



foresight

MANAGEMENT

Sustainability Reporting

WHY

Across all sectors of the economy, there is a growing demand for transparency. Not only do consumers want a broader window into a company's environmental, social, and governance efforts, but investors are beginning to require it. Having a competitive edge in the marketplace isn't only about the quality of a product or low prices, but also includes the impact a company and its products have on the environment and human-beings. Sustainability Reports, also referred to as Corporate Responsibility Reports and or ESG Sustainability Reports, provide a systematic framework for collecting and disclosing data to stakeholders for greater corporate accountability. From environmental metrics such as water, waste, energy, carbon emissions, land use, and chemical composition of products to social metrics such as inclusion, diversity, community service, and company culture, a sustainability report tells your company's story. But where do you start? What should be included? How do you begin gathering the data?

HOW

Sustainability reports can be highly detailed or relatively general, but we believe they should always be reliable, valid, and reflective of your organization's overarching mission and vision. While there are many approaches for producing a report, at Foresight, we use the Global Reporting Initiative (GRI) and the UN's Sustainable Development Goals (SDGs) as starting points for walking our clients through building a report. The UN's SDGs allow us to help align your company's sustainability efforts with growing global action. As a tool for measuring these goals, we have identified the GRI's key components and built a systematic approach to data collection that includes governance, policies, practices, products, company culture, mission, environmental, and health and safety efforts.

With the foundations covered, we evaluate your industry, audience, and perspective to determine custom additions to add further value to your report. Your company can work with your internal communications department to design the report according to your brand standards, or we can assist in creatively and clearly presenting the findings to your stakeholders.

DON'T TAKE OUR WORD FOR IT...

**HARVARD BUSINESS REVIEW: THE COMPREHENSIVE
BUSINESS CASE FOR SUSTAINABILITY**

FREQUENTLY ASKED QUESTIONS

What needs to go into a report?

A sustainability report is essentially a compilation of all of your data and the contextual stories about that data related to environmental, social, and governance efforts.

Is there a specific outline for this report?

There is no set requirement for a sustainability report, but there are helpful frameworks. The Global Reporting Initiative (GRI) is a comprehensive guideline for building a report. We often pair these recommended material disclosure topics with peer-industry research to create a strong foundation which we build on for a report.

Can you help with the social side of sustainability?

Yes! In addition to reporting on metrics you currently collect data for, we can help you expand to include social sustainability areas such as inclusion, injury rate, volunteerism, etc. Our goal is to help you on your journey, no matter where you are.

Can you write the stories and design the reports?

Yes. We can complement and partner with your internal communication and marketing team, or we can provide a turn-key holistic solution where we write and design the entire report.

[SAMPLE REPORT](#)

BENEFITS

- Customer loyalty
- Employee attraction and retention
- Transparency for investors
- Supply chain risk mitigation
- Increased innovation
- Increased accountability and understanding of progress toward goals
- Preparation for increased regulatory requirements

CASE STUDY

Client Profile

Global Chemicals Company

Before Foresight

In partnership with our sustainability team, our client desired to update their Sustainability Report and their Materiality Assessment. They desired this updated report to include more metrics and an even more comprehensive view of their environmental, social, and governance efforts for their stakeholders. Our client wanted a report that truly embodied their corporate values.

After Foresight

Alongside their team, we identified the metrics they wanted to include in the report, collected data, and provided graphic representations of our findings. Additionally, we updated their Materiality Assessment and interviewed their CEO to document the values and importance of sustainability within their organization. Foresight compiled all of this information and deployed our copywriting and design expertise to apply their messaging, branding, and story to the data. This report has become a hallmark for their company. Biannually, they update their data and add new components to their report in response to their stakeholders' interests. Their sustainability journey began with strategy and has expanded to include more metrics relating to systems and processes they have put in place to demonstrate their commitment to a holistic view of their ESG efforts.

