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Seventy-Two Percent (72%) of the S&P Index Published Corporate Sustainability Reports in 2013 - Dramatically Up from 52% in 2012 & Just About 20% in 2011

SOURCE: GOVERNANCE & ACCOUNTABILITY INSTITUTE NEWS CENTER



NEWS RELEASE

Governance & Accountability Institute, Inc.

Your Sustainability Headquarters

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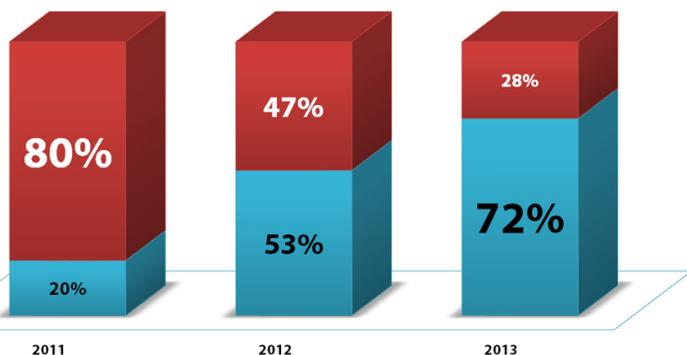
FLASH REPORT:

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Governance & Accountability Institute Research Results
S&P 500® Companies Sustainability Reporting

■ Reporters ■ Non Reporters



Source: Governance & Accountability Institute, Inc. (www.ga-institute.com)

New York, NY – June 2, 2014 – In an analysis just completed by the **Governance & Accountability Institute** research team, seventy two percent (72%) of the companies included in The S&P 500 Index® were found to have published a sustainability or corporate responsibility report.

The index is one of the most widely followed barometers of the U.S. economy, and conditions for large-cap public companies in the capital markets.

To put this in context G&A in tracking prior year(s) reporting found that:

- in 2011, just under 20% of S&P 500 companies had reported;
- in 2012, 53% (for the first time a majority) of S&P 500 companies were reporting.

Another way to state this is to look at the shrinking minority of the S&P 500 corporations **not** publishing Sustainability reports:

- in 2011, 80% of S&P 500 companies were **not** publishing sustainability reports;
- in 2012, that number was reduced to a minority of 47% for non-reporting companies;
- by 2013, just 27%, (a rapidly shrinking minority) of S&P 500 companies were **not** publishing sustainability reports.

Previously (in 2012) Governance & Accountability Institute's research showed for the first time the companies in the S&P 500 that were not reporting were in the minority. Now, the latest 2013 data just released shows that in 2013 that minority group has become even smaller.

Sustainability reporting has become the clear norm in the U.S. capital markets represented by the S&P 500, considered by many to be the bellwether for the U.S. economy.

Louis D. Coppola, Executive VP of G&A Institute, who designed and coordinated the analysis, commented: "We are seeing clear indications over the past three years that senior corporate management understands the importance of adopting and implementing strategies that reflect the rising interest of investors and stakeholders in corporate sustainability."

"Companies headquartered in the United States of America are publishing sustainability reports in greater numbers, and with more content that meets stakeholder expectations. The S&P 500 companies in the lead on disclosure and reporting are focusing much more now on the materiality of ESG* issues, and engaging with internal and external stakeholders to determine the materiality of report content. So now, along with the sheer volume of corporate reporting increasing, we are seeing greater intensity of focus on what really matters in the report."

Governance & Accountability Institute's GRI Data Partner Report team of talented interns contributed significantly to this research and we recognize them here:

• Qi (Ella) Chen –Student, Columbia University

• Anna Gunther –Student, Columbia University

• Siyuan Fang –Student, Columbia University

• Yekta Karimi –Student, Columbia University

• Colleen Gearns –2013 Graduate, New York University

• Selene Lawrence –Student Hunter College, City University of York

Governance & Accountability Institute, Inc. is a sustainability consulting firm assisting corporations in executing winning strategies that maximize return on investment at every step of their Sustainability Journey. The G&A team helps corporate and investment community clients recognize, understand and address sustainability issues to address stakeholder and shareholder concerns.

G&A Institute is the exclusive Data Partner for the Global Reporting Initiative (GRI) in the USA, UK and Ireland. A G&A team of six or more men and women perform this *pro bono* work on behalf of GRI. In 2013 they analyzed more than 700 sustainability reports in this role and databased about 100 important data points for each report.

*** ESG = corporate performance and other factors related to environmental, social or societal, and corporate governance issues.**

About the S&P 500

According to S&P Dow Jones Indices / McGraw Hill Financial: “The S&P 500® is widely regarded as the best single gauge of large cap U.S. equities. There is over USD 5.14 trillion benchmarked to the index, with index assets comprising approximately USD 1.6 trillion of this total. The index includes 500 leading companies and captures approximately 80% coverage of available market capitalization.”

About G&A Institute: Sustainability-focused services and resources include: Counseling & Strategies; Sustainability Reporting; Materiality Assessments; Stakeholder Engagement; Benchmarking; Investor Relations; Communications; Coaching, Team Building & Training; Issues Monitoring & Customized Research; Third Party Recognitions.

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