Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

29th SESSION
31 October – 2 November 2012
Room XIX, Palais des Nations, Geneva

Friday, 2 November 2012
Morning Session

Sustainability Reporting

Presented by

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ESG DATA: PROGRESS & GAPS

Tamara Hardegger
ESG Data, Thomson Reuters
USD 12.7 billion revenues (2011)
We aggregate and distribute the data, so that others can spend more time on the analysis.
Acquired ESG provider, ASSET4 in ‘09

900 individual ESG data points collected

4000 listed companies covered

Up to 9 years of historical data available

Accessible to 40,000 users worldwide
ESG reporting: crisis resistant

- **PUBLISHES CSR REPORT (STANDALONE OR AS PART OF THE ANNUAL REPORT)**
- **NO REPORTING**

<table>
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<tr>
<th>Year</th>
<th>PUBLISHES</th>
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<td>2011</td>
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Regulation matters

**Denmark**
- 2007: 23 (7 publishes CSR report, 16 no reporting)
- 2008: 23 (8 publishes CSR report, 15 no reporting)
- 2009: 26 (15 publishes CSR report, 11 no reporting)
- 2010: 26 (21 publishes CSR report, 5 no reporting)
- 2011: 26 (22 publishes CSR report, 4 no reporting)

**France**
- 2007: 32 (51 publishes CSR report, 20 no reporting)
- 2008: 26 (61 publishes CSR report, 35 no reporting)
- 2009: 12 (76 publishes CSR report, 42 no reporting)
- 2010: 6 (86 publishes CSR report, 79 no reporting)
- 2011: 6 (88 publishes CSR report, 82 no reporting)
REGIONAL BREAKDOWN OF OUR COVERAGE

- NORTH AMERICA: 32%
- EUROPE: 25%
- MEA & Russia: 10%
- APAC DEVD: 4%
- Emerging ASIA: 3%
- LATAM: 3%
BRAZIL

SOUTH AFRICA

JAPAN
Compensation Policy

Emission Reduction/ CO2 Emissions

CEO-Chairman Separation

Board Structure/ Independent Board Members

Vision and Strategy/ Integrated Vision of ESG Risks

Reporting Scope

Emission Reduction/ Waste Reduction

Board Functions/ Audit Committee Independence

Shareholder Rights/ Shareholder Controversies
Are ESG risks & opportunities discussed in the MD&A?

- **2007**: 98%
- **2011**: 80%
GREATER INFORMATION VALUE FROM HARMONIZATION