Sustainability Report Analysis
BGEN 445: Sustainability Reporting
Spring Semester 2020
Group Project
Points: 60 (Report 40 Points, Class Presentation 20 Points)

This project requires that you thoroughly investigate, analyze, and prepare both a written report and class presentation on the sustainability reporting of an organization.

It is important to identify the organization that you will analyze early in the semester. In selecting a company it is to your advantage to identify an organization that makes a significant effort to report on its sustainability initiatives, and that contains a GRI Content Index. You need to include the instructor in the decision as to which organization you will report on.

Your analysis should be based on the organization's sustainability report or corporate social responsibility report. In addition, reports submitted to CDP (www.cdp.net) such as a Climate Change Report, should be included in your analysis.

It is important that the report contain the following elements:

- **Introduction**

  Be sure to identify which documents were used in analysis (e.g., sustainability report, CDP climate change report, company website, etc.)

- **General information about the organization (GRI 102-1 – GRI 102-10)**

  This is background information. While important, this section should be brief.

- **General information about the sustainability report**

  Be sure to include the following items in your discussion:

    o Time period covered by the report (GRI 102-47)
    o Material issues (GRI 102-47)
    o Organization's stakeholders (GRI 102-40)
    o Indicate whether the organization's sustainability report provides a GRI Content Index (GRI 102-55)
    o Whether the sustainability report information was easy to access (e.g., too many general references to other websites or to the organization's 10K annual report)

- **Critique of economic disclosures**

  For public companies there is normally a lot of public financial information. Thus, this section can be kept relatively short. Be sure to include the following items in your discussion:

  - Total revenue and net income for the reporting period (GRI 201-1)
  - Financial implications and other risks and opportunities for the organization's activities due to climate change (GRI 201-2)

- **Critique of environmental disclosures**

  The GRI Standards identify a number of environmental issues. Report on no more than five of these issues. One of the five items selected must be Emissions. Explain why other issues were chosen to report on.

  Don't just indicate compliance or noncompliance with the GRI Standards. Provide specific examples of compliance or noncompliance, and provide a summary of quantitative results from the sustainability report (e.g., emissions levels, water usage, etc.)

  In the discussion of emissions calculate emissions efficiency, which is defined as emissions per sales dollar (Total Scope 1 and Scope 2 Emissions in millions of metric tonnes/Total Revenue in millions of $)

- **Critique of social disclosures**

  The GRI Standards identify a large number of social issues. Report on no more than five of these issues. One of the issues must be Diversity and Equal Opportunity. Explain why the other issues were chosen to report on.

- **Information about attestation**

  Indicate whether the report, or parts of the report, have been subjected to third party assurance (GRI 102-56). If so, indicate whether the assurance provided is reasonable assurance or limited assurance. Also, provide the name of the organization or organizations providing the assurance.

- **Summary comments about the quality and thoroughness of the organization's sustainability reporting**

Be specific about which areas were thoroughly reported and which areas need improvement. Also, provide your judgment about the overall quality and thoroughness of the organization's sustainability reporting.

The report should be approximately 15-20 pages long and divided into sections as described above. It needs to include a title page which lists all the team members participating in creating the report. Pages should be numbered. Format, punctuation, spelling, clarity, and presentation will be graded. The report should be typed using a 12 point font, and double-spaced. Most important, this is a professional paper and should be prepared in a professional manner.

In addition to the written report, each group will make a class presentation on their findings. The class presentation should be about 20 minutes long. It needs to be both thorough and interesting. Every team member should plan to participate in the presentation.

The following need to be submitted to the instructor the day before the group's presentation:

Hard copy:

- Written Report

Electronic copy:

- Written Report
- Powerpoint slides used for presentation