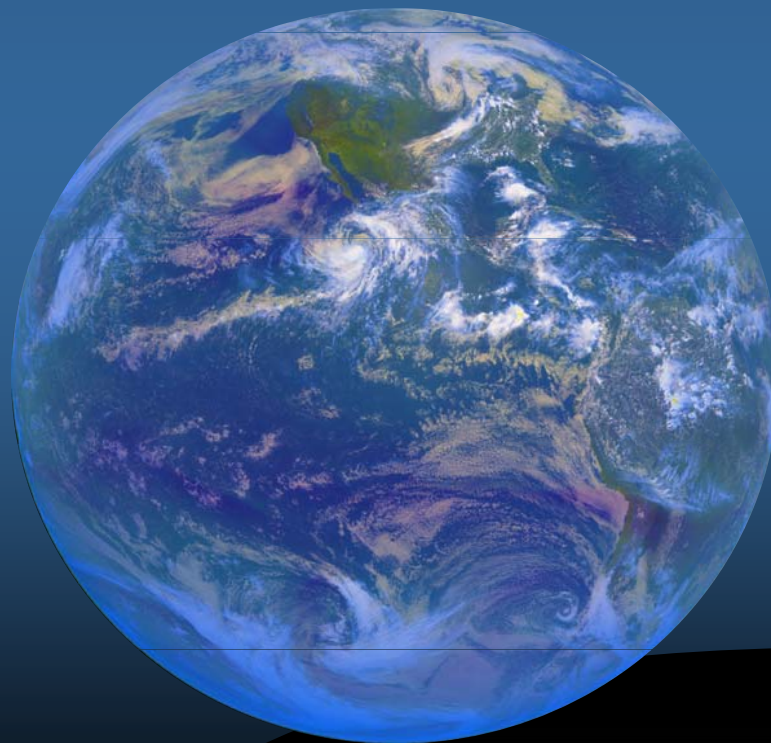
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Indicators

How do you know your impact?

- ✓ On your bottom line?
- ✓ On the sustainability of the planet?
- ✓ On your sustainability?



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Indicators

Status

- ✓ Where are you?
- ✓ How far are you from your goal?

Leading

- ✓ Where are you going?

Lagging

- ✓ How did you do?



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B-Sustainable

B-SUSTAINABLE
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Natural Environment	Built Environment	Social Environment	Personal Environment
Goals	Goals	Goals	Goals
Indicator Maps	Indicator Maps	Indicator Maps	Indicator Maps

You Are Here: Home

Welcome to B-Sustainable

B-Sustainable is an information network for all things sustainable in Central Puget Sound - from climate protection and responsible land use, to income equity, participatory decision-making, and much more. **B-Sustainable** is your Central Puget Sound information source for making sustainable choices.


Link Information to Action



With timely and relevant information, we are empowered to make sustainable choices. B-Sustainable uses a sustainability indicators framework to make a wealth of information meaningful, accessible, and actionable. Use this information to make a difference.

Explore What's Here

- Understand the goals for our [natural](#), [built](#), [social](#), and [personal](#) environments
- Connect through [values](#).
- Find [actions to take](#).
- Discover [partners in action](#).
- View system relationships of our [natural](#), [built](#), [social](#), and [personal](#) environments



Join the Dialogue

Any individual or organization in Central Puget Sound with information to share is invited to help create content. Tell us your story. Recommend actions. Become a data partner. As B-Sustainable evolves, we hope to use this site in more ways to create and sustain dialogue.

Project Updates & News from Our Partners

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THE B-SUSTAINABLE PROJECT

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Boundaries

- ✧ Ownership
- ✧ Control- Decision making power
- ✧ Influence - Participate in decisions

- ✧ Financial reporting
- ✧ Organizational Activities
- ✧ Supply Chain
- ✧ Stakeholder activities

- ✧ Impact on Operations
- ✧ Impact on Environment, society and economy
- ✧ Importance to Stakeholders

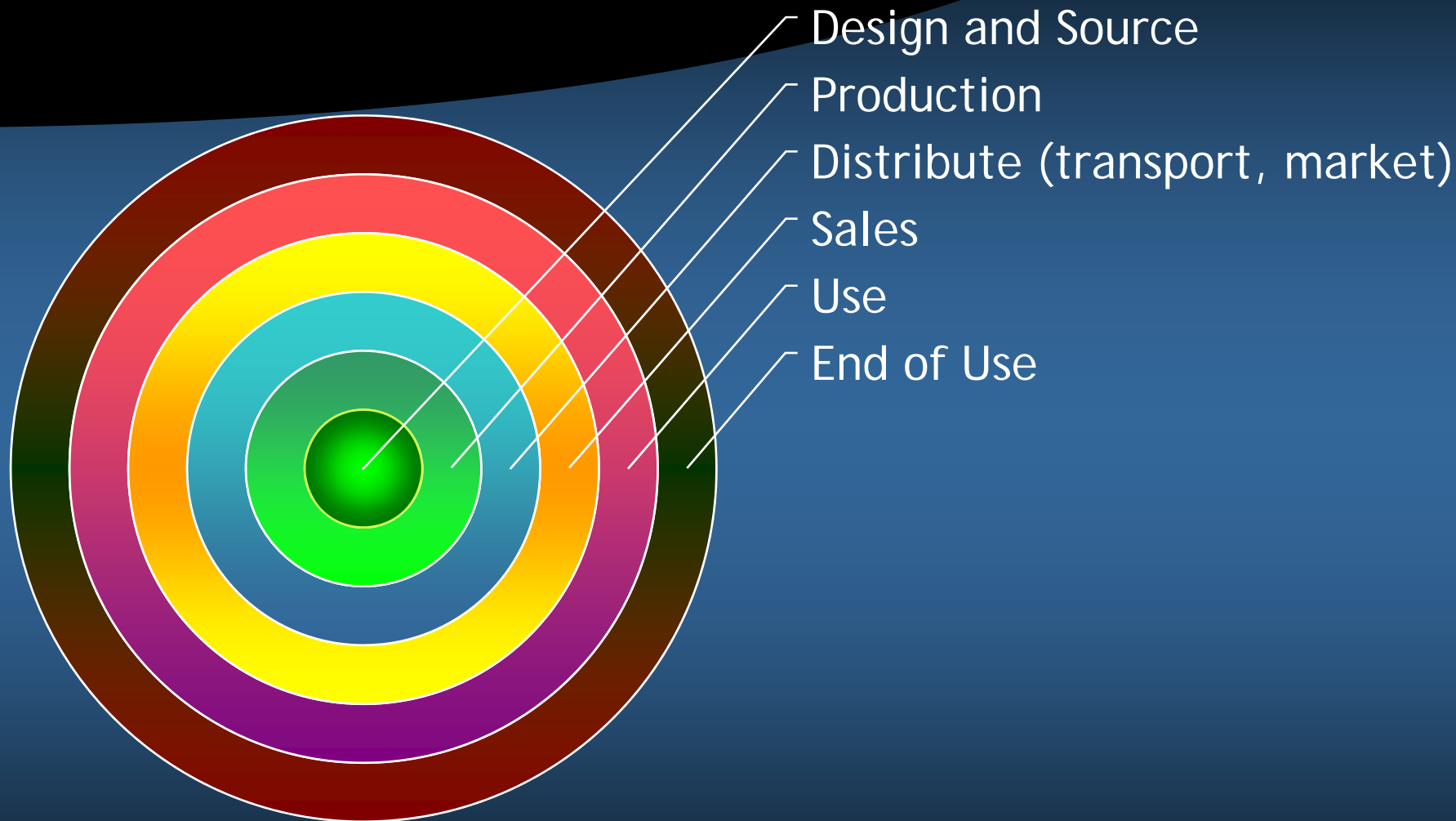


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Boundaries



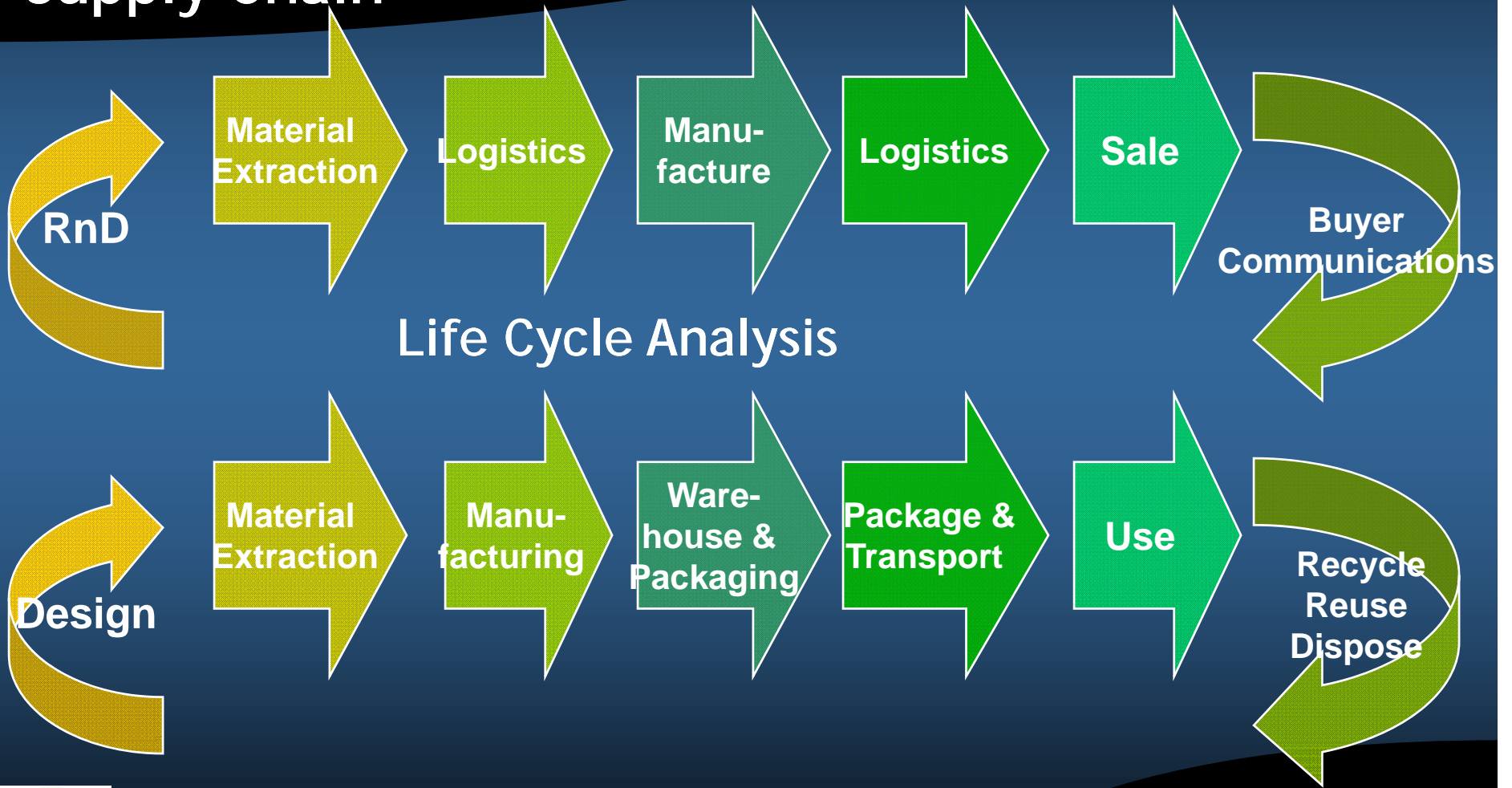
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Boundaries

Supply Chain



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Sustainability Integration Curve



Based on Simon Zadek, The Path to Corporate Responsibility

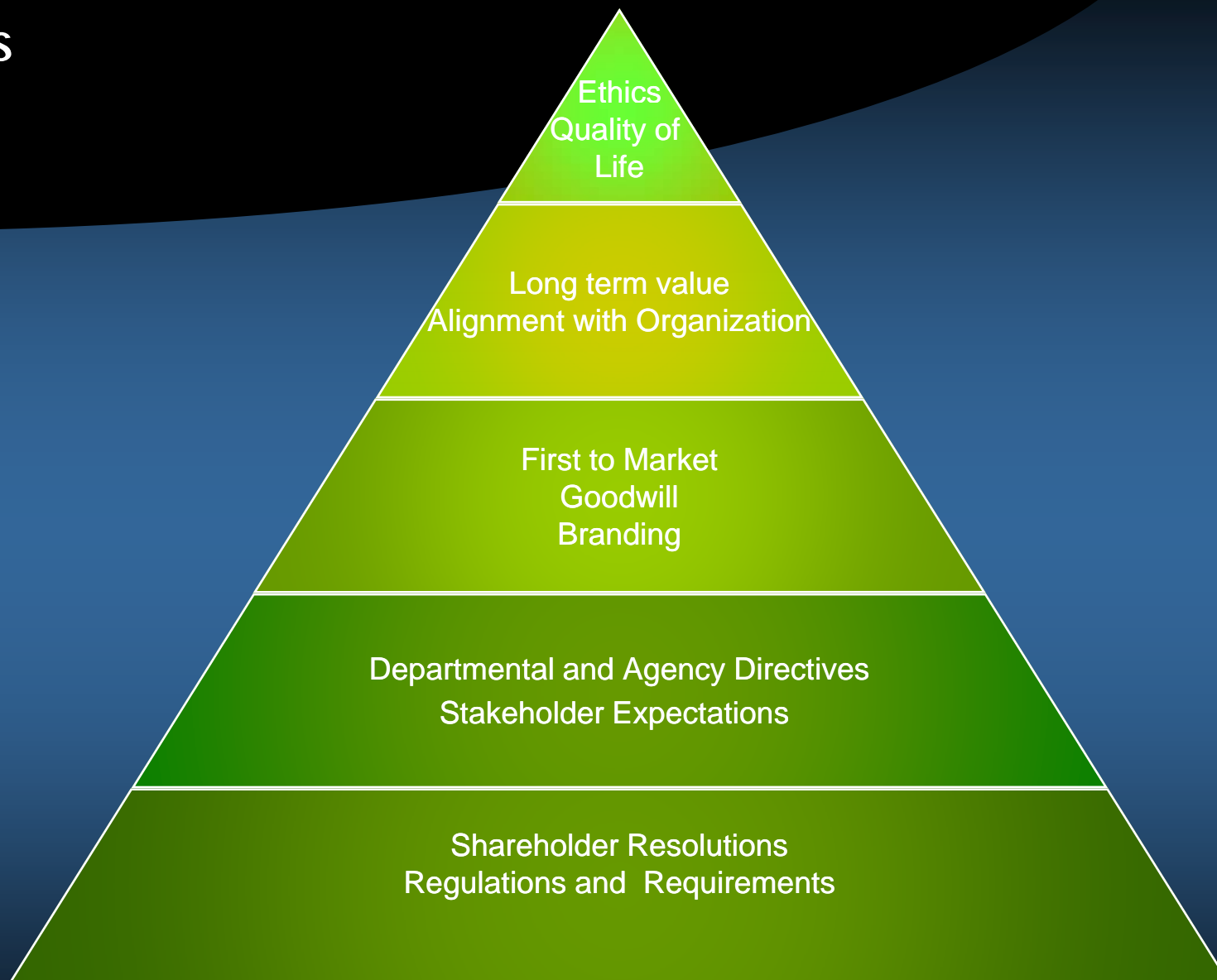


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Drivers

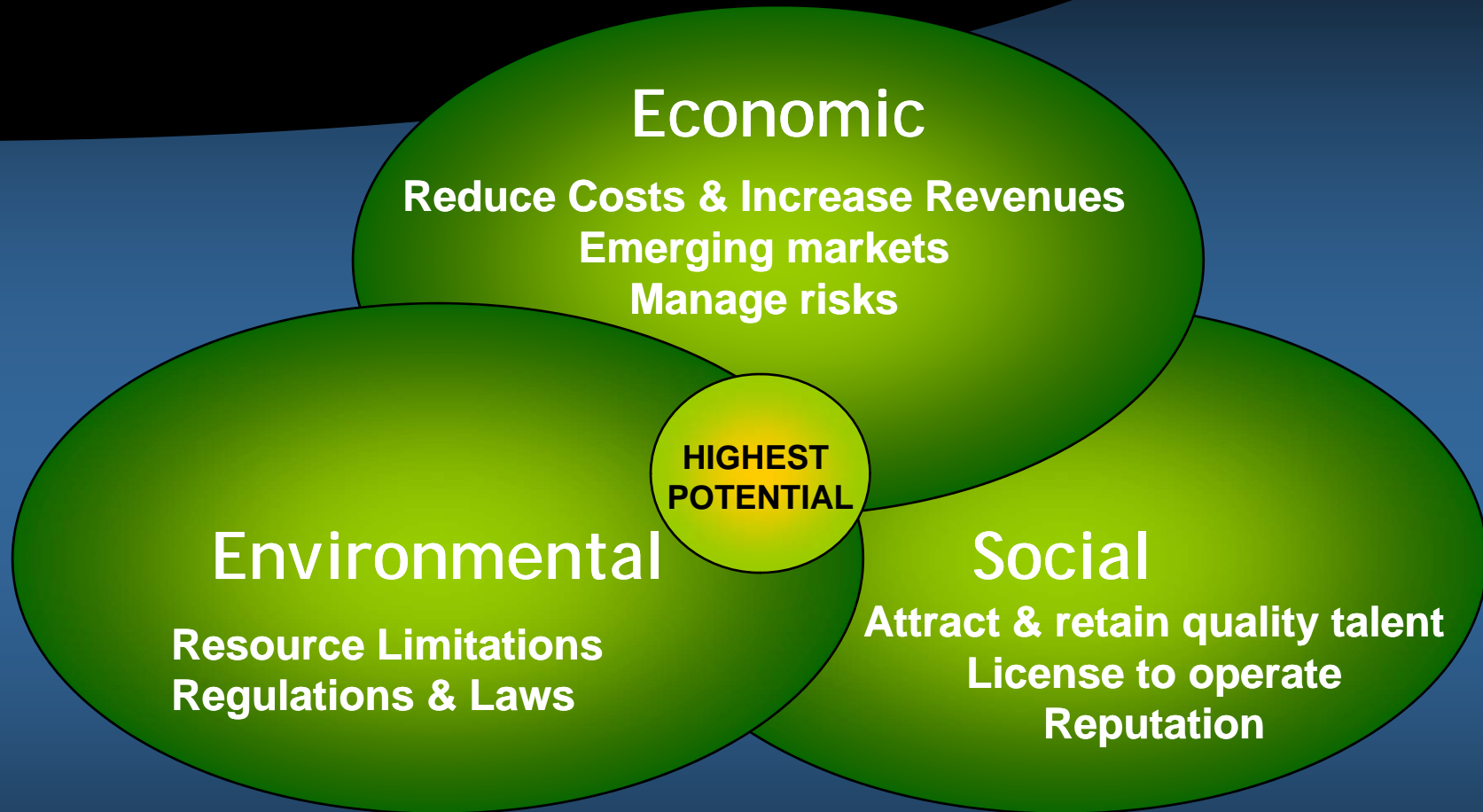


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Drivers



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Risks and Liabilities

Nike v. Kasky

- ✧ Law: Unfair Competition Laws, Cal. B&P § 17200 and False Advertising Claims, Cal. B&P § 17600).
- ✧ Kasky sued Nike for publishing that it had a code of conduct for labor rights but not complying with it along its supply chain. The California Supreme Court found Kasky has a right to sue Nike. The U.S. Supreme Court first granted a certiorari then determined not to hear the case and sent it back to California. Nike Settled.

- ✧ Issue: TBLs Commercial Speech?
 - ✓ Market Place of Ideas
 - ✓ Marketing
 - ✓ What about cause marketing?
 - ✓ Draft ISO 26000?



Risks and Liabilities

Doe v. Unocal

✧ Law: Alien Tort Claims Act of 1789

✓ '[t]he district courts shall have original jurisdiction of any civil action by an alien for a tort only, committed in violation of the law of nations or a treaty of the United States...'

✧ Myanmar Villagers are suing Unocal for forced labor, murder, rape, and torture. Unocal allowed governmental forces and others to help them in constructing a gas pipeline. The help Unocal received included forcing villagers with murder, rape and torture to work on the pipeline.

✧ The court found Unocal is subject to liability because it knew of the crimes.

✧ Issues:

✓ Forum Non-Conveniens

✓ Roman Statute

✓ Codes of conduct/voluntary policy



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Risks and Liabilities

Wiwa v. Royal Dutch Shell

- ✧ Law: Torture Victim Prevention Act of 1991 (28 U.S.C. Section 1350)
- ✧ Royal Dutch Shell received help from the Nigerian government to explore for oil. Protesters were raped, beaten and executed by the government.
- ✧ The Court found Royal Dutch Shell is subject to liability as there was substantial cooperation between the government and Royal Dutch Shell.
- ✧ Issue:
 - ✓ Reputation
 - ✓ Employee Attraction
 - ✓ Transparency



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Risks and Liabilities

- ✧ Federal Trade Commission Green Guides
- ✧ 16 CFR Part 260, Section 5 of FTC Act to environmental advertising and marketing
 - ✓ Labeling
 - ✓ Advertising
 - ✓ promotional materials, etc. through words, symbols, emblems, logos, depictions, brand names, etc. in connection with sale or marketing of any product or package.
- ✧ Not enforceable regulations
- ✧ Does not preempt other regulations
- ✧ Open to lawsuit



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Risks and Liabilities

Federal Trade Commission Green Guides

▣ General Principles

- ✓ Qualifications and disclosures should be clear and prominent
- ✓ Must be a clear distinction between benefits of product and package
- ✓ Do not overstate environmental attributes, expressly or by implication
- ✓ Basis for comparative claims must be made clear, and advertiser should substantiate claim



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Tips for a TBL report

✧ Identify Scope:

- ✓ GRI
- ✓ Time
- ✓ Data availability
- ✓ Importance- stakeholders, profit, competitors

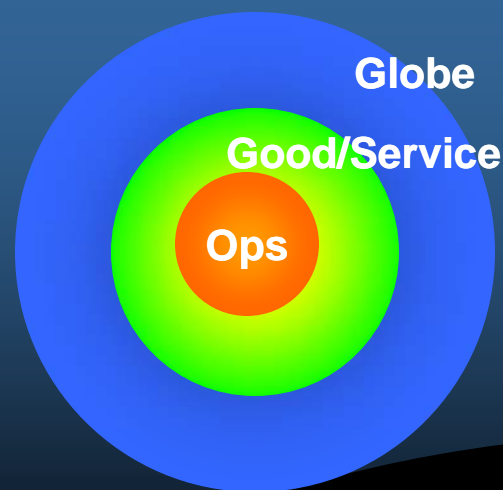
✧ Determine Indicators:

- ✓ GRI, competitors, cross-industry
- ✓ Integrated: triple bottom line
- ✓ Interconnected : Internal & across time (Long Term) & Out in Environment, Society & Economy

✧ Gather Data: Internal and External

✧ Tell the story

- ✓ Quantitative and Qualitative
- ✓ Visuals



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Triple Bottom Line Reporting

✧ Takeaways

- ✓ Integration
 - triple bottom line
- ✓ Relevance
 - stakeholders
 - qualitative, quantitative and graphics
- ✓ Interconnectedness
 - Sustainability of natural, built, social and economic systems



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THANK YOU



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