Deloitte.

Green Frog Award criteria	Detailed description of criteria
Sustainability performance & strategic commitments	Setting targets for sustainability indicators and evaluation of their completion shows that a company strives continuously to improve its performance. For such companies sustainability report is not only about the disclosure of relevant information, but the documentation of the improvement achieved in their performance. A good report not only presents progress, but also sets clear goals for the future.
Materiality	Reporting process gives the organization an incentive to engage internal and external environment in assessing which sustainability issues are important for the organization, where it should be strategically focused. Does the report reflect the real impact of the company or is it long but short on relevant issues? The disclosure of performance should be based on indicators reflecting topics that are sector specific, as well as specific to the company, its risks and opportunities. Performance should be disclosed covering all important topics reflecting the company's economic, environmental and social impacts, presenting how the organization influences its stakeholders.
Content	The report should provide up-to-date information ensuring that the content is reliable. The quality of the information enables stakeholders to assess the company - its performance, its sustainability, and to take appropriate actions (make investments, buy products, become employee, etc.). The content should be comparable, accurate, set in a certain timeline, clear, reliable and balanced (reflecting positive and negative aspects of performance).
Structure and creativity in communication (getting the message across)	Reporting evolved from the printed 200 pages to innovative mini-sites incorporating new features of web technology, applications, and animations. Based upon the report, stakeholders gain understanding of company, its activities and sustainability performance. Report should be well organized, logical, information should be presented shortly in an understandable manner. Important issues should be easy to find for stakeholders. Charts and figures help to understand key messages. Different levels of personalization and features engaging readers enable to draw attention of different groups of stakeholders and to increase clarity of content.