
**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

Tamara Hardegger
Product Manager ESG (ASSET4), Thomson Reuters, UK

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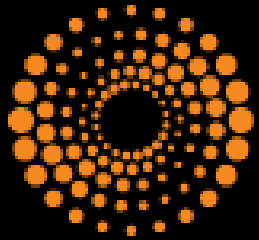


ESG DATA : PROGRESS & GAPS

Tamara Hardegger
ESG Data, Thomson Reuters



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**Financial
& Risk**



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**Tax &
Accounting**



**IP &
Science**

**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

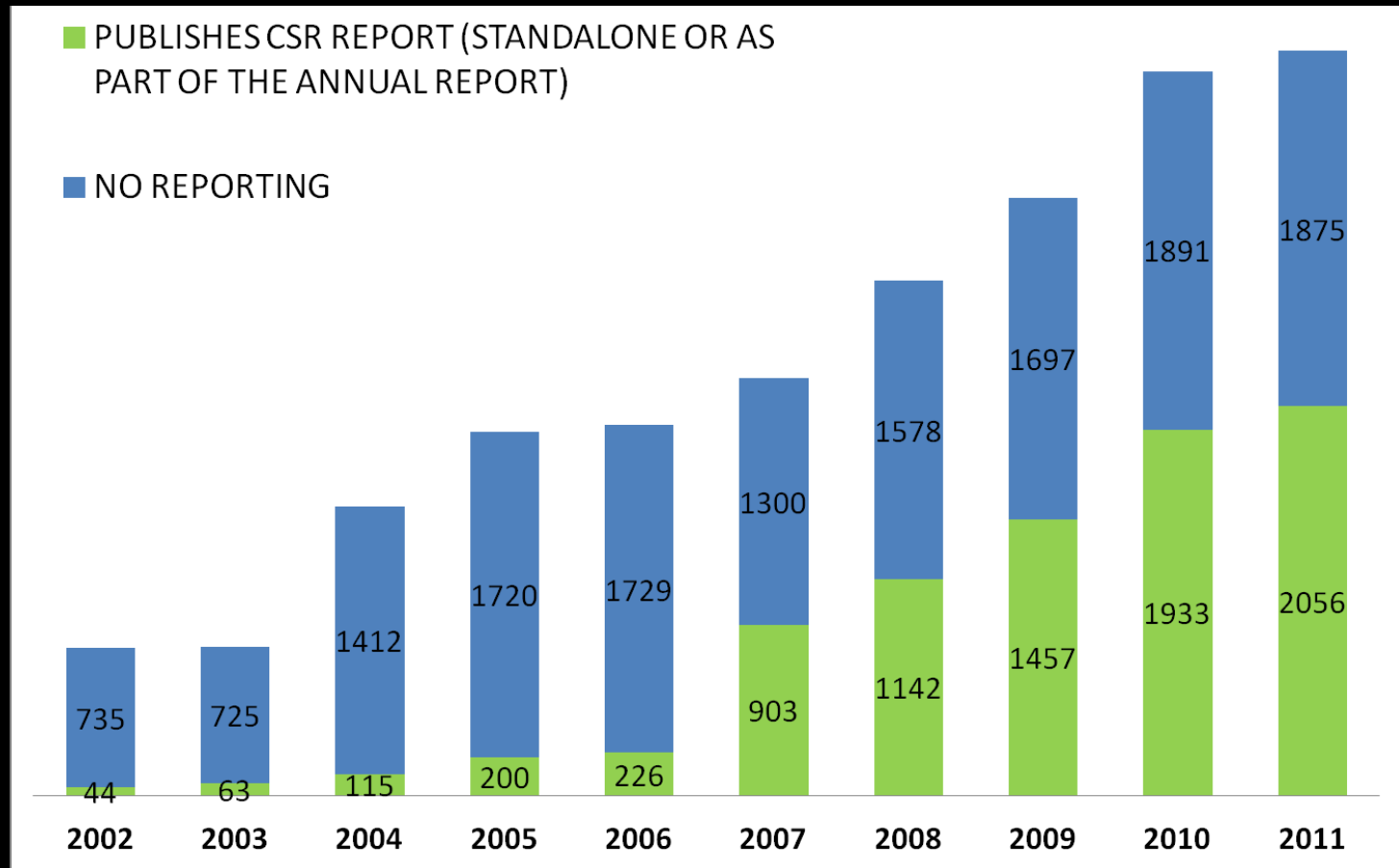
Up to 9 years of historical data available

Accessible to 40'000 users worldwide



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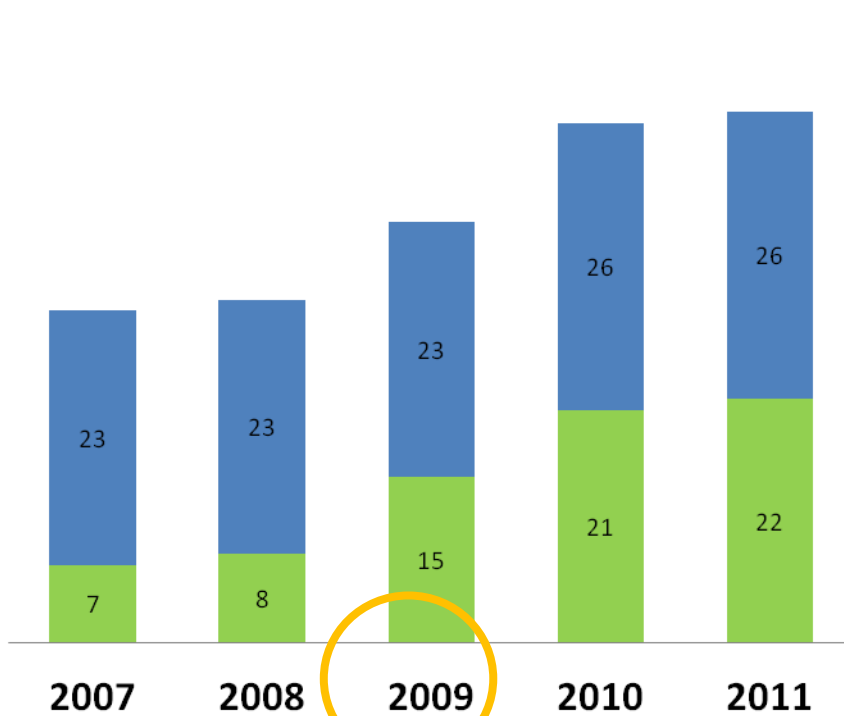
ESG reporting : crisis resistant



Regulation matters

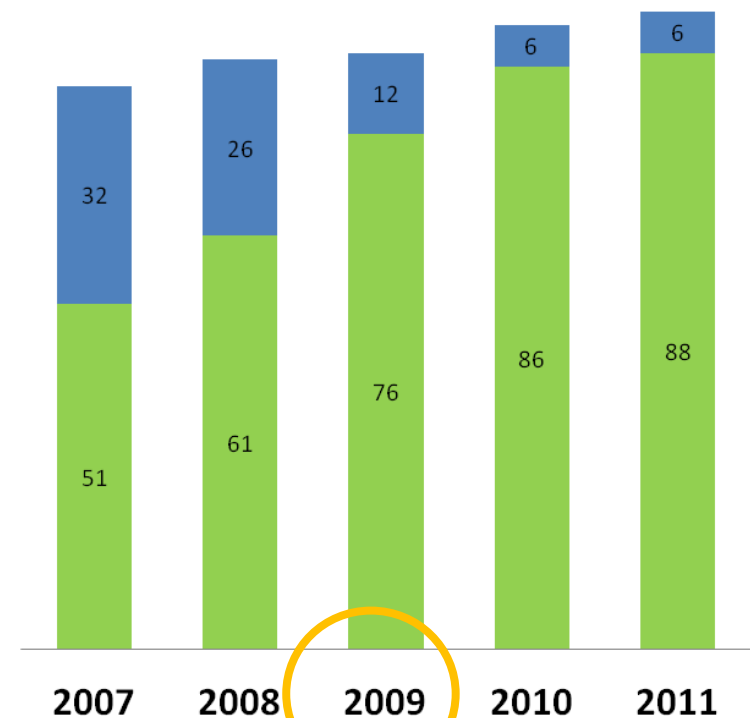
Denmark

■ Publishes CSR report ■ No reporting

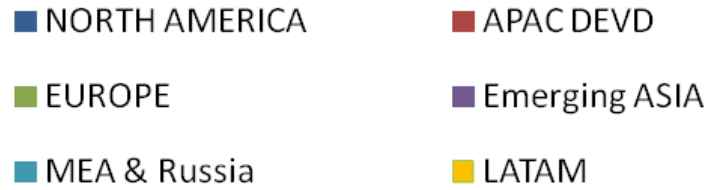


France

■ Publishes CSR Report ■ No reporting



REGIONAL BREAKDOWN OF OUR COVERAGE



EUROPE

1.6	N/A	28	1.6E+08	381000	N/A	43513350	3	100	10
0.26	59593	33	6084000	7372	N/A	90892000	3	100	10
1.16	14586	36	19400000	65741	N/A	74000000	3	100	10
N/A	N/A	N/A	47600000	272044	N/A	75000000	4	66.67	10
N/A	8167	35	13372000	41930	N/A	N/A	2	100	N/A
N/A	11754	23	14821200	41412	N/A	41000000	1	100	10
0.45	11417	25	9.6E+08	6180000	N/A	57078000	1	100	10
0.36	N/A	17.6	2.38E+08	7400000	N/A	82551000	3	100	10
1.3	N/A	23	5.69E+08	4600000	N/A	20400000	3	75	10
N/A	N/A	45	18865689	75664	N/A	13900000	4	60	7
N/A	14535	42	24140000	101850	N/A	38139000	1	80	10
N/A	N/A	32	9012656	35541	N/A	30469835	1	100	10
N/A	N/A	17.6	2.38E+08	7400000	N/A	82551000	3	100	10
0.36	N/A	18.7	3096000	14523	N/A	77 33893600	5	50	5
N/A	5191	14.6	24721000	126300	N/A	N/A	5	50	5
N/A	52600	62	3133174	4089	N/A	1.19E+08	3	100	66.6
5.59	15481	62	3133174	4089	N/A	31748000	3	100	10
0.73	5391	18.18	N/A	5109941	N/A	58407000	2	100	7
1.9	2614	31	2.39E+08	1434735	N/A	17054000	5	83.33	83.3
N/A	N/A	N/A	3230000	2287	N/A	57700000	4	50	5
N/A	N/A	58	2687803	7101	N/A	88.2 92589000	3	100	10
N/A	27346	32.7	5252345	30271.6	N/A	31300000	5	N/A	N/A
N/A	7528	16.2	2.13E+08	2092000	N/A	45000000	1	N/A	10
3.4	3093	N/A	2187000	4135	N/A	46000000	3	100	10
0.45	N/A	10	1.03E+08	750700	N/A	21636952	3	100	10
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N/A	N/A	27	24000	114490	N/A	54435525	3	100	10
N/A	1.1	3599	14.64	2.86E+08	1980000	N/A	3	100	10
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4.15	151753	19.1	25946818	111516	N/A	35984000	1	100	10
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N/A	N/A	10.1	72745200	457902	N/A	52 N/A	5	66.66	6
N/A	21005	33.3	3124973	7015	N/A	59188987	4	80	7
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N/A	N/A	72	N/A	1918	N/A	N/A	5	N/A	N/A
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N/A	N/A	27	33180000	124000	N/A	29000000	1	100	10
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N/A	4593	14	1.21E+08	1526868	N/A	31000000	3	100	10
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0.55	25108	22	5515200	5113	N/A	62029000	3	75	10
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1.05	N/A	N/A	3430000	10481	N/A	34000000	3	75	10
3.2	5610	22	1.03E+08	821200	N/A	52876356	3	100	10

Social, Env Eco, Gov

NORTH AMERICA

N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	75	10
N/A	N/A	N/A	N/A	2091241	N/A	N/A	N/A	1	100	10
0.38	3500	N/A	1.55E+09	1.29E+08	N/A	N/A	N/A	1	100	10
N/A	N/A	N/A	41.1	N/A	5922051	N/A	N/A	1	100	10
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N/A	N/A	N/A	999448	10517	N/A	N/A	N/A	1	100	10
0.85	N/A	N/A	N/A	373641	N/A	N/A	N/A	1	100	10
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4.15	N/A	N/A	N/A	581272	N/A	N/A	N/A	1	100	10
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0.6	5200	17.83	19152000	885416	N/A	93	N/A	1	100	10
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	100	10
N/A	N/A	44	8312580	36750.52	N/A	N/A	N/A	1	100	10
5.94	N/A	N/A	74358000	4006160	N/A	N/A	N/A	1	100	10
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0.5	N/A	N/A	1701942	63301	N/A	N/A	N/A	1	100	10
N/A	N/A	33	13318867	110005	N/A	N/A	N/A	1	100	10
1.5	N/A	N/A	N/A	1761333	N/A	N/A	N/A	1	100	10
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N/A	N/A	41.2	N/A	N/A	N/A	N/A	N/A	1	100	10
N/A	N/A	13243	46.57	2692872	42464	N/A	N/A	1	100	10
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	100	10
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0.35	N/A	14.3	8.91E+08	5940000	N/A	N/A	N/A	1	100	10
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N/A	N/A	32	8892011	279395	N/A	N/A	N/A	1	100	10
N/A	N/A	N/A	N/A	15079	N/A	N/A	N/A	3	100	10
1.81	N/A	N/A	1442740	15027	N/A	N/A	N/A	1	100	10
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N/A	N/A	57	11935866	229384	N/A	N/A	N/A	1	100	10
N/A	N/A	21	11816626	454521	N/A	N/A	N/A	3	100	10
N/A	3000	N/A	1.59E+08	11854275	N/A	92	N/A	1	100	10

Social, Env Eco, Gov



Compensation Policy

Emission Reduction/

CO2 Emissions

Board Structure

CEO-Chairman Separation

Board Structure

Independent Board Members

Vision and Strategy

Integrated Vision of ESG Risks

Vision and Strategy

Reporting Scope

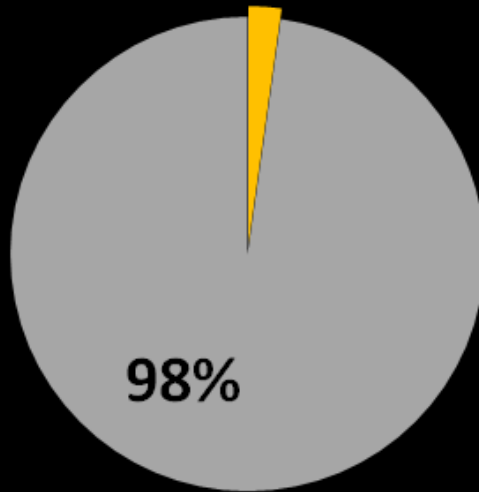
Emission Reduction/ Waste Production

Board Functions/ Audit Committee Independence

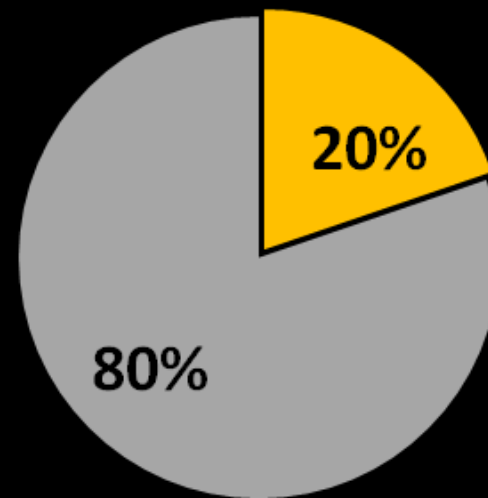
Shareholder Rights/ Shareholder Controversies

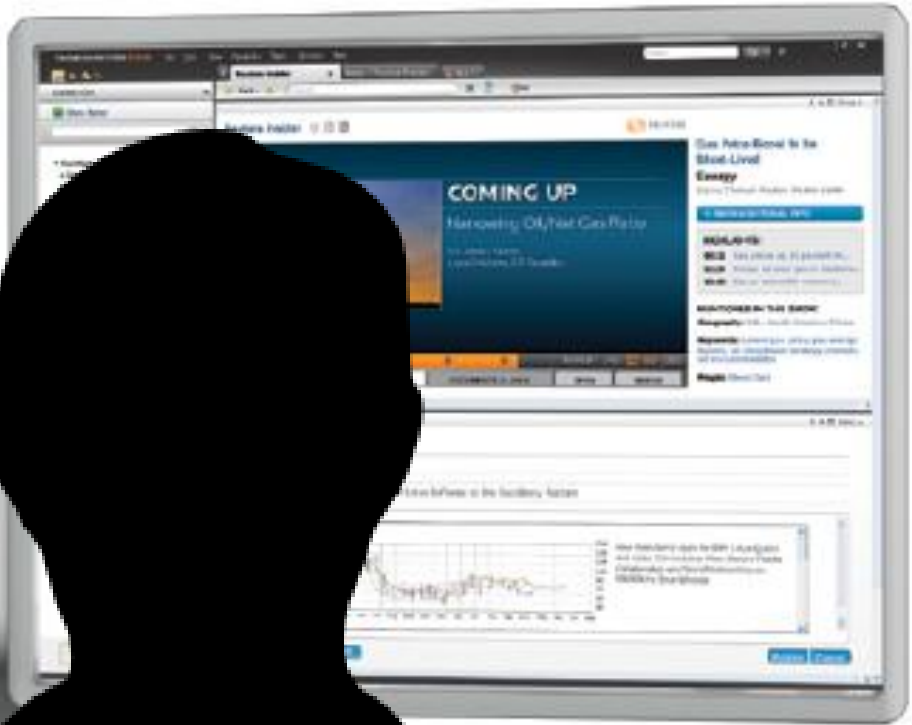
Are ESG risks & opportunities discussed in the MD&A?

2007



2011





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