International Corporate Responsibility Survey
KPMG
2008

Objective:
The purpose of this survey was to track reporting trends in the largest companies around the globe.

Methods Used:
The research sample included the top 250 companies listed on the Fortune Global 500 (G250) for the year 2007. In addition, the survey included the 100 largest companies by revenue (N100) from 22 countries.

The 100 largest companies in each of the 22 countries were identified using revenue rankings from a recognized national source. Wherever a ranking was not available (or incomplete), substitutes such as market capitalization, etc. were used to compile the revenue ranking list. All corporations were eligible to be included regardless of their ownership structure (privately held, publicly traded) or operational structure (holding companies).

The survey used information that was available to the public since only trends in public disclosure were to be examined. Information sources were limited to corporate responsibility or sustainability reports, company websites and annual financial reports. Information issued by companies between mid-2007 and mid-2008 were sought in the first instance. If the company did not issue a report in this time frame, 2006 reports were used. Information issued prior to 2006 was not included.

Key Findings:
- Nearly 80% of the G250 companies issued reports and an additional 4% integrated corporate responsibility information into their annual reports.
- The rate of reporting among the N100 companies in 22 countries is 45% on average with the highest numbers in Japan (88%) and the UK (84%)
- More than half of the G250 companies publicly disclose new business growth opportunities and/or the financial value of corporate responsibility.
- 63% of the G250 companies use a structured approach to stakeholder dialogue.
- More than three quarters of the G250 and nearly 70% of the N100 apply the Global Reporting Initiative’s (GRI) guidelines for their reporting.
- Most companies do not use existing channels such as AGMs and investor presentations to engage analysts and investors about environmental and social issues.
- Although 92% of the G250 companies disclose a code of conduct or ethics, only 59% report on non-compliance with the code.
- 68% of the G250 companies have a corporate governance section in their reports.
- Publicly traded companies and co-operatives are more likely to report on corporate governance issues than other types of companies.
- Over 90% of the G250 companies have a supply chain code of conduct, but only half disclose...
details of how it is implemented or monitored.

- 69% of the N100 companies do not disclose any risks related to climate change.
- 60% of the G250 companies report on new business opportunities associated with climate change.

Conclusion:

There is no doubt that corporate responsibility reporting has gone main-stream for many of the world’s largest companies and is headed in the same direction at the national level. Corporate responsibility reporting has left the experimental phase and has now taken its place alongside other business tools that add valuable insight into the current state of company performance, and helps shed light on future opportunities for growth, innovation and learning in an ever-changing world.