

Category of assessment	Detailed description of category of assessment
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 a 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	The reporting process gives the organisation an incentive to engage its internal and external environment by assessing which sustainability issues are important for the organisation, and therefore, where it should be strategically focused. Does the report reflect the real impact of the company or is it long but insufficiently describes 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 organisation 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 an employee, etc.). The content should be comparable, accurate, set in a certain timeframe 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 on the report, stakeholders gain an understanding of the company, its activities and sustainability performance. The report should be well organized, logical, information should be presented succinctly 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 engage readers, draw the attention of different groups of stakeholders and increase the clarity of content.
Impact measurement	Measuring and describing impact of company's operations is a sign of maturity and readiness to tell company's story beyond products and services, by measuring contribution to local community and showing how the value for stakeholders is generated. Impact description should include both positive and negative impacts and ideally, should be based on qualitative and quantitative information. Final results and calculation should refer to a broader economic and social context.
Financial and non-financial data integration	Reporting should gradually shift the focus to strategy and future orientation, rebalancing the current mismatch between what is reported and those factors that impact value. Report where financial and non-financial data is well integrated ensures issues central to value are getting the attention they deserve, enabling investors to have the information they need to get a clear picture of the long term.