

The guidance tool on sustainable development reporting

Introduction

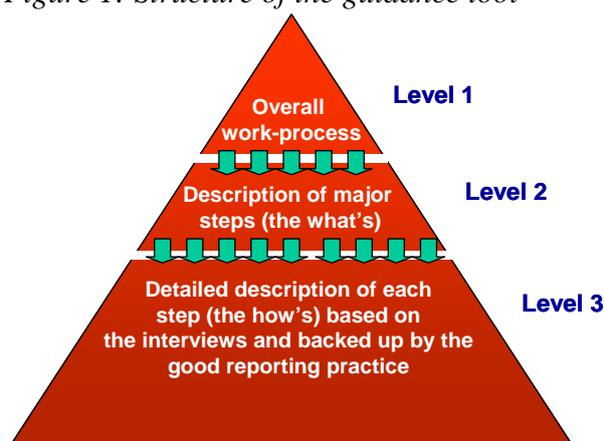
The guidance tool is a process description supporting companies in developing sustainable development reports. The guidance tool describes primary steps involved in developing a sustainable development report as well as showing the key interactions between the reporting cycle and the management cycle. In combination these two cycles are the key drivers toward creating an increased value of the company's the report.

The structure of the guidance tool is based on a well defined work-process hinging on knowledge gleaned from the practical experience of WBCSD members who have well-developed sustainable development reports¹ and key existing external initiatives covering the areas of sustainable development reporting and/or management². The specific focus of the guidance tool is to describe and explore the reporting process and to encourage companies to use all or part of the process internally when developing their own sustainable development reports. The guidance tool also describes the management process and its interaction with the reporting process, although the tool does not include an in-depth exploration on the management process its primarily focus is on describing synergies created in the interaction between the two process.

The primary audience of the guidance tool is the initiated and uninitiated WBCSD members and its main purpose is to support the improvement of members reporting process so that their sustainable development reports communicate the business value generated by a systematic approach towards management of sustainable development issues important for the specific company.

The guidance tool illustrated in the figure below is available for WBCSD members on the Web and consists of three different levels: level 1, level 2 and level 3.

Figure 1: Structure of the guidance tool



¹ The working group included representatives from the following companies: (include list of working group members). In-depth interviews on the reporting and management cycles have been performed with: Grupo Medicion, KPMG, Nokia, Novo Nordisk, Rabobank, Rio Tinto, Shell, Unilever WMC.

² Examples of these external initiatives are: AA 1000 series, Global Reporting Guidelines, (Marco can you fill in which one we have used)