

# Report Checklist

Want a quick, objective evaluation of the quality of your sustainability report? Compare your report to those of 181 companies reviewed by the World Business Council for Sustainable Development (WBCSD) and based on Global Reporting Initiative (GRI) reporting principles.

GRI Principle Checks	My Company	WBCSD Nov 2024	WBCSD Nov 2023
<b>Principle: Timeliness</b>			
Time between end of the reporting period and report Publication: 1-3 months		41%	39%
Time between end of the reporting period and report publication: 4-6 months		37%	33%
<b>Principle: Materiality</b>			
Any Materiality Assessment		91%	90%
Double Materiality Assessment		77%	55%
Materiality assessment was validated by the Board or executive leadership		59%	n/a
<b>Principle: Comparability + Completeness</b>			
Frameworks and Standards:			
TCFD		88%	84%
GRI		83%	83%
SASB		64%	56%
TNFD		52%	22%
<b>Principle: Accuracy + Reliability</b>			
External Assurance:		90%	94%
Limited		80%	80%
Reasonable		4%	7%
Combined		16%	13%
Internal Audit Only		6%	4%
<b>Principle: Balance</b>			
Approved Science-Based Climate Target		30%	14%
<b>Principle: Stakeholder Inclusiveness + Clarity</b>			
Sustainability-Focused Report Narrative		100%	100%
Data Index		100%	100%
<b>Sustainability Governance</b>			
Sustainability responsibilities attached to individual board or executive committee members		32%	20%
Sustainability expertise at board level		14%	16%
Executive compensation tied to sustainability performance		73%	66%