
**UNCTAD, OECD, CDSB and GRI Workshop on
Climate Change Reporting**

16 March 2012, Room XXV
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SESSION II

**INFORMATION NEEDS OF A GREEN ECONOMY:
PROMOTING NEW PRACTICES, ALIGNING EXISTING
PRACTICES**

PRESENTED BY

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Integrated reporting – section 99a

ISAR, Climate Change Reporting

16 March 2012

Programme director

Anne Gadegaard

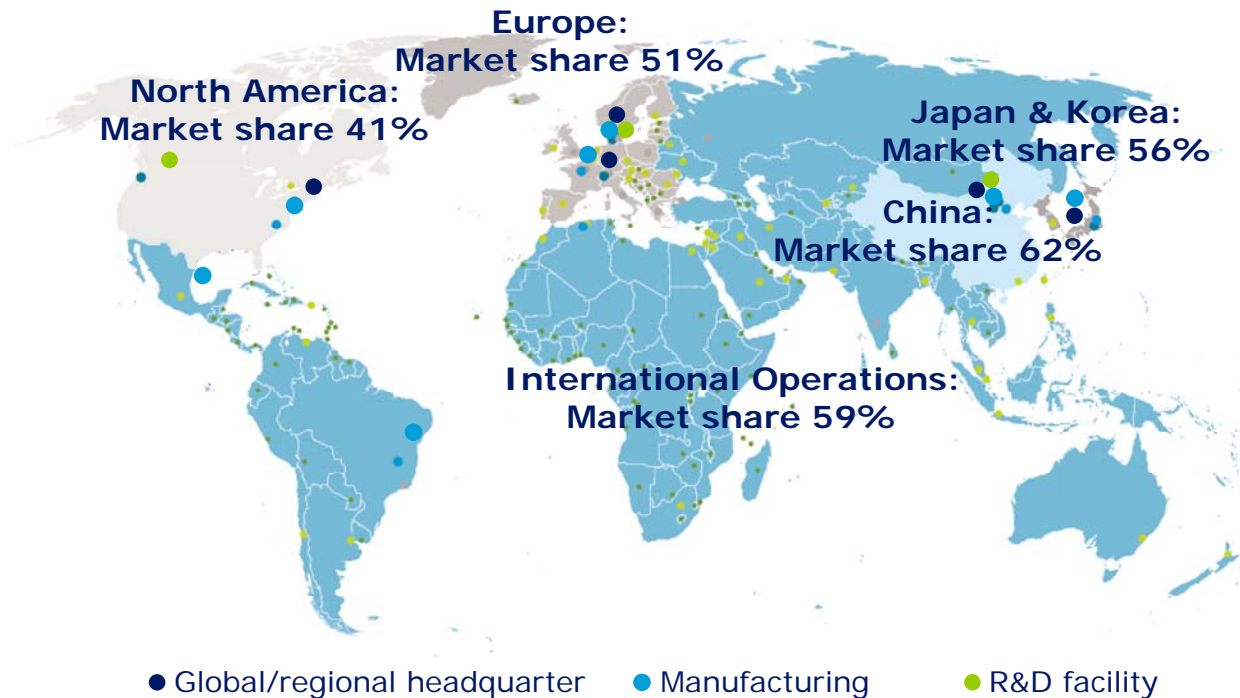
changing
diabetes®



Novo Nordisk at a glance

Global leader in diabetes care

- Global leader in diabetes care
- Leading position in
 - Haemophilia
 - Growth disorders
- Employees (2011): approx. 32,700
- Sales (2011): DKK 66.3 billion
- Listed on NASDAQ OMX CPH (NOVO B) and NYSE (NVO)
- Committed to financial, environmental and social responsibility.



Note: Monthly MAT, insulin volume
Source: IMS

Annual reporting

ANNUAL REPORT



Management Report

Financial

Non-financial

ONLINE REPORTING



Financial¹

Social

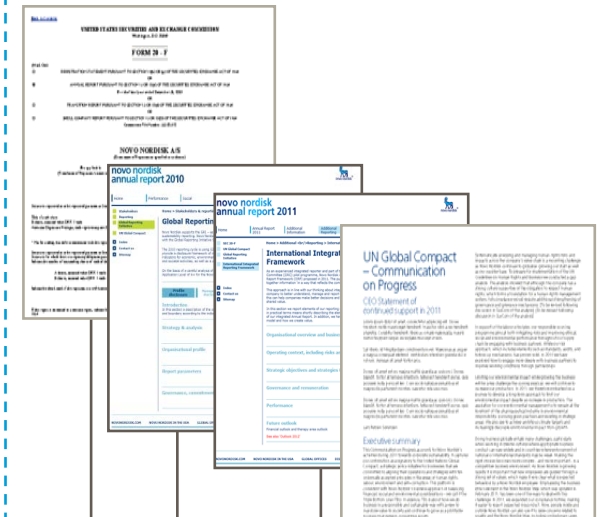
Environmental

Governance

Stakeholder eng.

Verification²

OTHER REPORTING



20F

GRI³

IIRI⁴

UNCOP

Note: Company Announcements is uploaded to IR website and not part of reporting universe ¹ Tax contribution, socio-economics, finance information, shareholder information, ² Documentation of verification of printed Annual Report content (AA1000, assurance, audits etc.), ³ Global Reporting Initiative, ⁴ International Integrated Reporting Initiative



Section 99a

- In 2008, the Danish Parliament changed the Danish law on mandatory annual reporting for Danish companies by including a reporting requirement related to social responsibility.
- The purpose of the requirement is to motivate companies to actively take a stand on social responsibility and communicate this to the surrounding world.
- Section 99a specifies that the approx. 1,100 largest Danish companies in their annual report have to report on the following three dimensions:
 1. Policy for social responsibility
 2. How policy have been put into action
 3. What has been achieved as a result of the policy and expectations to future achievements.
- If the companies do not have a policy for social responsibility this must be specified in the annual report.

• Novo Nordisk Annual Report 2011:92

Notes to the Consolidated social statement

1 Basis of preparation of the Consolidated social statement

The Consolidated social statement is prepared in accordance with the Danish Financial Statements Act (FSA), section 99a. Section 99a requires Novo Nordisk to account for the company's activities relating to social responsibility, reporting on business strategies and activities in the areas of human rights, labour standards, environment and anti-corruption. Companies that subscribe to the UN Global Compact and annually submit their Communication on Progress will be in compliance with the FSA, provided that the annual report includes a reference to where the information has been made publicly available. Novo Nordisk's Communication on Progress 2011 can be found at annualreport2011.novonordisk.com and on UN Global Compact's website at unglobalcompact.org/COP.

Experience with section 99a

