

Discover what matters

## EXAMPLE

### Overview

Company	EXAMPLE (EX)
Industry	Mobility, Transport & Logistics
Size	Large Company
Reporting Period	01.01.2022 – 31.12.2022
Analysed Documents	Sustainability Report 2022 QSHE and Sustainability Targets 2022
External Audit	No
Benchmark	'Industry' and 'Overall' values refer to the Swiss Focused Reporting Benchmark 2023 (reporting year 2022).

### Recommendations

Room for improvement remains especially in the following areas:

#### I. Comprehensiveness

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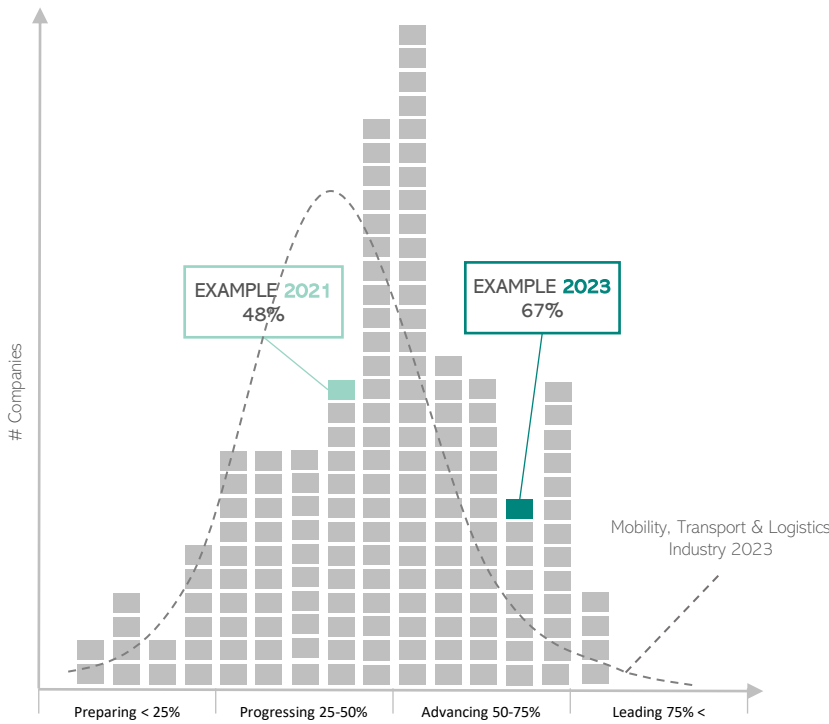
#### II. Impact orientation

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#### III. Relevance

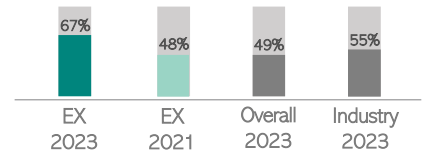
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### Overall Evaluation



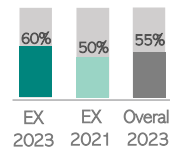
With a score of **67%**, EXAMPLE is “**Advancing**” in the field of sustainability reporting.

#### Overall Evaluation

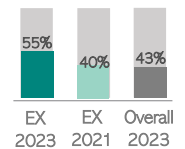


EXAMPLE achieved the following values in the three categories:

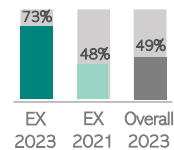
#### I. Comprehensiveness



#### II. Impact orientation



#### III. Relevance



### Sustainable Development Goals (SDGs)

EXAMPLE is guided by 13 of the 17 Sustainable Development Goals:



Remark: The SDG Analysis is not included in the Focused Reporting overall evaluation.

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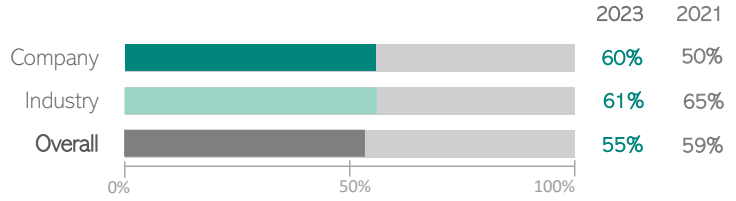
## EXAMPLE (cont.)

### I. Comprehensiveness of the Sustainability Report: Based on the WBCSD Reporting Matters methodology



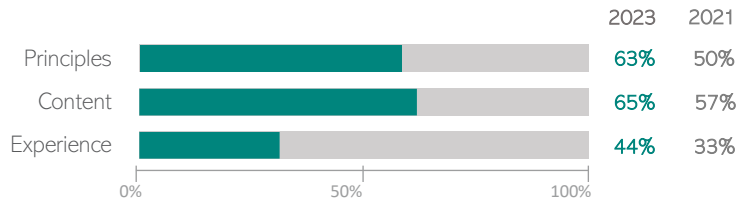
#### Core Results

The company complies with **60%** of the requirements of the "Reporting Matters" framework.



#### Sub Results

There is potential for improvement particularly in the category "Experience".



#### Principles



Completeness



Materiality



Stakeholder Engagement



External Environment



Balance



Conciseness

2021



#### Content



Sustainability Governance



Strategy



Implementation & Control



Targets & Commitments



Performance



Strategic Partnerships



Activity Report

#### Preparation



Accessibility



Story & Messaging



Logical Linkage

0: None 1: Few 2: Some 3: Many 4: All

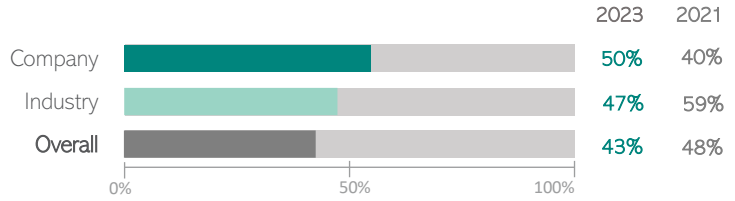
... of the essential subsections are fulfilled.

## EXAMPLE (cont.)

### II. Impact orientation of the Sustainability Report: Determined using the impact orientation analysis of engageability.

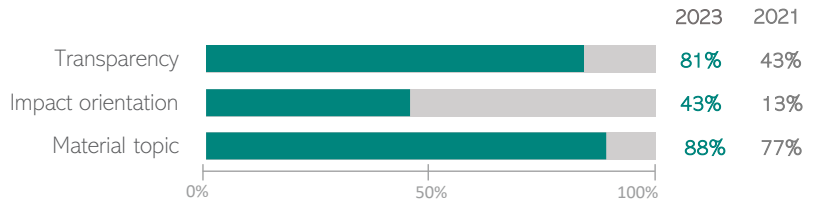
#### Core Results

The reporting on material issues fulfills **50%** of the criteria: transparency, impact-orientation and material topic.



#### Sub Results

Room for improvement remains especially in the area **“Impact orientation”**.



#### Targets according to EXAMPLE’s sustainability report

	Transparency	Impact orientation	Material Topic
• Lorem ipsum dolor sit amet	●	●	✓
• Lorem ipsum dolor sit amet	●	●	✗
• Lorem ipsum dolor sit amet	●	●	✓
• Lorem ipsum dolor sit amet	●	●	✓
• Lorem ipsum dolor sit amet	●	●	✓

Legend	Transparency	Impact Orientation
●	No transparency	No goal and impact orientation
●	Positive & neutral reporting	Goal orientation
●	To some extent transparent	SMART goal orientation
●	Balanced and transparent	SMART impact orientation

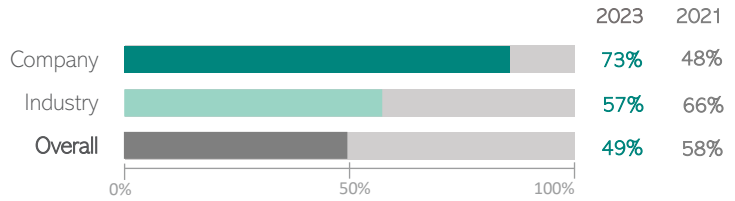
Legend	Material Topic
✓	Related material topic
✗	No related material topic

## EXAMPLE (cont.)

### III. Relevance of the Sustainability Report: Determined by using RepRisk, SASB & BAFU Environmental Atlas.

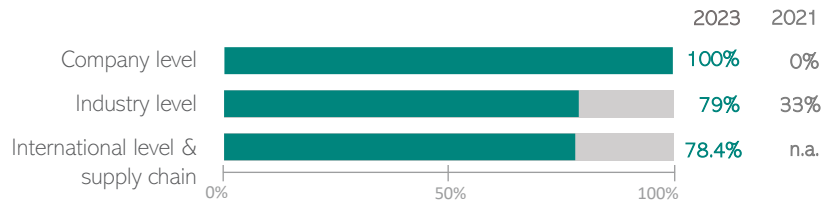
#### Core Results

The report covers **73%** of the company's critical cases as well as the most relevant topics from industry and international & supply chain level.



#### Sub Results

Consider reporting about not addressed **international & supply chain level** issues.



#### Company level: RepRisk ESG Risk Platform

- ✓ Forklift accident in the Netherlands

#### Industry level: RepRisk ESG Risk Platform

- ✗ Impact on Communities
- ✓ Occupational Health & Safety Issues
- ✓ Corruption & Bribery
- Impact on Landscapes, Ecosystems & Biodiversity
- Fraud

#### Industry level: SASB Materiality Map

- ✗ Air Quality
- ✓ GHG Emissions
- ✓ Employee Health & Safety
- Critical Incident Risk
- Business Ethics

#### International level & supply chain: WWF Biodiversity Risk Filter\*

- ✗ Land, Freshwater and Sea Use Change (Impact)
- ✓ Landslides (Dependency)
- Local communities (Impact)
- ✓ Forest Canopy Loss (Impact)
- ✓ Protected/ conserved areas (Impact)

**Legend**  
 ✓ Reported  
 ! Not reported - possibly relevant  
 ✗ Not reported - very relevant  
 ● Not reported but in materiality matrix

\*from 2023 on: Changes of the evaluation method (see Appendix)

# FOCUSED REPORTING 2023

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## Appendix

### Sustainable Development Goals (SDGs)<sup>1</sup>

The SDGs are a collection of 17 global goals set by the United Nations General Assembly in 2015 for the year 2030. The SDGs are part of United Nations General Assembly Resolution 70/1 of the 2030 Agenda. They are broad in scope and interdependent. The 17 Sustainable Development Goals each have a list of subgoals that are measured by indicators. The key to the success of the SDGs is to make data on the 17 goals available and understandable. The Focused Reporting analysis measures the extent to which Swiss companies are already responding to the SDGs in order to identify general trends. The results are not included in the Focused Reporting overall result of the companies.

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### Reporting Matters Framework of the WBCSD<sup>2</sup>

The World Business Council for Sustainable Development (WBCSD) is an organization led by company boards that deals exclusively with the topic of "Economy and Sustainable Development". The WBCSD sees itself as a facilitator that brings the concept of sustainable development to companies and helps them change the way they operate. An important part of the WBCSD's philosophy is that companies can only operate sustainably if they can earn money with it. The WBCSD represents corporate interests on the international political stage when it comes to sustainable development and corporate responsibility. For example, it represents business interests at UN climate conferences and organized a global Business Day during the UN Climate Change Conference in Bali, where business called on governments to act and advocated clear emission targets.

We base our completeness analysis on the framework of WBCSD.

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### RepRisk<sup>3</sup>

RepRisk AG is a data research company for environmental, social and corporate governance (ESG) that specializes in ESG and business analyses as well as quantitative solutions. RepRisk is headquartered in Zurich, Switzerland. The company operates an online database on risk exposure of companies, projects, industries and countries related to ESG issues. It methodically assesses the risks, allegations and criticisms associated with issues such as environmental pollution, human rights abuses, child labour, forced labour, fraud and corruption that may affect a company's reputation, financial profitability or regulatory compliance on a daily basis. The database is used by financial institutions and companies as a tool for risk research and monitoring. Since October 2018, the database has included over 110,000 companies and 27,000 projects reported to have links to ESG risks. The database also analyses ESG risks related to sectors and countries. It also contains data on ESG issues and topics, over 18,000 NGOs and over 13,000 government agencies.

We base our relevance analysis in relation to the individual company and the industry of partly on the RepRisk database.

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### Sustainability Accounting Standards Board (SASB)<sup>4</sup>

The Sustainability Accounting Standards Board was established in 2011 to develop and disseminate sustainability accounting standards. While the FASB has developed the accounting standards currently used in financial reporting in the United States over the past forty years, other social and environmental measures are now considered relevant. The SASB aims to integrate its standards into the Form 10-K that listed companies must file with the U.S. Securities and Exchange Commission; in this sense, it differs from initiatives such as the GRI in that it operates within the current system of financial supervision.

We base our relevance analysis of the industry partly on this framework.

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### WWF Biodiversity Risk Filter<sup>5</sup>

The WWF Biodiversity Risk Filter is an online tool developed by the environmental organisation WWF to help companies and organisations assess and reduce the impacts of their activities on biodiversity. The tool allows users to carry out a biodiversity risk assessment based on specific criteria such as location, type of activity and potential impacts. In addition, the WWF Biodiversity Filter provides an overview for different industry sectors of all direct impacts on and dependencies on biodiversity. The Focused Reporting relevance analysis is based on the globally identified biodiversity risks (impacts and dependencies) for the respective industries of the companies investigated.

Further information on the Focused Reporting methodology, results of 2023 and best practices can be found at <https://focusedreporting.ch>.

<sup>1</sup>Source: <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>. <sup>2</sup>Source: <https://www.wbcsd.org/>. <sup>3</sup>Source: <https://www.reprisk.com/>. <sup>4</sup>Source: <https://www.sasb.org/>. <sup>5</sup>Source: <https://riskfilter.org/biodiversity/home>