



# Sustainability Reporting Trends for 2023



## CONTENT

How can companies align with global frameworks, and their purpose?



## CREATIVE

How can companies connect with others through stories and illustrations?



## USER EXPERIENCE

How can companies engage others with their report and their wider digital presence?

# Eleven Years of Sustainability Trends

We're pleased to share some of the trends, best practices and emerging issues that have come from our talented team of designers, consultants and digital strategists as a result of scanning the reports, websites and social media presence of 100 global sustainability leaders.

## 7 CORE RESEARCH TOPICS

-  PURPOSE AND LEADERSHIP
-  WHAT MATTERS MOST
-  FRAMEWORKS
-  TARGETS AND PERFORMANCE
-  TELLING THE STORY
-  REPORTING TOOLBOX
-  DIGITAL STRATEGIES

100

COMPANIES  
REVIEWED



12

SECTORS  
RESEARCHED

10

COLLEAGUES

726

HOURS OF  
RESEARCH

7

CORE RESEARCH  
TOPICS

92

METRICS  
COVERED





# Dear Friends,

What a time to be in sustainability! With new changes to global frameworks, growing expectations from investors, regulators and others, and online platforms that improve how we can collaborate, there's never been a better time to be in this space — and there's never been a more essential time for companies to establish and demonstrate their purpose, with inclusivity and impact at the core.

We are excited to share our 11th year of Trends research. I'm especially appreciative of the efforts and insights from our multidisciplinary team of designers, digital strategists and sustainability consultants — without them, this wouldn't have been possible.

Our summary offers a snapshot of statistics and effective practices that we hope will guide others in being more intentional in how they communicate with their audience — using their toolbox of reports, websites and social media — and ambitious in how they engage and work toward an equitable world where we can all live and thrive.

We're encouraged by the following trends and look forward to sharing these with our clients and partners to start the conversation about how we can improve their reach, inspire confidence (by being real), and strengthen alignment to an integrating (but not fully integrated) disclosure landscape:

## INTEGRATING REPORTING

While leading companies continued to embed ESG/sustainability in their corporate strategies, integration has shifted from a single report to an integrated suite.

## MORE STANDARDS = MORE DISCLOSURE

Despite the growing adoption of SASB and the TCFD, the number of leading companies reporting to the GRI remained higher than those reporting to all other standards.

## MATERIALITY LEVELS UP

The level of sophistication rose as companies linked their assessments to impact and double materiality and acknowledged and responded to global megatrends.

## GO TO YOUR AUDIENCE

While most companies continue to release PDF reports, many also developed microsites and silos to support ongoing engagement on social — e.g., stories, events and surveys.

## DON'T TELL ME, SHOW ME

Beyond performance, nearly all companies disclosed mid- and long-term targets (3+ years), including their path towards net zero, with only 1% of companies listing exclusively short-term targets.

Ticking boxes will always happen, but nobody wants to read a cautious, self-promotional report. Now is the time to matter. So be bold, act intentionally, and always exist to serve others.

Warm regards,

Wesley Gee, M.Sc.  
Chief Sustainability Officer

## ABOUT OUR METHODOLOGY

Our team reviews primary sustainability publications (including integrated reports) along with sustainability-focused content available on each company's corporate website and social media channels. We track activities against content- and design-related metrics such as materiality, frameworks and format, and log our findings into a database, so that we can identify trends and commonalities over time.

## IN FULL TRANSPARENCY

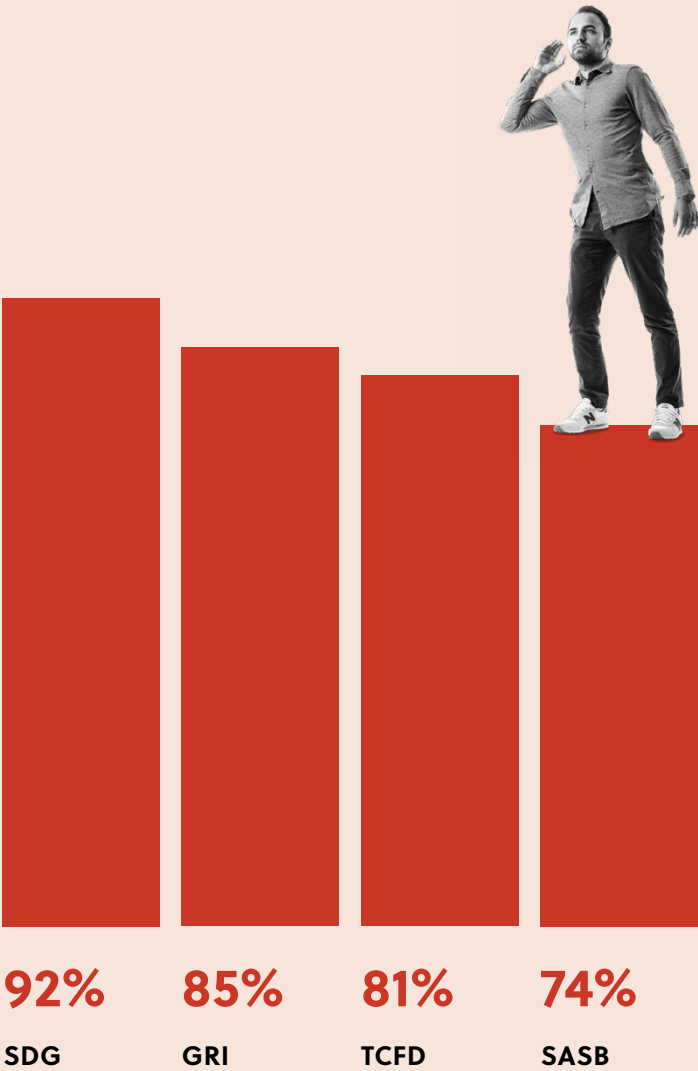
Our primary goal is to identify and highlight the very best practices. Consequently, we highlight reports we did not design to draw attention to excellence on the part of reporting companies (and their suppliers, when that applies). We also highlight work we consulted on, which is marked with the following icon:



# Trends in Numbers

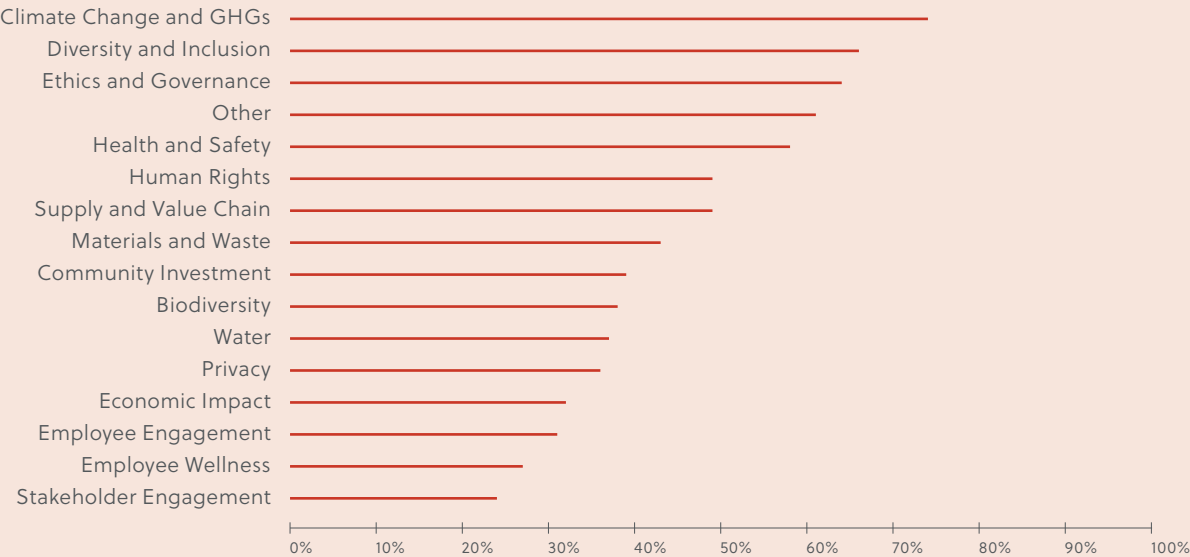
## LEADING COMPANIES ARE ALIGNING WITH ALL MAJOR FRAMEWORKS

Leading companies are listening to the trends and aligning with major frameworks:

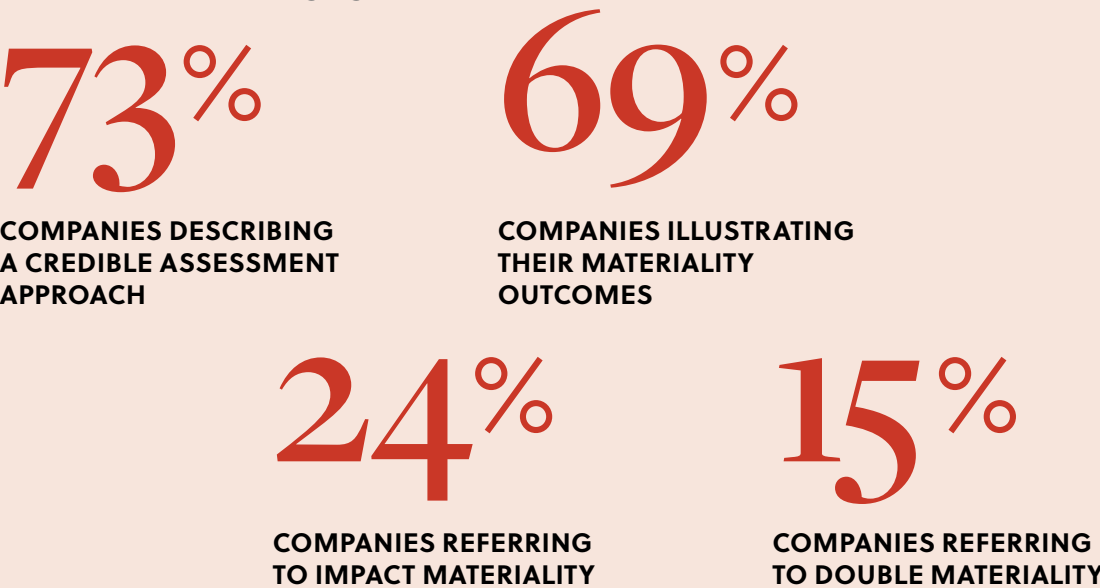


## MATERIALITY MATTERS

What matters most:

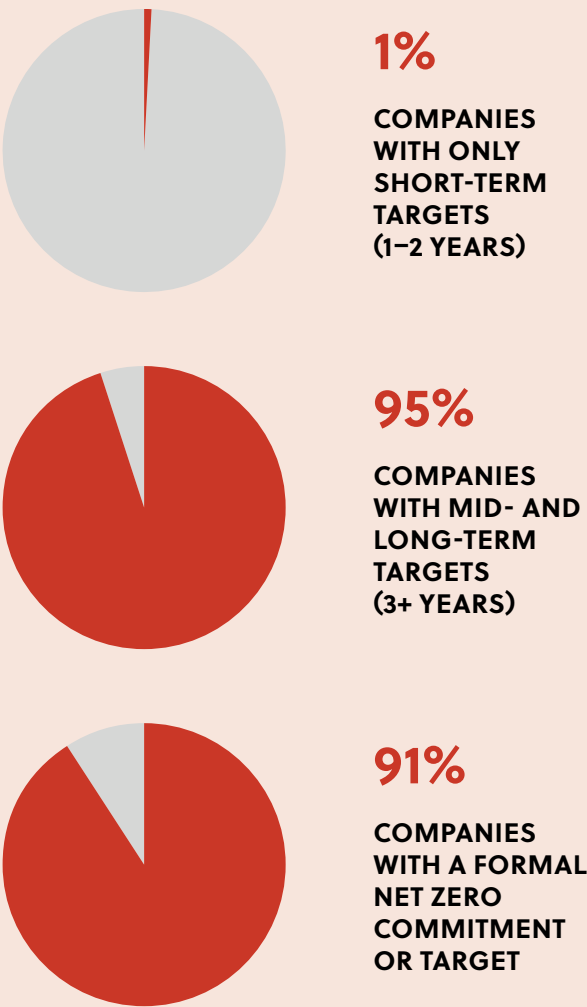


Assessments are changing.



## LASER FOCUSED ON LONG-TERM TARGETS

Increased overall and climate targets:

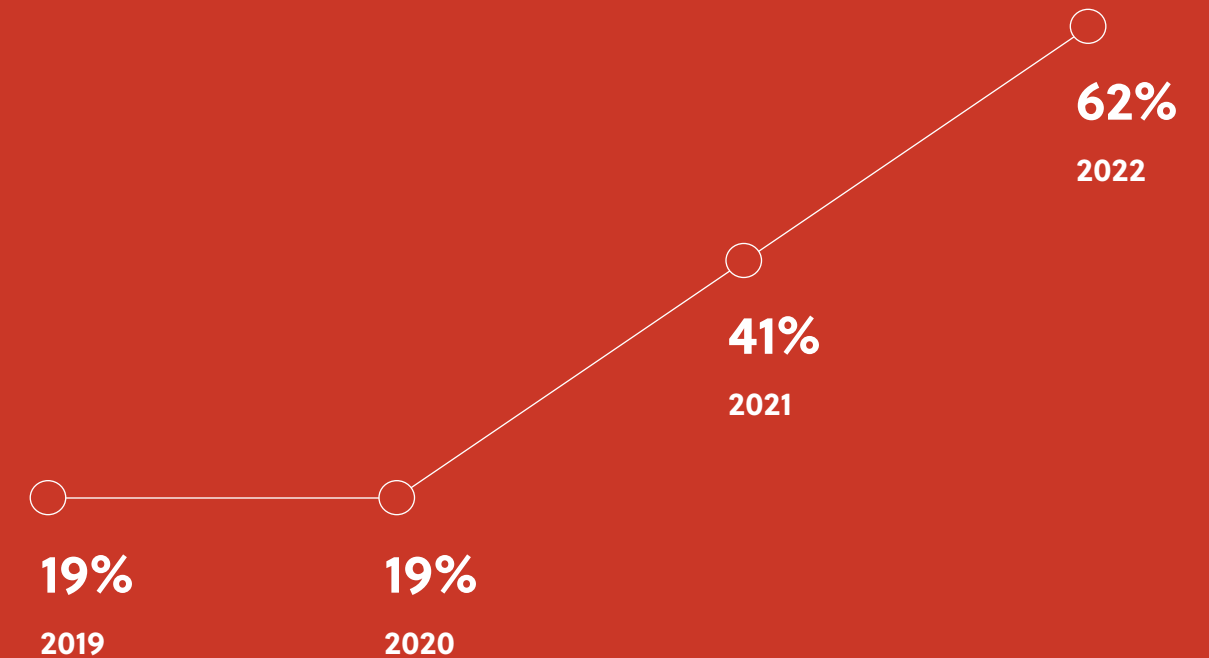


# Purpose and Leadership

Sustainability-driven organizations are stepping away from the norm and forming a strategy led by leadership, lived by culture and tied to a bold and noble purpose.

# 62%

**COMPANIES WITH A  
REPORT THEME ALIGNED  
WITH THEIR PURPOSE**  
(2021: 41%, 2020: 19%, 2019: 19%)



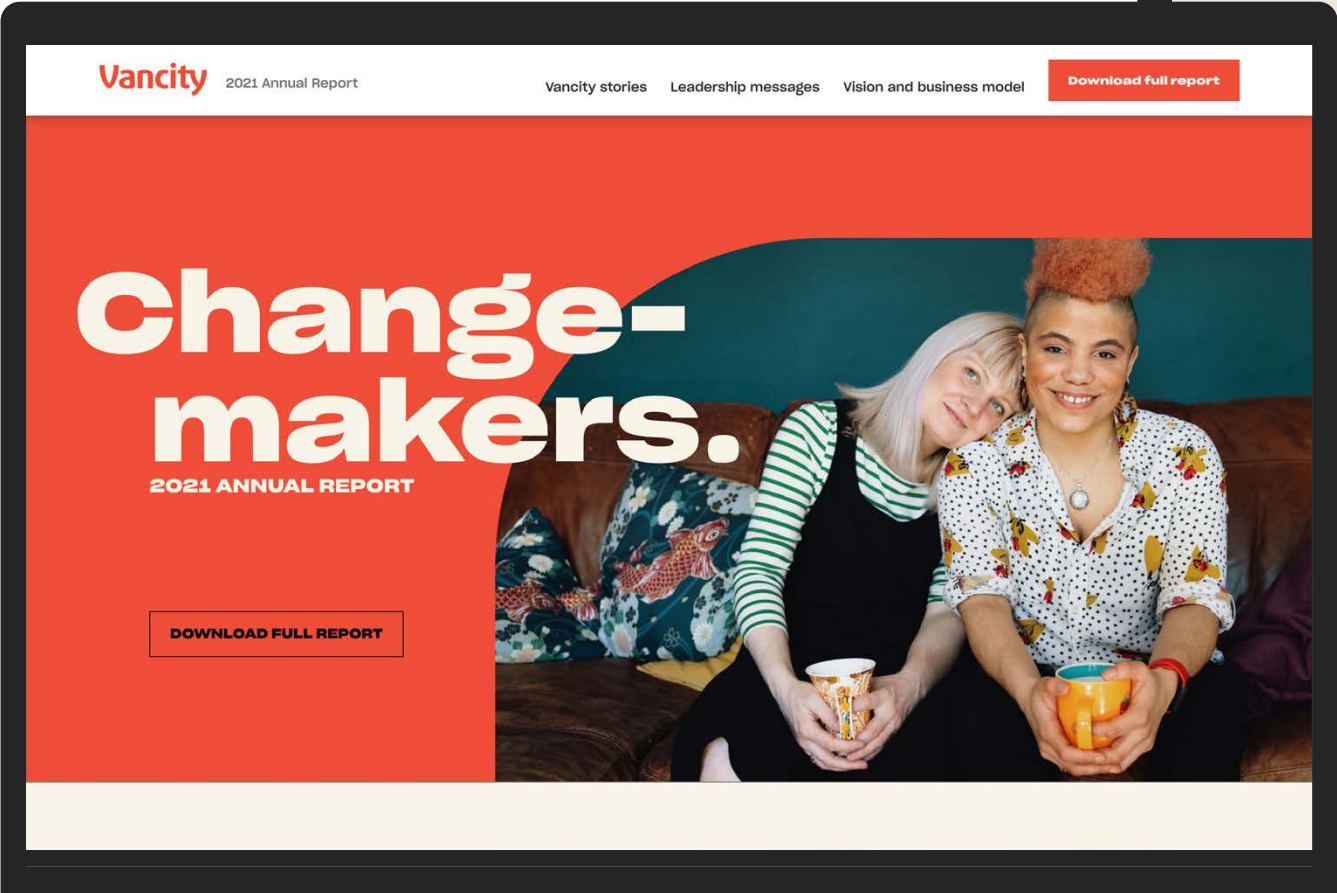
VANCITY

# 2021 Annual Report

Being purpose-driven, Vancity expresses how committed it is to being an inclusive change-maker in the community and across the wider industry by doing things differently.

**W** Developed with  
Works Design

Where you bank can  
**change everything.**



**Vancity has shown that financial institutions can do things differently to help people.**

22,171 affordable homes built. →

100% fossil fuel free investments. →

Net-zero by 2040. →

6,459 refugees supported. →

\$422.3M shared with the community. →

Join 560,000+ members. →

Explore

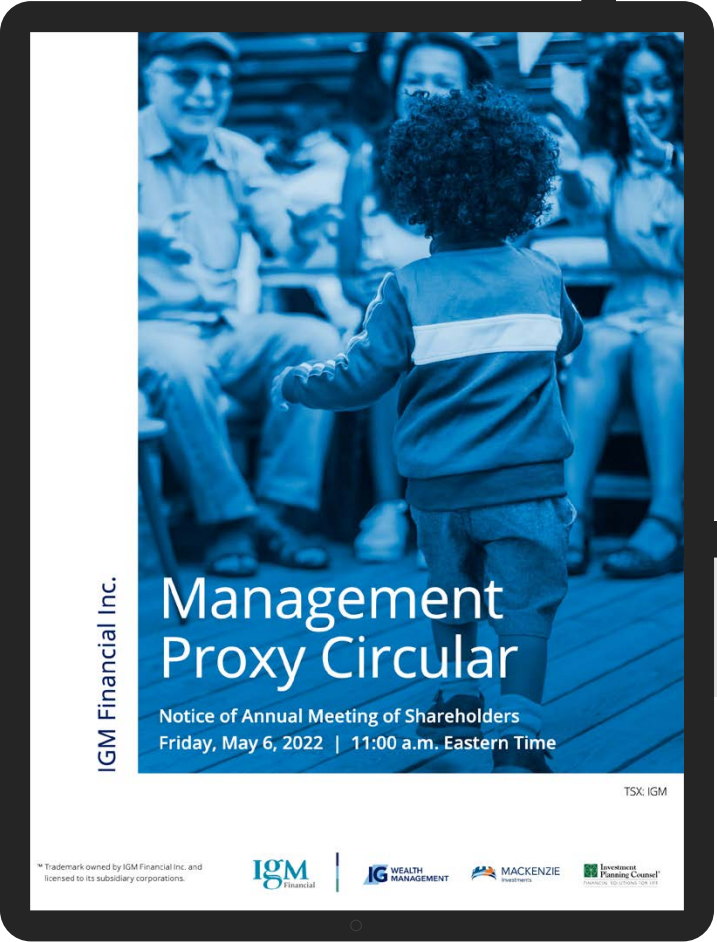
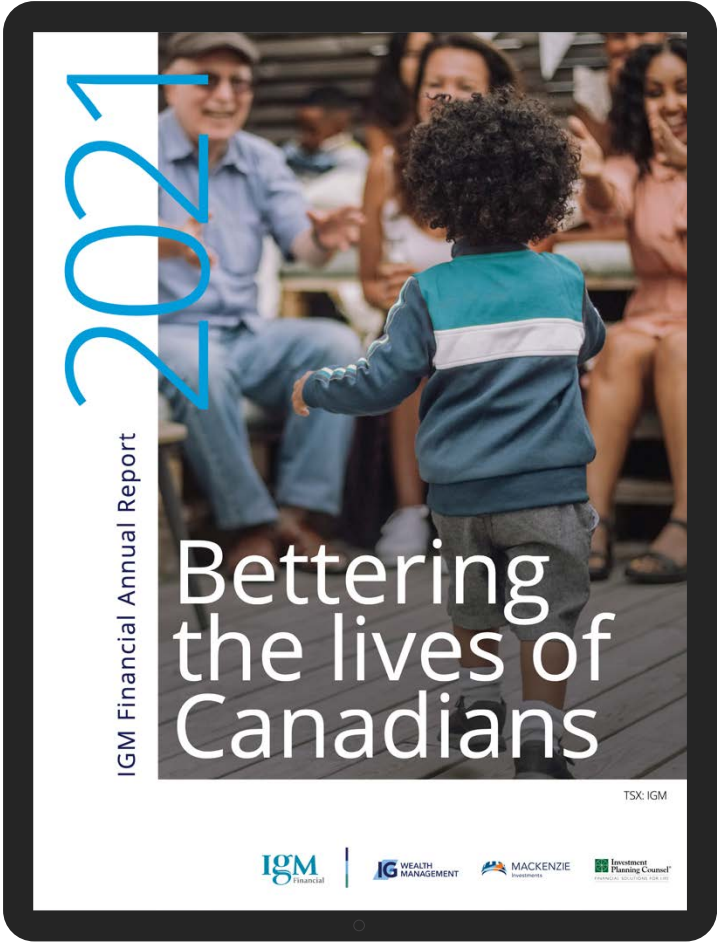


IGM FINANCIAL

# 2021 Reporting Suite

IGM Financial released its reporting suite with a consistent theme of bettering lives.

**W** Developed with Works Design



# Integrated Report 2021

Clariant highlights the performance-based KPIs in its value creation business model, and introduces its new purpose-led strategy while mapping impact via specific UN SDGs.

005 BUSINESS MODEL

**Input** (Continuing operations)  
Resources and relationships that Clariant draws upon for its business activities

PERFORMANCE

<b>155</b> R&D spend in CHF m	<b>325</b> Active innovation projects
<b>80</b> Scientific collaborations	<b>1859</b> Raw material procurement in CHF m
<b>3.49</b> Raw materials procured in m t	<b>67</b> Production sites
<b>87%</b> Raw material supply base by spend covered by sustainability evaluation	

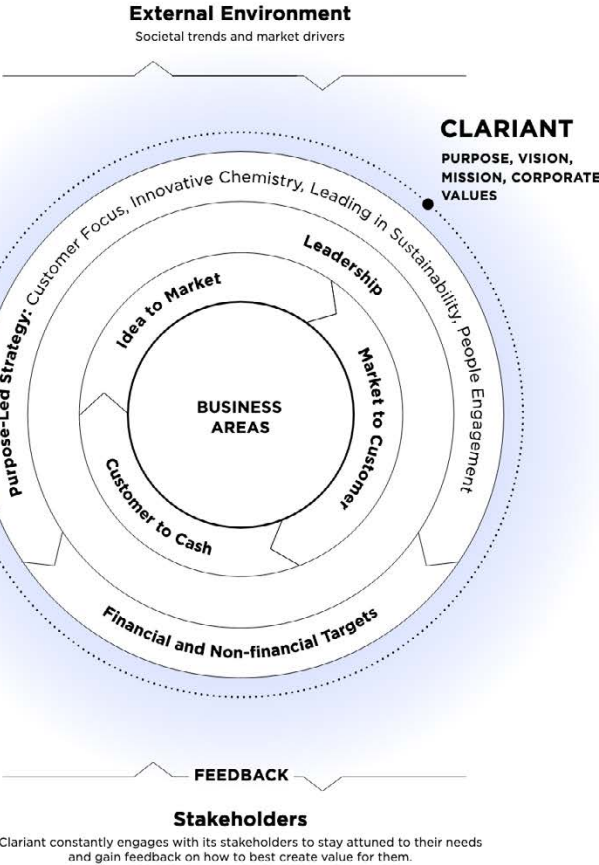
PEOPLE

<b>1356</b> New employees hired	<b>152565</b> Training hours
<b>287</b> Client interviews	

PLANET

<b>627</b> Energy consumption in kWh/t production	<b>2.17<sup>1</sup></b> Water intake in m <sup>3</sup> /t production
------------------------------------------------------	-------------------------------------------------------------------------

<sup>1</sup> New definition of this KPI excludes »pass through« water, therefore limited comparability to 2020  
<sup>2</sup> Contains the contribution to growth of the innovation portfolio from both Top Line Innovation and Life Cycle Innovation. Potential cannibalization of existing sales by Life Cycle Innovation has not been excluded.  
<sup>3</sup> Total Group, including Business Unit Pigments  
<sup>4</sup> Figure from 2020, as survey is only conducted every two years.



**IMPACT ON GLOBAL SUSTAINABLE DEVELOPMENT**  
Clariant's contribution to global sustainable development is further illustrated in the chapter → CONTRIBUTING TO THE SDGS

**Output** (Continuing operations)  
Results from Clariant's business activities

PERFORMANCE

<b>4372</b> Sales in CHF m	<b>15%</b> Growth in local currencies
<b>16.2%</b> EBITDA margin	<b>9.9%</b> Return on invested capital (ROIC)
<b>&gt; 3.5%<sup>2</sup></b> Growth through innovation	<b>&gt; 4900</b> Patents at year-end
<b>4.33</b> Production volume in m t	

PEOPLE

<b>11537</b> Staff in FTEs at year-end	<b>0.16<sup>3</sup></b> Lost-time accident rate (LTAR)
<b>42<sup>4</sup></b> Net Promoter Score (NPS)	

PLANET

<b>0.71</b> Scope 1 & 2 GHG emissions in m t CO <sub>2</sub> e	<b>1.48</b> Wastewater in m <sup>3</sup> /t production
<b>2.70</b> Scope 3 GHG emissions for purchased goods and services (cat.1) in m t CO <sub>2</sub> e	



# Telling the Story

Companies that understand the world around them reflect on and address megatrends and other critical issues that may directly impact their business and others, allowing them to tell their story with confidence and insight.

98%



COMPANIES  
HIGHLIGHTING CLIMATE  
CHANGE AND NET ZERO  
(2021: 94%)

99%



COMPANIES  
HIGHLIGHTING  
DE&I  
(2021: 95%)

88%



COMPANIES  
HIGHLIGHTING  
COVID-19  
(2021: 94%)



# Integrated Report 2021

PMI recognizes the global trends influencing its overall sustainability strategy and paints a clear picture of how its six capitals have been impacted by these trends.

We operate on a global scale in a fast-paced world. Our long-term success requires that we monitor, anticipate, and respond to the challenges and opportunities shaping our reality today and in the future.

Global trends intersect with our strategies and initiatives and inform how we interact with the external environment. Several trends discussed here existed before COVID-19 but have been amplified and accelerated by the pandemic, causing disruptions to supply chains and business operations and making them even more relevant.

## Global trends

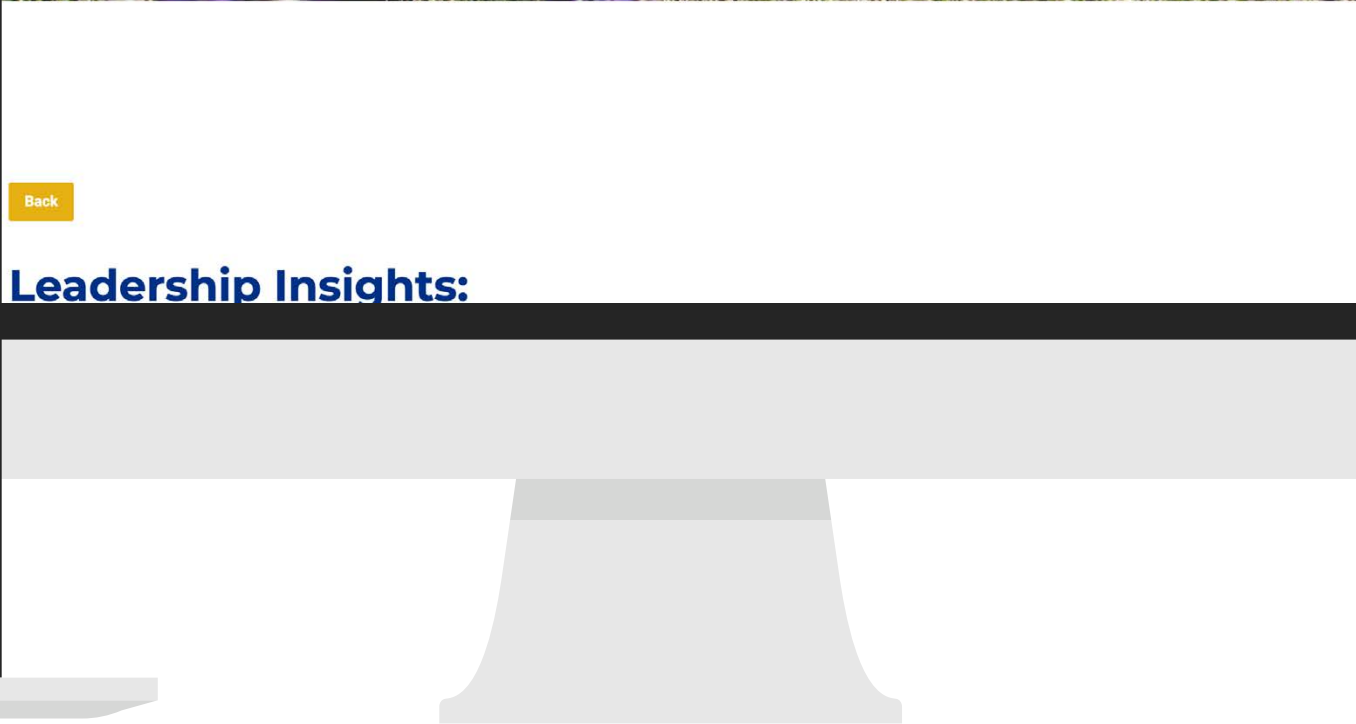
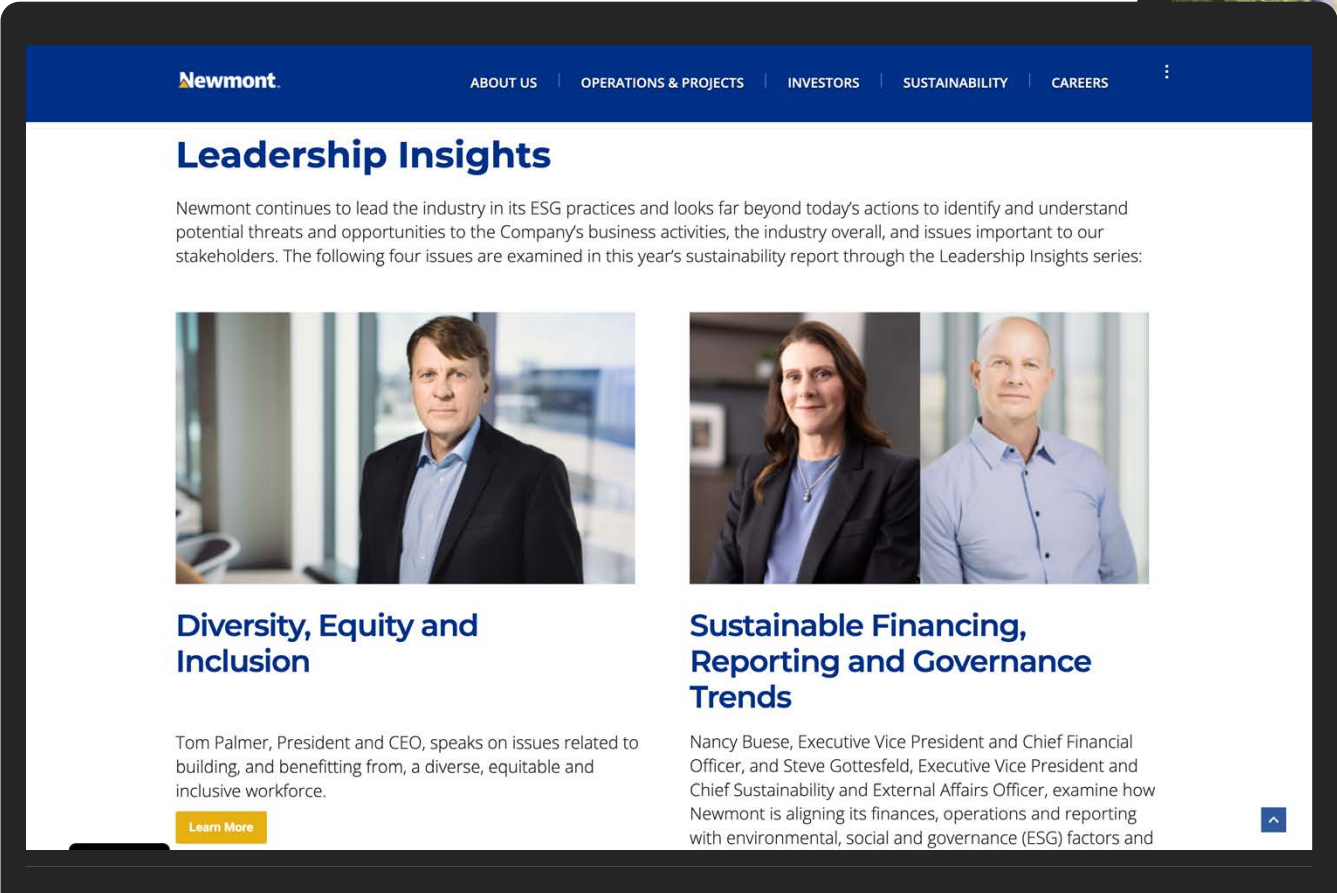
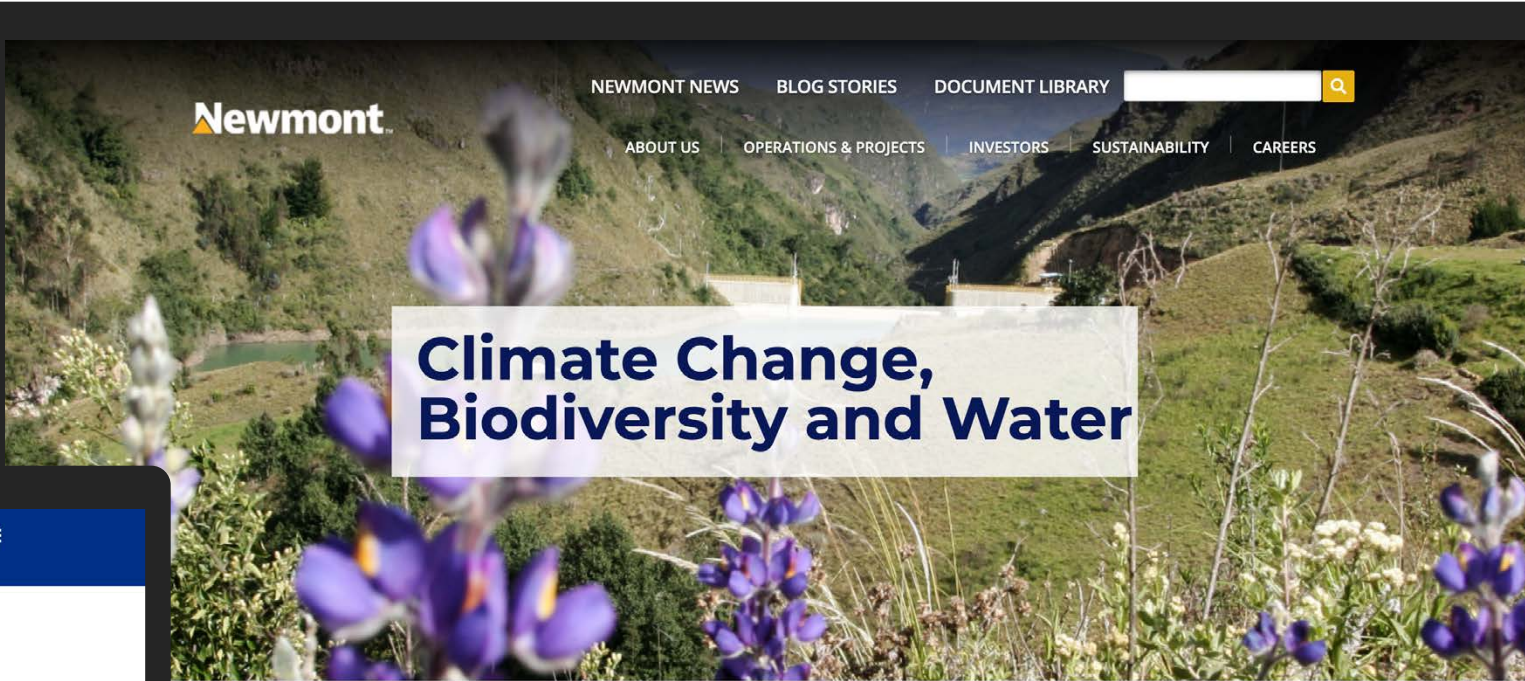
	Drivers	Capitals impacted	Stakeholder expectations	How we are responding
<div></div> <h3>Healthy lifestyles</h3> <p>Society is more attuned to mental well-being and physical health, leading to a push for more conscious choices, active lifestyles, support, and better nutrition. Businesses are expected to expand and shift their portfolios to incorporate new services and product offerings that contribute to better health, paying attention to the unique needs of younger generations and older workers. To attract, retain, and optimize top-level talent, employers must prioritize mental and physical well-being in the workplace, particularly as remote and hybrid work becomes more prevalent.</p>	<ul style="list-style-type: none"><li>Demographic shifts</li><li>Consumer preferences</li><li>Public health policy and regulation</li></ul>	<div></div> <div></div> <div></div> <div></div> <div></div>	<ul style="list-style-type: none"><li><b>Consumers:</b> Healthier products</li><li><b>Employees and supply chain:</b> Occupational health and safety; Mental health and well-being; Work-life balance</li><li><b>Civil society:</b> Public health</li><li><b>Policymakers and regulators:</b> Public health; Quality of life; Social welfare</li><li><b>Shareholders:</b> Product offerings in line with consumer expectations to protect and expand market share</li></ul>	<ul style="list-style-type: none"><li>Portfolio shifts driven by consumer centricity (transition to a smoke-free future, innovation in wellness and healthcare)</li><li>Workplace health and well-being programs and initiatives</li></ul>
<div></div> <h3>Climate and nature urgency</h3> <p>Climate change, biodiversity loss, deforestation, water insecurity, and other ecological crises threaten more than supply chains and physical infrastructure; they endanger progress and business growth by exacerbating systems-level disruptions that affect our stakeholders. Policy, regulation, civil society, and market forces continue to spur a transition to low-carbon solutions, investments in renewable energy, and actions to safeguard ecosystems. These also focus on embedding eco-design and circular considerations at the early stages of product development.</p>	<ul style="list-style-type: none"><li>Civil society and consumer activism</li><li>Investor focus and the expansion of impact investing</li><li>Environmental policy and regulatory developments</li><li>Impending institutional consensus on nature-related measurement and reporting frameworks</li></ul>	<div></div> <div></div> <div></div> <div></div> <div></div>	<ul style="list-style-type: none"><li><b>Consumers:</b> Environmentally friendly and circular products</li><li><b>Employees and supply chain:</b> Job security and business continuity amid the climate crisis</li><li><b>Civil society:</b> Greenhouse gas (GHG) emission reductions; Protection and preservation of natural ecosystems; Resource efficiency</li><li><b>Policymakers and regulators:</b> Science-based approach to target setting and related disclosures; Environmental welfare; Environmental regulation enforcement</li><li><b>Shareholders:</b> Future-proof business model; Useful environmental disclosures; Low-carbon solutions; Investments in renewable energy</li></ul>	<ul style="list-style-type: none"><li>Integrated risk assessments and robust GHG emissions accounting to define new—and validate existing—strategies</li><li>Transparent, strategic, and science-based target setting and disclosure of progress</li><li>Investing in—and developing—scalable solutions that produce co-benefits for climate and nature</li><li>Supporting and partnering with experts, science-based initiatives, and advocacy organizations</li></ul>
<div></div> <h3>Inequality</h3> <p>Globalization, rapid economic growth and widespread improvements in livelihoods in recent decades have failed to close—and have even exacerbated—the deep divides within and across countries. Worsening inequalities have in turn triggered civil society to become more aware of—and more vocal about—social injustices. Ongoing scrutiny and policy developments on issues pertaining to social inequality and human rights have highlighted the role business can play by ramping up diversity, equity, equality, and inclusion efforts.</p>	<ul style="list-style-type: none"><li>Civil society and consumer activism</li><li>Investor focus and expansion of impact investing</li><li>Human rights and other societal policy and regulatory developments</li><li>Impending institutional consensus on social-related measurement and reporting frameworks</li></ul>	<div></div> <div></div> <div></div> <div></div> <div></div>	<ul style="list-style-type: none"><li><b>Consumers:</b> Inclusive and equal access to solutions, products, and services; Socially responsible products</li><li><b>Employees and supply chain:</b> Inclusive and equal access to opportunities; Workplace free from discrimination and harassment; Equal pay and living wage</li><li><b>Civil society:</b> Climate justice; Access to jobs</li><li><b>Policymakers and regulators:</b> Social welfare, including access to meaningful jobs and protection of human rights</li><li><b>Shareholders:</b> Organizations free from human rights controversies that appropriately manage governance concerns around inequalities in the workplace</li></ul>	<ul style="list-style-type: none"><li>Expanding the scope of human rights impact assessment</li><li>Promoting living incomes and wages throughout the value chain</li><li>Collaborating across the value chain and broader business community to address inequalities in our supply chain</li><li>Providing a workplace where employees have equal pay for equal work, equal access to opportunities and are free from discrimination and harassment</li></ul>
<div></div> <h3>Erosion of trust</h3> <p>Social cohesion and a shared reality founded on facts grounded in science and data are increasingly challenged in an ever more digital world. The rising tides of distorted truth, misinformation, and polarization also impacts businesses, which cannot succeed in failed societies and must work with all stakeholders to foster innovation, develop solutions, and drive impact. Companies are expected to demonstrate irreproachable behavior and radical transparency, providing trustworthy information on their impacts along their value chain.</p>	<ul style="list-style-type: none"><li>Mistrust of institutions</li><li>Political turmoil</li><li>Diminishing confidence in science</li><li>Expectation of increased transparency</li><li>Social media platforms</li></ul>	<div></div> <div></div> <div></div> <div></div> <div></div>	<ul style="list-style-type: none"><li><b>Consumers:</b> Transparency on the impact of products and operations on health, society, and the environment; Scientifically substantiated claims</li><li><b>Employees and supply chain:</b> Strong company culture; Clear business purpose</li><li><b>Civil society and supply chain:</b> Traceability; Alignment of priorities with public benefit; Transparency</li><li><b>Policymakers and regulators:</b> Standards and norms for quality and robustness of data and related requirements for increased transparency</li><li><b>Shareholders:</b> Consistent, reliable, and comparable ESG data and useful information</li></ul>	<ul style="list-style-type: none"><li>Revised and expanded Statement of Purpose</li><li>Explicitly linked financing instruments to ESG performance</li><li>Reporting against most relevant and widely used sustainability standards to promote transparency</li><li>Developed an ESG KPI Protocol with a path to provide full assurance on nonfinancial data</li><li>Introduced model to link ESG performance transparently and objectively to executive compensation</li></ul>
<div></div> <h3>Technological progress</h3> <p>New technologies, including in robotics, artificial intelligence, and virtual reality, are emerging rapidly. Companies are implementing automation and digital solutions that increase transparency, maximize efficiencies, and create opportunities for robust R&amp;D activity and product innovation. Boosted by a rapid flow of data and information, the pace of change is unprecedented, with wide-reaching implications across industries. Within this context, concerns and risks around data privacy and cybersecurity are on the rise, and many actors are working to enhance data and infrastructure protection.</p>	<ul style="list-style-type: none"><li>Shift to online commercialization channels</li><li>Impact of automation on employment</li><li>Growing availability of data and information</li><li>Cybersecurity and data privacy concerns</li></ul>	<div></div> <div></div> <div></div> <div></div> <div></div>	<ul style="list-style-type: none"><li><b>Consumers:</b> Consumer data protection; R&amp;D for new solutions and better products</li><li><b>Employees and supply chain:</b> Adapting workforce skills and capabilities; Job security; Protection of employee data</li><li><b>Civil society and supply chain:</b> Increased supply chain connectivity, transparency, and efficiency through emerging technologies</li><li><b>Policymakers and regulators:</b> Data protection and prevention of cybersecurity threats; Policymaking on technology and innovation</li><li><b>Shareholders:</b> Companies leverage technological advancements to drive product innovation, commercialization, and operational efficiency</li></ul>	<ul style="list-style-type: none"><li>Investing in new technologies and acquisitions to accelerate our company's transformation, expand smoke-free product offerings, and drive progress on sustainability priority areas</li><li>Data-based decision making and investment in targeted operational improvements</li><li>Strengthening cybersecurity and data privacy policies and practices</li><li>Employee lifelong learning and upskilling offers</li></ul>

Capitals: Human Manufactured Intellectual Natural Social Financial



# 2021 Sustainability Silo

Newmont addresses several critical global issues with insights from executive leadership team members, which complement the expected details of its management approach, goals and performance.





Nadia Sadi is living with non-alcoholic steatohepatitis (NASH) in Denmark

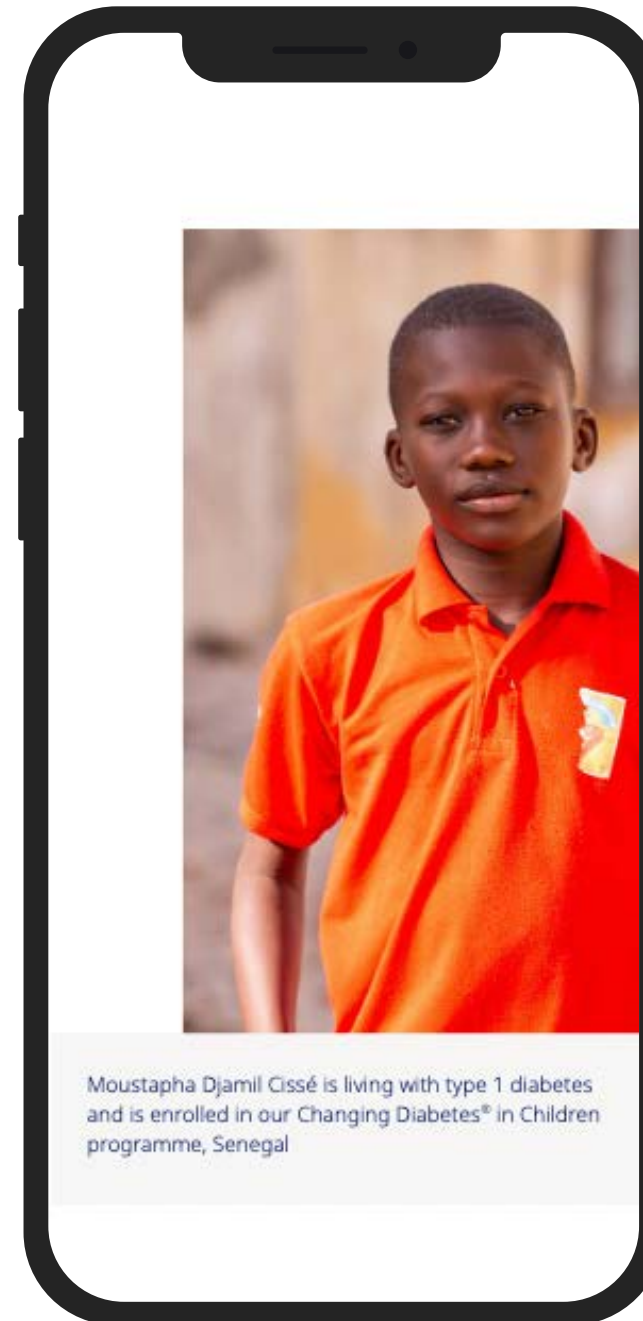
**NOVO NORDISK**

## Annual Report 2021

Throughout the report, the company highlights real patients suffering from real ailments to highlight how it is adding value to society by improving global access to its products.



Alejandro Treviño is living with obesity in Mexico



Moustapha Djamil Cissé is living with type 1 diabetes and is enrolled in our Changing Diabetes® in Children programme, Senegal



Rebecca Commanda has type 2 diabetes and lives in Canada

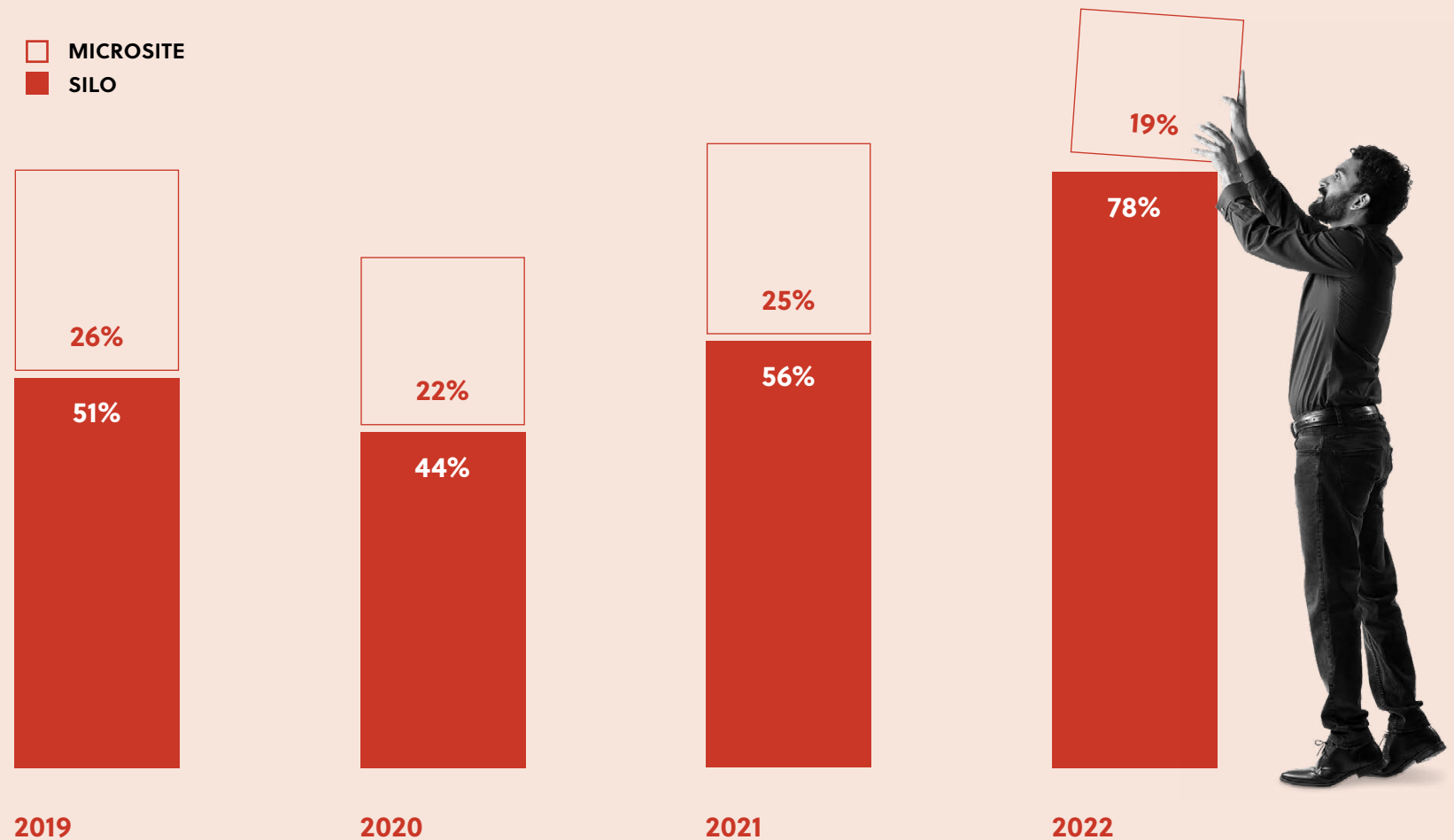


# Reporting Toolbox

Companies that tailor their reporting to align with the needs of big picture thinkers, topic-specific experts and ubiquitous bots will expand their reach, improve reputation and put their brand on top.

# 97%

COMPANIES WITH  
INTERACTIVE REPORT  
CONTENT ONLINE



# Sustainability Report 2021

Swiss Re released a suite of documents and website all with the same cover treatment — pairing photography with illustration.

Contents

Executive statement	4
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Data-driven risk insights

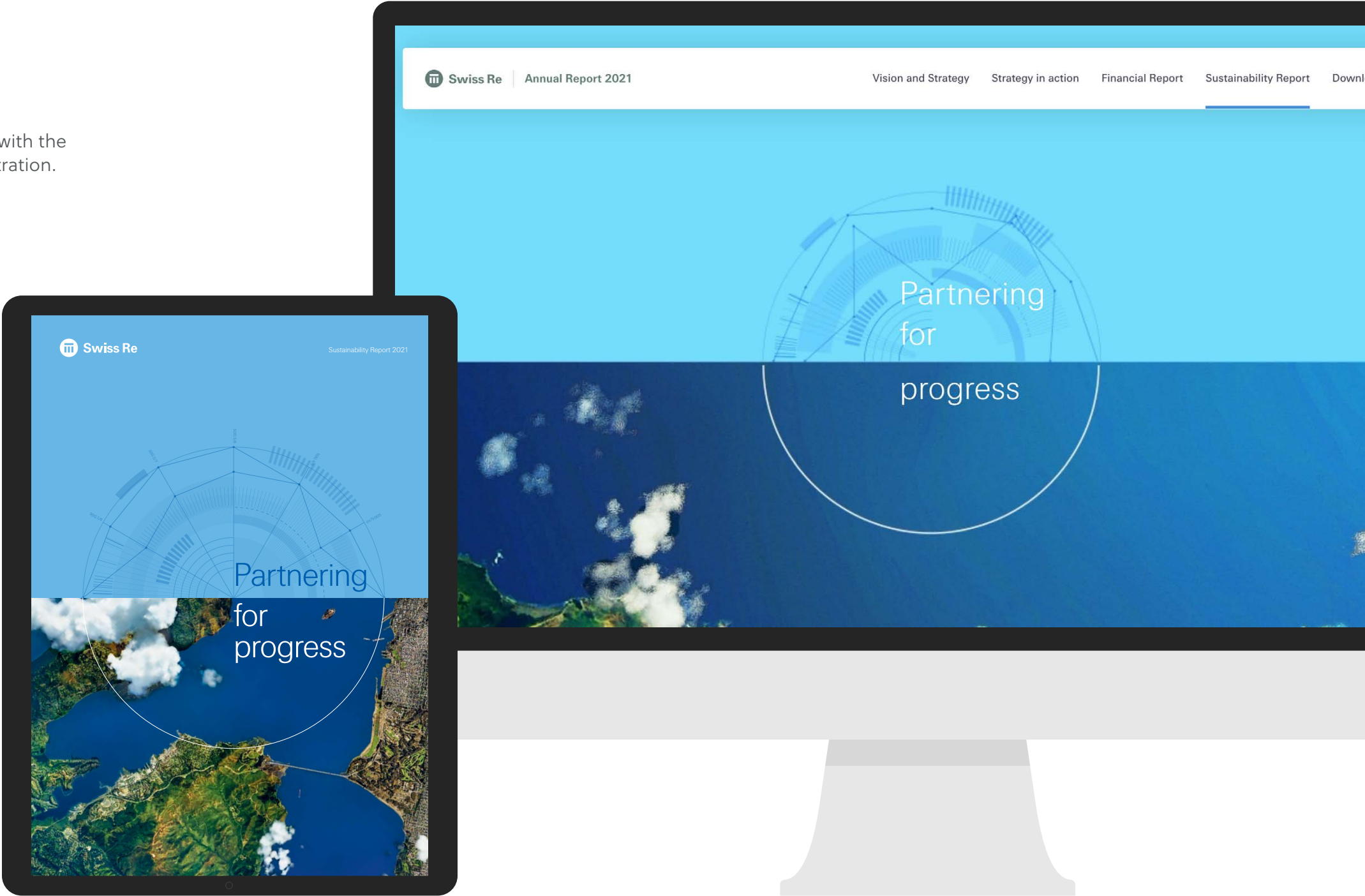
Swiss Re's Annual Report cover images this year explore how Swiss Re is using a data-driven approach to solve the big risk management issues. The main image features the San Francisco Bay Area in Northern California. Swiss Re was instrumental in paying out claims following the Great 1906 San Francisco Earthquake. The event was important early proof of Swiss Re's ability to help communities absorb the costs of large risks.

The **Business Report** cover features data from Swiss Re's "Mind the risk" publication, which set the standard for quantifying risks faced by megacities. This example ranks cities most at risk from earthquakes around the Pacific Rim.

The **Financial Report** cover shows windstorm patterns in the North Atlantic from the last 20 years. Swiss Re's hurricane models are the backbone of its underwriting capabilities for this important risk pool.

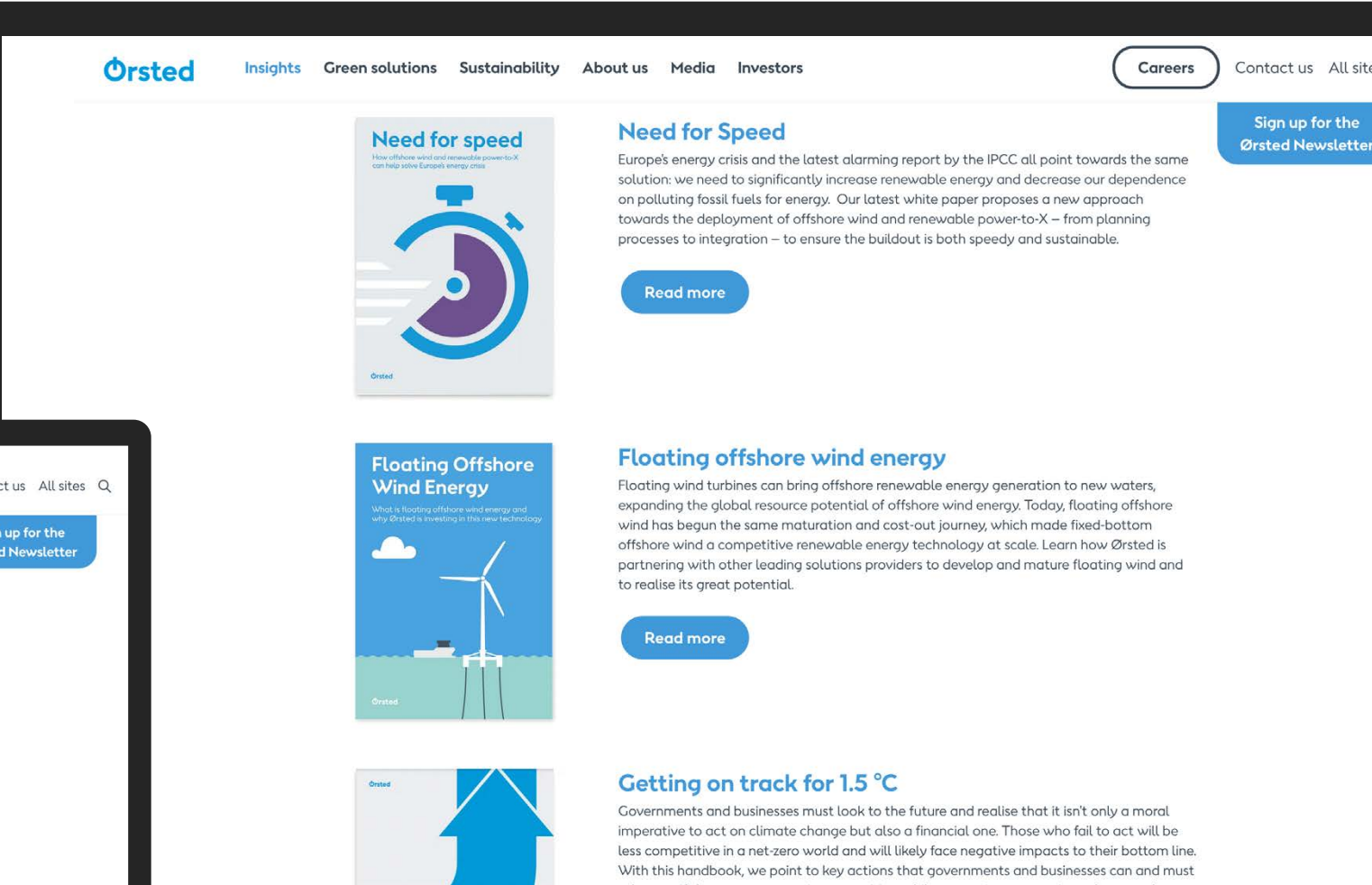
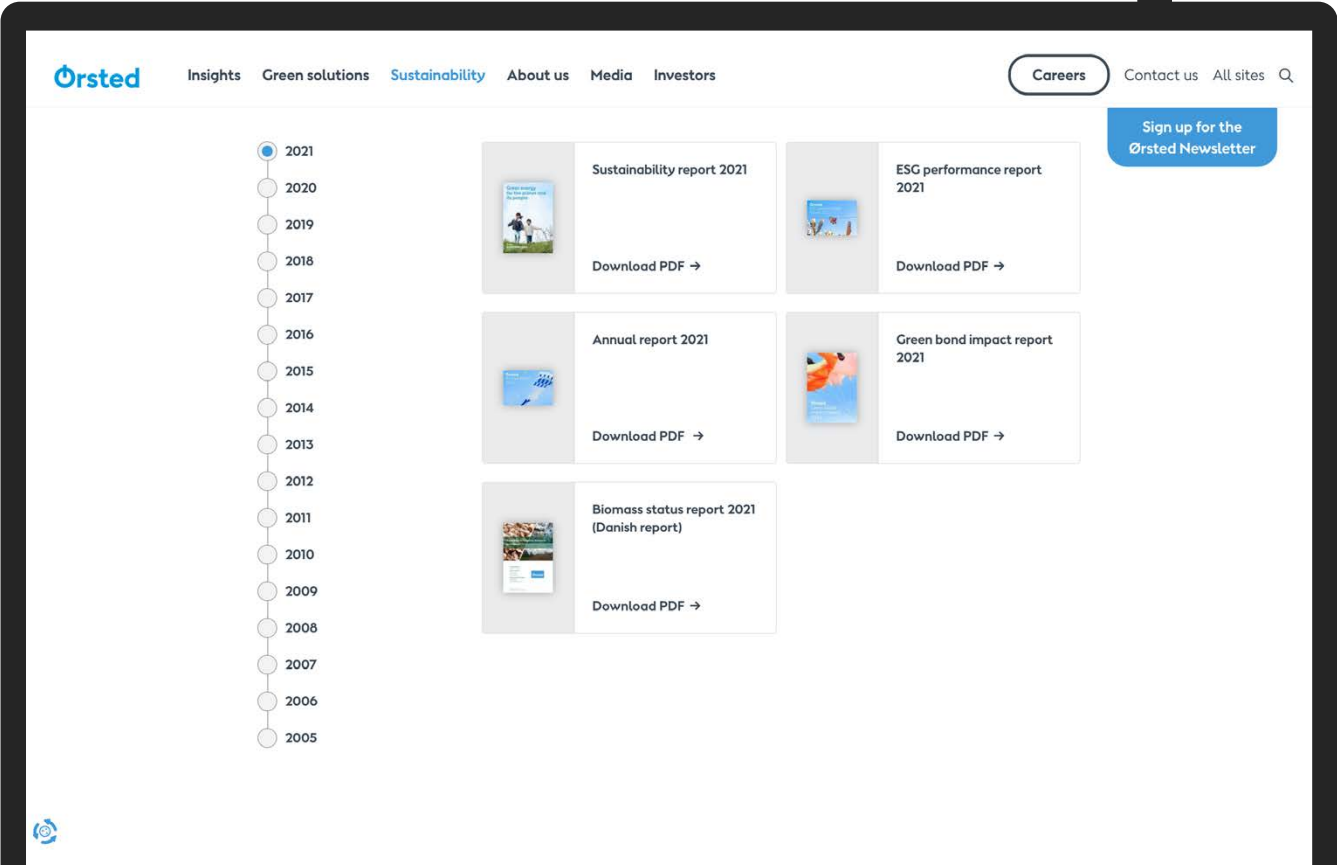
The **Sustainability Report** cover illustrates the relationship between Swiss Re's Biodiversity and Ecosystem Services (BES) Index and the United Nations' Sustainable Development Goals. The BES Index, which analyses the economic impact of biodiversity loss on a given location, is incorporated into Swiss Re's CatNet® underwriting tool.

3 Swiss Re Sustainability Report 2021



# Downloadable Content

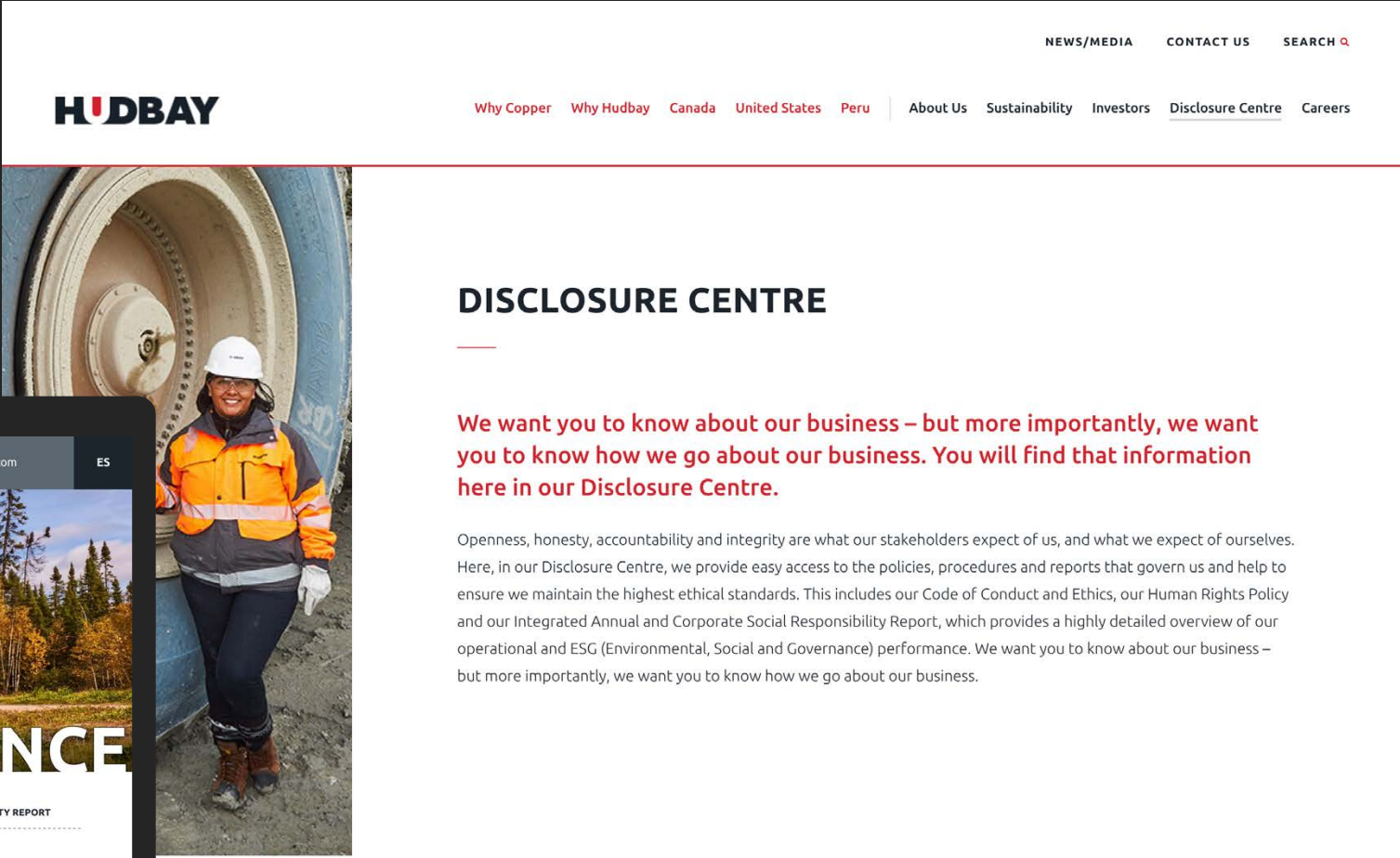
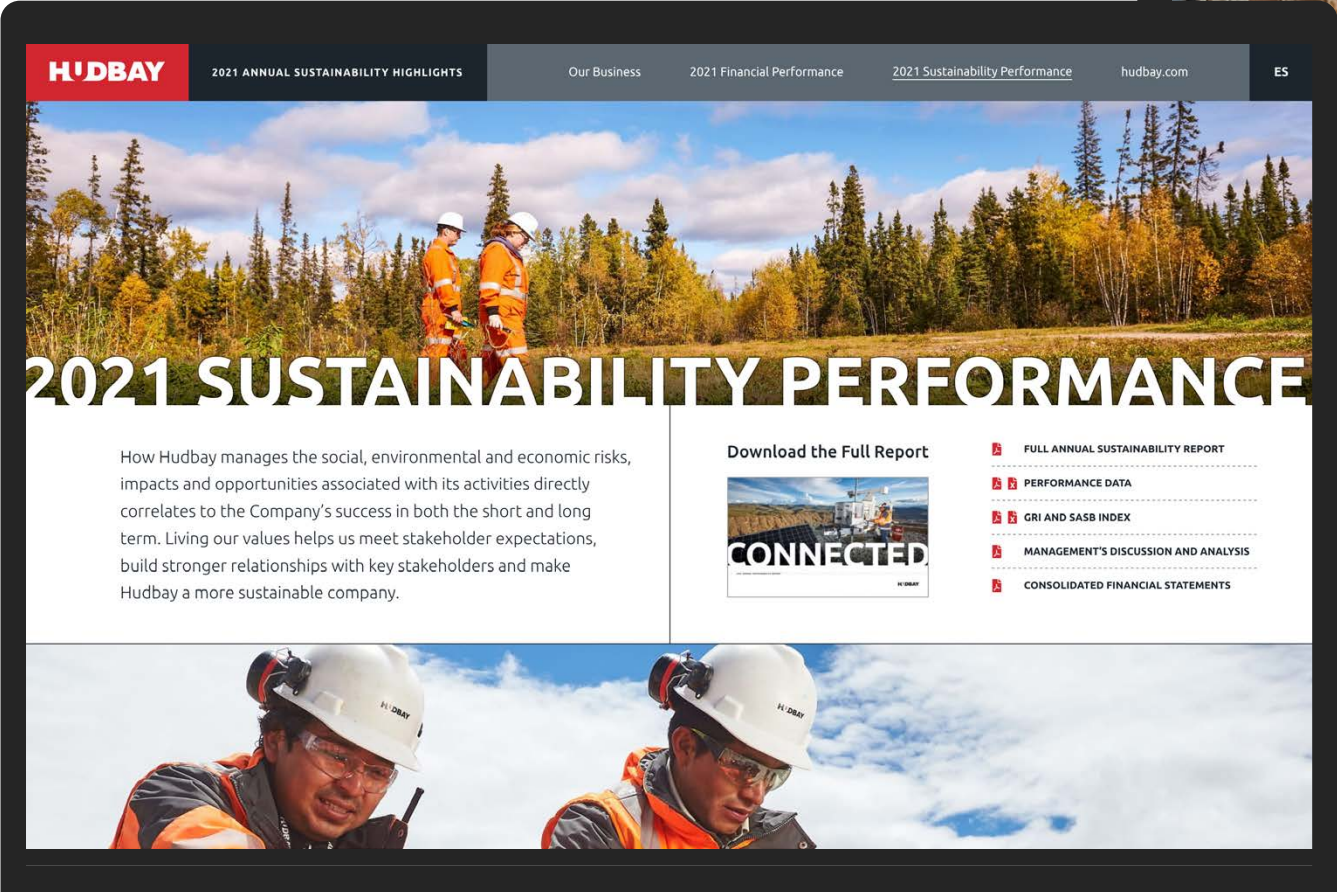
Ørsted presents several downloadable reports in its report archive along with several white papers that speak to issues like the critical role of renewable energy.





# Report Silo and Disclosure Centre

Hudbay has both an engaging 2021 Annual Sustainability Highlights silo, with links to the full report, and a broader Disclosure Centre which serves as a one-stop shop for all corporate (including sustainability) disclosures.



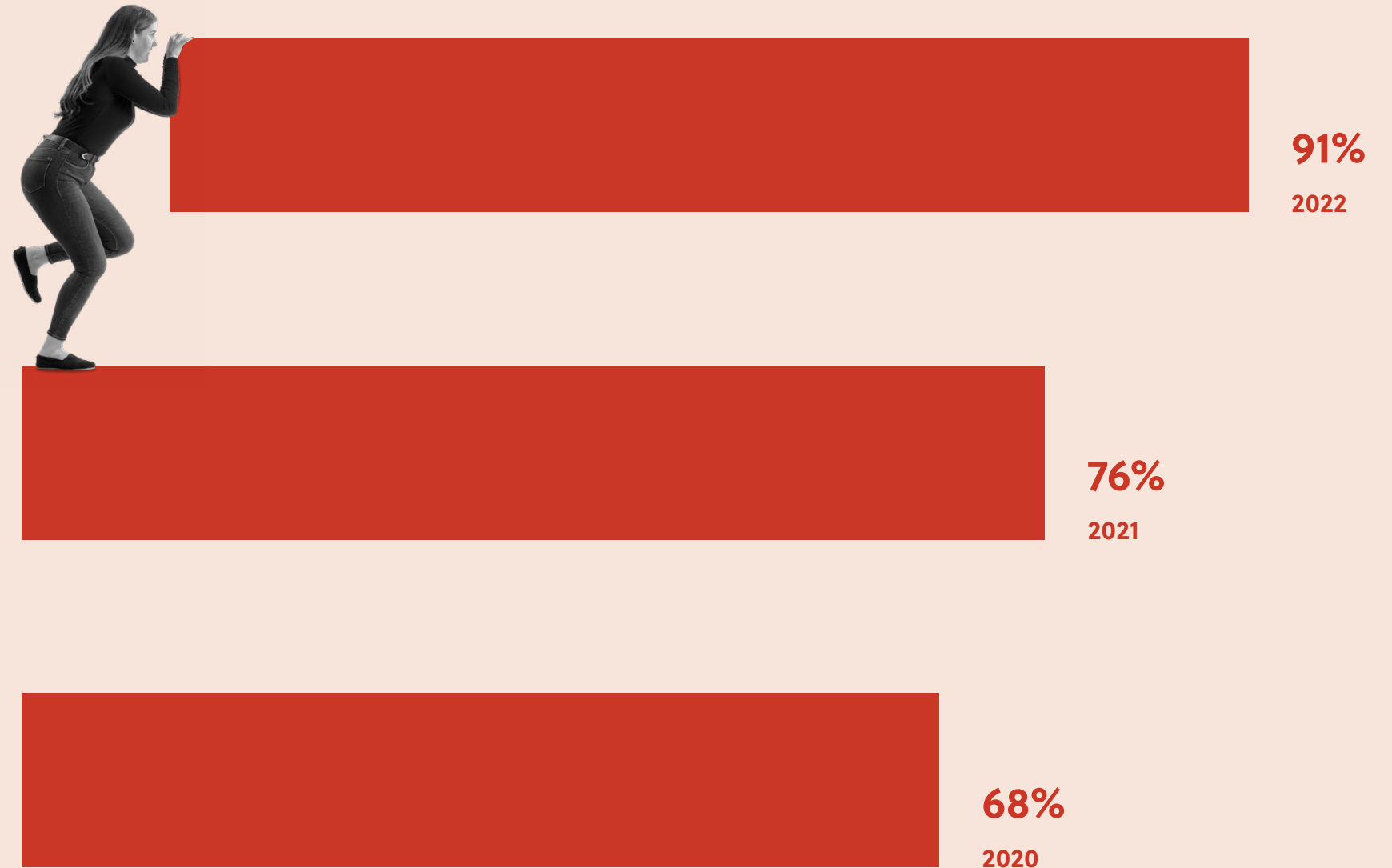


# Digital Strategies

In a digital world that demands honesty from global brands, companies that are willing to push the limit and share transparent and engaging content are the first to be trusted and in the best position to be heard.

# 91%

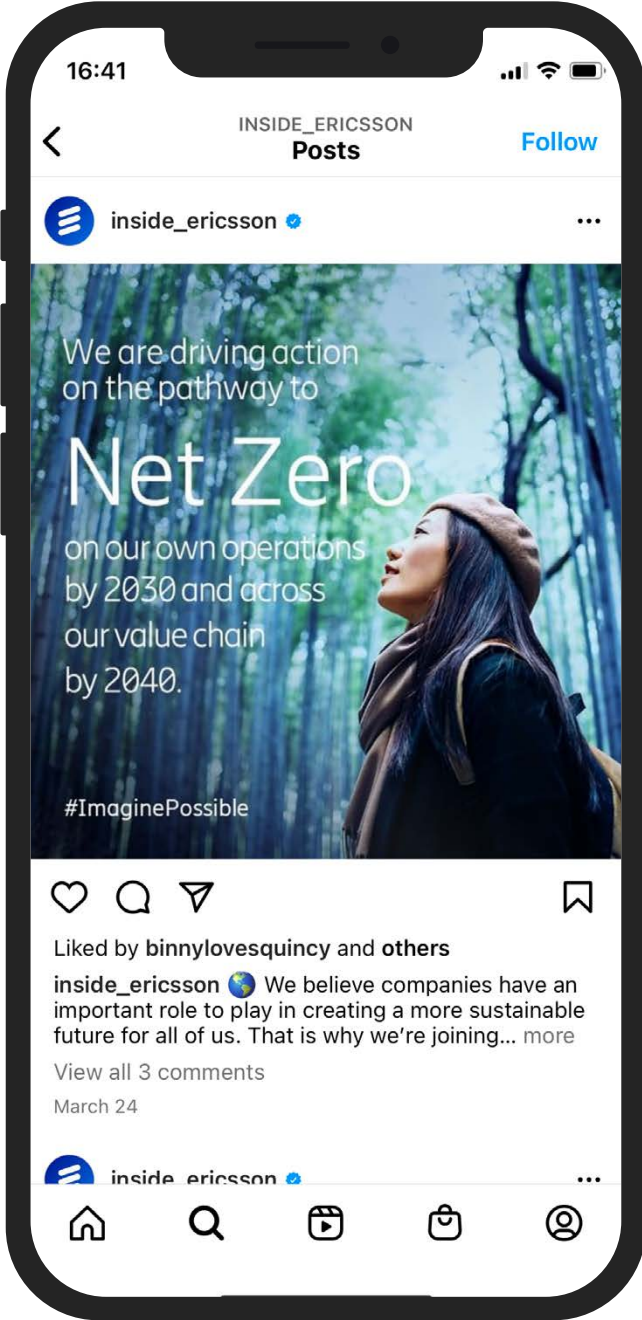
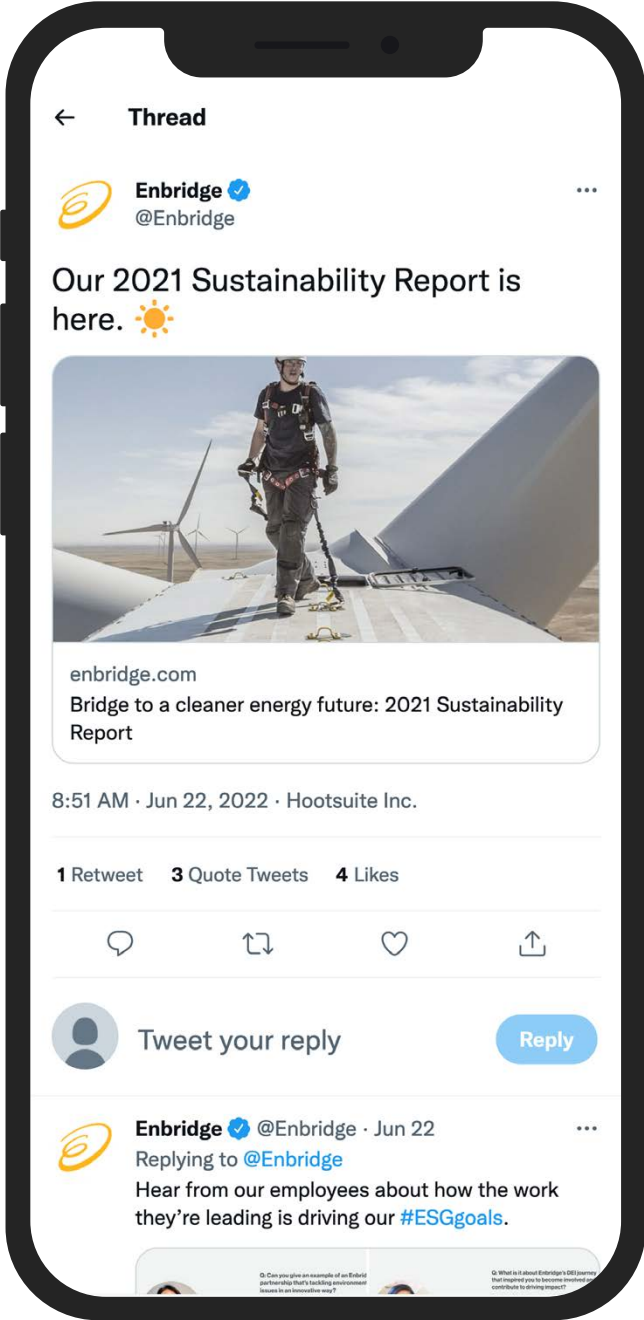
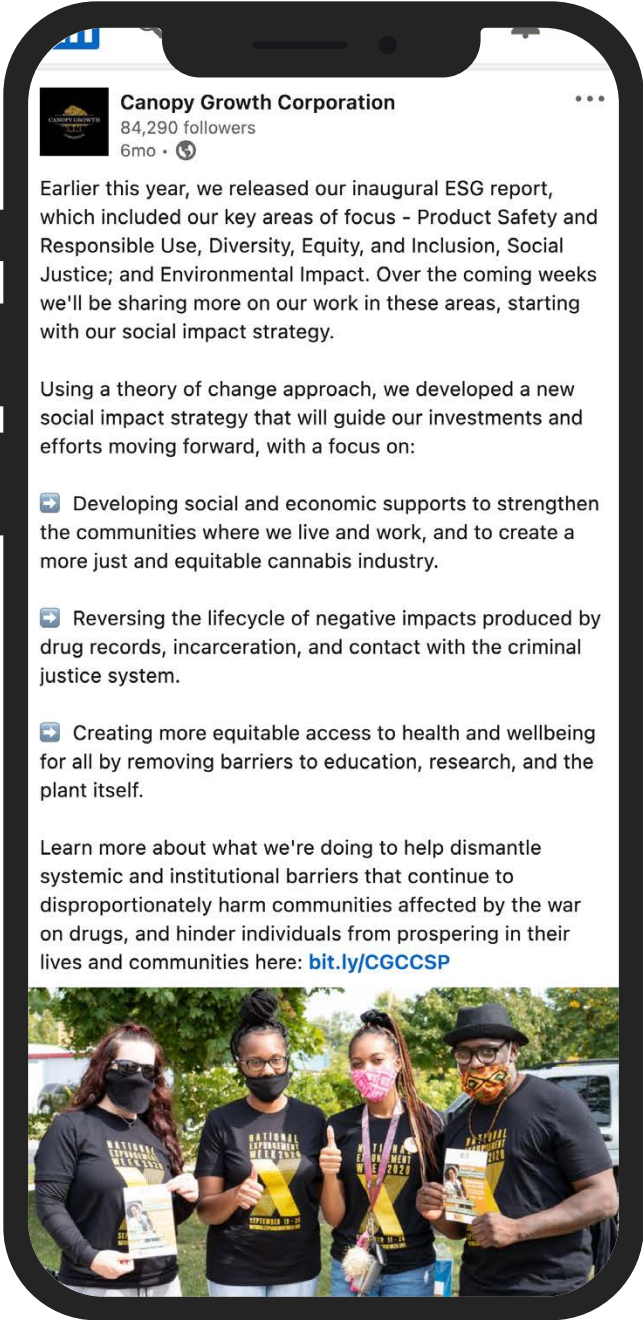
**COMPANIES PROMOTING  
THEIR REPORTING ON  
SOCIAL MEDIA CHANNELS**  
(2021: 76%, 2020: 68%)



CANOPY, ENBRIDGE AND ERICSSON

ESG Report  
Focused Content

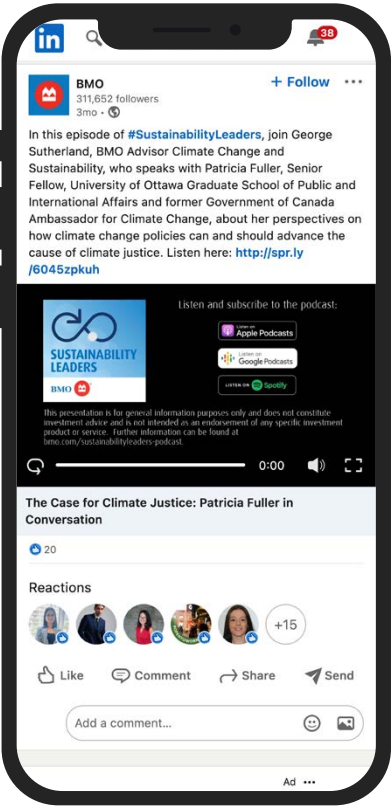
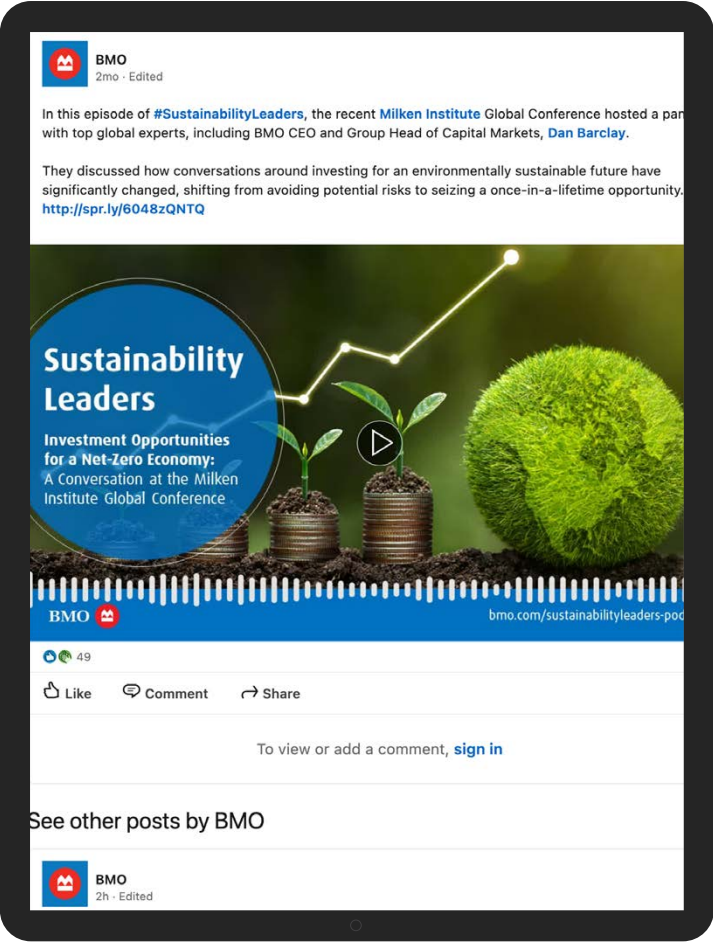
Highlighting the release of ESG/Sustainability and Net Zero reports is common among social media strategies. Canopy Growth, Enbridge and Ericsson shared the release of their recent reports by showcasing key features to engage users.




BMO


# Podcast

BMO features a “Sustainability Leaders” podcast on its website and across social media channels. Guests include BMO leaders and experts in the sustainability world.






Sustainability Leaders podcast | Français




## Sustainability Leaders

A podcast seeking to advance the dialogue on leading approaches to sustainability.

Sustainability is a rapidly evolving field driven by billions of dollars in global investment. In this podcast series, we'll talk with leading sustainability practitioners from the corporate, investor, academic, and NGO communities, exploring how this rapidly evolving field is impacting global investment and our world. You'll gain first-hand knowledge as hosts Michael Torrance, Jonathan Hackett and Nalini Feuilloley interview experts from around the world, and bring the diverse perspectives to life with practical applications of sustainable concepts.



**Michael Torrance**  
Chief Sustainability Officer



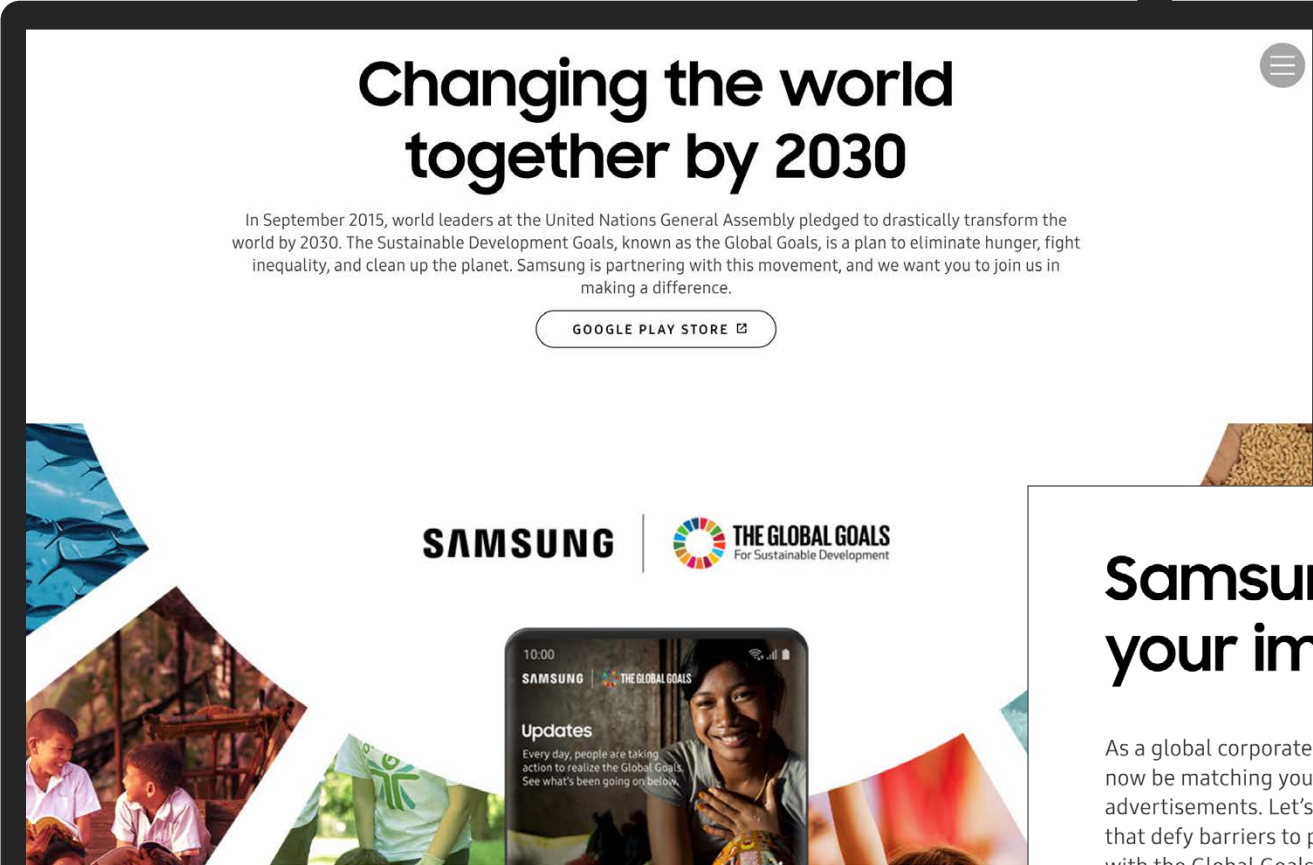
**Jonathan Hackett**  
Co-Head, BMO Energy Transition and Head, Sustainable Finance



SAMSUNG

# SDG-Specific App

Samsung's "Global Goals" app allows users to interact with the SDGs by encouraging them to learn about, participate in and donate to special causes. Users can follow specific Global Goals stats and track progress.



## Follow Global Goals stats and progress



**Know the goals**  
Discover what each of the 17 goals is all about. Find out which ones matter most to you.



**Get the facts**  
See the numbers and learn about key areas the Global Goals are working to improve.



**Monitor donations**  
Track your donation history, and see which goals need your help the most.



## Support a special cause

Whether it is clean water, accessible education, or a peaceful society, we want you to champion a cause you believe in. At the time you send funds, select which goal you want that donation to be directed toward. Your contribution will go on to put that goal into action. We will continue to keep you updated on the projects that benefited from your help.

## Samsung doubles your impact

As a global corporate citizen, we at Samsung are proud to now be matching your donation from watching the advertisements. Let's work together to create innovations that defy barriers to progress, and create values aligned with the Global Goals. The future is right around the corner, so make a donation today.



# Want to See the Full Picture?

## BOOK A PRESENTATION

With a global, best in class sample and an extensive focus on topics ranging from the Sustainable Development Goals to digital strategy, we've identified significant shifts in sustainability communications. Contact us now to schedule a session.

## VISIT OUR WEBSITE

Our studio does more than just sustainability. As experienced corporate communicators, we have a lot of industry knowledge to share. Let us share it with you. Check out our case studies and our blog (In Scope), or sign up for our newsletter for all the latest insights.

## CONNECT WITH US



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# That's a Set!

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## SUSTAINABILITY.WORKSDESIGN.COM

Works Design is an integrated design studio and communications agency with a focus on sustainability. We're a pioneer in sustainability and corporate responsibility communications. For over 20 years, we've helped companies deliver effective narratives and reporting by providing a unique setting where great design, subject matter expertise and sustainability strategy all intersect. Based in Toronto, we serve clients across Canada, the United States, Europe and Australia.