



Making Sense of Sustainability

BrownFlynn 2012 Sustainability Report
and Communication on Progress

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Our Report

Making Sense of Sustainability

At BrownFlynn, it's easy to say that we "walk the talk". But at its core, our Sustainability Report is a platform for engagement and dialogue with anyone seeking to understand how we define and practice sustainability.. Our 2012 Report, *Making Sense of Sustainability*, describes how BrownFlynn manages its own impacts and acts to enable its clients and community stakeholders to better manage their own impacts and actions. We articulate our approach in clear, easy to understand terms and in ways that anyone can emulate and tailor. In other words, this report is primarily an education and awareness tool.

We define "sustainability" as the integration of three pillars - People, Planet and Prosperity. We have integrated this triple-bottom-line thinking into our management ethos and support a consulting business around guiding companies in developing strategies that are focused on their social, environmental and economic impacts.

This report marks the fifth successive year that BrownFlynn has publicly disclosed its sustainability performance and the third release of a Sustainability Report. We are proud of this tradition and remain firmly committed to transparency and sharing our story. Our engagement with stakeholders through this report strengthens our position as a trusted advisor to our clients, a valued employer to our staff and a leader to the communities we serve.

Report Parameters

Our report covers the year beginning January 1, 2012 and ending December 31, 2012. This report does not cover the impacts of our adjunct professional staff or suppliers. In line with our best practice commitments, we have used the Global Reporting Initiative (GRI)'s G3.1 Guidelines as the basis for our reporting. We apply the GRI G3.1 Reporting Framework as a process and tool for more thorough reporting rather than as an end in itself. Our Report focuses on significance and relevance, based on our materiality process and ability to measure performance data. Our overriding consideration is to ensure that we account for our key impacts and respond to our stakeholders.

Materiality

Our materiality approach is informed by the GRI's "Defining Report Content" to determine our most relevant report topics and areas of impact. We use this process as part of our management decision-making and stakeholder engagement.

In 2012, our approach to materiality considered the results of our Client Satisfaction Survey, employee engagement, dialogue with our business partners, plus feedback from our previous report. Our material issues identified several topic areas - impact and influence with clients and community; professionalism and dedication to sustainability; employee work-life balance; relevance in the marketplace as a thought leader and champion of sustainability; and integrity and staying true to our values.

Principals' Letter

Dear Valued Stakeholders,

As long-ago communications majors, you might imagine our frustration around the ever-increasing, ever-evolving language of sustainability. There is no easy “elevator pitch” to describe what sustainability is and, for that matter, what we do. To put it simply, it’s complicated. We are constantly educating clients, prospects, suppliers, community members and really anyone who will listen on what sustainability “is”. Just pause for a moment and consider the multitude of sustainability ‘jargon’ being bantered about in the world; it can be overwhelming. That’s why we felt compelled to have our Sustainability Report be a vehicle for *Making Sense of Sustainability*. As our Report tells our story, you will find call-out boxes featuring an aspect of sustainability we believe you should know about. We have also refreshed the Glossary page on our website (aptly titled Sustainable Speak) by adding new terminology, definitions and links to help everyone continue to make sense of sustainability.

We believe it is part of our mission to increase understanding of sustainability, to facilitate discussions and to guide our clients in maximizing the return on their investment. Our message is clearly being heard—the sustainability industry is approaching \$1 trillion, and growing. We are fortunate to have clients who believe in the value of our work and, because of the trust they place in the BrownFlynn team, 2012 was a record year in terms of revenues for our Firm. As we enter our 18th year in business, we commit to continuing to earn that trust. To our clients, employees, families, advisors, partners and community, we sincerely thank you for your belief in BrownFlynn and for the many contributions you have made in order for us to Do Good. Do Well. Win.

With appreciation,

Barbara Brown

Margie Flynn

About Us

BrownFlynn is a corporate responsibility and sustainability consulting firm headquartered in Highland Heights (Greater Cleveland), Ohio. We partner with clients to integrate environmentally and socially responsible practices into their business strategies and help them communicate those messages internally and externally, creating a cultural shift that results in bottom-line impact.

The principals at BrownFlynn have established a legacy of honesty, accountability, flexibility, open communication and innovation for employees, clients and partners of the Firm. We believe it is an extraordinary place to work and learn.

When our Firm was established, we also established our Firm values. Every BrownFlynn team member values integrity and hard work, and possesses a strong desire to exceed our clients' expectations. We welcomed several new team members in 2012 and decided it was time to re-evaluate our Firm values. After coming together as a team and reassessing our current 'words to live by', we collectively refreshed our original tagline "I Am BrownFlynn" philosophy.

I have integrity

I am genuine

I anticipate

I am open minded

I do my best the first time

I am respectful

I value other's opinions

I listen

I seek opportunities

I take action

I take risks

I make a difference

I am an outstanding communicator

I build relationships

I collaborate

I ask questions

I delight our clients

I walk the talk

I am accountable

I am resilient
I am dedicated
I am creative
I am valued
I embrace laughter & levity
I am fun

We Are BrownFlynn.

We recognize we are only as strong together as we individually live out our values every day. BrownFlynn comprises highly talented consultant team members with experience in corporate responsibility, sustainability strategy and execution, stakeholder engagement, finance, organizational development and marketing communications. Barb Brown and Margie Flynn, our principals and co-owners, provide leadership to the team and offer strategic counsel and direction to clients.

Recognizing that no two clients are alike, we strive to match client needs with the most creative, effective and efficient resources. We have established relationships with a variety of technical and creative experts – from lawyers and engineers to designers and multimedia producers – that allow BrownFlynn to leverage our expertise while delivering on specific client needs.

In 2012, we expanded our team to allow us to better serve our existing clients while obtaining new ones. We hired more analysts to provide valued support to our senior consultants, as well as adjunct consultants who help us serve geographic markets that we might not otherwise have access to. As we grow, the reporting process helps us to continue to ‘walk the talk’ internally and hold ourselves to the same standards and commitments our clients expect of themselves.

BrownFlynn also works with an external stakeholder council to advise us on our business and service offerings. For more than a decade, BrownFlynn has benefited from its counsel and industry expertise. The stakeholder council provides non-binding advice to BrownFlynn and possesses no fiduciary or legal responsibilities to the Firm. The council serves two primary purposes:

1. Members act as a “sounding board” on a variety of critical business issues— those of utmost importance to the Firm and its future growth and success.

2. The council creates a “networking community” and generates business leads and suggestions, especially in BrownFlynn’s growth areas.

Making Sense of Sustainability...for Our Clients

Our service offerings have everything to do with making sense of sustainability for our clients. We often tell people we meet our clients where they are on their sustainability journey, because that’s exactly what we do. BrownFlynn has three practice areas that are highly integrated to provide our clients with the most robust strategy possible - consulting, communications and training. Our expert staff has many years of consulting experience in sustainability strategy, impacts assessment, issues prioritization and stakeholder engagement that either helps to build the foundation of an effective sustainability program, or enhance an existing program to take a client to the next level. We often use Appreciative Inquiry (AI) building on a company’s strengths rather than focusing on its weaknesses. AI emphasizes the positive and engages all levels of the organization to ensure everyone’s voices are heard.

Consulting is often coupled with communications, including branding, sustainability reporting and stakeholder communications, that helps give the program an identity and voice. Ensuring the sustainability strategy, vision, goals and achievements are understood by both internal and external stakeholders is just as important as development of the program itself. Not only does it need to be understood and embraced internally by the leadership and the employees, it needs to be communicated externally for transparency. Over the past two years we have seen a significant growth in sustainability reporting, not only from our clients but from business in general. Investors and stakeholders are demanding U.S. companies to be more transparent and to produce reports that speak to sustainability performance, a trend we only see increasing in the future.

Making Sense of Sustainability...for Our Partners

Global Reporting Initiative (GRI)

In 2009, we became the first certified training partner in the United States for the Global Reporting Initiative (GRI), a non-profit based in Amsterdam that provides organizations with the most widely used,

comprehensive sustainability reporting framework in the world. GRI promotes the importance of practicing sustainability and reporting on sustainability performance.

Our signature GRI training course, The GRI Process, provides participants with an overview of the GRI reporting framework, including the five phases of the GRI process. To date, we have trained more than 500 individuals and organizations on the GRI Process. We also provide sustainability training courses through other forums including webinars, workshops and customized training for our clients. Some of these topics include governance, materiality and a deep-dive into the GRI Performance Indicators, called “Line by Line”.

We also had the opportunity to collaborate with another U.S.-certified training partner, ISOS Group, to provide an overview of GRI at the first GRI USA Conference in Saint Louis, Missouri. The event attracted students, government officials and business leaders to raise awareness of sustainability reporting and GRI in the United States. This year, on April 18th, ISOS and BrownFlynn are partnering with St. Louis University’s John Cook School of Business, St. Louis University Center for Sustainability and the St. Louis Regional Chamber of Commerce to deliver the full two-day curriculum at St. Louis University.

United States Business Council for Sustainable Development (US BCSD)

We partner with the USBCSD on a webinar series covering topics that include engaging employees around sustainability and understanding the risks and opportunities of water use. The depth of knowledge and experience of our staff and partners allows us to develop curriculum on any topic related to sustainability, and intend to expand our training offerings in the coming year.

Commit!Forum

For the past two years, the Corporate Responsibility Officer Association (CROA) hosts The Commit!Forum, bringing together corporate social responsibility (CSR) and sustainability practitioners and thought leaders from around the world to share best practices and learn from industry experts. In 2011 and 2012, BrownFlynn conducted pre-conference workshops on the GRI Process and Governance, respectively, for some of the world’s largest companies and their senior leadership. We are an exclusive conference partner and are looking forward to continuing this partnership into the future.

Carbon Disclosure Project (CDP)

In 2011, we became a Silver Consultancy Partner for the Carbon Disclosure Project (CDP), a non-profit organization working to reduce global greenhouse gas emissions and manage water and forestry resources sustainably by businesses and cities. As a Partner, we have the ability to review a company's CDP questionnaire response from submitting companies. This allows us to provide clients valued guidance which, in turn, improves their CDP climate change disclosure and performance scores. We also participate in events such as the annual CDP conference from the New York Stock Exchange and webinars. We look forward to continuing our partnership into the future and sharing our expertise with others.

Other Valued Partnerships

BrownFlynn believes in the power and value of collaboration with other organizations. That's why we belong to and work with several industry associations that bring like-minded companies together to work towards a shared vision. In addition to GRI and CDP, we also work with:

- Automotive Industry Action Group (AIAG)
- Corporate Responsibility Officer's Association (CROA)
- Corporate Sustainability Network (CSN) at Cleveland State University
- GreenBiz
- International Association of Business Communicators (IABC)
- Industrial Minerals Association of North America (IMA-NA)
- National Investor Relations Institute (NIRI)
- National Stone, Sand and Gravel Association (NSSGA)
- Net Impact
- PRSA
- Sustainable Cleveland 2019 (SC2019)
- United States Business Council for Sustainable Development (US BCSD)
- United States Green Building Council (USGBC)
- United States Social Investment Forum (US SIF)

In 2012, we entered into a partnership with The GreenBiz Group, specifically GreenBiz.com, to author a monthly column that is featured on their website and other social media platforms. GreenBiz is an

online sustainability news platform considered the most credible in the field, and we were thrilled to be chosen to contribute to the publication as a content expert. The monthly column, *Shift Happens*, is focused on positive organizational change and development around sustainability and corporate responsibility. This column gives many of our employees the opportunity to provide valuable insight and knowledge on a variety of topics within this focus area. Furthermore, it provides BrownFlynn the opportunity to be seen and heard as a thought leader in our field. This partnership is a great example of collaboration in the marketplace, and we look forward to continuing our valued relationship in 2013 and beyond.

Making Sense of Sustainability...for Our Business

BrownFlynn has three main practices areas - Consulting, Communications (which includes Reporting) and Training. This holistic approach to sustainability consulting meets clients where they are on their sustainability journey. Every client engagement is a collaborative process. Through our proven facilitation methods and techniques, we help clients discover and make sense of their unique sustainability opportunities. For some, that means establishing a vision and framework for creating a sustainability strategy—we can uncover the bold sustainability goals, metrics and action plans that will generate bottom-line results. For others, it means helping to uncover new opportunities and unleashing the innovation and creative “spirit” within these organizations. Throughout any engagement, we help create sustainability champions who are instrumental in driving an organization’s success.

Our sustainability training services teaches companies how to realize an integrated triple bottom line—environmentally, socially and economically—through workshops, webinars, on-site training, conferences and other venues. We designed and facilitated several customized workshops to fulfill the specific sustainability education needs of our clients. These workshops reached a variety of audiences including C-level executives, sustainability councils and teams, plant operational staff, and sales and marketing teams.

People

BrownFlynn’s success and growth is dependent on its most valuable asset – our employees. At the end of 2012, the BrownFlynn team comprised 12 full-time employees and two adjunct consultants. We are

planning for staffing growth and look forward to welcoming additional analysts and other staff during 2013.

We are proud of our Firm and our staff's personal achievements. We are constantly seeking to improve our internal processes and consulting capabilities in support of our goals. At our annual employee retreat in October 2012, we undertook a review of key internal performance objectives and measures of success. We reviewed and enhanced the measures of performance and commenced development of a talent strategy that will help frame our consulting resources approach – a more efficient and effective service delivery “pyramid” model. We are focusing on our capacity to better predict and proactively respond to client demands and routines to counter the peaks and troughs in our annual workload.

Our Firm's Performance Dashboard highlights these annual People objectives and performance measures. The Dashboard consists of overall goals that every team member must contribute to achieving. These goals are organized into overarching themes that help us keep them top of mind every day. Highlights of 'People' goals we achieved in 2012 were:

- Improved employee well-being.
- Ongoing monitoring of healthcare options and alternative provider plans with regard to both employer and employee benefits and costs.
- Alignment of performance reviews with personal career development goals and firm-wide goals.

We took a number of steps during the year to enhance our employee processes and systems to enable employees to develop in-line with business needs and their own career aspirations:

- Increased employee training and public speaking opportunities.
- Consistently and creatively brought the “I/We are BrownFlynn” culture to life.
- Reinforced service mentality in both internal and external-facing interactions.

Planet

Our conviction to improve our environmental sustainability is stronger than ever. As a small, professional services business, our environmental footprint is modest, but we believe everything we can do to use energy and resources efficiently, reduce waste and use less water counts. We strive to make a difference through our internal operations and through our influence as leading practitioners of sustainability.

An accurate measure of our environmental impact has been impeded partly by access to reliable data, as well as our own resource limitations. In 2013, we will undertake an office-wide audit to measure our energy consumption, waste output and recycling rate and then set absolute and normalized intensity targets over a five year timeframe, and continue to make improvements to realize these goals.

Energy and GHG Emissions

Our carbon footprint is derived primarily from waste consumables and greenhouse gas (GHG) emissions from the electricity and gas heat used at our office and from the consumption of transport fuel. We engage in energy conservation by shutting down computers and power sources at the end of each workday, lowering the thermostat in the winter, turning off lights every time we leave a room, and maximizing the use of natural light and passive solar heat whenever possible. We also exchanged office lighting and computer hardware for more efficient units and plan to implement additional solutions to reduce our consumption of energy and fossil fuels.

Our goal is to reduce our greenhouse gasses and to mitigate the emissions associated with travel that cannot be avoided. In our business, we accept that travel is necessary, such as trips to meet with clients, attend conferences, or engage with our community leaders and other stakeholders. When feasible, we use teleconferencing and web-enabled presentation options. Not only does this help to reduce our carbon footprint, it provides an opportunity for our employees to enjoy a healthy work-life balance.

Figure 1. Annual electricity consumption, kWh (kilowatt hours), 2010-2012

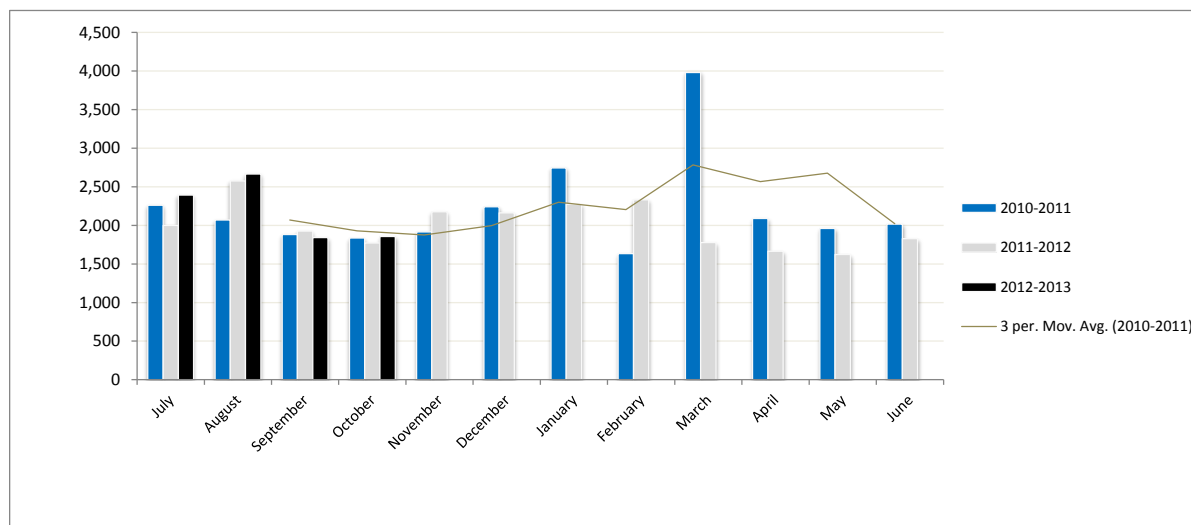
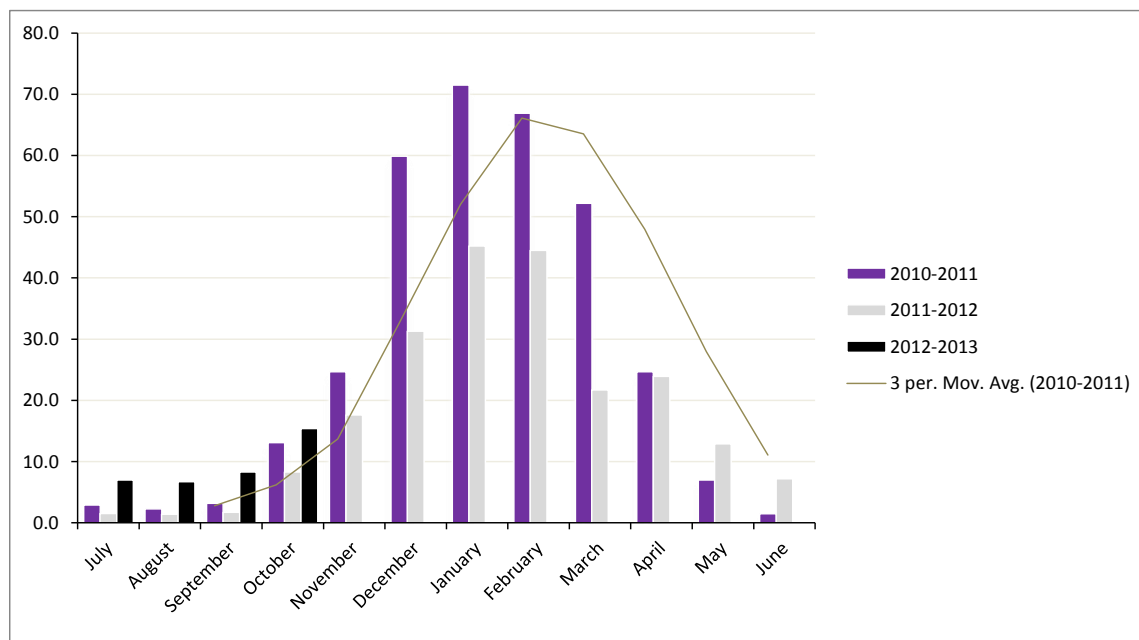


Figure 2. Annual gas consumption, MCF (thousand cubic feet), 2010-2012



Our year on year consumption trend has been consistent. This is largely a result of maintaining the same office building and having a relatively flat staff headcount over the past three years. The challenge to adapt to climate change and to use lower carbon energy sources presents opportunities to reduce our costs and risks associated with the dependence on fossil fuels, especially coal. BrownFlynn participates in the Council of Smaller Enterprises (COSE) Natural Gas Discount Program through which the natural gas we purchase is partly offset through a blend of renewable gas procurement and carbon offset options. We will consider, in 2013, to use a COSE free energy efficiency assessment (up to a \$6,000 value) of our building.

Waste and Recycling

Minimizing office waste represents an opportunity to make positive environmental impacts. Raising awareness with our employees has encouraged all of us to be more conscious about what gets thrown away. We launched an on-site composting system and we recycle a wide array of materials such as paper, paperboard, plastic, aluminum, glass and electronic waste. We've reduced the amount of waste we produce in the office by switching from paper towels to cloth hand towels; using silverware and ceramic dinnerware instead of plastic and paper plates.

Water

Water is a more complex issue. While our consumption has been benign relative to our costs and maintaining high sanitary standards, we are conscious of how much water we consume as citizens and the abundant opportunities to conserve and re-use water in our daily lives. Water management is an area we intend to improve over the coming years through heightened awareness, efficiency of use and reporting.

Procurement and Sustainable Supply Chain

In 2012, we made modest progress with our Sustainable Purchasing Policy. We believe our policy provides a clear process for evaluating and selecting products and will allow us to be more effective in tracking and improving our environmental impact and creating a healthier workplace. We also believe that part of bringing the highest value possible to clients includes choosing local suppliers who understand and respond to environmental and social concerns. We currently select our vendors based on location, cost, and environmental and social performance.

We purchase cleaning and landscaping materials with minimal environmental impacts. We also try to buy in bulk to reduce the amount of packaging that goes to the landfill. With regard to procurement decisions, we prioritize products with the most environmental benefits—high-recycled content, energy efficient and prefer suppliers who share our principles and priorities. We are patronizing hotel franchises and travel companies that actively manage their own impacts and publicly disclose/report (using GRI) their footprint, as well as serve as role models for their customers and industry peers.

Prosperity

Defining and designing BrownFlynn's future in a rapidly changing and increasingly competitive market has been a priority over the past year. This included re-assessing our business services and how best to deliver and price them. The specific impacts we want to make in the marketplace and with industry and civic leaders, the things that will differentiate us in the minds of our stakeholders, how we work, where we work and who we work with.

In 2012, we sought a better understanding of our longer term clients with an objective of building more effective and enduring relationships. We aspire to having the majority of our client work be of a longer term, high impact nature. Client feedback during the year revealed an overall high satisfaction level with our service delivery and project outcomes, as well as highlighting specific areas where BrownFlynn

excelled as a consulting resource. Clients indicated that they valued the industry experience and technical knowledge that our team brought to their projects and also appreciated BrownFlynn's facilitative style of working.

Making Sense of Sustainability...for Our Communities

At BrownFlynn, our work doesn't just exist within our four walls, nor does it only extend to our clients. We have always been, and will continue to be, an active member of our community. From volunteering to charitable donations to speaking engagements and board commitments, our employees understand the value of giving back in any way we can. In 2012, our staff collectively logged 525.75 hours (nearly 66 man-days) of volunteer time.. We use this time to educate others on the importance of sustainability and what everyone can do to help make the world a better place. This aspect of our business brings us full circle in making sense of sustainability.

Our principals, Barb Brown and Margie Flynn, are active on the speaking engagement circuit and have been since the Firm's inception. On average, both participate in at least one speaking engagement a month that can be local, regional or national in reach. They have moderated and participated in panel discussions for NIRI, US SIF, US BCSD, NSSGA, IMA-NA, IABC, Commit!Forum, The Conference Board and the Sustainability Leadership Forum. Also, many of our consultants participate in speaking engagements, teach at local colleges and universities and are regular contributors to sustainability publications.

Serving on a board is another significant way we give back to the community. Our board commitments demonstrate our passion for social issues, and we take them very seriously. We also serve as an advisor on several councils and steering committees for local organizations to offer guidance on strategic initiatives. In 2012, our staff has given their time and treasure to the following organizations:

- Adoption Network Cleveland
- American Red Cross Blood Services of Northern Ohio
- Big Brothers Big Sisters of Greater Cleveland
- Catholic Diocese of Cleveland Foundation (now Catholic Community Foundation)
- Cleveland Carbon Fund
- Cleveland Leadership Institute

- Corporate Sustainability Network
- Fowler Center for Sustainable Development
- GreenCityBlueLake
- John Carroll University
- JumpStart
- National Investor Relations Institute
- Saint Martin de Porres High School
- Sustainable Cleveland 2019

Though we are busy serving our clients, we try to take the time to engage in professional development activities, trainings and events. This is encouraged at BrownFlynn and our staff takes advantage of these opportunities as often as we can. We have attended workshops on Appreciative Inquiry (AI), Socially Responsible Investments (SRI), civic leadership, organizational behavior, marketing and social media, and, of course, sustainability reporting. Our staff is always eager to learn new things and enhance our knowledge and expertise in certain topic areas to better serve our clients and potential clients.

Unfortunately, 2012 saw many tragedies in our society, including the devastation of Hurricane Sandy. Compelled to join the cause and help those who were displaced by the storm, 100% of our staff donated to the American Red Cross with BrownFlynn matching our gift. Though we cannot give the victims of the hurricane their lives back, we were proud to have contributed to the fund and hope we were able to help at least one person affected by the storm. We donated to the Chardon Healing Fund to help the students and families affected by the Chardon High School shooting. One of our clients, Fairmount Minerals, is based in Chardon, Ohio and played an integral role in setting up the Fund and contributing time, talent and treasure to the cause. Throughout the year, BrownFlynn donates to many local charitable organizations aimed at providing support to those in need.

As a team we strike a balance between work, community engagement and having fun. We volunteer at the local food bank and other non-profits, but also make the time to get together outside of the office and continue to bond our team. We have gone kayaking, played bocce ball, attended plays and movies, had dinner out and engaged in other fun activities. Each year we have a staff retreat where we spend equal parts planning for the coming year and participating in team building activities. At our retreat this past year, each of our senior consultants made presentations on their particular area of expertise to

share knowledge, experiences and lessons learned among the team. In general, we also take the time every day to stop at each other's desks and just say hello.

To reinforce “walking the talk,” we gave our employees “clean energy generators” called nPower® PEGs that are made locally in Cleveland by Tremont Electric. The nPower® PEG is a small device which creates power through kinetic energy (movement) that can be used to charge cell phones and other electronic devices. And, to encourage them to get moving, each employee was given the One™ by Fitbit to track their physical activity day and night. All employees now have a personal sustainability goal embedded in their performance reviews—these range from how frequently they exercise to eating healthy to committing to coaching their kids.

We hope this range of activities our staff engages in outside of the office is a good indication of the dedication we have to our work, our clients, our families, our communities and most importantly, each other. We would not be as successful as we are without working together as a team. We function as a family and a small firm, supporting each other both professionally and sometimes personally. What better way to sustain ourselves well into the future?

Reporting Frameworks

Our Commitment to the UNGC

BrownFlynn is committed to the belief that by doing good and doing well for our clients, as well as society as a whole, we will win. The Ten Principles of the United Nations Global Compact (UNGC) embody this belief, and therefore we are in full support of the UNGC and its mission.

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights

Principle 2: Make sure that they are not complicit in human rights abuses

Labor

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining

Principle 4: The elimination of all forms of forced and compulsory labor

Principle 5: The effective abolition of child labor

Principle 6: The elimination of discrimination in respect of employment and occupation

Environment




Principle 7: Businesses should support a precautionary approach to environmental challenges








Principle 8: Undertake initiatives to promote greater environmental responsibility

Principle 9: Encourage the development and diffusion of environmentally friendly technologies

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery

Full Response	
Partial Response	
No Response	






PART I. STANDARD DISCLOSURES: PROFILE			
1. STRATEGY AND ANALYSIS			
Profile Disclosure	Description	Reported	Cross-reference/Direct answer
1.1	Statement from the most senior decision-maker of the organization.		Principals' Letter
1.2	Description of key impacts, risks, and opportunities.		About Us
2. ORGANIZATIONAL PROFILE			
2.1	Name of the organization.		BrownFlynn, Ltd.
2.2	Primary brands, products, and/or services.		About Us
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.		About Us. BrownFlynn is a partnership with no subsidiaries, joint ventures or additional operating entities.
2.4	Location of organization's headquarters.		About Us
2.5	Number of countries where the organization operates, and names of countries with either major		About Us. BrownFlynn operates solely from the United States, however we serve clients globally.

	operations or that are specifically relevant to the sustainability issues covered in the report.		
2.6	Nature of ownership and legal form.	●	BrownFlynn is a registered, limited commercial partnership.
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	●	We have no geographic limitations and our target sectors and types of customers are proprietary.
2.8	Scale of the reporting organization.	●	About Us
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	●	No significant changes to report.
2.10	Awards received in the reporting period.	●	Great Blue Heron Award, Ohio Honorable Mention, Best Decorated House in South Euclid, Ohio for Christmas
3. REPORT PARAMETERS			
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	●	Report Parameters
3.2	Date of most recent previous report (if any).	●	2011; covering the period June through December 2011.
3.3	Reporting cycle (annual, biennial, etc.)	●	Annual. Our last report (Communication on Progress) was unique in that it covered only a half-year period.

3.4	Contact point for questions regarding the report or its contents.	●	We would love to hear from you. E-mail feedback to us at socialmedia@brownflynn.com .
3.5	Process for defining report content.	●	Report Parameters
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	●	Report Parameters
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	●	Report Parameters
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	●	Not applicable
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying	●	Variations in measurement or calculation from established protocols or industry standards will be disclosed with the data in the relevant sections.

	estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.		
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions , change of base years/periods, nature of business, measurement methods).	●	No changes to report.
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	●	No changes to report.
3.12	Table identifying the location of the Standard Disclosures in the report.	●	Right here! GRI Content Index
3.13	Policy and current practice with regard to seeking external assurance for the report.	●	We have determined that external assurance does not offer sufficient value add for our report, given our material impacts and stakeholders.

4. GOVERNANCE, COMMITMENTS, and ENGAGEMENT

4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.		About Us
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.		Not applicable
4.3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.		Not applicable
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.		About Us. Employees at BrownFlynn enjoy an open door policy with senior management and the Firm principals. BrownFlynn does not have shareholders.
4.5	Linkage between compensation for members of the highest governance body, senior managers, and		

	executives (including departure arrangements), and the organization's performance (including social and environmental performance).		
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	●	
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	●	For reporting purposes, we do not disclose proprietary remuneration or financial data.
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	●	Our Business Operations and Impacts
4.9	Procedures of the highest governance body for overseeing the organization's	●	We do not report.

	identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.		
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	●	We do not report.
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	●	The activities and services of BrownFlynn do not lead to instances of "grave harm"; however, we consider the safety of our employees and clients in everything we do.
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	●	About Us
4.13	Memberships in associations (such as industry associations) and/or national/	●	Collaboration with Our Partners

	international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.		
4.14	List of stakeholder groups engaged by the organization.	●	Materiality
4.15	Basis for identification and selection of stakeholders with whom to engage.	●	Materiality
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	●	Materiality
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	●	Materiality

PART II. STANDARD DISCLOSURES: DISCLOSURES on MANAGEMENT APPROACH

DMA EC: DISCLOSURE ON MANAGEMENT APPROACH ECONOMIC

Aspects	Economic performance	●	About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.
	Market presence	●	
	Indirect economic impacts	●	

DMA EN: DISCLOSURE ON MANAGEMENT APPROACH ENVIRONMENTAL

Aspects	Materials	●	Our Business Operations and Impacts
	Energy	●	Our Business Operations and Impacts
	Water	●	Our Business Operations and Impacts
	Biodiversity	●	Not material. We manage our office property, including some wooded habitat, to have the least amount degradation as possible. Our nutrient-rich, composted waste is returned to the property grounds.
	Emissions, effluents and waste (Commentary)	●	Our Business Operations and Impacts
	Products and services	●	Our Business Operations and Impacts
	Compliance	●	Our Business Operations and Impacts
	Transport	●	Our Business Operations and Impacts
	Overall	●	Our Business Operations and Impacts

DMA LA: DISCLOSURE ON MANAGEMENT APPROACH LABOR PRACTICES and DECENT WORK

Aspects	Employment (Commentary)	●	Our Business Operations and Impacts. We comply with all applicable labor laws.
	Labor/management relations (Commentary)	●	Our Business Operations and Impacts

	Occupational health and safety (Commentary)	●	Our Business Operations and Impacts
	Training and education	●	Our Business Operations and Impacts
	Diversity and equal opportunity	●	Our Business Operations and Impacts
DMA HR: DISCLOSURE ON MANAGEMENT APPROACH HUMAN RIGHTS			
Aspects	Investment and procurement practices	●	Our Business Operations and Impacts
	Non-discrimination	●	Our Business Operations and Impacts
	Freedom of association and collective bargaining	●	We comply with all applicable labor laws.
	Child labor	●	Our Commitment to the UNGC. We comply with all applicable labor laws.
	Prevention of forced and compulsory labor	●	Our Commitment to the UNGC. We comply with all applicable labor laws.
	Security practices	●	Not material.
	Indigenous rights (Commentary)	●	Not material.
DMA SO: DISCLOSURE ON MANAGEMENT APPROACH SOCIETY			
Aspects	Local communities	●	Supporting Our Communities
	Corruption	●	We comply with all applicable commercial laws.
	Public policy	●	BrownFlynn does not engage directly with policy makers, although we view our role as sustainability consultants to be relevant for civic discourse and influence within industry.
	Anti-competitive behavior	●	We comply with all applicable commercial laws.

	Compliance	●	We comply with all applicable commercial laws.
DMA PR: DISCLOSURE ON MANAGEMENT APPROACH PRODUCT RESPONSIBILITY			
	Customer health and safety	●	Not material.
	Product and service labeling	●	We follow all applicable laws and regulations relative to marketing, labeling and communications.
	Marketing communications	●	We follow all applicable laws and regulations relative to marketing, labeling and communications.
	Customer privacy	●	We follow all applicable laws and regulations relative to marketing, labeling and communications. BrownFlynn, as a standard practice, signs non-disclose agreements with all clients and we ensure this confidentiality by establishing firewalls between engagement teams where there may be conflicts of client interest.
	Compliance	●	We comply with all applicable commercial laws.
PART III. STANDARD DISCLOSURES: PERFORMANCE INDICATORS			
Performance Indicator	Description	Reported	Cross-reference/Direct answer
ECONOMIC			
Economic performance			
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	●	As a private company, we elect to not disclose proprietary and sensitive financial performance data.
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	●	Our Business Operations and Impacts
EC3	Coverage of the organization's defined benefit plan obligations.	●	While we elect to not disclose proprietary and sensitive financial performance data, we are fully transparent with our employees about the terms of coverage and the Firm's financial performance.
EC4	Significant financial assistance received from government.	●	As a state registered Small and Disadvantaged (woman-owned) Business, we can qualify for









			procurement incentives for certain contracting opportunities. For reporting purposes, we do not disclose specific awards or financial data.
Market presence			
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	●	For reporting purposes, we do not disclose specific financial data.
EC6	Policy, practices, and proportion of spending on locally based suppliers at significant locations of operation.	●	Our Business Operations and Impacts
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	●	Not applicable.
Indirect economic impacts			
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	●	Not applicable.
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	●	Not available.
ENVIRONMENTAL			
Materials			
EN1	Materials used by weight or volume.	●	Our Business Operations and Impacts
EN2	Percentage of materials used that are recycled input materials.	●	Our Business Operations and Impacts
Energy			
EN3	Direct energy consumption by primary energy source.	●	Our Business Operations and Impacts
EN4	Indirect energy consumption by primary source.	●	Our Business Operations and Impacts

EN5	Energy saved due to conservation and efficiency improvements.	●	Our Business Operations and Impacts
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	●	Not applicable.
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	●	Our Business Operations and Impacts
Water			
EN8	Total water withdrawal by source.	●	Our Business Operations and Impacts
EN9	Water sources significantly affected by withdrawal of water.	●	Our Business Operations and Impacts
EN10	Percentage and total volume of water recycled and reused.	●	Not available.
Biodiversity			
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	●	Not material. Our only office is located in suburban area and is not adjacent to protected areas or site in an area of high biodiversity value.
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	●	Not material.
EN13	Habitats protected or restored.	●	Not material.
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	●	Not material.
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	●	Not material.
Emissions, Effluents, and Waste			
EN16	Total direct and indirect greenhouse gas emissions by weight.	●	Not available.

EN17	Other relevant indirect greenhouse gas emissions by weight.	●	Not available.
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	●	Our Business Operations and Impacts
EN19	Emissions of ozone-depleting substances by weight.	●	Not available.
EN20	NOx, SOx, and other significant air emissions by type and weight.	●	Not available.
EN21	Total water discharge by quality and destination.	●	Not available.
EN22	Total weight of waste by type and disposal method.	●	Not available.
EN23	Total number and volume of significant spills.	●	Not applicable. We do not purchase, use, or transport significant hazardous materials.
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	●	Not applicable. We do not purchase, use, or transport significant hazardous materials.
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	●	Not available.
Products and Services			
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	●	Our Business Operations and Impacts
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	●	Not applicable.
Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	●	Our Business Operations and Impacts. No fines incurred or pending.

Transport			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	●	Not available.
Overall			
EN30	Total environmental protection expenditures and investments by type.	●	Not applicable.
LABOR PRACTICES and DECENT WORK			
Employment			
LA1	Total workforce by employment type, employment contract, and region.	●	In 2012, we had 12 full-time employees including two co-owner principals based in Ohio, one adjunct consultant based in Texas and one adjunct consultant based in California.
LA2	Total number and rate of employee turnover by age group, gender, and region.	●	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	●	For reporting purposes, we do not disclose specific proprietary and financial data.
Labor/Management Relations			
LA4	Percentage of employees covered by collective bargaining agreements.	●	Not applicable.
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	●	We comply with all applicable labor laws.
Occupational Health and Safety			
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	●	Not applicable.
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related	●	No incidents or injuries reported.

	fatalities by region.		
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	●	Making Sense of Sustainability...for Our Business
LA9	Health and safety topics covered in formal agreements with trade unions.	●	Not applicable.
Training and Education			
LA10	Average hours of training per year per employee by employee category.	●	Making Sense of Sustainability...for Our Business
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	●	Making Sense of Sustainability...for Our Business
LA12	Percentage of employees receiving regular performance and career development reviews.	●	100 percent of all employees receive regular career development planning and performance reviews.
Diversity and Equal Opportunity			
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	●	About Us
LA14	Ratio of basic salary of men to women by employee category.	●	Of the twelve full-time employees, two are male; ten are female (1:6).
HUMAN RIGHTS			
Investment and Procurement Practices			
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	●	Not available. Our primary investment means is through defined-contribution retirement planning i.e., 401(k).
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	●	Not available.

HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.		Not available.
Non-Discrimination			
HR4	Total number of incidents of discrimination and actions taken.		No incidents reported.
Freedom of Association and Collective Bargaining			
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.		We comply with all applicable labor laws.
Child Labor			
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.		We comply with all applicable labor laws.
Forced and Compulsory Labor			
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.		We comply with all applicable labor laws.
Security Practices			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.		Not applicable.
Indigenous Rights			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.		No incidents reported or pending.
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.		We comply with all applicable labor laws.

HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	●	No incidents reported or pending.
SOCIETY			
Community			
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	●	Collaborating with Our Communities
SO0	Operations with significant potential or actual negative impacts on local communities.	●	BrownFlynn considers its impact on local communities, mainly through sourcing of suppliers, and determined that there could be a negative impact to our local design studio.
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	●	Not material.
Corruption			
SO2	Percentage and total number of business units analyzed for risks related to corruption.	●	BrownFlynn operates according to high ethical standard practices and establishes processes and firewalls where there may be conflicts of interest, or risk of corruption.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	●	Every employee of BrownFlynn receives a copy of the Employee Handbook which outlines expectations and codes of conduct with regards to ethical behavior.
SO4	Actions taken in response to incidents of corruption.	●	No incidents or actions taken.
Public Policy			
SO5	Public policy positions and participation in public policy development and lobbying.	●	Not applicable.
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related	●	Not applicable.

	institutions by country.		
Anti-Competitive Behavior			
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	●	No incidents or actions pending.
Compliance			
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	●	No fines incurred or sanctions pending.
PRODUCT RESPONSIBILITY			
Customer Health and Safety			
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	●	Not applicable.
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	●	Not applicable.
Product and Service Labeling			
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	●	Not applicable.
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	●	We follow all applicable laws and standards relative to marketing, labeling and communications.
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	●	Materiality, Enabling Our Clients

Marketing Communications			
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	●	We follow all applicable laws and standards relative to marketing, labeling and communications.
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	●	No incidents reported or pending.
Customer Privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	●	No complaints or legal actions filed or pending.
Compliance			
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	●	No fines incurred or pending.

Appendix A: Sustainable Speak – Helping to Make Sense of Sustainability Terminology

Accountability: being answerable to all stakeholders, including any natural or social systems affected by a business such as customers, employees, and communities

AccountAbility: a sustainability organization known for developing the AA1000 series of principles-based standards to help organizations become more accountable, responsible and sustainable, e.g., AA1000AS = Assurance Standard.

Appreciative Inquiry (AI): a philosophy of organizational assessment and change that seeks examples of success to emulate and organizational or personal strengths to build upon, rather than focusing upon fixing negative or ineffective organizational processes

Anti-Corruption: a standard or practice acting in opposition to impropriety or unlawful behavior

Assurance: the act or action of inspiring confidence in specified criteria

Audit: a systematic, documented, periodic and objective evaluation of how well a project, organization, individual, or service is performing in terms of specified criteria

Best Practice: an effective, innovative solution, process, or procedure that demonstrates a business' dedication to making progress in environmental and corporate social responsibility; sometimes shared with collaborators and competitors to shape standards for an industry

Biodiesel: a type of fuel made by combining animal fat or vegetable oil (such as soybean oil or used restaurant grease) with alcohol; biodiesel can be directly substituted for diesel (known as B100, for 100% biodiesel), or be used as an additive mixed with traditional diesel (known as B20, for 20% biodiesel)

Bioenergy: energy generated from renewable, biological sources (biomass) such as plants, to be used for heat, electricity, or vehicle fuel

Biofuel: fuel created from renewable, biological sources such as plants or animal byproducts, but excluding biological material (such as natural gas, coal, or methane) which has been transformed by geological processes

Biomass: living or recently-dead organic material that can be used as an energy source or in industrial production; excludes organic material that has been transformed by geological processes (such as coal or petroleum)

Biomimicry: a science that studies natural processes and models in order to imitate the designs to solve human problems, i.e. studying a leaf to better understand and design solar cells

Brown Power/Energy: electricity generated from the combustion of nonrenewable fossil fuels (coal, oil, or natural gas) which generates significant amounts of greenhouse gases

Brownfield: land previously utilized by commercial or industrial facilities that remains abandoned with known or perceived environmental contamination

By-Product Synergy: the matching of under-valued waste or by-product streams from one facility with potential users at another facility to create new revenues or savings with potential social and environmental benefits

Calvert: an investment firm that highlights socially responsible investing and publishes an annual index of the largest U.S. companies that represent socially responsible investments

Cap and Trade System: a strategy to reduce carbon emissions via financial incentives; "caps" establish emissions limits and fines for exceeding those limits, while companies operating below their carbon limits can sell or "trade" their offsets to companies that are operating above the limits

Carbon Disclosure Project (CDP): an independent not-for-profit organization working to drive greenhouse gas emissions reduction and sustainable water use by business and cities

Carbon Footprint: the total amount of greenhouse gases emitted directly or indirectly through any human activity, typically expressed in equivalent tons of either carbon or carbon dioxide

Carbon Trading: a trading system for countries, companies and individuals designed to offset carbon emissions from one activity with another, whereby those who cannot meet their emissions goals may purchase credits from those who surpass their goals

Cause-related Marketing: a business strategy whereby a company aligns its mission and goals to create a specific and tailored partnership with a nonprofit organization or cause

Ceres: a national network of investors, environmental organizations and other public interest groups working with companies and investors to address sustainability challenges such as global climate change; Ceres hosts an annual competition to highlight the best examples of sustainability reporting in North America; pronounced "series"

Child Labor: the practice of employing children under a specified legal minimum age as set by a country or government; more frequently exploited in developing countries in order to establish competitive labor costs

Clean Air Act: federal legislation passed in 1970 and amended in 1990 that authorizes the EPA to set National Ambient Air Quality Standards and to regulate industry in order to meet those maximum emissions levels

Clean Production: a concept developed under the Kyoto Protocol in which manufacturing processes reduce environmental impact and decrease ecological problems by minimizing energy and raw materials

use, and making sure emissions and waste are as minimal and as non-toxic to environmental and human health as possible

Clean Water Act: federal legislation passed in 1972 and amended in 1976 that requires the EPA to set maximum pollutant levels for each known contaminant in U.S. surface waters and authorizes the EPA to regulate industrial discharge in order to meet those standards

Climate Change: changes in global climate patterns (such as temperature, precipitation, or wind) that last for extended periods of time as a result of either natural processes or human activity; the contemporary concern is that human activity is now transcending natural processes in causing the most prevalent climate changes of our time

Closed-loop Recycling: a process of utilizing a recycled product in the manufacturing of a similar product or the remanufacturing of the same product

Closed-loop Supply Chain: an ideal in which a supply chain completely reuses, recycles or composts all wastes generated during production; at minimum "closed-loop supply chain" indicates that the company which produces a good is also responsible for its disposal

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA or Superfund): federal legislation passed in 1980 that established a tax on the petroleum and chemical industries to fund cleanup of hazardous waste sites, as well as establishing EPA authority to assign responsibility for that cleanup to the polluters or purchasers of contaminated land

Corporate Citizenship: a company's responsible involvement with the wider community in which it is situated

Corporate Health: the idea that companies, especially commercial businesses, have a duty to care for all of their stakeholders in all aspects of their operations

Corporate Responsibility: the degree to which companies manage business practices to produce an overall positive impact on society

Corporate Responsibility Report: a periodically-published report of a company's corporate responsibility practices, goals, and progress toward achieving those goals that may be included with the company's annual report or as a separate publication that focuses on the company's social and environmental impact; the process of creating this report is meant to uncover strengths and weaknesses as well as enhance transparency for all company stakeholders; see Corporate Sustainability Report

Corporate Social Responsibility: the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workplace as well as the local community and society at large; a company's obligation to be accountable to all of its stakeholders in all its operations and activities (including financial stakeholders as well as suppliers, customers, and employees) with the aim of achieving sustainable development not only in the economic dimension but also in the social and environmental dimensions

Corporate Sustainability Report: a periodic report published by a company to outline its progress toward meeting its financial, environmental, and social sustainability goals; often published in compliance with third-party standards such as the UN Global Compact or Global Reporting Initiative: see Corporate Responsibility Report

Council: an assembly or meeting for consultation, advice or discussion

Cradle-to-Cradle: a design philosophy put forth by architect William McDonough that considers the life-cycle of a material or product, and ensures that the product is completely recycled at the end of its defined lifetime

Demand-Side Management (DSM): the implementation of policies that control or influence demand of certain products or services

Dematerialization: the reduction of total materials used in providing customers with products or services

Domini Social Investment: an investment firm specializing exclusively in socially-responsible investing based on its own development and application of social and environmental standards

Dow Jones Sustainability Indexes (DJSI): the first global indexes to track the financial performance of sustainability-driven companies

Eco-Efficiency: the creation of more goods and services while using fewer resources and creating less waste and pollution

Eco-friendly: a product, practice, or process that is "green" or good for the environment, creating no unnecessary or hazardous waste and minimizing use of non-renewable, natural resources

Ecological Economics: see Natural Capital, Ethical Investments, Environmental Valuation

Ecological Footprint: the total amount of land, food, water, and other resources used by, or the total ecological impact of, a person or organization's subsistence; usually measured in acres or hectares of productive land

Ecological Justice, a.k.a. Ecojustice: the concept that all components of an ecosystem (such as plant and animal life as well as natural resources) have a right to be free from human exploitation and free from destruction, discrimination, bias, or extinction; distinct from Environmental Justice

Employee Engagement: a management concept aimed at measuring and benefitting from employee enthusiasm to move a project or objective forward

Energy Efficiency: the result of actions taken to reduce dependence on or to save fuels, i.e., selection of road vehicles with higher MPG or the use of renewable sources of power for heating and cooling

Environmental Audit: a systematic, documented, periodic and objective evaluation of how well a project, organization, individual, or service is performing in terms of environmental impact, including, but not necessarily limited to, compliance with any relevant standards or regulations

Environmental Impact Assessment (EIA): an assessment of potential environmental effects of development projects; required by the National Environmental Policy Act (NEPA) for any proposed major federal action with significant environmental impact

Environmental Justice: the concept of equal access to environmental resources and protection from environmental hazards regardless of race, ethnicity, national origin, or income; distinct from Ecological Justice

Environmental Risk Assessment (ERA): the tracking and rating of environmental risks, such as emissions, associated with a product and its manufacturing

Environmental Standards: see Standards

Environmental Sustainability: see Sustainability

Environmental Valuation: the inclusion of environmental costs and benefits into accounting practices using such mechanisms as taxes, tax incentives, and subsidies; by quantifying environmentally-related costs and revenues, better management decisions and increased investment in environmental protection and improvement are encouraged

Environmental, Social and Government (ESG): an acronym commonly used by investment firms to refer to the types of issues or factors considered in measuring a company's "responsible practices"; these issues or factors include the environmental effects of a company's business practices, social metrics such as fair pay and treatment of labor and community involvement and ethical corporate governance practices that are both transparent and anti-corruption

Environmental, Social, Economic and Government (ESEG): an acronym similar to ESG (see above) that includes a company's economic impact in addition to its environmental, social and governance actions

Ethical Investments: see Socially Responsible Investing

Fair Trade: an international trading partnership that seeks to help marginalized producers and workers achieve financial self-sufficiency by establishing direct lines of trade between producers and consumers, guaranteeing producers fair prices for goods, restricting exploitative labor processes, and favoring environmentally-sustainable production processes through a system of labeling products as "fair trade"

Fossil Fuels: fuels, such as natural gas, coal, and petroleum that formed from the fossilized (or geologically transformed) remains of plants and animals

FTSE4Good: a financial index designed to objectively measure the performance of companies that meet globally recognized corporate responsibility standards

Geothermal Energy: a natural and sustainable form of heat energy derived from steam and hot water found below the surface of the Earth

Global 100: the most extensive data-driven corporate sustainability assessment in existence and inclusion is limited to a select group of the top 100 large-cap companies in the world; launched in 2005, the annual Global 100 is announced each year during the World Economic Forum in Davos

Global Reporting Initiative (GRI): a reporting standard generally accepted to be the leading international standard for reporting social, environmental and economic performance

Global Warming: the gradual, average increase of temperature of the Earth's near-surface atmosphere that is accelerated by the greenhouse gases emitted by human industry; global warming is one type of and a contributor to other types of global climate change in general, such that at individual locations the temperature may fluctuate or drop even though the global average is rising

Governance: the roles and relationships between an organization's management, board, shareholders and stakeholders, as well the goals and mission by which the organization is governed

Green Accounting: the incorporation of the amount of natural resources used and pollutants expelled into conventional economic accounting in order to provide a detailed measure of all environmental consequences of any and all economic activities

Green Building: a comprehensive process of design and construction that employs techniques to minimize adverse environmental impacts and reduce the energy consumption of a building, while contributing to the health and productivity of its occupants; a common metric for evaluating green buildings is the LEED (Leadership in Energy and Environmental Design) certification

Green Claims: a company's public advertisements or marketing tools aimed at informing consumers about its environmentally-friendly products or practices

Green Design: the design of products, services, buildings, or experiences that are sensitive to environmental issues and achieve greater efficiency and effectiveness in terms of energy and materials use

Greenhouse Effect: the trapping of heat within the Earth's atmosphere by greenhouse gases such as CO₂, which is necessary to keep the planet at a temperature warm enough to sustain life, but becomes dangerous when greenhouse gases produced by humans cause the effect to intensify and push the global temperature to too high a level

Greenhouse Gas: a gas that contributes to the natural greenhouse effect, whereby heat is trapped within the Earth's atmosphere, including: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulfur hexafluoride

Green Guides: a set of guidelines produced by the Federal Trade Commission (FTC) providing the basis for voluntary compliance with laws pertaining to environmental advertising and marketing practices

Green Teams: dedicated groups of employees, regardless of discipline or organizational level, which facilitate the pragmatic implementation of sustainable operations principles on their unit

Greenwashing: the process by which a company publicly and misleadingly declares itself to be environmentally-friendly but internally participates in environmentally- or socially-unfriendly practices

G3.1: version 3.1 of the Global Reporting Initiative (GRI) Sustainability Reporting Framework

G4: the fourth generation of Sustainability Reporting Guidelines currently in development by the Global Reporting Initiative (GRI)

Health and Wellness: the condition of good physical and mental health, especially when maintained by proper diet and exercise habits

Human Rights: inalienable fundamental rights to which a person is inherently entitled simply because he or she is a human being, e.g. freedom, justice and equality

International Integrated Reporting Council (IIRC): a global coalition of regulators, investors, companies, standard setters, accounting professionals and NGOs

Impact Assessment: an assessment of the positive and negative consequences of a proposed action or project

ISO 14000: a family of accounting standards addressing various aspects of environmental management; provides practical tools for companies and organizations looking to identify and control their environmental impact and constantly improve their environmental performance

ISO 26000: a family of accounting standards intended to assist organizations in contributing to sustainable development; also intended to promote common understanding in the field of social responsibility, and to complement other instruments and initiatives for social responsibility

Kyoto Protocol: an international agreement reached during a summit in Kyoto, Japan in 1997, the Kyoto Protocol builds upon the United Nations Framework Convention on Climate Change and sets targets and timetables for industrialized countries to reduce their greenhouse gas emissions; 175 parties have so far ratified the Protocol and are legally bound to adhere to its principles

Key Performance Indicators (KPIs): quantifiable measurements of performance in areas critical to an organization's progress or performance

LEED Certification: an acronym for Leadership in Energy and Environmental Design sponsored by the United States Green Building Council that creates standards for developing high performance, sustainable buildings

Life Cycle Assessment (LCA): a process of evaluating the effects of a product or its designated function on the environment over the entire period of the product's life in order to increase resource-use efficiency and decrease liabilities; commonly referred to as "cradle-to-grave" analysis

LOHAS Market: an acronym for Lifestyles of Health and Sustainability; a market that consists of mindful consumers passionate about the environment, sustainability, social issues and health

Materiality: a legal or accounting concept aimed at emphasizing the importance of a specific action, transaction, or discrepancy

Measurement and Management: terms used to describe an organization's efforts to measure and manage its environmental, social, economic, and governance impact

Meta-Trend: a global and overarching force that will affect many multidimensional changes; for example, environmental impacts on business, individuals and countries

Natural Capital: a company's environmental assets and natural resources existing in the physical environment, either owned (such as mineral, forest, or energy resources) or simply utilized in business operations (such as clean water and atmosphere); often traditional economic measures and indicators fail to take into account the development use of natural capital, although preservation of its quantity and quality and therefore its sustainable use is essential to a business' long-term survival and growth

Newsweek Green List: annual rankings published by Newsweek examining the most eco-friendly companies in the U.S. and around the world

Non-Governmental Organization (NGO): a private, non-profit organization that is independent of business and government that works toward some specific social, environmental, or economic goal through research, activism, training, promotion, advocacy, lobbying, community service, etc.

Non-renewable Resource: a natural resource that is unable to be regenerated or renewed fully and without loss of quality once it is used, i.e., fossil fuels or minerals

Open-Loop Recycling: a recycling process in which materials from old products are made into new products in a manner that changes the inherent properties of the materials, often via a degradation in quality, such as recycling white writing paper into cardboard rather than more premium writing paper; often used for steel, paper, and plastic, open-loop recycling is also known as downcycling or reprocessing

Organic: a term signifying the absence of pesticides, hormones, synthetic fertilizers and other toxic materials in the cultivation of agricultural products; 'organic' is also a food labeling term that denotes the product was produced under the authority of the Organic Foods Production Act

Paid Volunteer Time Off: administrative approval for employees to volunteer during work hours without forfeiting wages

People, Planet, Profit: the expanded set of values for companies and individuals to use in measuring organizational and societal success, specifically economic, environmental and social values; "people, planet, profit" are also referred to as the components of the "triple bottom line"; see Triple Bottom Line

Profile disclosures: four areas of company disclosure, stipulated by the Global Reporting Initiative (GRI) as Strategy and Analysis; Organizational Profile; Report Parameters; and Governance, Commitments and Engagement

Rankings: generated lists of projects or organizations recognized for achievement based on individual performances in terms of critical performance areas

Ratings: evaluations of performance in specified criteria that are typically quantitative in nature

Renewable Energy: energy derived from non-fossil fuel resources (such as solar, wind, or geothermal energy) that can be replenished in full without a loss of quality; separate from sustainable energy because of emissions or other unsustainable impacts of the process of creating renewable energy

Renewable Portfolio Standard: a state policy that requires that state to meet a certain percentage of its energy needs with renewable energy by a certain date

Responsible Practices: business practices that exemplify corporate responsibility; see Corporate Responsibility

Shareholder Resolution: a corporate policy recommendation proposed by a shareholder holding at least \$2,000 market value or 1% of the company's voting shares presented for a vote by other shareholders at the company's annual meeting; an increasing number of shareholder resolutions request a company and/or its board of directors to carry out responsible business practices, especially regarding social, environmental and human rights issues

Social Entrepreneurship: an entrepreneurial endeavor that focuses on sustainable social change, rather than merely the generation of profit

Social Responsibility: see Corporate Social Responsibility

Social Return on Investment (SROI): a monetary measure of the social value for a community or society yielded by a specific investment

Social Standards: see Standards

Socially Responsible Investing (SRI): an investment practice that gives preference to companies that value social and environmental impacts in addition to financial gain; socially responsible investments, also known as "ethical investments," involve companies and practices that cause little or no depletion of natural assets or environmental degradation, and that do not infringe the rights of workers, women, indigenous people, children nor animals

Stakeholder: an individual or group potentially affected by the activities of a company or organization; in sustainable business models the term includes financial shareholders as well as those affected by environmental or social factors such as suppliers, consumers, employees, the local community, and the natural environment

Stakeholder Engagement: the ongoing process of soliciting feedback regarding a company's business practices or major decisions from financial shareholders, as well as individuals or groups effected by corporate environmental or social practices such as suppliers, consumers, employees, and the local community

Standards: government or privately-created lists of social and environmental criteria used to regulate or evaluate the corporate responsibility of various companies; examples include the Global Reporting Initiative and UN Global Compact as well as indexes used by socially responsible investment firms such as CERES, Calvert and Domini

Strategic Philanthropy: a corporate philanthropy or community giving program that maximizes positive impact in the community as well as for the company, including bolstered employee recruitment, retention and a stronger company brand

Supply Chain Responsibility: a commitment to integrating responsible behavior into an organization's supply chain or logistics in terms of the environment, risk, and waste

Supply-Side Economics: the use of policies such as tax cuts and business incentives to control to supply of certain goods or services

Survey: an examination of a condition, situation or value

Sustainability: the successful meeting of present social, economic, and environmental needs without compromising the ability of future generation to meet their own needs; derived from the most common definition of sustainability, created in 1987 at the World Commission on Environment and Development

Sustainable Accounting Standards Board (SASB): a non-profit organization engaged in the development and dissemination of industry-specific sustainability accounting standards

Sustainable Design: a process of product, service, or organizational design that complies with the principles of social, economic, and environmental sustainability

Sustainable Development: development that utilizes tools, supplies and strategies that protect and enhance the earth's natural resources and diverse eco-systems so as to meet the social and economic needs of the present without compromising the ability to meet the needs of the future

Sustainable Energy: energy produced either from renewable resources or by use of clean production technology

Sustainability Tracking, Assessment & Rating System (STARS): a transparent, self-reporting framework for colleges and universities to measure their sustainability performance that was established by the Association for the Advancement of Sustainability in Higher Education (AASHE)

Sustainable Supply Chain: an organization's supply chain or logistics network that exhibits sustainable practices in terms of the environment, risk, and waste

Sustainable Supply Chain Policy: a policy aimed at promoting sustainable practices in an organization's supply chain

Sustainable Supply Chain Survey: an examination of an organization's practices in terms of the environment, risk and waste

Tragedy of the Commons: the inherent conflict between individual interests and the common good, based on the assumption that an individual uses a public good without considering the impact of his or her use on the availability of that good, therefore resulting in the over-exploitation of a public resource; the concept is explored in a 1968 essay written by Garrett Hardin

Transmaterialization: the process of substituting a service for a product in order to meet customer needs while reducing the use of materials and natural resources

Transparency: a measure of increased accountability and decreased corruption in which a business reports on its ethics and performance results through accessible publication of the business' practices and behavior; there is a strong movement to increase the transparency of business processes via independently-verified corporate responsibility reporting

Triple Bottom Line: an expansion of the traditional company reporting framework of net financial gains or losses to take into account environmental and social performance; see People, Planet, Profit

Triple Top Line: a phrase describing a company's improved top-line financial performance over the long term due to sustainable business practices, including less capital investment and increased revenues

United Nations Global Compact: an international initiative that seeks to bring businesses together voluntarily in order to promote socially and environmentally responsible practices; signatories pledge to uphold the Compact's 10 Principles

United States Business Council on Sustainable Development (USBCSD): a non-profit organization promoting sustainable development by establishing networks and partnerships between American companies and government entities; the USBCSD provides a voice for industry and is the U.S. branch of the World Business Council of Sustainable Development

U.S. SIF: the U.S. membership association for professionals, firms, institutions and organizations engaged in sustainable and responsible investing (formerly called the Social Investment Forum)

Venture Philanthropy: a charitable giving model that bridges venture capital strategies with philanthropic giving, creating strategic relationships among individuals and nonprofit organizations

Volunteerism: use of or reliance on volunteers, especially to perform social or educational work in communities

Waste: unwanted materials or by-products

Waste Diversion: the prevention and reduction of generated waste through source reduction, recycling, reuse, or composting

Waste-to-Energy: a recovery process in which waste is incinerated or otherwise turned into steam or electricity, and used to generate heat, light or power through the process of combustion

Waste-to-Profit: the process of using one company's waste or by-product as the input or raw material for another company, thereby increasing business profits and decreasing waste; also referred to as byproduct synergy

Water Disclosure Project (WDP): a component of the Carbon Disclosure Project (CDP) promoting sustainable water practices by businesses and cities

Water Footprint: the total volume of water an organization uses to produce goods and services

Wellness Program: a program initiated to promote good physical and mental health among its participants, especially in regards to proper diet and exercise habits

World Business Council on Sustainable Development (WBCSD): an association of 170 international companies that provides business leadership with support to operate, innovate, and grow through sustainable development initiatives that incorporate the "three pillars of economic growth:" environmental protection, social development and economic growth

Zero Waste: a production system aiming to eliminate the volume and toxicity of waste and materials by conserving or recovery