

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

GUIDANCE ON CORPORATE RESPONSIBILITY INDICATORS IN ANNUAL REPORTS



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Guidance on

Corporate Responsibility
Indicators

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PREFACE

In a rapidly globalizing world, interest in corporate responsibility continues to grow among a broad range of enterprises, investors, civil society actors and other stakeholders. The United Nations has undertaken various actions to respond to this interest and to promote positive corporate contributions to sustainable development. The United Nations Global Compact has become the largest corporate citizenship initiative in the world and continues to attract more signatories from all corners of the globe. The United Nations Principles for Responsible Investment is attracting large numbers of institutional investors who see corporate responsibility factors as affecting their investments. With trillions of dollars around the world invested in funds that explicitly consider corporate responsibility issues, and with stakeholders demanding more non-financial information from enterprises, the call for clear, concise and concrete guidance on corporate responsibility reporting has never been louder.

This form of reporting provides shareholders and other stakeholders with a more holistic view of an enterprise's activities and performance. This serves the goal of all corporate reporting, which is to increase our understanding of a company's performance, and the quality of its management. Such corporate transparency facilitates investment decisions, and more broadly, allows governments and other stakeholders to assess an

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