



Your Sustainability Headquarters

SUSTAINABILITY REPORTING, CONSULTING, INVESTOR RELATIONS STRATEGY, COMMUNICATIONS, & RESEARCH SERVICES

*We Help Leaders & Organizations Recognize, Understand & Address Critical ESG Factors
To Build More Sustainable Enterprises In The Corporate, Social & Public Sectors*

We protect reputation / brands, attract the attention of investors (asset owners / managers), build more resilient supply chains, increase operational efficiency, create new business opportunities, address & mitigate risk, retain prized talent, build a bigger moat — and tell a more complete story of the company and its values...

Who We Are | Governance & Accountability Institute, Inc. is a consulting, strategy advisor, communications and research services firm focused on the key issues of sustainability and corporate responsibility. We are experts in corporate ESG — environmental performance, social issues and corporate governance. We serve the leaders and boards of organizations in the corporate sector and in the investment community.

What We Do | The Institute provides a portfolio of integrated services and value-added resources to help executives, boards and managers detect, identify, understand, monitor, quantify, analyze, address, and communicate their progress in meeting sustainability challenges. We help clients differentiate their organizations through world class strategies and program implementation, guidance and close support.

We work closely with our clients to effectively navigate the sustainability journey.

How We Help | We help clients to better understand the importance of key ESG performance factors that increasingly affect and shape corporate reputation, access to and cost of capital, market valuation and public & industry perception. G&A Institute assists corporations in creating and executing winning strategies that maximize return on investment at every step of their *Sustainability Journey*.

Areas We Support | The Institute's resources are designed to support such organizational functions and specialty areas as: Sustainability / Responsibility / Citizenship, Enterprise Risk Management (ERM); Environmental Health & Safety (EHS); Corporate Social Responsibility (CSR); Stakeholder Engagement; External & Public Affairs; Marketing; Board Stewardship; Legal / Litigation / Corporate Secretary; Human Resources; Investor Relations (IR); Corporate Communications ...and more.

GRI's Exclusive Data Partner | G&A Institute is the exclusive Data Partner for the Global Reporting Initiative (GRI) in the USA, United Kingdom and the Republic of Ireland. Since 2010 we analyzed over more than 5,000 Sustainability reports for over 100 important data points from a wide range of industries and sectors, and geographies. No other consulting organization has the depth and breadth of knowledge related to corporate sustainability & responsibility reporting. The information retained from this ongoing analysis and resulting large data set ("Big Data") has enabled us to create many valuable and unique resources for our clients.

OUR SUSTAINABILITY-FOCUSED SERVICES

- **Counseling & Strategy**
- **Sustainability Reporting**
(GRI, SASB, IIRC, UNGC, CDP)
- **GRI G4 Reporting — Gap Analysis**
- **Materiality Assessments**
- **Stakeholder Engagement**
- **Peer Benchmarking**
- **Investor Roadshows**
- **Investor Perception Surveys**
- **Shareholder List Profiling**
- **Coaching / Training**
- **Communications & Marketing**
- **Report Announcement Services**
- **3BL / CSRwire Programs**
- **Critical Issues Management**
- **Third Party Recognitions/Awards**
- **Investor Data Providers Assistance**
(RobecoSAM (DJSI), CDP, Bloomberg, Sustainalytics, Asset4, IW Financial, RepRisk)

GRI'S EXCLUSIVE US, UK, AND IRELAND DATA PARTNER

G&A Institute is the exclusive GRI Data Partner in the United States of America. In this role, it is our responsibility to monitor, collect analyze and add to our database every sustainability, corporate responsibility, or corporate citizenship report issued by US entities (domestic companies and non-US entities issuing reports for their US operations). This includes analysis of GRI-compliant, GRI-Referenced, and Non-GRI reports, in various formats – print, digital, hybrids.

GRI USA , UK, and Ireland
Data Partner Report
Database & Repository.



We serve as a *pro bono* central clearinghouse for sustainability reporting in these three countries. You can receive immediate news of sustainability and responsibility reports published in these countries in several ways – via our web sites, RSS Feeds, Linked IN, Twitter, Facebook, or other social media accounts. Our in-house databases — sustainability **Big Data** — created from these activities help us to keep our finger on the pulse of corporate sustainability, and to help our clients become sustainability leaders and to receive more return on their investment in sustainability initiatives.

Citing the quality of our work, GRI demonstrates our systems and methods as a model for data partners around the world (in other geographic areas). In 2012 the Institute was invited to be the exclusive data partner for the United Kingdom and The Republic of Ireland in addition to continuing our duties in the USA.

Governance & Accountability Institute, Inc. is also an Organizational Stakeholder of the Global Reporting Initiative. We provide GRI with trend analyses and often conduct research with GRI and their partners.



COMMUNICATIONS BACKGROUND & SERVICES

We are known for our work by many media organizations; journalists, editors, broadcasters and platform publishers. They are regularly in touch with the G&A team as reliable sources.

Key media outlets know that we have the most complete data, information and intelligence on trends, stories, and innovations in the corporate sustainability field. Because we have been doing this for almost 10 years we have built many strong relationships with media and are known as the definitive, “go to” source for this information.

Among these relationships we enjoy are with sustainability editors at publications like *The Wall Street Journal*, *Bloomberg*, *CR Magazine*, *Responsible Investor*, *Ethical Corporation*, *CFO Magazine*, *Corporate Finance*, *Forbes*, *Fortune* and many others, including *Industry Week* and many trade publications.

Since 2006-07 when founders Hank Boerner and Louis Coppola launched G&A Institute, we have been developing effective communications platforms for sharing of information and intelligence – web sites, newsletters, social media platforms, and other channels. These channels command attention in the sustainability space and the Institute has developed a loyal and dedicated following that relies on us for sustainability, corporate responsibility, socially responsible investing (SRI) and ESG-related information.

In our own channels and platforms we feature and highlight stories, articles, companies and people that we feel would be interesting to our connections in the corporate, investing, NGO, media, government, and other sectors. These web properties include:

WEB PRESENCE

Accountability Central — www.accountability-central.com

SustainabilityHQ™ — www.sustainabilityhq.com

G&A Institute's Sustainability Update™ Blog — www.ga-institute.com/Sustainability-Update

SustainabilityHQ™ Highlights Newsletter — www.sustainabilityhq.com/shqhighlights

Plus numerous social media outlets such as Facebook, LinkedIn, and multiple Twitter accounts...

SustainabilityHQ™ Highlights | Our weekly newsletter has a loyal readership of more than 13,000 registered subscribers who have expressed interest in learning more about sustainability topics that we share. Our connections are in numerous sectors, industries, geographies and backgrounds – including media, corporate CSR leaders, SRI and mainstream investors, NGOs, Academic Institutions, Government agencies, and other important stakeholders focused on ESG issues.

At G&A, we partner with publishing, news, financial and business information providers in promoting their events to our audiences. These include Skytop Strategies, *CR Magazine*, *Ethical Corp*, *Financial Times*, Bloomberg, *Responsible Investor*, Sustainable Brands, TBLI, *Financial Times*, the Better Business Bureau, New York Society of Securities Analysts, US SIF, and others. They rely on us to help build awareness and attendance to these events and in return we have unique relationships which we leverage for our clients.

Our communications team is focused on Sustainability / CSR / SRI, and our systems and resources, tools, relationships, data, knowledge, and experience base are unparalleled when it comes to this area of focus. We provide more value for our clients in this area than any other communications firm — and we consistently deliver results that are above and beyond the expectations of our client.

G&A'S INVESTOR NETWORK BACKGROUND & SERVICES

G&A Institute team members have important affiliations that are resources for the types of services highlighted above. We are members of the sustainable investment trade association, the Forum for Sustainable & Responsible Investment (US SIF), and its analyst arm, SIRAN (Sustainable Investment Research Analysts Network). We collaborate closely with Bloomberg, Thomson Reuters, MSCI, CDP, IW Financial, GMI Ratings, Robeco SAM, Sustainalytics, RepRisk, and other independent third party service providers (some also manage assets for their clients). Louis Coppola is a co-chair of the SIRAN SECE corporate engagement committee, and Hank Boerner is co-chair of the New York Society of Securities Analysts' Sustainable Investment Committee (NYSSA). Hank is also contributing editor and governance commentator for *Corporate Finance Review* (a Thomson Reuters journal for financial executives), since 2002, and was the former communications director for the New York Stock Exchange (NYSE).

INVESTOR SERVICES SUPPORT & OBJECTIVES

Our IR service support objectives include:

- **Messaging** — crafting messages for the mainstream and SRI communities to position the company's sustainability journey story among key connections and thought leaders;
- **Road Shows / Investor Engagement** — building greater investment community awareness and appreciation of our clients' sustainability efforts, and disclosure practices; this includes organization road shows and one-on-one meetings;
- **Data Providers** — ensuring that third party sustainable investment data providers have more complete and accurate information on the company, to encourage the service providers in their customary deliverables to portray our clients in the best possible light (these independent firms welcome such assistance; more accurate and complete information on companies, benefits all parties);
- **Attracting New Capital** — helping our clients access new sources of capital, within the existing shareholder base, and in identifying and engaging with sustainable investors focused on long-term appreciation for sources of new capital.
- **Investor Perception Studies, Communications Platforms, Shareholder List Profiling, and more...**

G&A INSTITUTE RESEARCH REPORTS

The Governance & Accountability Institute team conducts extensive research, often partnering with leading information service organizations, with focus on corporate sustainability disclosure and reporting trends. These research efforts are broadly shared as part of our education mission.

Recent research reports are available for download at www.ga-institute.com/research-reports

G&A INSTITUTE'S RESEARCH REPORTS



Sustainability— What Matters? (2014)

Analysis of 1,246 GRI Sustainability Reports Published in 2012 by Global Organizations in 35 Sectors for their Disclosure Levels to 84 Indicators



Corporate ESG / Responsibility Reporting / Sustainability – Does It Matter? (2012)

Analysis of S&P 500® Companies' ESG Reporting Trends & Capital Markets Response



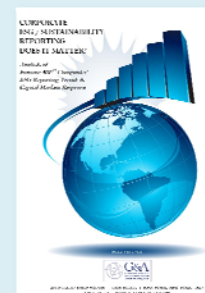
G&A Institute Contributes: Carrots & Sticks III (2013)

Sustainability Reporting Policies Worldwide — Today's Best Practice, Tomorrow's Trends



GRI Focal Point US in Collaboration with Bloomberg LP & G&A Institute Assurance Trends Study

Analysis & Survey of Companies In the USA & Their Assurance Practices of Sustainability Data



Corporate ESG / Sustainability Reporting — Does it Matter? (2011)

Analysis of Fortune 500® Companies' ESG Reporting Trends & Capital Markets Response

SERVICES AND RESOURCES HIGHLIGHTS

G&A Institute is an independent private sector consulting and research organization with resources and services structured to support corporate and investment community clients in every phase of their *sustainability journey*. Highlights of our suite of services, resources and tools are presented here:

Sustainability Research, Strategies, Advice & Consulting

- **Workshops & Briefings** — corporate ESG & sustainability, sustainable investing, reporting standards, important stakeholders & third parties, and customized trainings.
- **Peer Benchmarking** — competitive analysis of peers and competitors disclosure and strategy
- **G4 Gap Analysis** — alignment of existing client mix of information (sustainability reports, annual report, proxy, website) to the G4 guidelines and indicators. This deliverable provides a roadmap and guide to bring a NON-GRI or G3.1 report to **G4 compliance**.
- **Materiality Assessments** — to determine the most strategic and important sustainability aspects for maximum return on sustainability programs, investments, initiatives and reporting.
- **Stakeholder Engagement** — providing advice, customized research, facilitation of engagement, tools and templates for organizing the process (this aids in Materiality process).
- **Making the Business Case and Making the Investment Case** (internal support for buy-in).
- **Customized Research and Analysis** — for strategic business intelligence data and decision making
- **Leadership Positioning** — development of unique programs and initiatives.
- **Senior Management / Board** — support for sustainability strategy, positioning and decision making.



Publication of the Sustainability Report

- **Reporting Standards Alignment** (GRI, SASB, IIRC, CDP, UNGC, and others).
- **Project Management** — reporting systems, templates and processes for efficiency and effectiveness.
- **Writing / Editing** — from advice to writing and hands-on assistance with editing.
- **Graphic / Web Design** — utilizing the latest and greatest technologies and functionality.
- **Video Services** — full suite of video production services focused on sustainability messaging.
- **External Assurance** — ensuring the trustworthiness of your data for important stakeholders.
- **GRI Services** — assistance with Materiality Matters Process, Application Level Check, etc
- **GRI Content Index** — with linkages to other important frameworks to provide maximum the value, efficiency, effectiveness of navigation and stakeholder friendliness of sustainability reporting data.



Investor Relations | Sustainability & ESG Focused

- **Sustainability Roadshows** — organizing meetings with prominent SRI / Investor community members to engage on the companies sustainability investor case.
- **Data Providers** — identifying, profiling, and engagement with important sustainability data providers (including Bloomberg, RobecoSAM (DJSI), Sustainalytics, and over 200 others); helping to ensure sustainability data at third party providers are accurate, complete, and in the company is positioned in the best light possible.
- **Shareholder List Profiling** — identifying sustainable investors and potential opportunities.
- **Investor Perception Surveys** — analysis & engagement with SRI analysts and asset managers.
- **Investor Messaging** — crafting sustainability messages for investors.
- **New Capital Opportunities** — identifying potential new sources of capital focused on sustainability.
- **Sustainable Investor Communications Platforms** — Assistance with engaging these important audiences and communicating the companies key sustainability messages.



Report Launch, Communications, PR & Third Party Recognition

- **Report Announcement** — G&A's unique communication channels — global reach to important stakeholder groups (investors, NGOs, academia, govt, media, pension funds, and more.)
- **PR and Communications** — external support services to generate broader ongoing visibility.
- **Awards & Recognitions** — identifying and positioning organization, leaders and reports for third party awards and recognitions.
- **Stakeholder Review** — facilitating stakeholder review of published report to engage and receive important feedback to guide future strategy.
- **Third Party Responses** — assistance in responding to queries from third parties
- **3BL Media / CSRwire** — assistance with structuring 3BLMedia / CSRwire service programs



Value-Added Services Now In Demand

In 2015, corporate clients are benefitting from our advice, strategies and hands-on assistance in responding more effectively to key third parties and standards & frameworks providers. These include recognitions important to the board room and C-suite. Here are a few important examples:

- **RobecoSAM (DJSI)** — assistance, guidance, in responding to the CSA survey for consideration of inclusion in the Dow Jones Sustainability Indexes (DJSI), the Yearbook and various other RobecoSAM recognitions.
- **CDP** — assistance in responding to the annual surveys — covering carbon, water, forestry, and supply chain.
- **Bloomberg** — assisting clients in reviewing their ESG profile on the Bloomberg platform, updating information where gaps exist, and suggesting steps to enhance and make the profile more accurate.
- **Sustainalytics** — assistance in responding to Sustainalytics surveys — one of the leading third party sustainability research organizations serving global investors.
- **SASB** — assisting clients in understanding and utilizing the Sustainable Accounting Standards Board (SASB) sector/industry materiality disclosure guidelines



No matter where your organization may be in its **sustainability journey** – just beginning, expanding the initial start, or far along and the process and maturing – the G&A Institute team can assist. G&A is your one-stop "Sustainability and ESG headquarters." Our resources are continuously expanded to help clients maximize return on investment in sustainability, stay ahead of the peers and demonstrate clear leadership in the sustainability, corporate responsibility, and corporate governance fields.

FOR MORE INFORMATION



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