

CEOs *for* SUSTAINABILITY

Get Started with Sustainability Reporting

CEOs for Sustainability | Sustainable Pittsburgh



High level characteristics of good sustainability reporting

- The report should cover sustainability aspects that reflect the organization's significant economic, environmental and social impacts or that substantively influence the assessments and decisions of stakeholders
- The organization should identify its stakeholders and explain how it has responded to their reasonable expectations and interests
- The report should present the organization's performance in the wider context of sustainability
- The report should cover material aspects sufficiently enough to reflect significant economic, environmental and social impacts, and to enable stakeholders to assess the organization's performance
- The report should reflect positive and negative aspects of the organization's performance to enable a reasoned assessment of overall performance.

High level characteristics of good sustainability reporting

- The reporter should select, compile and report information consistently. Information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time and compare to other organizations.
- The reported information should be sufficiently accurate and detailed for stakeholders to assess the organization's performance.
- The reporter should report on a regular schedule so that information is available in time for stakeholders to make informed decisions.
- The organization should make information available in a manner that is understandable and accessible to stakeholders using the report.
- The organization should gather, record, compile, analyze and disclose information and processes used to prepare the report such that the information can be subject to examination and that establishes the quality and materiality of the information.

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Basic reporting outline

- Optional executive summary
- Overview of the company
- Statement by the CEO – values that intersect with sustainability and disclosures to the public
- Overview of material sustainability issues
- Connection of material issues with stakeholders
- Company's approach to addressing sustainability
- Sustainability goals
- Measures/data that capture performance toward sustainability goals
- Narrative of achievements and opportunities for improvement
- Key features/highlights of the company's sustainability program achievements
- Plans for sustainability projects and reporting for the year ahead, including communications and stakeholder engagements