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**To:** Colleagues and Clients  
**From:** Liz Muller  
**Date:** March 30, 2010  
**Re:** **Writing a compelling and authentic corporate social responsibility (CSR) report**

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I hope the following information and opinions spurs thoughts and helps your company frame your approach to writing a compelling and authentic CSR report.

**Content and tone of a CSR report**

CSR reports are intended to provide an overview of a company's social and environmental goals, commitments, programs, challenges and progress. While key audiences of CSR reports is often limited to non-governmental organizations and socially responsible investment funds, they also can be helpful communication vehicles to reach customers, employees and shareholders.

Two important features of any CSR report are what it says (content) and how it says it (tone). It is important to address the materiality of key issues and identify areas of focus as well as establish a tone that exemplifies a company's CSR commitment and ambitions. Statements in a CSR report should be truthful and authentic. Overstating progress and intentions should be avoided.

**Writing CSR reports using the Global Reporting Initiative (GRI) framework**

GRI has developed a sustainability framework that is widely used to guide for structure CSR reports. The GRI framework sets out principles and indicators that organizations can use to measure and report their economic, environmental, and social performance.

CSR reports based on the GRI framework can be used to benchmark performance with respect to laws, norms, codes, performance standards and voluntary initiatives. They can also help companies demonstrate its commitment to CSR and compare organizational performance over time. GRI-based reports provide standardized information to the investor community and non-governmental organizations that can aid in building a positive perception of the company and its CSR efforts.

**Enhancing CSR reports by going beyond GRI-based metrics**

While standardized metrics outlined in GRI are important, other elements of a compelling CSR report include clear articulation of a company's commitment to CSR, including current efforts, goals and partnerships.

Strengthening a company's perception as a CSR leader requires that the company have a CSR strategy – including long-term commitment and goals – that addresses its most material issues.

Companies can further enhance their CSR reports by creating a more personal connection by including supplier or employee testimonials and stories on leadership efforts.

To help readers understand progress made in key areas of focus, companies might consider placing a table summary ('dashboard') of key performance indicators – greenhouse gas emissions, water consumption, waste reduction, renewable material usage – at the beginning of the report.

***Please contact me at 415.924.2335 or [liz@lizmuller.com](mailto:liz@lizmuller.com) if you require assistance writing a CSR report.***