

GuiléReportingAssessment™: More value from non-financial reporting

United Nations Global Compact participants put forth considerable effort in their Communication on Progress (COP) regarding the implementation of the Global Compact principles. Yet, many companies do not fully capitalize on the benefits of reporting on non-financial issues.

Reporting is a driver of change, externally as well as internally: It has the potential of fostering stakeholders' perception of a company and of building trust; and it is acknowledged that reporting acts as a stimulus for internal development with a positive impact on business decisions and outcomes.

In order to support companies in taking full advantage of their investment in reporting, Fondation Guilé has developed the **GuiléReportingAssessment™**. This proven methodology provides an external view on the quality and comprehensiveness of public reporting, resulting in immediate benefits for companies by identifying strengths and weaknesses of corporate disclosure, in particular:

- **Identification of information gaps** with regard to the Global Compact principles;
- **Exploration of room for improvement** for further developing practices.

The **GuiléReportingAssessment™** provides a strong basis for receiving maximum benefits from reporting and for stimulating learning and innovation processes on non-financial issues within the company.

Assessment of comprehensiveness and quality of information

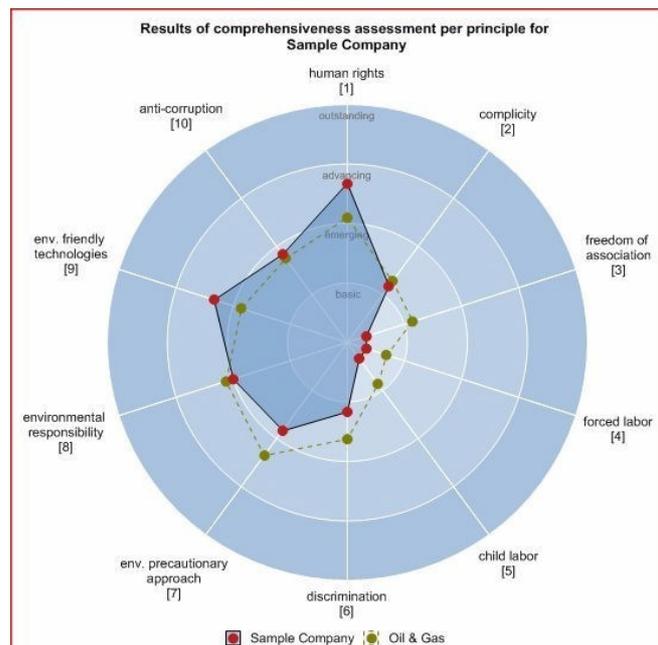
The assessment and benchmarking service is based on a robust and thoroughly tested methodology. Two key requirements of effective corporate responsibility reporting are analyzed:

A. COMPREHENSIVENESS OF INFORMATION RELATED TO THE GLOBAL COMPACT PRINCIPLES

This first part of the **GuiléReportingAssessment™** deals with information about a company's status of implementation for each of the ten Global Compact principles. The following eight assessment criteria cover the usual management cycle and are applied to all ten Global Compact principles:

- Materiality
- Commitment
- Strategy and policy
- Goals
- Measures
- Performance indicators
- Monitoring
- Achievements

The results for the comprehensiveness of information illustrate the status of implementation for each Global Compact principle. The default option for benchmarking is the sector average, but the result may also be compared to specific peer companies.



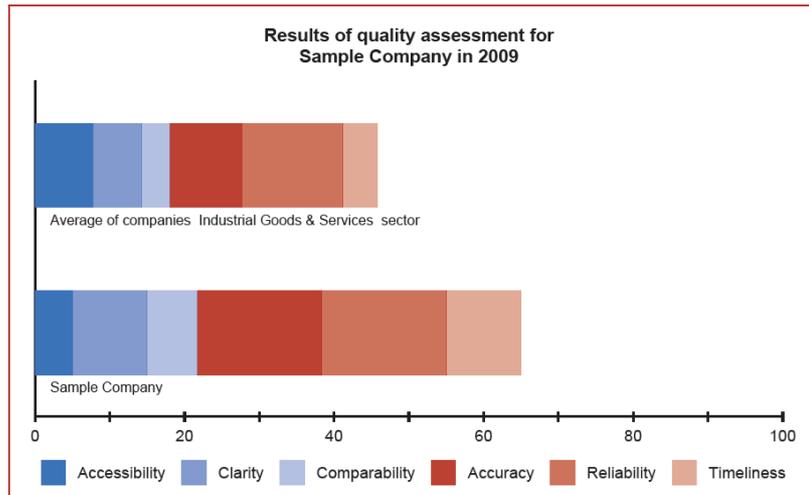
B. QUALITY OF DISCLOSED INFORMATION

The second part of the **Guilé Reporting Assessment™** focuses on reporting practices that are crucial for ensuring a state-of-the-art disclosure including appropriate presentation. The quality of information enables stakeholders to exercise good judgment of a company's performance and values.

The criteria applied for the assessment are:

- Accessibility
- Clarity
- Comparability
- Accuracy
- Reliability/verifiability
- Timeliness

The results for the quality of disclosed information may be benchmarked with the sector average or specific peer companies.



Guilé Engagement Team: expertise in Corporate Sustainability

The Swiss-based Fondation Guilé is mandated to engage with companies that are included in the Cadmos European Engagement Fund and in the Cadmos Emerging Markets Engagement Fund. The goal of the engagement is to improve the companies' understanding, management and reporting on the universal principles of the UN Global Compact.

CONTACT

If you are interested in the **Guilé Reporting Assessment™** please contact Fondation Guile at +41 (0)32 475 23 23 or by email at engagement@guile.org

"The Guilé approach and methodology are clear and understandable; we appreciate that the assessment report is short, easily understandable and to the point.

The personal presentation and discussion is a valuable contribution, as it offers the opportunity to ask questions and address uncertainties; the discussion pointed out areas for improvement for our company, but also highlighted principles where the financial sector as a whole is still struggling."

Sustainability Affairs Officer of multi-national bank

"Being actively involved in facilitating internally endeavors aimed to live up to the corporate commitment to sustainable development, and the UNGC principles in particular, one tends to go blind. Therefore, the mirror provided by Fondation Guilé through its COP-Assessment is very valuable as it helps to remain self-critical and to further improve."

Investor Relations Manager of large insurance company