



**APPENDIX 2:  
COMPANY  
INFORMATION**

# ANZ company details

Formal name	Website(s)	Report(s)
ANZ Limited	www.anz.com.au	2010 Shareholder and Corporate Responsibility Review, ANZ Community Charter

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$16,152,750	None reported	0.24%	\$31,431m	0.05%	\$6,601m

Notes: ANZ website also reported an additional \$77.1m (includes \$64.6m in foregone revenue), plus \$46m in sponsorships but provided these amount in a footnote to total community investment, as they do not conform to LBG guidelines on what constitutes community investment.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$16,152,750	\$20,218,276	\$18,926,714	\$17,810,087	\$13,849,925
Increase from previous year	-20%	7%	6%	29%	n/a
Pre-tax profit	\$31,431m	\$4,380m	\$4,515m	\$5,865m	\$5,214m
% of pre-tax profit	0.24%	0.46%	0.42%	0.30%	0.27%

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$11,277,025	70%	0.17%	0.04%	0.42% of pretax profit

Notes: The company website reports specific leverage amounts for the three formal giving programs they provide for staff, customers and shareholders, but not total leverage figure. The company provided the total to us upon request.

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$10,182,819	\$3,625,235	\$226,383	\$14,034,437	\$64,600,000
73%	26%	2%		+ 460%

Notes: Dollar values taken from company website. Total excludes management costs.

Management costs	% of total investment	Breakdown of costs
\$2,118,313	13%	Not available

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
27,088	6,335	38,834	1.4

Notes: Hours volunteered is for Australian employees only. Website reports over 90,000 hours of volunteering in total. Total number of staff is 2010 Australian headcount. Website reports a policy of allowing staff one day of paid volunteering.

Types of recipient relationships			
Partnerships	One-off requests	Staff giving program	Location
Major organisations	Many	Pre-selected by staff	Anywhere
5-10	100-500	25	

Notes: Lists 7 major community organisations as partners for its financial inclusion programs.

Reporting of recipients	
Rating	Rationale
2/3 Partial	Matched giving charities are listed on website, as are names of partners for major programs. Majority of recipients are individuals however, so their details are not disclosed, but numbers and types of recipients are provided in research reports. However reporting of grant recipients from ANZ Staff Foundation limited to a few case studies. Total number of recipients, names and amounts not reported.

Sources of leverage:	Staff	Customers	Other	Unspecified
Value	\$894,862	\$218,744	\$99,429	\$10,063,990
Proportion of leverage	8%	2%	0.9%	89.1%
Average per source	\$24.12	n/a	\$0.24	
Size of source	27,088 in Aus	n/a	412,035	

Notes: The "Other" category is Shareholders. The amounts for staff, customers and shareholders are for the company's formal giving programs, taken from the company website. The unspecified amount is the difference between the total leverage figure provided by the company and these three amounts. The company advised that the unspecified amount does include additional leverage from staff and customers but the exact amounts can't be tracked. The company's staff giving program is a matched, payroll giving program. The customer giving program allows internet banking customers to make direct donations to a range of charities. The shareholder giving program allows company shareholders to donate some or all of their cash dividends to one of the company's shareholder community partners.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Enlightened self-interest	Mutual benefit	"These programs bring real benefits to participants and the community as a whole, while also delivering long-term benefits to our business and our shareholders"

Community investment policy(s)	Elements within policy
Community Charter	Focus areas, Aims, oversight responsibilities
Approach to selecting focus area	Selection statements
Business expertise	"We support community initiatives that align with our corporate responsibility priorities."
Invest in government areas?	Policy statement
Unknown	None.

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Headoffice, Foundation, Business units, Local operations	42%	50%	8%

Notes: Levels of decision making confirmed by company, "Head office runs major programs, plus leveraging programs. ANZ Foundation makes decisions on grants. Business areas can support their own programs, and local branches also have discretion to make contributions which are aligned with our CR Framework". Percentages for types of contributions provided by company upon request. No dollar figures available.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Independent evaluation studies	3/3 Comprehensive	Regularly commissions independent evaluation studies of major community investment programs. Note however that reports contain no information on weaknesses/drawbacks/areas for improvement.

Disclosure of impact		
Rating	Rationale	Location of disclosure
3/3 Comprehensive	Publishes all research reports annually on website. Also publishes one example of impact of one program on LBG page.	Under "Research Reports" in the "CR Library" – an area separate to community pages. They don't appear to be mentioned/linked from the Community pages or mentioned in the sustainability report.

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	3 – More accessible	3 – More comprehensive	3 – More clear	9/9 (100%)
Rationale	Main location of information easy to find, and easy to navigate.	Publishes meaningful details in most areas.	Presents main figures in easy to read tables and accompanying graphs. Some minor figures provided in narrative form.	

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
About Us > Corporate Responsibility > Community	Yes	Pdf (Integrated)	Website

Comprehensiveness issues		
Non-reported information	Partially reported information	Addition information provided
<ul style="list-style-type: none"> <li>Forms of investment – provided by company and reported in 2011</li> <li>Approach to distribution of funds – provided by company</li> <li>Number of customers as source for leverage – not provided</li> </ul>	<ul style="list-style-type: none"> <li>Leverage – provided by company</li> <li>Levels of decision-making – provided by company</li> </ul>	<ul style="list-style-type: none"> <li>Community investment per employee</li> <li>Community investment by country of origin</li> <li>Community investment by thematic area.</li> </ul>

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI, LBG	3/3 More Aligned	The company meets the GRI guideline of disclosing community investment in an EC1 table, and adhered to the LBG definition of what constitutes community investment. In addition it discloses a number of additional elements from the LBG model.

Total reported contribution	Conforming contribution	Proportion conforming
\$16,152,750	\$16,152,750	100%

Notes: As noted above, ANZ chose to conform to the LBG guidance when reporting on its community investment, and did not include non-conforming elements such as foregone revenue in its calculations for total contribution. They did however decide to add a postscript at the bottom of the relevant webpage, stating that a number of contributions did not conform to the LBG definition, but were considered important by the company. These were then listed, but not included elsewhere in reporting. ANZ also communicated that they were attempting to address their issues with the LBG. The figure for average staff leverage per source is based on the amount of leverage from Australian staff only.

Assurance of community investment information	Participation in external benchmarking
Assured by LBG	Dow Jones Sustainability Index and FTSE4Good. (Previously in Corporate Responsibility Index)

# BHP company information

Formal name	Website	Sector	Sustainability reports analysed
BHP Billiton	www.bhpbilliton.com	Resources	2010 Annual Report, 2010 Sustainability Report, 2010 Sustainability Supplementary Information, Sustainability Framework

## 1. AMOUNT OF INVESTMENT

2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$200,500,000	1% of pretax profit	1.00%	\$20,031,000,000	0.38%	\$52,798,000,000

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$200,500,000	\$198,000,000	\$141,000,000	\$103,400,000	\$83,100,000
Increase from previous year	1%	40%	36%	24%	n/a
Pre-tax profit	\$20,031m	\$12,160m	\$24,145m	\$19,724m	\$15,716m
% of pre-tax profit	1.00%	1.63%	0.58%	0.52%	0.53%

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
Unknown	Unknown	Unknown	Unknown	Unknown

Notes: Company website describes a staff matched giving program but does not provide details of the amounts involved. Nor does it publish information on its other leverage.

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$194,485,000	\$0	\$6,015,000	\$200,500,000	n/a
97%	0%	3%		

Notes: Company provided 3% figure for in-kind contribution and advised that they don't provide paid staff volunteering time. Dollar values calculated using percentages.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
39,570	6,000	71,000	1.8

Notes: Company does not provide paid time to volunteer, but does match employee volunteer hours through their matched giving program. These figures were not reported in 2010, but the 2011 Sustainability Report states that more than 6,000 employees participated in the Matched Giving Program and they spent 71,000 hours in total volunteering in their own time. Total staff figure was also provided by the company.

Types of recipients			
Ongoing partnerships	One-off requests	Staff giving program	Location
None	Many (Exact number unknown)	No	Local to operations

Notes: Report mentions matched giving for staff which matches employee volunteering, fundraising and donating.

Reporting of recipients	
Rating	Rationale
2/3 Partial	Provides overview of 5 large programs globally, including project, country, description and expenditure.

Company comment: "There are thousands of projects across BHP Billiton so these 5 case studies were just a snapshot."

Management costs	% of total investment	Breakdown of costs
\$22,055,000	11%	Details not provided.

Notes: Approximate percentage provided by company. Dollar value calculated from percentage. Company advised that administrative costs include salaries, overheads, training, communication, secondments, etc.

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	Unknown			
Proportion of leverage				
Average per source				
Size of source				

Notes: As mentioned above, the company does leverage, but does not provide figures on the amounts. The company reports a matched giving program for staff. The program matches employee volunteering, fundraising and donating. Details were not provided in 2010, but the 2011 Sustainability Report [reports] that "Employee contributions benefited more than 1,300 not-for-profit organisations, which received US\$5.8 million from the Group as part of the program". The company advised that they don't report on the employee personal contributions.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Altruism / Licence to operate	2 – Elements of Community benefit and Mutual benefit	"We develop robust partnerships that focus on sustainable community development and empowerment to ensure our presence delivers lasting benefits and contributes to poverty alleviation." ... "All operations and projects must have community development management plans, which are designed to ensure a contribution is made to the livelihoods of people in host communities and the Company's licence to operate is enhanced."

Community investment policies	Policies include:
Not published	Unknown

Notes: Companies advises that each major business group has a community development management plan and strategy for their businesses.

Approach to selecting focus area	Selection statements
Community needs	Community development plans are formulated using information gathered from an impacts and opportunities assessment and a baseline social study that includes education, health and environment quality-of-life indicators. Community development projects are selected on the basis of their capacity to impact positively on the quality-of-life indicators.

Notes: In 2011 Sustainability Report, the company reports that only 25% of funds are spent within the communities in which operations are located or the wider regions, such as states and provinces, of the operations. 71% of funds were spent in other areas within the home country of operation. 4% of funds were spent external to the home country of operations.

Invest in government areas	Policy statement
Unknown	None identified

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Headoffice, Foundation, Brands	Unknown	Unknown	Unknown

Notes: Company advised: "Community investment is managed across the BHP Billiton Customer Sector Groups (CSG) [Operational Units] with a small portion managed from the Global Head Office. Each CSG has a community development management plan and strategy for their businesses". The website also reports a UK-based Foundation.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Quantitative, socio-economic indicators	3/3 Comprehensive	Comprehensive evaluation of long term impact on basic indicators. Presumably doesn't trace outcomes/impacts to specific activities, but evaluates overall effectiveness.

Disclosure of impact		Location of disclosure
Rating	Rationale	
2/3 Will soon report	Company advised "Likely to disclose this more in next year's Sustainability report."	Unknown

Notes: 2011 Sustainability Report does not report any results of impact measurement.

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	2 - Average	1 - Below average	3 - Above average	6/9 67%
Rationale	Available but not so easy to find, as divided across multiple sustainability reports. Community Investment is also reported in annual report.	Only total value of investment reported publicly plus one or two interesting figures. Other information provided by BHP on request.	Provides main figures in narrative form as well as in graph. Other select information also provided in easy to understand graphs.	

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
About Us > Sustainability > Community	Yes	Pdf only	Reports

Notes: The company has two Sustainability reports, the main Sustainability Report and then a more detailed supplementary report. They also have a Sustainability Framework which sets out elements of their community investment approach. They do provide all 3 sustainability reports on the one page, clearly linked from the Sustainability Reports section of its website.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Forms of investment (in kind) - provided</li> <li>Management costs – provided</li> <li>Levels of decision-making – provided</li> <li>Approach to distribution of funds – not provided</li> <li>Measurement of impact – provided</li> <li>Results of impact measurement – not provided</li> </ul>	<ul style="list-style-type: none"> <li>Leverage – not provided</li> </ul>	<ul style="list-style-type: none"> <li>Community investment by geographic region of expenditure</li> <li>Community investment by thematic areas</li> </ul>

Notes: Company advised that 2011 Sustainability Report would provide much of the missing information. However a review of the 2011 report did not identify substantial changes to types of information reported.

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI	1/3 Below av.	Provides GRI table with overall community investment figure. Includes only limited elements of main LBG reporting.

Total reported contribution	Conforming contribution	Proportion conforming
\$200,500,000	Unknown	Unknown

Notes: BHP reports against the GRI. LBG reports that the GRI EC(1) guidelines for reporting community investment are aligned to LBG's valuation methodology. However conformity could not be determined without more detailed breakdown.

Assurance of community investment information	Participation in external benchmarking
No	Previously participated in CRI

Notes: The company did get assurance of their overall report but in 2010 did not include the community investment section in the scope for the auditor. Further, it was covered in the assurance engagement of 2008, 2009 and 2011, and will be covered again in 2012. The company advised that each year they select different parameters to ensure the best coverage of the report.

# Bluescope company information

Legal name:	Website:	Sector	Sustainability reports analysed:
Bluescope Steel	www.bluescopesteel.com www.bluescopesteel.com.au	Manufacturing	Community, Safety and Environment Report 2010, Corporate Donation and Sponsorship Guidelines

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
	Unknown		\$130.3 million	Unknown	\$8,623.1 million

Company comment: "BlueScope Steel does not publicly disclose the value of community investments."

Historical contributions	2010	2009	2008	2007	2006
Contribution	Unknown				
Increase from previous year					
Pre-tax profit					
% of pre-tax profit					

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
		Unknown		

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
Unknown				

Notes: No details are provided of community investment or breakdowns. However website video does mention in-kind as well as cash contributions.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
Unknown			

Notes: Company does not provide paid time to volunteer and company advised they do not measure employee volunteering outside of work.

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Not reported	Many	None	Mixture of local and anywhere
None	Exact number unknown		

Reporting of recipients	
Rating	Rationale
Limited	In video, provides names and sometimes location of selected org/projects. No written info.

Management costs	% of total investment	Breakdown of costs
Unknown		

Notes: The company advised "There are no management costs related to BlueScope's community investments". By this, we assume the company doesn't measure management costs but just absorbs them in normal business overheads, and therefore does not include them in internal community investment figures.

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	Unknown			
Proportion of leverage				
Average per source				
Size of source				



### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Altruism	1 – Community benefit	"We choose to do what is right by... our communities... to help make these communities the best they can be." " Our strength is in choosing to do what is right."

Community investment policies	Policy includes:
Donation and sponsorship guidelines	Criteria for donations and sponsorships, focus areas, process for deciding recipients.

Approach to selecting focus area	Selection statements
Mixture of business expertise and Issues-based	Bluescope's sponsorships are primarily in the areas of shelter, water and safety, all key areas of Bluescope operations.
Invest in government areas	Policy statement
No	"Bluescope Steel will not support... projects that are the operational responsibility of federal, state or local government."

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Headoffice and Local ops	25%	75%	0%

Notes: Companies advised that "BlueScope's community investments are made both by major sites to their communities, and by Corporate". Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
None	0/3 (None)	No evidence provided of attempts to measure impact of investment.

Disclosure of impact		Location of disclosure
Rating	Rationale	
0/3 (None)	No mention is made of impact or plans to measure it in the future.	None

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
Rating	Accessibility	Comprehensiveness	Clarity	Total score
	1 - Below average	0 - None	1 - Below average	
Rationale	Section of website easy to find, but online report looks 'unfinished' - given level of detail in other sections(Safety, Env, Energy), it looks like links/menus are missing from the Community section. Not clear that only information is available in video.	Did not publish the total amount of investment and therefore no breakdown of how the investment was spent.	Provided information in video format only, mainly through case studies, which are inherently selective do not enable public evaluation or assessment.	2/9 22%

Accessibility issues				
Location of 'Community page'	Report link visible	Type of report	Main location of information	
Responsibilities > Community	Yes	Web-based	None. Only information in online video.	

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Total investment (current and preceding years) – not provided</li> <li>Management costs – not measured</li> <li>Approach to distributing funds - provided</li> <li>Measurement of impact – not provided</li> <li>Disclosure of impact – not provided</li> <li>Assurance of report – provided</li> <li>Participation in benchmarks - provided</li> </ul>	<ul style="list-style-type: none"> <li>Forms of investment – not provided</li> <li>Leverage – not provided</li> </ul>	<ul style="list-style-type: none"> <li>Leverage – not provided</li> </ul>

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
None	None	Does not conform to GRI or LBG standards.

Total reported contribution	Conforming contribution	Proportion conforming
	Unknown	

Assurance of community investment information	Participation in external benchmarking
None	None

# Coca Cola company information

Formal name	Website	Sector	Sustainability reports analysed
Coca Cola Amatil	www.ccamatil.com.au www.cocacola.com.au www.livepositively.com.au www.coca-colaustraliafoundation.com.au	Fast Moving Consumer Goods	2010 Corporate Responsibility Report 2011 Corporate Social Responsibility Report

## 1. AMOUNT OF INVESTMENT

2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$5,400,112	None reported	0.76%	\$710,500,000	0.12%	\$4,490,300,000

Notes: Company included funds in its reported total of community investment that do not conform to the LBG definition. These funds are excluded from our analysis. Details are given below in section 5.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$5,453,499	\$9,058,479	\$8,924,053	\$3,366,494	\$4,078,000
Increase from previous year	-40%	2%	165%	-17%	n/a
Pre-tax profit	\$710,500,000	\$653,400,000	\$535,600,000	\$516,000,000	\$428,000,000
% of pre-tax profit	0.77%	1.39%	1.67%	0.65%	0.95%

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$74,156.50	1.4%	0.01%	0.002%	0.77% of profit

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$2,636,937	\$0	\$2,763,175	\$5,400,112	n/a
49%	0%	51%		

Notes: Percentages provided by company, are for 2011. Company does provide paid volunteering time, but does not measure it, so 0% of the reported contributions represents volunteering. If volunteering was reported/included, total contributions would be higher. Dollar values for cash and in-kind calculated from percentages. Company advised that they would include this in 2011.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
Unknown			

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Mixture	Limited	Pre-selected	Mixture of local and anywhere
3 partners	80 grants	10-15 charities	

Notes: Company website advises "Foundation funds three major national projects and up to 20 local community programs, plus community grants to up to 60 local organisations." Two partners in 2010 were major organisations while one was smaller.

Reporting of recipients	
Rating	Rationale
2/3 (Partial)	CCA website lists only major recipients/projects, but includes who, what and how much. The Coca Cola Australia Foundation also lists recent recipients of grants, including who and how much, however no direct link is provided to the Foundation website, and no mention is made of the additional details of recipients that are available on it.

Notes: Company advised, "The Coca-Cola Australia Foundation has a Board of Directors and is a company limited by guarantee and a registered charity. All recipients of our Foundation Grants are detailed in Board minutes and all National Grant Partners report to the Board twice yearly". However board minutes are not made public.

Management costs	% of total investment	Breakdown of costs
Unknown		

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	\$74,156.50		None	
Proportion of leverage	100%			
Average per source	\$5.03			
Size of source	14,729			

Notes: Company website states "Employee donations are matched by the company dollar-for-dollar to a limit of \$1000 per employee, per year ... only around 5% of our Australian staff signed up."

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Altruism	1 – Community benefit	"To invest time, expertise and resources to provide economic opportunity, improve the quality of life and foster goodwill in our communities through locally relevant initiatives..."

Community investment policies	Policies include
	None

Approach to selecting focus area	Selection statements
Expertise / Issues-based	"We engage with our communities through a wide range of projects and events, many of them centred around environmental sustainability".
Invest in government areas	Policy statement
Unknown	

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Foundation and Brands	Unknown		

Notes: Website advises that the Coca Cola Australia Foundation funds a variety of organisations, plus a range of organisations/campaigns by the various brands. Report does provide figures for charitable gifts (\$816,692) and community investment (\$1,407,638) but these are alongside other contributions of workplace giving programs, disaster relief, etc. which suggests the company uses a definition or accounting method different to the LBG model used by other companies in the sample.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
None	1/3 (Limited)	Though no evidence is provided of impact measurement or reporting, company information does include descriptions of some outputs amongst case studies. The company advised that they require recipients to undertake comprehensive impact assessments and report these back to the company board. However examples of the impact assessments of the recipients were not able to be provided, and given the difficulties explored in the literature that even more mature companies face in measuring impacts, we suspect that attempts by the community groups would not constitute comprehensive impact measurement but would likely be use anecdotal feedback or be focused on inputs and outputs. Further, this indicator measures the extent to which the company attempts to measure the impact of its contributions.

Disclosure of impact		Location of disclosure
Rating	Rationale	
1/3 (Selective)	Though no evidence is provided of impact measurement or reporting, company information does include descriptions of some outputs amongst case studies.	Sporadically amongst case studies.

Notes: As the Board minutes mentioned above are not made public, they cannot be considered in regard to this indicator. The company also advised "There is also information on the websites of the individual charities the CCAF supports." However, as above, this indicator measures the extent to which the company reports the impact of its contributions. In addition, a quick review of the major charities supported by company at the time (Beyond Empathy, OzGreen and Australian Literacy and Numeracy Foundation) did not reveal any obvious reporting of impacts of donations from the company.

## 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	3/3 (More accessible)	0/3 (None)	3/3 (More clear)	6/9 67%
Rationale	Section of website easy to navigate to and all information contained in one report.	2010 data was not available at the time of the desktop review between August and October 2011.	Much relevant information provided in one clear table. Narrative supports the table, but no figures "buried" in the prose. (However no graphs of important information provided.)	

Notes: The company advised that they report sustainability data on an 18 month timeline, not the usual 12 months, and that this described in the scope sections of their Reports. This is why the information was not available at the time of the desktop review. The information was later released in December 2011. Had the information been available at the time of the review, the company would have received an 'Average' rating (2/3), and therefore an overall score of 8/9 or 89%.

Accessibility			
Location of 'Community page'	Report link visible	Type of report	Main location of information
None, only a Sustainability page.	n/a (Visible from Sustainability page)	Web-based and Pdf	Report. (Zero information contained on company website.)

Notes: The desktop review began with the company's shareholder website as this is where the information was expected to be found, and therefore easily found the sustainability report containing the majority of information. However a member of the public going to the consumer website would find only brief information without a link to the information on the shareholder website. The company also has a separate Foundation website not identified in the initial review, which contains some additional information. It is not however linked to from the sustainability report and no mention is made of the additional information it contains.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Management costs – not provided</li> <li>Assurance of report – provided</li> <li>Time contributions – not measured</li> <li>Measurement of impact - provided</li> </ul>	<ul style="list-style-type: none"> <li>Leverage - provided</li> <li>Definition of what constitutes community investment - provided</li> </ul>	<ul style="list-style-type: none"> <li>Provides breakdown between: Charitable gifts, matched component of workplace giving, relief efforts, products &amp; merchandise, community investment and the community contribution of cause-related marketing for each country in which CCA operates and for SPC Ardmona.</li> </ul>

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
None	2/3 (Average)	Despite not signing up to the GRI or LBG, their reporting of community investment appears to largely follow the definition provided by the LBG, and they include some of the main elements from the LBG model.

Notes: Company advised us that they did not sign up to international standards because of the significant cost involved for small companies, particularly when their international parent company has developed its own detailed, internal reporting standard, which is regularly assessed against the GRI for gaps. Company also advised that a gap analysis has been undertaken on their sustainability reports and attempts are made to adhere to GRI measures in writing the reports.

Total reported contribution	Conforming contribution	Proportion conforming
\$5,453,499	\$ 5,400,112	99%

Notes: The total reported by the company includes the staff contribution (assumed to be 50%) of \$106,775 of workplace giving for CCC Australia, which should be counted under leverage. However does not include the staff contributions for SPC Ardmona workplace giving, so inclusion judged to be an oversight.

Assurance of community investment information	Participation in external benchmarking
None	Dow Jones Sustainability Index (previously Corporate Responsibility Index)

# Fosters company information

Legal name:	Website:	Sustainability reports analysed:
Fosters Group Limited	www.fostersgroup.com	2010 Sustainability Report 2010 Global Reporting Initiative (GRI) Index Sponsorship and Donation Guidelines

## 1. AMOUNT OF INVESTMENT

2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$7,087,592	None reported	0.73%	\$971,900,000	0.17%	\$4,285,600,000

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$7,087,592	\$6,535,140	\$4,566,492	\$4,162,688	\$1,987,244
Increase from previous year	8%	43%	10%	109%	n/a
Pre-tax profit	\$971,900,000	\$996,500,000	\$996,100,000	\$929,700,000	\$822,400,000
% of pre-tax profit	0.73%	0.66%	0.46%	0.45%	0.24%

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$284,000	4%	0.03%	0.01%	0.76% of profit

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$3,748,107	\$150,069	\$3,189,416	\$7,087,592	n/a
53%	2%	45%		

Notes: Figures are calculated based on dollar value for time reported by company, and in-kind percentage provided by company.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
5,731	Unknown	2,443	0.4 hours

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Major organisations	Limited number	Pre-selected charities	Mixture of local and anywhere
2	33	Unknown	

Notes: Company website states, "our intention is to focus on a small number of meaningful and mutually beneficial partnerships."

Reporting of recipients	
Rating	Rationale
1/3 (Limited)	Mention made only of major recipients, with no dollar values.

Notes: A later web search revealed a page listing by name all of Foster's grant recipients for 2010, and for previous years. This page is only accessible via a news item, not from the Community section of the website.

Management costs	% of total investment	Breakdown of costs
\$326,029	4.6%	Unknown

Notes: Percentage provided by company. Dollar value calculated from percentage.

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	\$284,000			
Proportion of leverage	100%		None	
Average per source	\$50			
Size of source	5,731			

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Reputation, shared value, business benefits	Both Mutual benefit and Business benefit elements	"Foster's sponsorship and donation activities aim to build our positive corporate reputation within the communities in which we operate, engage in a mutually rewarding way with our major stakeholders and deliver against commercial objectives."

Community investment policies	Policies include:
Sponsorship guidelines	Overall aims, and criteria for sponsorships

Approach to selecting focus area	Selection statements
Business needs	"Every year Foster's receives thousands of sponsorship requests. While Foster's recognises all requests have individual merit, we must focus the company's resources on business objectives and the perceived benefits to its stakeholders and shareholders."
Invest in government areas	Policy statement
	Unknown

Levels of decision-making	Types of contributions		
	Charitable gifts	Ongoing community investment	Commercial initiatives
Foundation and Brands	12%	70%	18%

Notes: Percentages for types of contributions provided by company in response to request and based on 2011 figures.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Social Return on Investment (SROI)	2/3 Selective	The scope of the SROI impact measurement is limited to one year of one program, with no public commitments to increase this.

Disclosure of impact		Location of disclosure
Rating	Rationale	
Will soon report	The company advised that the results of the SRO would be reported in the 2011 Sustainability Report.	Within the 2011 Sustainability Report.

Notes: A review of the 2011 sustainability report revealed that only the ultimate figure from the Social Return on Investment analysis was reported, with no additional detail such as how it was calculated or what it takes into account, either in the report or elsewhere. This would be rated as 'selective' reporting, rather than 'comprehensive' reporting.

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	3/3 (More accessible)	2/3 (Average)	2/3 (Average)	7/9 78%
Rationale	Easy to navigate to appropriate area. All information contained in the one report. Section of report bookmarked through link on main community page.	Provides some extra detail on top of Total value figures. Some desired information missing. Other information provided by company on request.	Provides main figures in narrative form as well as in graph. Other select information also provided in graphs. No table(s) setting out relevant figures.	

Notes: Additional information was later identified on one of the Brand websites which was not linked from the shareholder website.

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
Sustainability & Community > Community	Yes	Web-based with pdf download link	Report

Notes: In 2011, the company moved to integrated reporting and published a Business and Sustainability Review, and the visible link from the Community page was removed.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>In-kind contributions - provided</li> <li>Community investment policies - provided</li> <li>Approach to distributing funds - provided</li> <li>Measurement of impact - provided</li> <li>Assurance of report - provided</li> </ul>	None	<ul style="list-style-type: none"> <li>Community investment by focus area</li> <li>Type of employee involvement</li> </ul>

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI, LBG	2/3 (Average)	The company's GRI Economic Value (EC1) indicator does not include the community investment figure as recommended by the GRI, and the GRI Index table does not provide details of a separate location. However the figure is provided in the sustainability report. Main elements of LBG reporting mostly covered.

Total reported contribution	Conforming contribution	Proportion conforming
\$7,087,592	\$7,087,592	100%

Assurance of community investment information	Participation in external benchmarking
LBG	Corporate Responsibility Index

Notes: The company is a member of LBG, and stated in their response that LBG completed verification of their community investment information. However though the LBG reviews information submitted for benchmarking, no assurance statement was provided for the report.



# NAB company information

Legal name:	Website:	Sustainability reports analysed:
National Australia Bank Limited	www.nab.com.au	2010 Annual Review, 2010 GRI Index, 2010 Community Dig Deeper Report

## 1. AMOUNT OF INVESTMENT

2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$48,901,000	1% of cash earnings before tax	0.86%	\$5,676,000,000	0.29%	\$17,008,000,000

Notes: Company included funds in its reported total of community investment that do not conform to the LBG definition. These funds are excluded from our analysis. Details are given below in section 5. Company reported that their contribution represents "0.95% of cash earning before tax", however this includes the non-conforming elements.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$61,900,000	\$58,000,000	\$33,600,000	\$25,900,000	\$20,500,000
Increase from previous year	7%	73%	30%	26%	n/a
Pre-tax profit	\$5,676,000,000	\$4,983,000,000	\$3,147,000,000	\$7,827,000,000	\$7,275,000,000
% of pre-tax profit	1.09%	1.16%	1.07%	0.33%	0.28%

Notes: For comparability, these figures above are the total contributions reported by the company, which include non-conforming elements.

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$9,000,000	18%	0.16%	0.05%	1.02%

Notes: Leverage figure approximated from on 2010-11 figure of \$9,220,571.

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$33,426,000	\$6,190,000	\$619,000	\$40,235,000	\$12,999,000
83%	2%	15%		+ 32%

Notes: Figures based on percentages of total reported value of \$61,900,000. Cash is sum of Charitable gifts (14%), Community investment (21%) and Commercial initiatives (19%). Time is 'Volunteering and secondments' (10%), while In-kind is 'In-kind support' (1%).

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Average volunteer hours per staff member
40,000	31%	145,026	3.6 hours

Notes: Website reports a policy of allowing staff up to two days of paid volunteering. In 2011, NAB back-reported that 9.3% of its 2010 reporting was skilled.

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
8	5	Any	Anywhere
Mixture of major and smaller organisations	Limited number	Allows any DGR	

Notes: Figure for partnerships is based on ongoing relationships identified under reported Major community investments and Major community initiatives in sustainability report. Figure for on-off requests based on number of grants reported by MLC Foundation. Website states that company "formally partner[s] with a small number of targeted community organisations across the [not-for-profit] sector."

Reporting of recipients	
Rating	Rationale
2/3 – Partial	Lists major community investment and grant recipients, including type of investment and amount.

Management costs	% of total investment	Breakdown of costs
\$3,714,000.00	6%	Unknown

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	\$1,350,000	Unknown		\$7,650,000
Proportion of leverage	15%			85%
Average per source	\$33.75			n/a
Size of source	40,000			

Notes: Figures based on approximations provided by company for 2011. Company reports that it “matches all employee donations made via workplace giving, to the value of \$1200 per employee annually... NAB covers all administration costs, allowing 100% of every donation made by its employees to be received by the nominated charity.”

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Enlightened self interest	3 – Mutual interest	"Our success, together with that of our customers and our people, is inextricably linked to the strength of communities we call home."

Community investment policies	Policies include:
Sponsorship Guidelines MLC Foundation grant guidelines	Criteria for grant applications.

Approach to selecting focus area	Selection statements
Mixture of business expertise and issues-based approach	Our Approach: "Supporting our communities with a particularly emphasis on inclusion and youth." ... "We support all communities in which we operate, with a focus on activities that build social and economic wellbeing both now and in the future."
Invest in government areas	Policy statement
	Unknown

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head office, Foundation(s), Major business units, and Local operations	26%	39%	35%

Notes: Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Independent evaluation studies / Social Return on Investment	3/3 Comprehensive (in progress)	The company has commissioned an evaluation of one major program, the Microenterprise Loan Scheme by the Centre for Social Impact. They have also commissioned a national study on the impacts of NAB's Schools First program followed by 310 specific localised reports for each of winning partnerships under the program.

Notes: Information on impact measurement is not publicly reported but was provided by the company upon request.

Company comment: "NAB is planning the development of an accurate and consistent methodology for measuring SROI and are currently collaborating with Centre for Social Impact (CSI) to tailor an appropriate reporting process for our Corporate Responsibility programs. We do not believe this has been completed successfully across all community investment programs by any organisation. SROI continues to be a strong focus within the Corporate Responsibility team at NAB, however due to the specialised nature of this, a commitment to launch SROI results for NAB's programs is a longer-term goal."

Disclosure of impact		Location of disclosure
Rating	Rationale	
2/3 – Will soon report	The company currently report ad hoc, qualitative feedback through case studies. They have made public via the Centre for Social Impact (CSI) website that they are commissioning the impact assessment of the Microenterprise loans program (though no details appear to be available on NAB website of commissioning of either the CSI or ACER report). However NAB have published previous ACER reports on Schools First and so Catalyst believes they are likely to publish both reports once completed.	A link to the report is provided under the 'latest updates' in the specific program area in the Community section of the website.

Notes: A review of the since -published evaluation report of the Microenterprise Loan Scheme (which includes information on the individual, household and society wide impacts of the program) notes the existence of negative impacts associated with the program, through these were not spelt out. This makes NAB the only company amongst the sample to make reference to negative impacts.

## 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	2/3 – Average	3/3 – More comprehensive	3/3- More clear	
Rationale	Most information able to be found by navigating website, but the presence of multiple reports, not linked from 'Community' page made it somewhat difficult. Further information is contained on separate websites.	Publishes meaningful details in most areas.	Presents main data in easy to read tables and accompanying graphs. Some minor figures provided in narrative form.	8/9 89%

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
About Us > Corporate Responsibility > Community	No	Pdf (Integrated)	Supplementary report

Notes: NAB has multiple sustainability reports: a main integrated report and then multiple supplementary reports, one on community investment. The companies placed the reports together so that users are aware of the supplementary information. However additional information was spread across separate websites and thematic reports

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
Impact measurement	Leverage Assurance of report	Thematic area, investment by country of disbursement

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI, LBG	2/3 - Average	Company did not report their community investment as part of an Economic Value Generated and Distributed table as recommended by GRI. It did provide figure on website. However reported value of community investment explicitly deviates from LBG definition by including foregone revenue.

Total reported contribution	Conforming contribution	Proportion conforming
61,900,000	48,901,000	79%

Notes: Company included foregone revenue its main table presenting the main components and total value of its community investment, but in the narrative discussing the table it mentioned that some components are exceptions to the LBG definition.

Company comment: "NAB is a member of the LBG and has been a part of the steering committee. Foregone revenue is recorded and reported by NAB due to its substantial community benefit through our Microfinance Programs and subsidising of costs for our not-for-profit customers. We will continue to advocate for the benefits of these programs to be recognised".

Assurance of community investment information	Participation in external benchmarking

Notes: Assurance provided by ERM using a sampling methodology, so cannot confirm that actual community investment figures were audited. Company advised that Ernst & Young completed assurance of Corporate Community Investment figures in 2011 and provided detailed metrics and testing procedures.

# Orica company information

<b>Legal name:</b>	<b>Website:</b>	<b>Sustainability reports analysed:</b>
Orica Limited	www.orica.com.au	2010 Sustainability Report

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$500,000	Up to 0.5% of total shareholder dividend	0.06%	\$814,000,000	0.01%	\$7,221,900,000

Notes: Company website states "The equivalent of dividends payable on a shareholding of approximately 0.5 per cent of the Company's ordinary issued capital is allocated for donation at the direction of the Corporate Governance and Nominations Committee." In 2010 this was equivalent to \$1,719,977 (based on a total of 362,100,430 shares and dividend of \$0.95 per share reported on p.5 and p.130 of the 2010 Annual report). The 2010 contribution of \$500,000 is 29% of the target.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$500,000	Unknown			
Increase from previous year	Unknown				
Pre-tax profit	\$814,000,000				
% of pre-tax profit	0.06%				

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
Unknown				

Notes: Company advised that they do leverage but do not track or report it. Case studies report various amounts raised through staff activities, but without enough detail to know what proportion is from employee efforts. (eg. \$5,000 for Westpac helicopter in partnership with Minova, \$4375 in Relay for Life, \$1900 for biggest morning tea, etc.)

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
Unknown				n/a

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
None			

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Did not report any partnerships	8 organisations	12	National
	Limited number	Pre-selected charities	

Notes: Company website states "The Foundation intends to support a smaller number of organisations in order to maximise the impact of the Foundation's contribution to the community."

Reporting of recipients	
Rating	Rationale
1/3 – Limited	Lists recipients but does not report amounts involved or activities undertaken

Management costs	% of total investment	Breakdown of costs
Unknown		

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	Unknown			
Proportion of leverage				
Average per source				
Size of source				

Notes: Company does have a staff payroll giving program, but does not provide any details of amounts donated. Staff activities are only reported source of leverage (mentioned in case studies), but not all funds come from staff themselves. Some is contributed, for examples by the public in response to staff fundraising.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Employee engagement, licence to operate	5 – Business benefit	"our social responsibilities [are] ...a critical component of both our licence to operate in all regions of the world and our ability to attract and retain the best employees"

Community investment policies	Policies include:
	None

Notes: Company website mentions 'published criteria' for allocated distributing community investment funds, however these were unable to be located.

Approach to selecting focus area	Selection statements
Mixture of Business Expertise / Issues-based	"In the broad, there are three areas of focus for donation: the Environment; Science and Engineering; and Education, with a particular emphasis on science education."
Invest in government areas	Policy statement
	Unknown

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head office, Foundation	Unknown		

Notes: Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
None	0/3 - None	No mention is made of impact or attempts to measure it.

Disclosure of impact		Location of disclosure
Rating	Rationale	
		None

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	2/3 – Average	1/3 – Less comprehensive	1/3 – Less clear	
Rationale	Appropriate area of website easy to navigate to, but takes directly into current year's sustainability report, which may be confusing for inexperienced users.	Provides limited information besides total amount of investment. Some high-level descriptive information is provided, such as how investments are determined, and who major recipients are. Piecemeal figures are provided in various case studies but without enough information to determine total amounts for Orica.	Orica provided the majority of its information piecemeal through its various case studies, which are inherently selective and do not assist with public evaluation or assessment.	4/9 44%

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
Sustainability > People & Community > Community contributions	Yes	Web-based and pdf	Report

Notes: Orica's web-based sustainability report provides a clear "Download report" link.

<b>Comprehensiveness issues</b>		
<b>Non-reported information</b>	<b>Partially reported information</b>	<b>Additional information provided</b>
<ul style="list-style-type: none"> <li>• Historical community investment – not provided</li> <li>• Forms of investment – not provided</li> <li>• Management costs – not provided</li> <li>• Leverage – not provided</li> <li>• Approach to distributing funds – not provided</li> <li>• Measurement and reporting of impact – not provided</li> <li>• Assurance of information – not provided</li> <li>• Participation in benchmarks – not provided</li> </ul>	None	None

<b>Standards signed-up to</b>	<b>Overall alignment to standards</b>	
	<b>Rating</b>	<b>Rationale</b>
GRI	1/3 – Less aligned	The company provides full GRI EC1 table including total contributions, but does not provide any other elements of main LBG reporting.

<b>Total reported contribution</b>	<b>Conforming contribution</b>	<b>Proportion conforming</b>
\$500,000		Unknown

<b>Assurance of community investment information</b>	<b>Participation in external benchmarking</b>
No	None

Notes: Orica advised that they are considering moving to external assurance of future Sustainability Reports.

# Qantas company information

Legal name:	Website:	Sustainability reports analysed:
Qantas Group	www.qantas.com	2010 Annual Review

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
Unknown			\$377,000,000	Unknown	\$13,800,000,000

Notes: Company advised that they did not measure total community investment in 2010. Report does quote figures of individual contributions which total \$257,000. The 2011 report includes a total of \$21,000,000, though 10% of this appears to be leverage which should be reported separately to a company's own contributions. The adjusted figure represents 3.4% of 2011 pretax profit (almost 4 times the next largest percentage of pre-tax profit), and 0.13% of revenue.

Historical contributions	2010	2009	2008	2007	2006
Contribution	Unknown				
Increase from previous year					
Pre-tax profit					
% of pre-tax profit					

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$1,800,000	Unknown	0.48%	0.01%	Unknown

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
Unknown				n/a

Notes: Report mentions in-kind contribution of \$100,000 of airfares.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
Unknown			

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Major organisations 10	None	None	National

Notes: The company website states: "The Qantas Foundation proactively researches and seeks partnerships and does not encourage unsolicited submissions for funding."

Reporting of recipients	
Rating	Rationale
2/3 – Partial	Lists a number of the programs supported by QANTAS with a brief description. Also provides amount of major donations from Foundation.

Management costs	% of total investment	Breakdown of costs
Unknown		

Notes: The company reports that it covers the administration costs of the payroll giving program.

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	Unknown	\$1,800,000	None	
Proportion of leverage		Unknown		
Average per source		\$0.04		
Size of source		41,428,00		

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Reputation	5 – Business benefit	"Supporting Australia's economic development, tourism and communities (including regional and Indigenous Australia), to enhance the Group's brand and reputation as a good corporate citizen".

Community investment policies	Policies include:
	None

Approach to selecting focus area	Selection statements
Issues-based	"Areas of Support: Health, Art encouragement, Humanitarian, Community and Education, Environmental Sustainability"
Invest in government areas	Policy statement
	Unknown

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head office, Foundation		Unknown	

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
None	0/3 – None	No mention is made of impact or attempts to measure it.

Disclosure of impact		Location of disclosure
Rating	Rationale	
	None	

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
Rating	Accessibility	Comprehensiveness	Clarity	Total score
	1/3 – Less accessible	0/3 – None	2/3 – Average	
Rationale	Little information is provided in Community section of website, and no mention of (or link to) the information that is contained in Data Book and Annual Review reports in the Investors area.	Did not publish the total amount of investment and therefore no breakdown of how the investment was spent.	Information is fairly clear, but all qualitative.	3/9 34%

Notes: Qantas advised that no information was reported because the company had not measured total investment to date. They did publish the amount of two specific donations and one amount of leverage, but without any further information these figures could not be put in context for the purpose of our report. In 2011 the total amount of investment was measured and published along with further details. If the same information has been available in 2010, this would have received a comprehensiveness rating of 2/3 – average, increasing overall score to 5/9 or 55%.

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
About Qantas > In the Community > The Qantas Foundation	No	Pdf (Integrated)	Report

Notes: Qantas has multiple reports: a main report and a supplementary report. They are only available from under the Investors area of the website.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Historical community investment – not provided</li> <li>Management costs – not provided</li> <li>Forms of investment – not provided</li> <li>Levels of decision-making – provided</li> <li>Approach to distributing funds – not provided</li> <li>Measurement and reporting of impact – not provided</li> </ul>	<ul style="list-style-type: none"> <li>Total community investment</li> <li>Leverage</li> </ul>	None

Notes: In 2011, the company reported total community investment, leverage and partially reported forms of investment. Additionally, they provided breakdown of community investment by thematic area.



Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
Made reference to GRI but did not formally report against it	0/3 – None	Does not include community investment as part of Economic Value distributed as recommended by GRI or provide complete details of any of the main elements of LBG model.

Notes: In 2011, company provided additional information which would have received an alignment of 2/3 – average.

Total reported contribution	Conforming contribution	Proportion conforming
	Unknown	

Notes: In 2011, the company included leverage under the heading of 'local fundraising' as 10% of its reported total community investment. Therefore only 90% of the 2011 reported contribution conforms to the LBG definition.

Assurance of community investment information	Participation in external benchmarking
None	Dow Jones Sustainability Index

# Rio Tinto company information

<b>Legal name:</b>	<b>Website:</b>	<b>Sustainability reports analysed:</b>
Rio Tinto Ltd	www.riotinto.com	2010 Sustainable Development Report, Communities Standard

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$166,000,000	None reported	0.81%	\$20,577,000,000	0.28%	\$60,323,000,000

Notes: All figures reported in US\$, however at time of analysis (September 2011) exchange rates were fluctuating around a 1:1 ratio.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$166,000,000	\$119,000,000	\$140,000,000	\$107,000,000	\$96,000,000
Increase from previous year	39%	- 15%	31%	11%	n/a
Pre-tax profit	\$20,577,000,000	\$7,860,000,000	\$9,178,000,000	\$9,836,000,000	\$10,240,000,000
% of pre-tax profit	0.81%	1.51%	1.53%	1.09%	0.94%

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
Unknown				

Notes: Company advised that it does leverage and track internally, but does not publicly report the amount as many figures are provided by third-parties and are therefore unable to be verified to a sufficient standard.

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
Unknown				n/a

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
Unknown			

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Did not report	Many recipients	None	Local to operations
	100+		

Reporting of recipients	
Rating	Rationale
3/3 – Extensive	Company provided the most transparency around its recipients, with a filtered search of all recipients by year (though at the time of investigation recipients for 2010 had not been added to the recipient database). This is an example of best practice that we suggest other companies take up.

Notes: A review of 2011 information revealed that the company had removed the list of recipients and no longer provides details of recipients.

Management costs	% of total investment	Breakdown of costs
\$21,746,000	13%	Unknown

Notes: Dollar value calculated from reported percentage.

Sources of leverage:	Staff	Customers	Shareholders	Unspecified
Value	Unknown			
Proportion of leverage				
Average per source				
Size of source				

Notes: As mentioned previously, company advised that it does leverage and track internally, but does not publicly report the amount as many figures are provided by third-parties and are therefore unable to be verified to a sufficient standard.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Mutual benefit, Licence to operate	4 – Mutual benefit and business benefit elements	"Good management of community relationships is as necessary to our business success as the management of our operations." ... "Community engagement and planning leads us to develop programmes that respond to both business and community priorities. These help us to optimise the effects of our activities on our communities' livelihoods and the overall economy."

Community investment policies	Policies include:
Community investment strategy	Criteria for contributions

Approach to selecting focus area	Selection statements
Community needs	"Ideally, all of our programmes are based on socio-economic baseline studies; respond to community priorities; build long term local skills and knowledge; encourage economic independence; and teach us how to improve our performance. Won't "directly substitute for government provision of the same services"
Invest in government areas	Policy statement
No	"Contributions and activities will ...not directly substitute for government provision of the same services."

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head-office, Local operations	Unknown		

Comments: Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Change in socio-economic indicators	3/3 Comprehensive (in progress)	Company states "There are processes in place to monitor and measure the effectiveness of such programmes....All operations [to] have locally appropriate, publicly reported social performance indicators that demonstrate a positive contribution to the economic development of the communities and regions where we work, consistent with the Millennium Development Goals, by 2013"

Notes: The company advised that, 'As each community that we work with will have different needs and priorities it is not possible to aggregate the impact of the programmes to which we donate at the global level. Hence we focus on reporting the impact of our locally appropriate, publicly reported social performance indicators to our local stakeholders.'

Disclosure of impact		Location of disclosure
Rating	Rationale	
2/3 – Will soon report	Under the "Results" tab, it has a target for measurement of impact, but then proceeds to simply describe inputs. However in Rio Tinto Coal Australia report it says, "Performance against the targets will be publicly reportable and implemented from 2012."	Unknown

### 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	1/3 – Less Accessible	1/3 – Less Comprehensive	2/3 Average	4/9 44%
Rationale	Location of Communities information is a number of clicks away from home page. Because community investment is only one part of the company's community relations, the information is interwoven in narrative form with other themes. No clear 'community investment/ contributions' link – you have to find the right place in the discussion.	Provides very little of desired data besides the total value of investment and management costs.	Information is fairly clear, but majority qualitative, with only a couple of graphs to support it, so difficult to grasp all information.	

Notes: In 2011, the company reported its key community investment information in interactive graphs, and provided a Communities Facts sheet with consolidated community contribution information. If this has been present in 2010, the company would have received an accessibility rating of 2/3 – Average and clarity rating of 3/3 – more clear, increasing total score to 6/9 or 67%. Interestingly, it was also identified that individual business units published specific community investment reports. If the information contained in these reports was reported at Group level, it would result in a Comprehensiveness rating of 2/3 – Average.

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
None. (A 'Communities' link from Our Approach > Social page takes you to the online Sustainable development report.)	(Yes, from Social page)	Web-based	Report

Notes: Company has a main sustainability report and then numerous separate reports for divisional businesses, including some specific community investment reports that are not mentioned in the community investment area of the main report. As these weren't identified in the initial desktop review, the information they contained was not included in the review. The main report is only available as a web-based report, no Pdf report was identified.

Comprehensiveness issues		
Non-reported information	Partially reported information	Provided missing information
<ul style="list-style-type: none"> <li>Forms of investment</li> <li>Value and sources of leverage</li> <li>Approach to distributing funds</li> <li>Reporting of impact</li> </ul>	<ul style="list-style-type: none"> <li>Assurance of report</li> </ul>	Programme type and geographic distribution

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI	1/3 – Below average	Company did not report their community investment as part of an Economic Value Generated and Distributed table as recommended by GRI, however it was reported elsewhere.

Total reported contribution	Conforming contribution	Proportion conforming
\$166,000,000		Unknown

Notes: Company reports against the GRI. LBG reports that the GRI EC(1) guidelines for reporting community investment are aligned to LBG's valuation methodology.

Assurance of community investment information	Participation in external benchmarking
No	Dow Jones Sustainability Index, FTSE 4 Good, (Previously Corporate Responsibility Index)

Notes: Rio did receive assurance of their overall report but in 2010 did not include the community investment section in the scope for the auditor.

# Telstra company information

Legal name	Website(s)	Report(s)
Telstra Corporation Limited	www.telstra.com.au www.telstrafoundation.com.au	2010 Corporate Citizenship Report, Telstra LBG Annual Benchmarking Company Report, Telstra Foundation Report 2009/2010

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$24,800,000	None reported	0.45%	\$5,538,000,000	0.10%	\$24,813,000,000

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$30,813,470	\$35,400,000	\$32,600,000	Unknown	
Increase from previous year	- 13%	9%	n/a		
Pre-tax profit	\$5,538,000,000	\$5,658,000,000	\$5,140,000,000		
% of pre-tax profit	0.56%	0.63%	0.63%		

Notes: For the purpose of historical comparison, the above figures are based on reported total values which may include non-conforming elements.

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$1,875,875	8%	0.03%	0.01%	0.48%

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$23,128,931	\$741,145	\$97,399	\$24,847,475	\$33,700,000
93%	3%	4%		+ 136%

Notes: Company advised that their in-kind amount underrepresents the value they provide to the community as it is based on the cost to the company. Company also advised of issues with foregone revenue.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
41,690	Unknown	7,100	0.2 hours

Notes: Website reports that they will be instigating a policy of providing one day of paid volunteering.

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Major organisations only	Many requests	Pre-selected charities	Anywhere
3	500+	16	

Reporting of recipients	
Rating	Rationale
2/3 – Partial	Report lists names of organisations that receive sponsorship, but no details of the amounts. The Foundation website also lists the names of all 600 recipients on one particular grant of \$1,200.

Notes: Company's 2011 Sustainability Report –provides more details, reporting the amounts for the 3 largest community investments and 3 largest environment initiatives, along with amounts provided to all payroll giving recipients. Also reports three largest sponsorships and partnerships, though without dollar values. This would still receive a rating of 2/3 – Partial.

Management costs	% of total investment	Breakdown of costs
\$5,965,995	19%	62.6% for publicity and communications, 33.8% for staff salaries and benefits, 3.6% for operating expenses.

Notes: Telstra explicitly doesn't include management costs in its reported total of community investment. Telstra's proportion has been calculated by dividing the reported value of management costs by the sum of management costs plus the total reported value of community investment. Further, Telstra is the only company that reports a breakdown of management costs. Interestingly, from Telstra's 2009 LBG report it appears that this category has increased significantly since 2009.

Sources of leverage:	Staff	Customers	Other	Unspecified
Value	\$594,652	\$56,276	\$470,845	\$754,102
Proportion of leverage	32%	3%	25%	40%
Average per source	\$14.26	\$0.01	Unknown	
Size of source	41,690	8,660,000		

Notes: The "Other" category is Partners.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Responsibility, Mutual Benefit	Mutual Benefit	"As a good corporate citizen, Telstra's responsibility is to manage our business ethically to produce an overall positive impact on our customers, employees, shareholders and other stakeholders, as well as the wider community and the natural environment."

Community investment policies	Policies include:
	None

Notes: Company has publicly reported that it is in the process of developing a Community investment strategy.

Approach to selecting focus area	Selection statements
Business expertise	"The Telstra Foundation identifies and provides funding to projects that reflect its priorities - backing social innovation, using information and communication technologies, building the capacity of community organisations, facilitating employee community engagement and having a measurable impact."
Invest in government areas	Policy statement
No	"[T]he Telstra Foundation Community Development Fund will not support: ... Areas considered to be the direct responsibility of government".

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Headoffice, Foundation	\$26,061	\$10,818,179	\$14,003,235
	0.1%	44%	56%

Notes: Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Independent evaluation studies, specifically Social Impact Assessment	2/3 - Selective	Assessing impact on major program. Company reported the goal to: "Pilot at least one social impact assessment for a Telstra community initiative." Company clarified in discussion that they are working with the Centre for Social Impact to assess the social impact of three Access for Everyone programs, which assist people on a low-income or in financial hardship to stay connected.

Notes: The company's 2011 Sustainability Report included the following paragraph on impact: "This year we focused on how we measure the impact of our social and community investments and established key processes to enable this. We added a question to our Employee Engagement Survey to assess the impact of our social investments on employee pride in the company, and added more specific community attributes to our Brand Tracker. We used the London Benchmarking Group (LBG) social impact assessment model to review our involvement with One Laptop per Child Australia."

Disclosure of impact		Location of disclosure
Rating	Rationale	
2/3 - Will soon report	Company advised that an initial study was due to be completed in February 2012 and key findings on social impact will be reported on the company's sustainability website.	Unknown

Notes: A review of the company's website, 2011 Sustainability Report and Bigger Picture - Community Contribution Report at end of May 2012 did include any results either on the Access for Everyone or the One Laptop per Child program. It did reconfirm the company's intention to "conduct a social impact study on three Access for Everyone services...".

## 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	3/3 – More accessible	3/3 – More comprehensive	3/3 – More clear	9/9 100%
Rationale	Once 'About Telstra' link located in footer of homepage it is easy to navigate to community section. A direct link was provided to the company's LBG benchmarking report, which has all information in one place.	Publishes LBG report which has all data in addition to reporting information in CR and Community Reports... comment on it??	Information is laid out easily in tables with accompanying notes and graphs.	

Notes: 2011 Sustainability Report and Dig Deeper – Community Investment Report are excellently laid out with all information provided in tables and graphs.

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
About Telstra > Sustainability > In the community	Yes	Pdf	Mostly in report, some repeated on website

Notes: The company has a separate Foundation website which contains further detail and its own report on the foundation-related community investment, and though normal website links to the Foundation website, no explicit mention is made of the additional information it contains.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Participation in benchmarks - provided</li> </ul>	<ul style="list-style-type: none"> <li>Preceding years of community investment – not measured</li> <li>Leverage – provided</li> <li>Disclosure of impact - provided</li> </ul>	Community investment by program, Community investment by thematic area

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI, LBG	2/3 - Average	Company did not report their community investment as part of an Economic Value Generated and Distributed table as recommended by GRI, and GRI Index table could not be found. Company published its full 2010 LBG Benchmarking report containing total community investment and all main LBG elements, verified to be in line with guidelines. However on their website company included substantial additional funds in its reported total not in line with LBG guidelines. Company confirmed that the larger figure was the correct figure to include in our analysis.

Notes: Company's report provided a link to its GRI Index table, but at the time of the desktop review the link was broken. The index table was unable to be found elsewhere on the website or through an internet search. The company was the only LBG member amongst our sample which published its LBG Benchmarking Report. The practice of publishing this report is commended by Catalyst. However a recent review revealed that the company has not published the 2011 LBG report.

Total reported contribution	Conforming contribution	Proportion conforming
\$261,500,000	\$24,800,000	9%

Notes: Telstra published its LBG report which gave the total conforming amount but in its Corporate Citizenship report included the additional amounts though it noted that these were not in line with LBG guidelines. (Interestingly in their 2011 report, the amounts were again included, but under 'Social investment' and without the reference to LBG.)

Assurance of community investment information	Participation in external benchmarking
LBG	Dow Jones Sustainability Index (Previously Corporate Responsibility Index)

# Wesfarmers company information

Legal name:	Website:	Sustainability reports analysed:
Wesfarmers Limited	www.wesfarmers.com.au	Sustainability Report 2010 Global Reporting Initiative (GRI) G3 Index 2010

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$19,480,000	Central board target of 0.25% of pretax profit with additional divisional contributions	0.88%	\$2,215,000,000	0.04%	\$51,827,000,000

Notes: Figure for total contribution excludes non-conforming amounts (detailed in section 5 below). In 2010 Wesfarmers reported that Corporate Office contributed \$3.7million, or 0.17% of pre-tax profit.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$19,600,000	\$25,768,610	Unknown	Unknown	Unknown
Increase from previous year	- 24%	Unknown			
Pre-tax profit	\$2,215,000,00	\$1,996,000,000			
% of pre-tax profit	0.88%	1.29%			

Notes: To enable historical comparison, figures above are total reported figures including any non-conforming contributions. Company advised they did not collate or report its total community contributions for 2006, 2007 and 2008.

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$26,180,000	134%	1.18%	0.05%	2.1%

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$9,996,000	\$392,000	\$9,212,000	\$19,600,000	Not applicable
51%	2%	47%		

Notes: Percentages provided by company and are for 2011. Dollar values are approximate and calculated from percentages.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
Unknown			

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Major	Many	None reported	Mixture of local and anywhere.
10-15	Number unknown		

Notes: Details of Wesfarmers' partnerships and investments are spread out across the various Brands' reports, however all identified mentions of partnerships with Wesfarmers brands were with major organisations.



Reporting of recipients	
Rating	Rationale
1/3 - Limited	Sporadically mentions different programs and organisations and some of the funding they receive, but gives no idea of bigger picture Company responded to this - include in notes.

Company comment: "We note the Catalyst comments in respect to level of disclosure of our community partners and did try to address this issue to an extent in our 2011 Sustainability Report. However within a Sustainability Report that covers a multitude of subjects, and with literally thousands of community partners, it is not feasible in our view to report publicly at great detail on the individual partnerships. Most of our retail businesses publish their own (generally) on-line CSR reports which contains some more detail on their individual programs, but even then the level of detail required would be enormous. We understand the point you make and to date our response has been to enter the LBG verification program, and have our annual sustainability report assured to AA 1000 standards as well as assessed against the GRI elements - we trust that these processes will give the reader confidence that our data and commentary accurately reflects our programs."

Management costs	% of total investment	Breakdown of costs
Unknown		

Notes: Wesfarmers does not include management costs in its reported total. Though they report management costs to LBG by individual division, they were unable to provide an aggregate figure or range for the whole company. (Company advised that "Wesfarmers Limited is the LBG Member but at LBG's request we have agreed to our various Divisions being reported in the LBG reports in their own right whereas almost all other A/NZ LBG reporters are recorded on a whole of company basis.")

Sources of leverage:	Staff	Customers	Other	Unspecified
Value	Unknown	\$9,163,000	Unknown	\$17,017,000
Proportion of leverage		35%		65%
Average per source		\$0.51		Not applicable
Size of source		18,111,785		

Notes: No reports of staff giving programs. Dollar values calculated from percentages provided by company. Wesfarmers advised "approximately 35% of its leverage comes direct from donations by customers to Wesfarmers-run campaigns, with the large proportion of the rest raised by community groups and partners with Wesfarmers support". An example would be the bbqs that community groups run outside of Bunnings stores. Presumably though, much of this leverage would still be from customers visiting the stores. Figure for size of customers is ABS Estimate of Resident population aged 15+ at June 2010 – this is likely to overstate the number of customers, and therefore understate the average leverage per customer.

### 3. STRATEGIES TOWARDS INVESTING

Motivation type(s)	Place on scale	Company statements on motivation
Enlightened self interest	Mutual benefit	"From its earliest days, Wesfarmers has been close to the communities in which it operates and on whose support it depends. The company recognises and invests in areas of community endeavour which it believes are necessary to contribute to building long-term cohesion, leadership and innovation."

Community investment policies	Policies include:
None	

Approach to selecting focus area	Selection statements
Issues-based	"In deciding the distribution of these funds, the Board gives preference to activities focused on medical research and health, Aboriginal partnerships and education and the Wesfarmers Arts program."
Invest in government areas	Policy statement
Unknown	

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head office, Individual business units / divisions	Unknown		

## 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
		None

Disclosure of impact		Location of disclosure
Rating	Rationale	
		None

## 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	3/3 – More accessible	1/3 – Less comprehensive	2/3 - Average	
Rationale	Easily navigable to section of website and links to report obvious.	Reports very little information besides the total value of contributions and leverage. Individual divisions report piecemeal information.	Combination of information laid out in tables and figures interwoven into narrative with no context as to where they fit in broader scheme.	6/9 67%

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
Community & Information > Community	Yes	Web-based and pdf	Report

Notes: The company has both a shareholder website with the company's sustainability report and consumer websites for individual brands, which also contain specific community investment information. Some of the Community sections of these consumer websites do not provide links to the group's sustainability report (for example, Coles). In addition, the company's web-based sustainability report uses a small download icon at the top of their web-based sustainability report, which may be harder for inexperienced web users than a 'download pdf' link.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Forms of investment (in-kind, time) - provided</li> <li>Management costs – not provided</li> <li>Measurement and reporting of impact – not provided</li> <li>Approach to distribution of funds – provided</li> </ul>	<ul style="list-style-type: none"> <li>Historical contributions – partially provided</li> <li>Leverage – partially provided</li> </ul>	None.

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
LBG	1/3 - Limited	The company meets the GRI guideline of disclosing total investment, but did not report their community investment as part of an Economic Value Generated and Distributed table as recommended by GRI. While the company complies with LBG guidelines for calculating contributions, the only LBG element it provides (other than total contributions) is total leverage.

Total reported contribution	Conforming contribution	Proportion conforming
\$19,600,000	\$19,480,000	99%

Notes: Wesfarmers made \$120,000 in political donations, but reported that they had these stopped halfway through the year.

Assurance of community investment information	Participation in external benchmarking
LBG	Dow Jones Sustainability Index (DJSI)

# Woolworths company information

Legal name	Website	Sustainability reports analysed
Woolworths Limited	Consumer website Shareholder website	Corporate Responsibility Report 2010 Community Investment Strategy

## 1. AMOUNT OF INVESTMENT

Total 2010 contribution	Target	% of pretax profit	Pretax profit	% of revenue	Revenue
\$23,742,605	1% of pretax profit	0.83%	\$2,870,600,000	0.05%	\$51,700,000,000

Notes: Figure for total contribution excludes non-conforming amounts (detailed in section 5 below). Company reported that they contributed 1.15% of pre-tax profits according to LBG. However this figure mistakenly includes the company's leverage, which should be separate to company contributions. When this is removed, the amount is only 0.88%. We believe this will be addressed next year.

Historical contributions	2010	2009	2008	2007	2006
Contribution	\$36,300,000	\$27,460,379	\$17,500,000	\$12,326,972	Unknown
Increase from previous year	32%	57%	42%	n/a	
Pre-tax profit	\$2,870,600,000	\$2,626,300,000	\$2,337,500,000	\$1,877,700,000	
% of pre-tax profit	1.26%	1.05%	0.75%	0.66%	

Notes: To enable historical comparison, figures above are total reported figures including any non-conforming contributions. Company advised they did not collate or report its total community contributions for 2006, 2007 and 2008.

Total 2010 leverage	% of contribution	% of pretax profit	% of revenue	Contribution + leverage
\$12,557,395	53%	0.44%	0.02%	1.26%

## 2. METHODS OF INVESTMENT

Forms of investment				Foregone revenue
Cash	Time	In-kind	Total	
\$9,846,585	Unknown	\$6,898,184	\$16,744,769	Not applicable
59%		41%		

Notes: Woolworths reported figures for Cash and In-Kind contributions, but includes Time as part of one figure for 'Management Costs and Time'. Therefore percentages for cash and time are likely to be overstated relative to other companies.

Extent of volunteering			
Number of total staff	Number of participating staff	Hours volunteered	Hours as percentage of total staff
Unknown			

Notes: Company reports that 2000 hours were "taken by staff to assist with relief efforts".

Types of recipients			
Partnerships	One-off requests	Staff giving program	Location
Major	Many	Any DGR	Mixture of explicitly local and anywhere
10-15	1500+		

Reporting of recipients	
Rating	Rationale
2/3 - Partial	Lists names and amounts for major charities receiving grants. Does not provide comprehensive details.

Management costs	% of total investment	Breakdown of costs
Unknown		

Notes: Company reports one figure equivalent to 30% of contributions for 'Management Costs and Time', and was unable to provide the breakdown for the management cost component despite needing to report this to the LBG.

Sources of leverage:	Staff	Customers	Other	Unspecified
Value	\$290,129	\$12,267,526		
Proportion of leverage	2%	98%		Unknown
Average per source	\$1.54	\$0.68		
Size of source	188,065	18,111,785		

Notes: Total figures for staff and customers calculated from individual amounts provided by company. Figure for size of customers is ABS Estimate of Resident population aged 15+ at June 2010 – this is likely to overstate the number of customers, and therefore understate the average leverage per customer.

### 3. STRATEGIES TOWARDS INVESTING

Motivation types	Place on scale	Company statements on motivation
Altruism / Mutual benefit	2 – Elements of Community and Mutual benefit	"Woolworths Limited has the simple philosophy of demonstrating corporate and community leadership by doing the right thing. ...Our community investment strategy provides a focus and framework to guide us in making strategic investments that will benefit both our communities and our business."

Notes: Statement contained in Community Investment Strategy document.

Community investment policies	Policies include:
Overall community investment strategy	Target for community investment, focus areas, criteria for donations, policy for disaster relief.

Approach to selecting focus area	Selection statements
Business expertise	The company lists 4 focus areas, and under each provides descriptions: <ul style="list-style-type: none"> <li>- Health and Wellbeing: "Given the number and diversity of the communities that we serve around the country, we are extremely well placed to identify these issues and make a major contribution."</li> <li>- Rural and regional communities: "...we are a major customer of farmers, growers and manufacturers through every Australian state and territory."</li> <li>- Sustainability and environment: "Woolworths Limited is highly aware of the steadily growing public and media awareness of climate change and its potential long-term effects on the planet and food supply"</li> <li>- Education and employment: "90,000 employees. Over 45% of this workforce is under 25 years old, and we are also the country's largest employer of trainees and apprentices."</li> </ul>
Invest in government areas	Policy statement
No	"[O]ur community investment does not provide funding for the following: ... The replacement of funds provided by government, which does not bring additional benefits to people or communities."

Notes: Community Investment Strategy states: "Across our communities and our businesses there are many issues that affect us all. Retail is almost uniquely positioned at the heart of its communities, which means we have the ability to make a considerable difference. It is therefore our responsibility to ensure that we continue to identify and contribute to communities in the most effective way that we can."

Levels of decision-making	Types of contributions		
	Charitable gifts	Community partnerships	Commercial initiatives
Head office and local operations	16%	67%	17%

Notes: Percentages for types of contributions provided by company in response to request.

### 4. MEASUREMENT OF IMPACT

Type of measurement	Extent of measurement	
	Rating	Rationale
Social Return on Investment (SROI)	2/3 Selective	Company undertook impact measurement on one year of one community investment program. No public statement of intention to continue undertaking SROI on this program or rolling out to others.

Company comment: "Our plan is to attempt [Social Return on Investment (SROI) analysis] on one major program... SROI is a reasonably new measurement methodology and it is very resource intensive. It also requires significant stakeholder input and a lot of public domain data. We will only do SROI on our major long-term investment partnerships. It is cost prohibitive for every investment."

Disclosure of impact		Location of disclosure
Rating	Rationale	
2/3 – Will soon report	We believe it likely that results of the SROI will be published.	Unknown

## 5. QUALITY OF DISCLOSURE

Overall disclosure				
	Accessibility	Comprehensiveness	Clarity	Total score
Rating	2/3 – Average	2/3 – Average	2/3 – Average	
Rationale	Difficult to get from Woolies website to Woolworths Ltd website. Once on correct website, report is currently obvious feature of homepage, but navigating to its main home is not clear. All info contained in the one report.	Provides some extra detail on top of Total value figures. Some further information was made available on request.	Headline figures provided in graphical format, but most information provided in narrative form. Some case study figures pulled out and highlighted, but no broader context provided with them.	6/9 67%

Accessibility issues			
Location of 'Community page'	Report link visible	Type of report	Main location of information
Our responsibilities > Community	Yes	Web-based and Pdf	Report

Notes: Woolworths has brief information on their consumer website, and much more detailed information on their shareholder website, but does not link from the first to the second. While they did provide a 'html' link for their Corporate Responsibility report, this took you to a web-based reader of their pdf report.

Comprehensiveness issues		
Non-reported information	Partially reported information	Additional information provided
<ul style="list-style-type: none"> <li>Levels of decision making - provided</li> <li>Impact measurement - provided</li> <li>Assurance - provided</li> <li>Participation in benchmarks - provided</li> </ul>	<ul style="list-style-type: none"> <li>Historical community investment – partially provided</li> <li>Management costs – not provided</li> <li>Leverage - provided</li> </ul>	None.

Standards signed-up to	Overall alignment to standards	
	Rating	Rationale
GRI, LBG	2/3 - Average	Company did not report their community investment as part of an Economic Value Generated and Distributed table as recommended by GRI. Further they provide only a limited range of LBG information, and in some cases not in the LBG format (for example, inclusion of leverage in total contribution, and combined 'management costs and staff time'.

Notes: In 2011, Woolworths did report their community investment alongside all other GRI EC(1) elements in an 'Economic Value Generated and Distributed' table.

Total reported contribution	Conforming contribution	Proportion conforming
\$36,300,000	\$23,742,605	65%

Notes: Company included leverage as part of its total contribution. In discussions the company advised that they thought this was the LBG practice, and the report did have LBG assurance.

Assurance of community investment information	Participation in external benchmarking
LBG	Dow Jones Sustainability Index