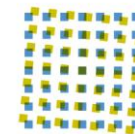




Launching the GRI Standards

The Swiss Perspective

Dr. Stephan Lienin, Managing Partner



sustainerv
Your Partner in Sustainability

Pioneering Sustainability Reporting



GRI defined sustainability for companies

The GRI reporting framework is both comprehensive and specific

The new GRI Standards are a milestone for future sustainability reporting



Sustainserv

Holistic sustainability solutions for more than 15 years

Strategy and
Management

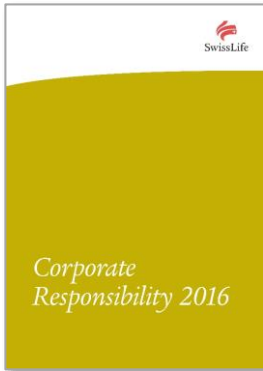
Reporting and
Communications

Performance

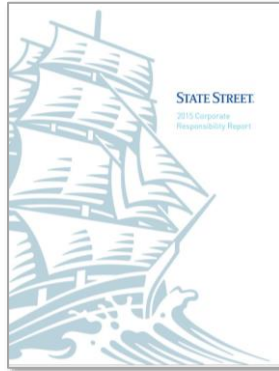
Materiality and
Stakeholders



World Leading Experience



Swiss Life



State Street



Swiss Prime Site



Meyer Burger



Iron Mountain



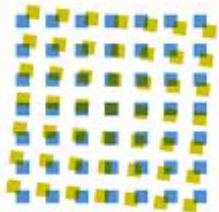
Over **200** sustainability and annual reports

Global Top5 Service Provider according to Corporate Register

BrownFlynn and Sustainerv form Strategic Partnership

13 October 2016

Strengthen Sustainability Expertise and Geographic Reach



sustainerv

Your Partner in Sustainability



Do Good. Do Well. **Win.**TM

The Swiss Sustainability Reporting Landscape

953

sustainability reports
in the GRI Sustainability Disclosure Database

142

sustainability reports in 2016
in the GRI Sustainability Disclosure Database



report according to the new
GRI Standards

80%

report according to¹⁾

GRI

21 SMEs

published a
sustainability report
in 2016

65% of the 110 largest companies, banks,
and insurers report on sustainability¹⁾



sustainServ

¹⁾ Source: EY – Targeting Transparency 2016 edition

The Landscape is Changing



EU Non-Financial Reporting Directive

INTEGRATED REPORTING <IR>



Exchange Regulation



SUSTAINABLE
DEVELOPMENT
GOALS



sustainserv

Reporting with the new GRI Standards

Insights from our practice



1

Increased focus on **management approaches**

2

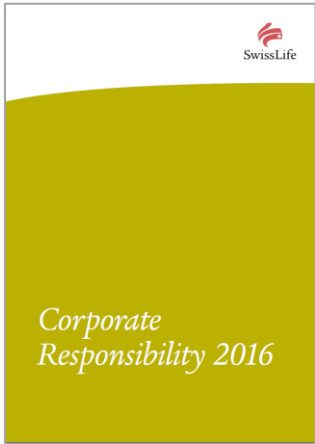
Holistic view on materiality
widens the lens for sustainability topics

3

New structure and simplifications
increase clarity

Addressing Stakeholder Needs

Targeted Sustainability Communications

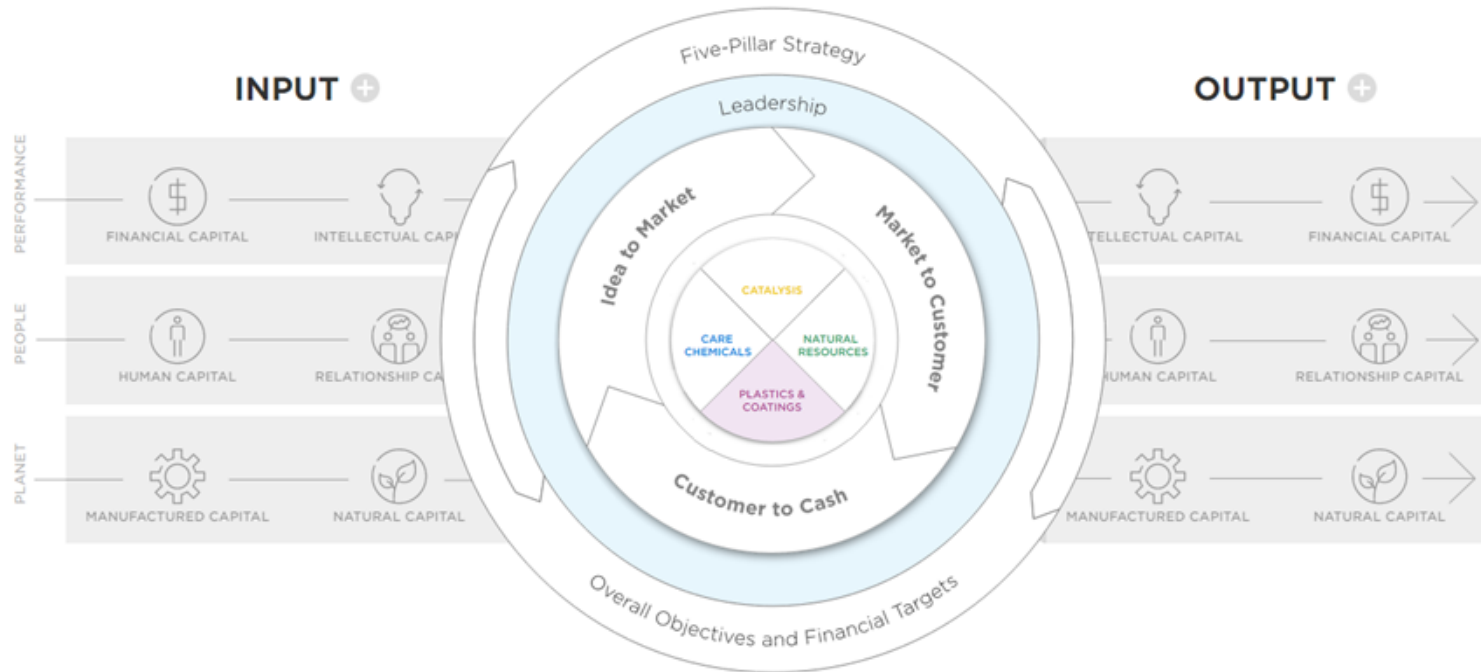


Analyst Download

Key Sustainability Indicators (Analyst Download)

Topic	Metric	2016	2015	2014	2013	Reference
ENVIRONMENT						
GHG EMISSIONS						
	Total GHG emissions (in 1000 t)					
	Scope 1 emissions (in 1000 t)					
	Scope 2 emissions (in 1000 t)					
	Scope 3 emissions (in 1000 t)					
	Targets to reduce GHG emissions					
ENERGY						
	Total energy consumption (in 1000 MWh)					
	Electricity used (in 1000 MWh)					
	Renewable energy used (in MWh)					
	Targets to reduce energy consumption					
WATER						
	Total water use (in 1000 m³)					
WASTE						
	Total waste (in 1000 t)					
	Paper consumption (in 1000 t)					
	Share of paper with FSC label					
CLIMATE CHANGE VULNERABILITY						
	Climate change listed as a business risk factor					
	Participation Carbon Disclosure Project (CD)					
ENVIRONMENTAL POLICIES & INITIATIVES						
	Energy efficiency policy					
	Emissions reduction initiatives					
	Environmental supply chain management					
	Green building policy					
	Waste reduction policy					
	Climate change opportunities discussed					
	Risks of climate change discussed					
	Environmental information verified					
HEALTH & SAFETY						
	Health and safety policy	yes	yes	yes	yes	
	Health and safety policy signed worldwide	yes	yes	yes	yes	
	Workforce absences employees, total	2.8%	2.7%			
	Workforce absences per country	yes	yes			
EMPLOYMENT						
	Total number of employees	7801	7500			
	Total number of part-time employees	1285	1285			
	Employee turnover	6.3%	7.2%			
	Major layoffs in the last three years	no	no			
	Collecting 50% of staff for over 1000 employees	no	no			
	Major merger or acquisition in the last three years (affecting large proportion of staff)	no	no			
LABOR & HUMAN RIGHTS						
	Company monitors employee satisfaction on a regular basis	yes	yes			
	UN Global Compact Signatory	no	no			
	Human rights policy	yes	yes			
	Freedom of association policy	yes	yes			
TRAINING & HUMAN CAPITAL DEVELOPMENT						
	Cross opens for training per employee (in CHF)	2034	1740			
	Formal sales pipeline development strategy (forecasts hiring needs, actively develops new pools of talent)	yes	yes			
	Graduate trainee apprenticeship program	yes	yes			
	Job-specific development training programs	yes	yes			
	Leadership training and skills development	yes	yes			
SUPPLY CHAIN						
	Social supply chain management	yes	yes			
	Sustainable supplier guidelines incorporating ESG areas that are publicly disclosed	yes	yes			
PHILANTHROPY						
	Company has a corporate foundation	yes	yes			
	Total foundation spending (in CHF million)	1.3	1.5			
ANTI-CORRUPTION / ETHICS						
	Business ethics policy	yes	yes			
	Anti bribery/anticorruption policy	yes	yes			
	Anti corruption policy	yes	yes			
	Employee awareness of trade bribery policy	yes	yes			
	Board oversight of anti corruption/ethics	yes	yes			
	Employee training on anti corruption/ethics	yes	yes			
DIVERSITY & INCLUSION						
	Women in workforce	45%	45%			
	Equal opportunity policy	yes	yes			
RESPONSIBLE INVESTMENT - INTEGRATION						
	Exclusion criteria used	yes	yes	yes	yes	AR, p. 100
RESPONSIBLE INVESTMENT - PARTICIPANT OR SIGNATORY						
	UN Principles for Responsible Investments (UNPRI)	no	no	no	no	
UNDERWRITING RISK MANAGEMENT						
	Obesity and emerging health issues listed as a business risk factor	yes	yes	yes	yes	
	Aging population and demographic change listed as a business risk factor	yes	yes	yes	yes	
	Health impact of environmental changes listed as a business risk factor	yes	yes	yes	yes	
PRIVACY & DATA SECURITY						
	Data privacy policy	yes	yes	yes	yes	Code of Conduct
CUSTOMER PRIVACY POLICY						
	Company has customer privacy policy	yes	yes	yes	yes	Code of Conduct
	Provide means for opting in or out of internal marketing	yes	yes	yes	yes	
	Provide means for verifying and correcting individual data	yes	yes	yes	yes	
	Provide third parties from having access to the individual's information	yes	yes	yes	yes	
GOVERNANCE						
BOARD OF DIRECTORS						
	Total directors	11	11	11	11	AR, p. 33
	Board independence	100%	100%	100%	100%	AR, p. 33
	Board composition	5	5	5	5	AR, p. 33
	CEO duality	no	no	no	no	
	Independent chairperson	yes	yes	yes	yes	
	Former CEO or equivalent on Board	yes	yes	yes	yes	
	Young shares held by large shareholders or block	>5%	>5%	>5%	>5%	
BOARD & EXECUTIVE DIVERSITY						
	Number of women on Board	2	2	2	1	AR, p. 33
	Women on Board	18%	18%	18%	9%	AR, p. 33
	Director average age	60	59	58	58	
	Stated commitments to Board diversity	yes	yes	yes	yes	
CSR GOVERNANCE						
	CSR/Sustainability committee	yes	yes	no	no	AR, p. 81
COMPENSATION						
	CEO total summary compensation (in CHF million)	3.8	3.6	2.9	4.2	AR, p. 63
	Clawback policy	yes	yes	yes	yes	
	Equal remuneration policy	yes	yes	yes	yes	AR, p. 51
OWNERSHIP & CONTROL						
	Controlling shareholder	no	no	no	no	
	Divisions from one share ownership	yes	yes	yes	yes	AR, p. 34 & 66
RISK MANAGEMENT						
	Company has a risk management framework	yes	yes	yes	yes	AR, p. 74
	Risk management framework covers ESG risks	yes	yes	yes	yes	AR, p. 99
	Board oversight of risk management	yes	yes	yes	yes	AR, p. 218

Towards Integrated Reporting



How do you create value?

What are the issues that directly impact your value creation process?

How do these issues tie into your business strategy?

Who needs to know and how should you tell them?

**The GRI Standards help you understand
your business context, your material issues and your impacts**

