

AMICE seminar "Corporate Social Responsibi  
Paris, 23-24 October 2008

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# Corporate Social Responsibility Seminar

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**WORKSHOP 4:**  
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**Tapiola Case**  
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**Deciding what to report  
and how to report it?**  
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# Deciding what to report and how to report it?

## 1) Why to report?

## 2) What to report?

## 3) To whom to report?

## 4) How to organize reporting?

## 5) Assurance of CSR report?

## Why to report?

- Society needs healthy business operations, and companies need a functioning society. The report helps the reader to assess the level of corporate citizenship in the company.
- The number of customers making value choices is growing (Gallup 2008).
- The company wants to improve the transparency of operations to all parties.
- Mutual companies are expected to be highly responsible and announce it openly. Since customers are also owners, they have the right of the owner to know.

# What to report?

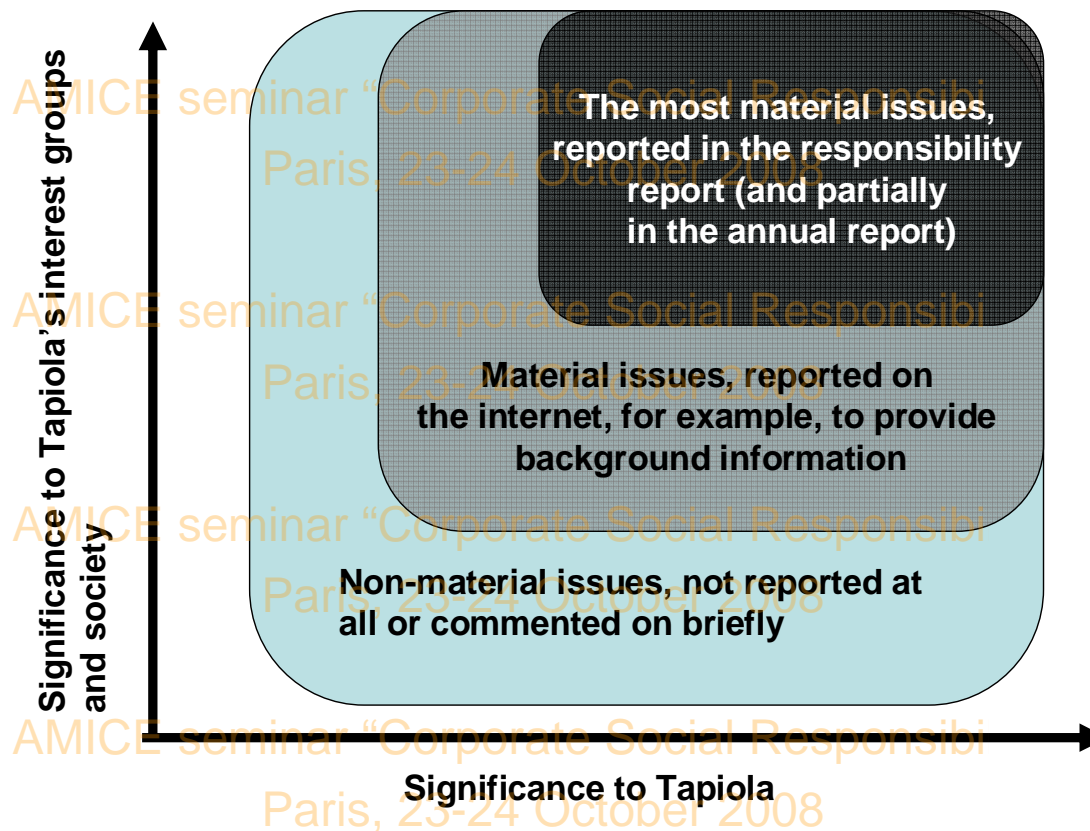
## Where to start?

- We form an idea of what corporate responsibility means in the company's operations.
- We analyze the current situation using, for example, the GRI indicators.
- We decide on the level of ambition and the level of openness to be complied with.
- We organize the compilation of material.

# What to report?

## Materiality

### Materiality and mode of reporting



# What to report?

## Stakeholder involvement

- Being informative
- Being open
- Focusing on the essential
- Listening to customers and improving quality

# What to report?

## Content of the report

- 1) About the company
- 2) Governance structure
- 3) Economic responsibility
  - results
  - future challenges
- 4) Environmental responsibility



# What to report?

## Content of the report

### 5) Social responsibility

- responsibility for personnel
- responsibility for customers
- human rights
- interaction with society

### 6) Development of reporting and comments

### 7) Assurance report

### 8) Comparison with GRI indicators

# What to report?

## GRI Reporting Framework

- **Demonstrating** how the organization influences and is influenced by expectations about sustainable development.
- **Comparing** performance within an organization and between different organizations over time.
- **Benchmarking** and assessing sustainability performance with respect to laws, norms, codes, performance standards and voluntary initiatives.

## To whom to report?

- Openly to everyone: Openness increases confidence and builds trust.
- To owners: They have the right to know what the situation is.
- To customers: The accuracy of claims decisions is an important indicator of quality.
- The impact on communities interests everyone.

# To whom to report?

## The report is widely used

- The report is published on the company's website for all to see, as proof of the transparency of operations.
- Sent out widely to media along with a press release
- Distributed in thematic seminars and customer events
- Used as presentation material when meeting customers

# To whom to report?

The report is widely used

- Used as a management and development tool
- Distributed to employees and selected stakeholders with a covering letter
- Used in management-level recruitment
- Used as support in orienting new persons and partners
- Given to students preparing theses as an information package on the company

# To whom to report?

## Who reads the report?

- Media, especially business reporters
- According to the reader survey, mainly colleagues in competing companies and own administration, but also decision-makers, influential persons and students.
- The representative customer panel
- Spontaneous feedback is received from various places

# How to organize reporting?

- The Board of Directors  
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- CSR Committee  
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- CSR specialist team  
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- GRI indicators in a manual  
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- 30 dedicated reporters across the organisation  
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# Overall reporting process

Action	Deadline
Budgeting and planning	November
Compilation of material	December-January
Content plan	January
Editing and reviewing the text	February-March
Online annual report	March
Discussion by the Board of Directors, revisions	April
Layout, graphics, illustrations	April
Assurance	March-April
Translations	April
Printing	April
Summaries	April – May
Distribution of the report, feedback	May →
Distribution of summaries, feedback	June →



# The future plans regarding CSR reporting

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- We will deepen the materiality analysis.
- We will identify our stakeholders in a new way.
- We will make the report more compact.
- We will focus on implementing the suggestions for improvement made by the assurance provider.

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# Assurance of CSR report

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- The company wants to obtain an outsider's view and guidance on what to develop.
- Information systems are reviewed, and the management is interviewed.
- Figures and other information in the report are reviewed.
- The assurance report is published as part of the report.
- The observations of the assurance provider are made use of.

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# Examples of assurance observations and recommendations given to Tapiola

- 1) In addition to the strategy, responsibility should be included in annual plans
- 2) Responsibility should be a criteria for merit pay
- 3) The division of responsibilities between the business and CSR experts should be given some thought. The management's commitment should show.
- 4) Indicators need to be developed to monitor the implementation of CSR targets and report on the results. Progress in incorporating issues into practice should also reported.
- 5) Materiality with respect to management and stakeholders should be defined in more detail.

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***Thank you!***

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