

REPORTING CONTENT | GUIDE

Best practice content	Explanation
1: Strategy, risk and opportunity	Reporting should include a clear assessment of environmental and social risks and opportunities a business faces and should explain the company's strategic response.
2: Materiality	CR reports should demonstrate a clear and on-going process to identify the CR issues that are most significant and have the greatest potential impacts on the company and its stakeholders. Companies should demonstrate the process used to assess materiality, how they have involved stakeholders in this process, and how they have used the materiality assessment to inform their reporting and management of CR risks and opportunities.
3: Targets and indicators	Companies should use meaningful (e.g. timebound and measurable) targets and key performance indicators to measure progress, and clearly report their progress and performance on set targets and objectives.
4: Suppliers and the value chain	CR reports should explain the social and environmental impacts of the company's supply chain, as well as the downstream impact of products and services, and show how the company is managing those impacts. CR reports should show how the company's CSR strategy and targets address the material impacts of its suppliers, products and services.
5: Stakeholder engagement	Companies should identify stakeholders in their CR reports, explain the process used to identify & engage with stakeholders. How their views inform CR strategy and the actions taken in response to their feedback.
6: Governance of CR	Reports should make clear how CR is governed within a company, who has responsibility for the company's CR performance and how the company links CR performance to remuneration.
7: Transparency and balance	CR reports should be balanced and include information on challenges and set backs as well as achievements.

Source: The KPMG Survey of Corporate Responsibility Reporting 2013 & 2015