INTERNATIONAL CONFERENCE ON CSR AND COMBATING MALNUTRITION: OBTAINING MILLENNIUM DEVELOPMENT GOALS (MDGs) IN INDONESIA

Session 2: Government and CSR

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Grand Sahid Jaya Hotel, 13 – 14 December 2010
Future Trend of Non-Financial Reporting

Juniati Gunawan, PhD

International Conference on CSR, Sahid Jaya Hotel
13-14 December 2010
Annual report

Financial reporting
(B/S, P&L, R/E, C/F, Notes)
&
Non-financial reporting

Non-financial report

- Environmental report,
- Social report,
- Sustainability report,
- Corporate social, &
  Environmental report

Other reports

- Newsletters,
- Magazines,
- Bulletins, etc
Regulation on CSR Reporting in Indonesia

- Disclosure on CSR activities in annual reports is required by: Capital Market Supervisory Agency Regulation since 2005.

- Disclosure on CSR activities in annual reports is also mandated by Limited Company Law (Law No.40 Year 2007).

- All Stated Owned Enterprises is mandated to allocate 1% - 3% of net profit for financing the community development program and produce an audited stand alone community empowerment and partnership report/PKBL (Since 1996).
SUSTAINABILITY REPORTING

What is the organization doing to progress towards sustainable development?

Reporting to build a better future?: Show what you are doing or would like to do

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs (The Brundtland Report, 1987)

ECONOMIC PERFORMANCE

ENVIRONMENTAL PERFORMANCE

SOCIAL PERFORMANCE

What is the organization doing to progress towards sustainable development?
Guidelines

- Global Reporting Initiative (GRI) Sustainability Reporting Guidelines
GRI Index Mapping

1. STRATEGY AND ANALYSIS
   1.1 – 1.2

2. ORGANIZATIONAL PROFILE
   2.1 – 2.10

3. REPORT PARAMETERS
   3.1 – 3.13

4. GOVERNANCE COMMITMENTS & ENGAGEMENTS
   4.1 – 4.17

MANAGEMENT APPROACH AND PERFORMANCE INDICATORS

ECONOMIC PERFORMANCE INDICATORS
   EC1 - EC9

ENVIRONMENTAL PERFORMANCE INDICATORS
   EN1 – EN30

SOCIAL PERFORMANCE INDICATORS

LABOR PRACTICES AND DECENT WORK
   LA 1– LA14

HUMAN RIGHTS:
   HR1 – HR10

SOCIETY:
   SO1 – SO8

PRODUCT RESPONSIBILITY:
   PR1 – PR9
Sustainability Report in Indonesia:

- 2005: 1 company
- 2006: 4 companies
- 2007: 12 companies
- 2008: 13 companies
- 2009: 24 companies
- 2010: > 25 companies ...?
  (listing and non-listing)
- Provided assurance services in 2009:
  2 companies

Note: Samples based on ISRA participants
Global Future Trend

Integrated report: Financial and Non Financial

GRI version 3+ : 2011

GRI, ISO 26000, Global Compact: work together

Assurance Services locally and globally
Magister Management in CSR (MM CSR)
Trisakti University

• Since 2008
• Batch 6
• 137 students (per-July 2010)
Thank you

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