

Media Release

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## **Increasing standardization in sustainability reporting**

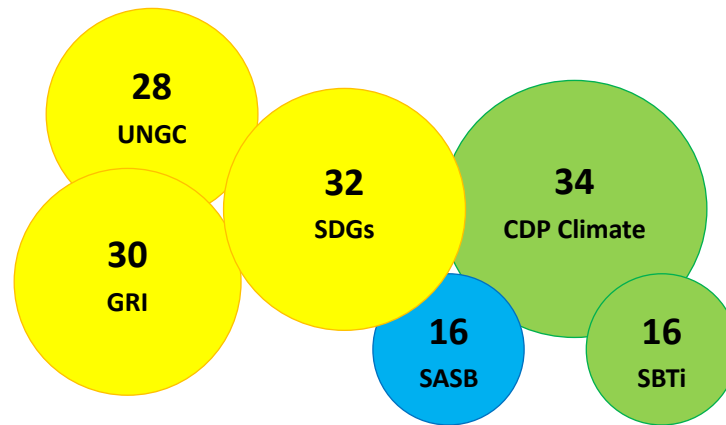
### **IRF publishes overview study**

IRF – a leading consultancy for strategic communication – today publishes a study on the ESG reporting of the largest listed Swiss companies. The study provides an overview of the most important international standards on ESG or sustainability reporting and uses the examples of the SMI Expanded Index to show the spread of the standards among the largest listed companies in Switzerland.

The global health crisis further strengthened the trend towards sustainability reporting. Of the 50 companies surveyed, 47 either devote an extensive chapter to the topic in their annual report or publish one or more separate sustainability reports. There is a visible trend towards standardization in reporting.

- 30 of the companies provide information according to the Global Reporting Initiative (GRI), the most comprehensive ESG reporting standard system. GRI measures a company's impact on its environment in the three areas of environment, society and governance.
- 16 of the companies surveyed have integrated the Sustainability Accounting Standards Board (SASB) guidelines. Further companies announce the introduction for 2021. SASB measures the financial impact of ESG risks on the company.
- 28 of the companies have signed the UN Global Compact (UNGC). The UNGC holds companies accountable for human rights, the environmental protection and corruption.
- 32 of the companies refer to the UN's global Sustainable Development Goals (SDGs) in their reports.
- 34 of the companies surveyed have completed the Climate Disclosure Project (CDP) questionnaire on climate change for the year 2020 and thus indirectly also comply with guidelines of the Task Force on Climate-Related Financial Disclosures (TCFD).
- 16 of the companies are committed to the net zero target according to the Paris Climate Agreement with the Science Based Target Initiative (SBTi).

The study additionally offers a look into the political context of the legal regulations on ESG reporting, which are currently also taking shape in Switzerland. Furthermore, it provides a handy overview of the various standards.



Number of companies in the SMI Expanded Index reporting according to the respective standard

The study can be downloaded at <https://www.irf-reputation.ch/en/know-how/publications/>

### About IRF

In recent years, IRF has established itself as one of the leading Swiss communications consultancies. IRF counts around 40 Swiss and international companies among its regular clients. In addition, IRF has made a name for itself in crisis communication and in accompanying capital market transactions. In order to meet the growing needs in the area of ESG, IRF has developed a modular consulting offering with a focus on investor relations.

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