

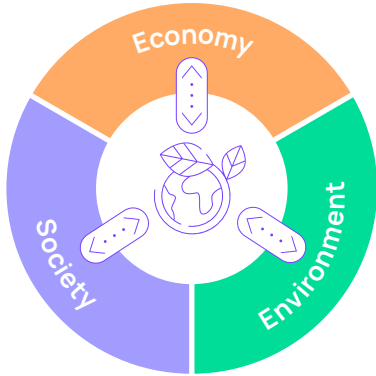


# Corporate reporting and non-financial disclosures

2023

**kept**

## Sustainability information in corporate reporting adds to the picture of what factors affect the ability of the organization to create value over the long term



**Sustainable development** means development that satisfies current needs without threatening the ability of future generations to satisfy their own needs.

Sustainability factors include **social, environmental and economic aspects** of both the activities of companies and their stakeholders.



### Non-financial reporting standards and guidelines

- Standards for sustainability reporting of the Global Reporting Initiative (GRI)
- Standards of the Sustainability Accounting Standards Board (SASB)
- Standards of the International Integrated Reporting Council (IIRC)
- The United Nations Global Compact
- The United Nations Sustainable Development Goals (SDGs)
- AccountAbility AA1000 Assurance Standard
- ISO 26000 "Guidance on social responsibility"
- Stakeholder Capitalism Metrics of the World Economic Forum (WEF)
- Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD)
- Sustainable Development Framework of the International Council on Mining and Metals (ICMM)



### Advantages of non-financial reporting

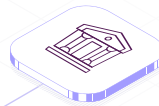
- Compliance with international standards and best disclosure practices
- Compliance with requirements of regulators and stock exchanges
- The company's improved position in ESG indices and ratings
- More efficient management of the company's non-financial performance
- Promotion of the company's image and business reputation and an opportunity to highlight its leading position in the industry
- Efficient management of external communications for greater success in the sector

# Global trends facilitating the development of non-financial reporting



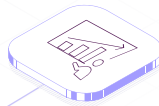
## Rising expectations of investors and other stakeholders

Sustainability indices and ratings: S&P Global, Sustainalytics, FTSE4Good Index Series, MSCI, CDP, ISS ESG, etc.



## Growing number of government and non-government tools regulating non-financial reporting

- Directive 2014/95/EU of the European Parliament and the Council of the European Union as regards disclosure of non-financial and diversity information
- EU Corporate Sustainability Reporting Directive (CSRD)
- Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD)
- Listing rules of stock exchanges
- etc.



## Greater focus on the competitive environment

# Stakeholder expectations

## Reporting is an important tool for building stakeholder engagement



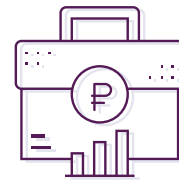
### Management and shareholders

- Getting the most complete information on the company's operations
- Analysis of non-financial indicators when assessing risks and new opportunities for business development



### Business partners and market players

- Cooperation with trusted ethical organizations
- Getting sustainability information from suppliers



### Investors and lenders

- High and stable return on investment and assessment of non-financial risks
- Making decisions based on social and environmental performance



### Staff and trade unions

- Getting information on safety and decent working conditions, remuneration and social programs



### Local communities and public organizations

- Getting information on the benefits associated with company's presence on their territory (e. g. job creation, conservation of natural resources, implementation of development programs) and on existing problems

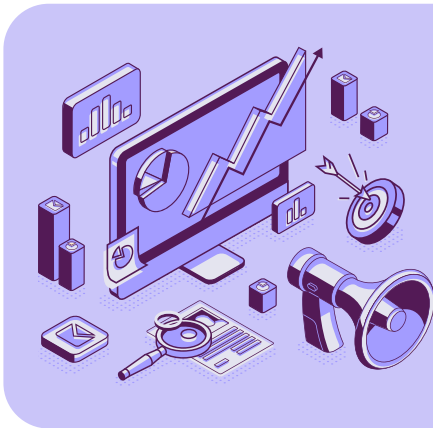


### Government bodies

- Understanding the company's contribution to regional development
- Considering company's impact when drafting social and economic development and environmental protection policies

# Kept corporate reporting services

## Preparation of corporate reporting



- Benchmarking of reporting against industry best practices
- Materiality assessment
- Disclosure of information in accordance with regulatory requirements and international standards (GRI, SASB, TCFD, IR, etc.), ESG indices and ratings

### Annual reports

Sustainability reporting as part of the annual report improves the transparency of company's operations in terms of addressing social and environmental issues and ensures compliance with listing rules of stock exchanges.

**Number of pages:**

Annual report – 150–200; sustainability reporting within it – 30–40

### Sustainability or ESG reports

Contain information that holistically reflects organization's approaches and performance in terms of material sustainability issues, including economic, environmental and social aspects.

**Number of pages:** 100–120

### Integrated reports

Show the interrelation between various components of the company's operations, characterize its business model and help assess its long-term performance.

**Number of pages:** 150–200

### Special brochures/reports

Provide insight into the company's approach to managing a material sustainability topic, e. g. climate, water or hydraulic structures (tailings storage facilities).

**Number of pages:** 20–40

### Project/program reports

Disclose more detailed information on individual sustainability projects or programs that have been implemented.

**Number of pages:** 10–20

## Non-financial reporting process

### Project management





# Why Kept

## Strong team

A group of experts with extensive hands-on experience in all industries and with certifications across the entire spectrum of ESG issues, which allows us to be on the same page with functional divisions [↘](#)

## Leading practices

We apply global best practices, which we systematically monitor, and we are consistently developing our own methodology.

**100**  
professionals




## Shaping the agenda

We are deeply committed to the current ESG agenda, participate in key thematic events and organize them. Our professionals are members of committees and working groups of leading public organizations and business associations, including the National ESG Alliance, ISO, etc. [↘](#)


## A 15-year track record in the sustainability market

Since 2007, we have been providing services to enhance sustainability practices across Eurasia, offering turnkey solutions, from diagnostics to implementation of proposed recommendations [↘](#)

We take part  
**in 65**  
events annually



**60**  
projects implemented  
annually



## Coverage of all industries

Our services are used by major companies in all sectors as well as by public organizations. This puts us in a unique position as we approach any task with comprehensive knowledge of a subject matter.

**Kept specialists have years of experience and all capabilities to prepare non-financial reports in accordance with international standards and global best practices**

# Contact us



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