# Table of contents

**Foreword**  
**Introduction**

## SECTION A — HANDBOOK: BACKGROUND TO SUSTAINABILITY REPORTING

### 1. OVERVIEW OF SUSTAINABILITY REPORTING

1.1. Definitions of corporate sustainability reporting  
1.2. Main drivers for companies to produce sustainability reports  
  1.2.1. Global context – environmental and social challenges  
  1.2.3. Increasing demands from investors  
  1.2.4. Business performance  
1.3. Benefits of company sustainability reporting to national governments  
  1.3.1. Fulfilment of international agendas  
1.4. Current context  
  1.4.1. Sustainability reporting in the global sustainability agenda  
  1.4.2. The Sustainable Development Goals (SDGs)  
  1.4.3. Increasing reporting rates  
1.5. Key existing frameworks driving sustainability reporting  
  1.5.1. AccountAbility Institute  
  1.5.2. Global Reporting Initiative (GRI)  
  1.5.3. International Integrated Reporting Council (IIRC)  
  1.5.4. OECD Guidelines  
  1.5.5. Sustainability Accounting Standards Board (SASB)  
  1.5.6. United Nations Global Compact  
  1.5.7. Commonalities of existing reporting frameworks  
1.6. Further initiatives supporting sustainability reporting  
  1.6.1. CDP  
  1.6.2. Climate Disclosure Standards Board  
  1.6.3. Group of Friends of Paragraph 47 (GoF47)  
  1.6.4. International Financial Reporting Standards  
  1.6.5. ISO 26000  
  1.6.6. Stock exchanges  
  1.6.7. The Task Force on Climate-Related Financial Disclosures  
  1.6.8. United Nations Conference on Trade and Development

### 2. KEY AREAS FOR IMPROVING THE QUALITY OF CORPORATE SUSTAINABILITY REPORTING

2.1. Materiality  
  2.1.1. Materiality - organizational boundary  
  2.1.2. Materiality – scope of reporting  
2.2. Context  
2.3. Assurance  
2.4. Inconsistent reporting

### 3. KEY TOPICS AND INDICATORS IN SUSTAINABILITY REPORTING

3.1. Frequently reported environmental topics  
3.2. Frequently reported social and institutional topics  
3.3. Evolving areas of sustainability reporting  
3.4. Role of monitoring – indicators  
  3.4.1. Indicator characteristics  
3.5. Review of existing protocols for social and environmental indicators  
  3.5.1. Greenhouse gas emissions  
  3.5.2. Water consumption  
  3.5.3. Waste and materials  
  3.5.4. Sources for social indicators  
3.6. Core environmental, social, and institutional indicators for reporting and their relevance to the Sustainable Development Goals
SECTION B — CORPORATE SUSTAINABILITY REPORTING TOOLKIT

SECTION B.1 — POLICY REVIEW

1. REVIEW OF POLICIES TO ENHANCE CORPORATE SUSTAINABILITY REPORTING
   1.1. Overview of reporting instruments internationally
   1.1.1. Role of government actors
   1.2. Policy evaluation process
   1.3. Overview of national policies on requirements for corporate sustainability reporting
   1.3.1. Evaluating public policy on sustainability reporting

2. CASE STUDIES OF POLICIES REQUIRING CORPORATE SUSTAINABILITY REPORTING

3. APPROACHES TO ENGAGE WITH SMES OVER SUSTAINABILITY REPORTING

SECTION B.2 — MATERIALITY AND SECTOR GUIDELINES

1. BACKGROUND TO MATERIALITY ASSESSMENTS
   1.1. Key content principles of a sustainability report
       1.1.1. Completeness
       1.1.2. Stakeholders engagement
       1.1.3. Materiality – Definition and approaches

2. IDENTIFYING WHAT IS MATERIALLY IMPORTANT
   2.1. Materiality assessment
   2.2. Sector-specific guidelines for sustainability reporting
       2.2.1. GRI-related guidance
       2.2.2. SASB – sector guidance
       2.2.3. Sector initiatives

SECTION B.3 — DATA

1. WHAT IS DATA?

2. ROLE OF GOVERNMENTS IN RESPECT TO DATA
   2.1. Providing context and comparability
   2.2. Aligning corporate sustainability reporting data and the SDGs

3. DATA MANAGEMENT SYSTEMS
   3.1. International sustainability reporting databases
   3.2. Regional-level platform – Arab Sustainability
   3.3. City platforms

SECTION B.4 — DISSEMINATION AND COMMUNICATION

1. COMMUNICATING AND DISSEMINATING SUSTAINABILITY PERFORMANCE
   1.1. Engaging with companies to enhance dissemination
       1.1.1. Company reporting guidelines
       1.1.2. Sustainability reporting awards

2. STRATEGIES TO ENCOURAGE COMPANIES TO DISSEminate INFORMATION
   2.1. Information campaigns and platforms
   2.2. Best-in-class lists
   2.3. Worst-in-class lists
   2.4. Link to issue specific initiatives