

DEDICATED TO MAKING A DIFFERENCE



World Business Council for
Sustainable Development

WBCSD

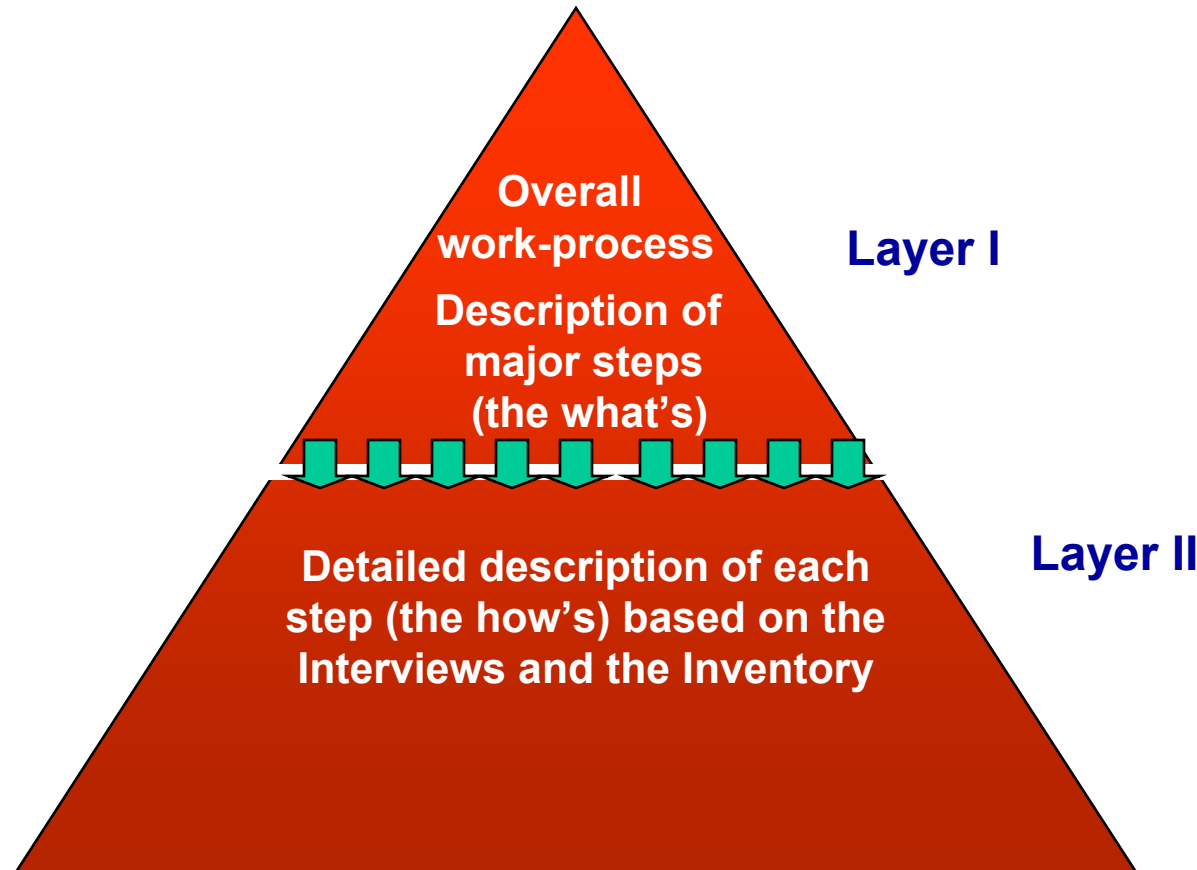
Sustainable Development Reporting

Structure of a guidance tool describing the
work process – “how do we develop a cutting
edge SDR”

February, 2002

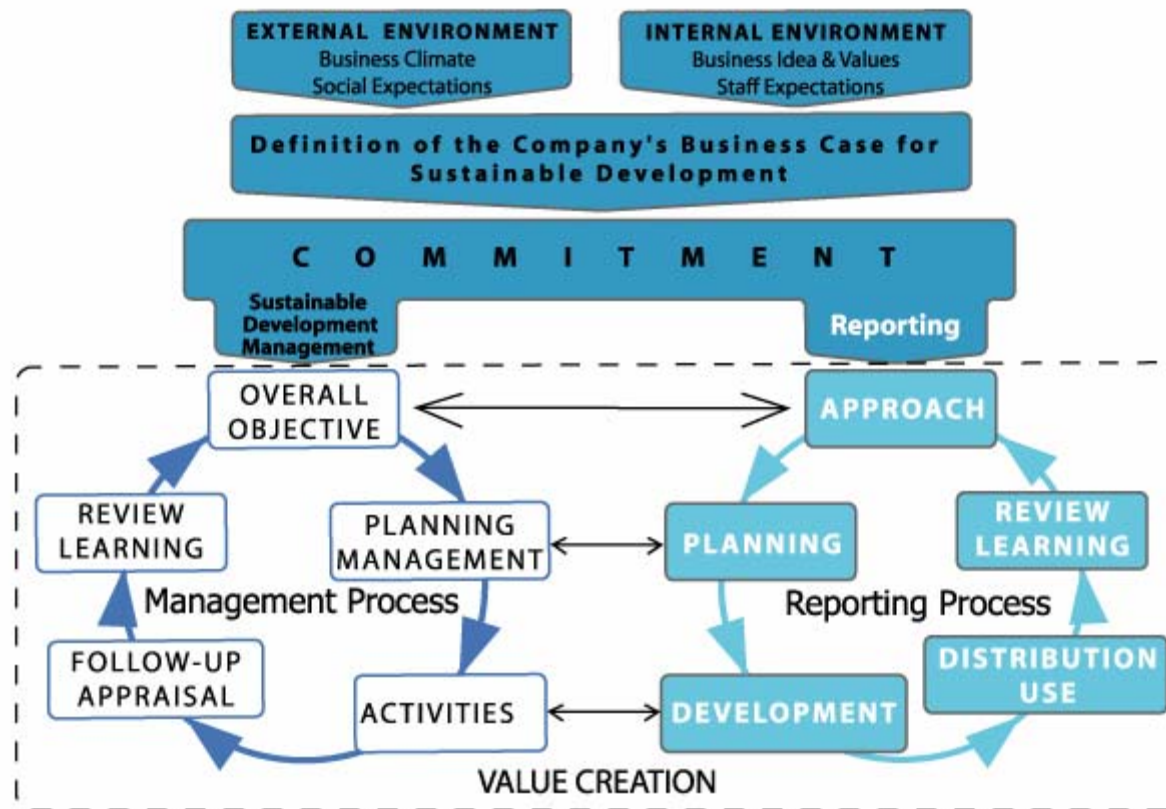
PROCESS OF DEVELOPING A SDR

The guidance tool is focusing on describing a company's internal work-process when developing a Sustainable Development Report



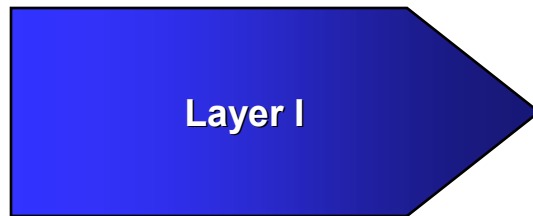
LAYER 01 - OVERALL WORK-PROCESS

This is the overall process of developing a SDR. The process was developed from processes presented for WG at meetings in June and September 01. The below process was sent out for comments in October 01 and approved at WG meeting in November 01. The last date for any further comments on the process was January 14, 2002

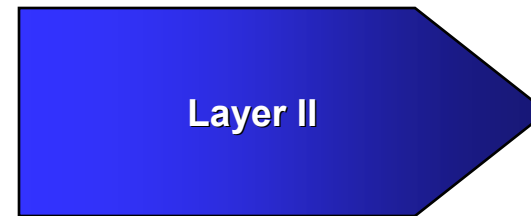


OUR WORK PROCESS

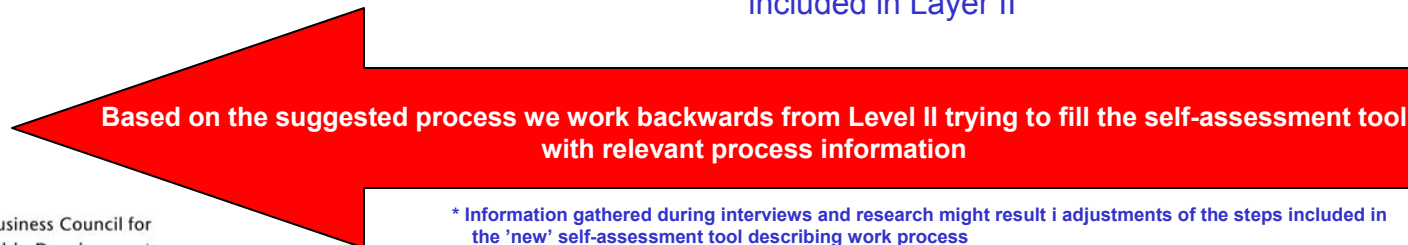
In order to give guidance on how company's can develop credible and balanced SDR the information has to be drawn from the experience of those members engaged in producing reports. With the aim to fulfil this purpose our work process is the following (based on interviews with WG members and the Inventory):



- Define which steps to include in the reporting process



- Identify which companies and initiatives to draw input from
- Perform interviews* and literature research
- Define which activities to describe in detail (the how's) and how they relate to the Framework and the Best Practice Inventory
- Write down the detailed descriptions of the activities included in Layer II



* Information gathered during interviews and research might result in adjustments of the steps included in the 'new' self-assessment tool describing work process



PRESENTATION OF GUIDANCE TOOL ON THE WEB

We visualize that the **Guidance Tool** and the **Inventory** will be presented in the following way on the Web:

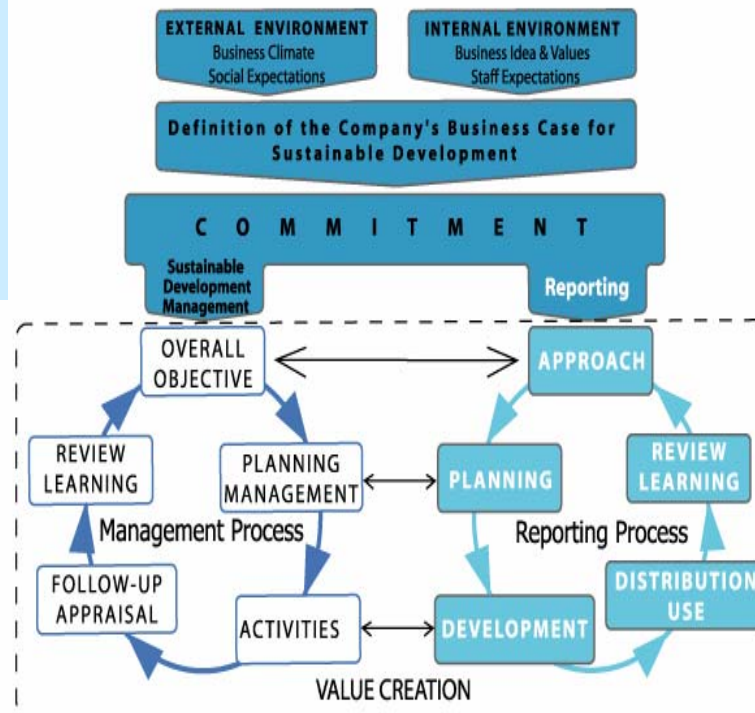
Frontpage on
WBCSD Web

Reporting Process
(layer I)

After clicking on
step 1 layer 1
(layer II)

Introduction to
Guidance Tool

Generic detailed
description on how the
steps can be performed
(based on interviews)



Description of what is
included in each specific
step (the what)



INFORMATION IN THE GUIDANCE TOOL

The information that the Guidance Tool is based on is drawn from the member companies. Interviews and information has been gathered as follows:

- ⦿ Interviews were performed with all WG companies that wanted to discuss their reporting process in KL (Sept. 2001). In total eight companies
- ⦿ In Montreux WG companies were asked to contribute by answering questions on:
 - Detailed reporting process
 - Verification issues
 - Electronic reporting vs. printed reports
- ⦿ All members companies were asked to comment on draft Guidance Tool sent out for comments (due date Jan, 14, 2002)
- ⦿ Developed draft was sent out Feb 20. Comments at WG meeting

