

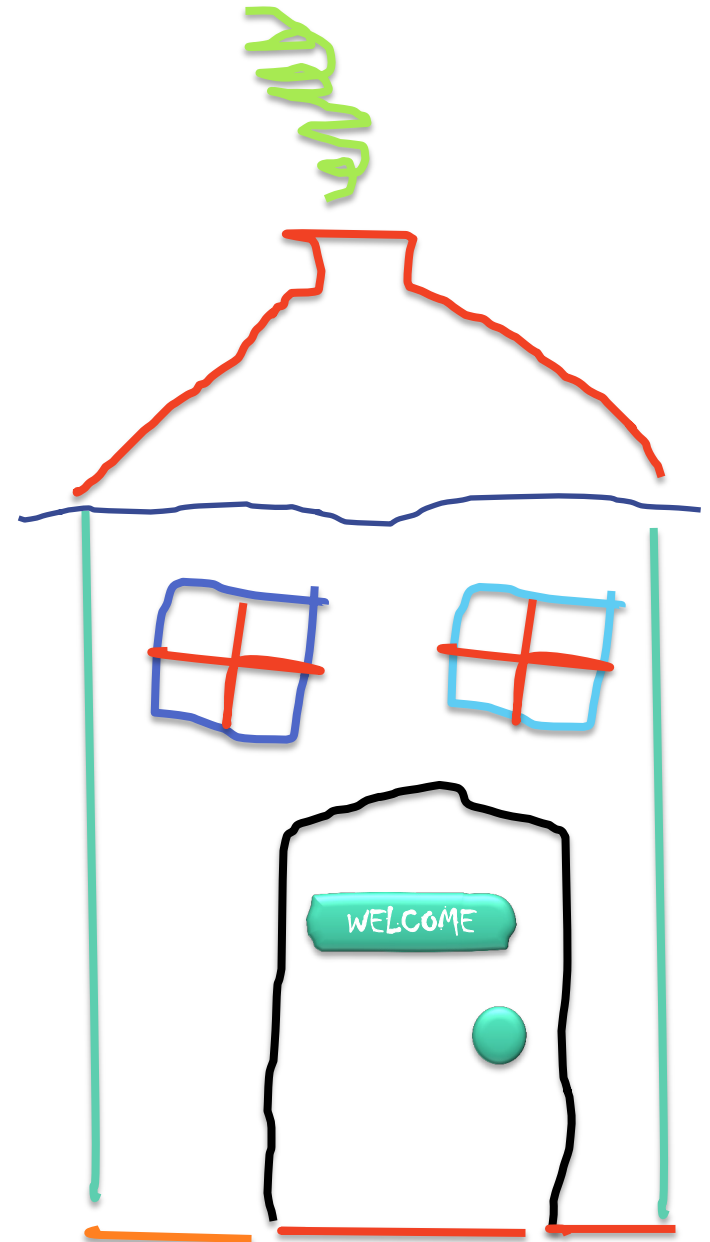


**BeyondBusiness**  
corporate social environmental responsibility

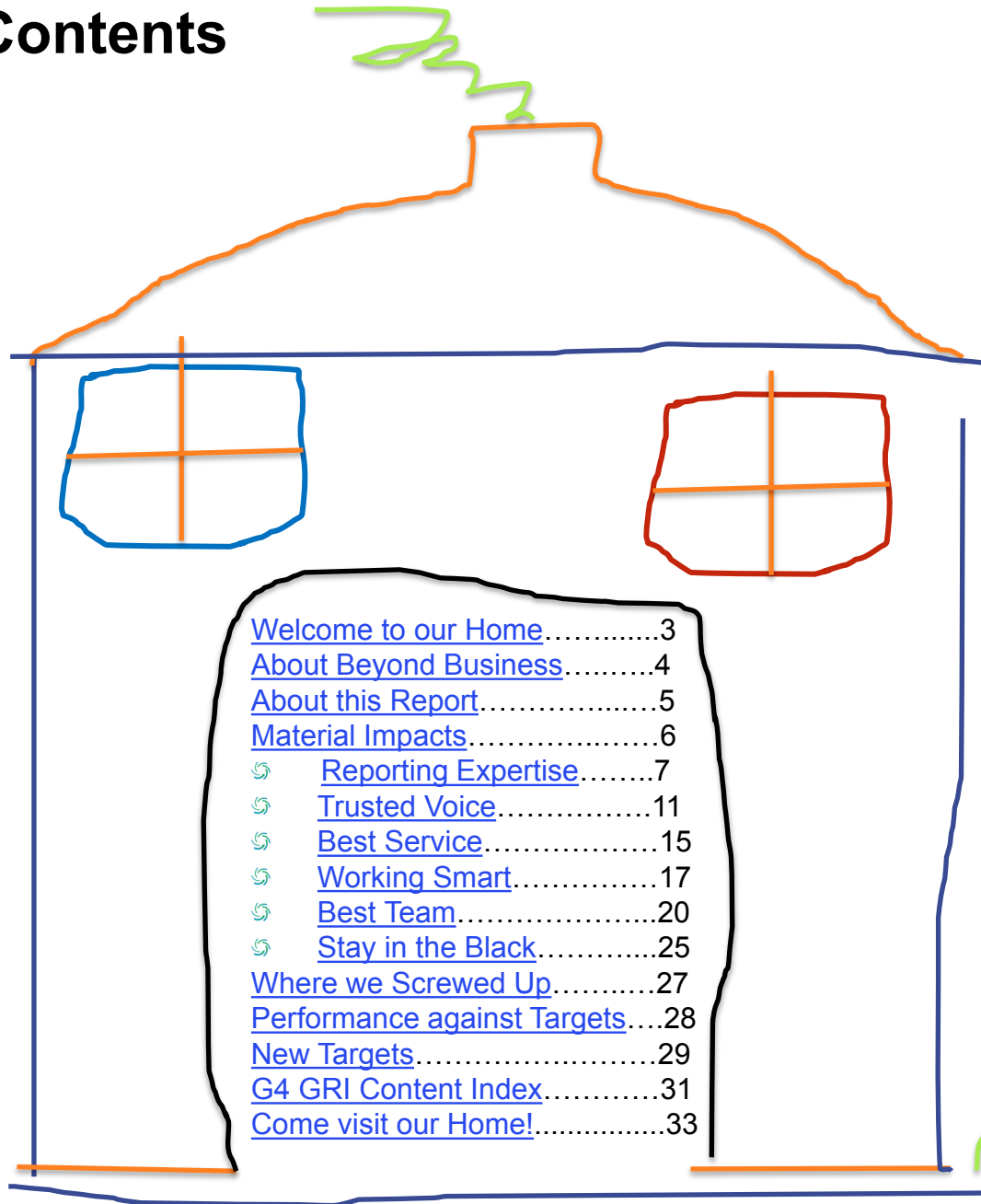
**Beyond Business Ltd**

# **At Home with Sustainability Reporting**

**Sustainability Report 2014**



# Contents



*THIS REPORT IS BASED  
ON G4 GUIDELINES, IN  
ACCORDANCE CORE  
OPTION.*



# Welcome to our Home

We are a small firm with almost zero direct impact on the environment, very limited direct social impact, and even our material issues are not so earth-shattering. Why would we want to spend our time writing a Sustainability Report?

The answer: to meet a professional obligation to our clients and to the market. We hang our hat on the imperative of sustainability reporting. We must practice what we preach. We also preach G4 reporting, so even our little compact SME report must be in accordance with G4. We gain benefit from reporting – it disciplines us to think about our own small business, where we make a difference and what's at stake. Reporting enhances our reputation (we received very positive feedback on our first report).

We hope we do not do G4 a disservice by applying such a

**BIG**

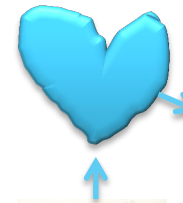
framework to such a  
little  
company.

Oh dear! This report comes two years late – we promised to report in 2013 – but we couldn't make the time to work on it. I apologize for that.

2011-2014 were roller-coaster years for Beyond Business. We went from almost closing up shop in 2011 to the best years we ever had in 2013-2014. In 2011, one of our partner-managers – not Elaine ☺ - decided to emigrate for a better life and thus left the company. This left Beyond Business with a big hole in our revenue and a disproportionately burdensome cost structure. We had to readjust very quickly, slimming down our organization, halving our office space and trimming costs to the bone. We consolidated our work focus on Sustainability Strategy and Reporting and stopped doing many nice-to-haves.

We caught our breath. The result was that, in 2013 and 2014, we delivered our most significant reporting years ever, becoming the first consulting firm in the world to help three clients deliver three G4 Sustainability Reports in the month of December 2013, including the first report in the world to be checked by GRI using the then new Materiality Matters check. Overall, by the end of 2014, we have helped 7 clients publish 10 G4 Sustainability Reports.

A fitting, historic close to four (more) years of sheer hard but exhilarating work.



On January 1<sup>st</sup> 2015, Beyond Business was a team of 3 with the optimism of 23, and a passion for Sustainability Reporting second only to a passion for ice-cream.

The world of reporting continues to evolve and present its unique challenges. We hope to keep playing our part in supporting its positive evolution. Thank you to our clients who have taught us much in the past few years, including how to be better consultants.

We'd be happy to hear your thoughts about this report. Please do be in touch!

Thank you!  
Elaine Cohen  
Owner / Manager / Worker



# About Beyond Business

We are a privately-owned *inspired* CSR consulting and Sustainability Reporting firm, founded in 2005 and owned-managed by Elaine Cohen. We work with clients all over the world. We currently employ three people (including Elaine) and our HQ is in Ramat Gan, Israel. We don't make much profit but we manage to pay our taxes, salaries and bills, and contribute to social causes.

We help companies understand their unique impacts on society and the environment and translate them into strategic material sustainability actions and disclosures.

We offer a full range of services that support the development of sustainability strategy and communications. We group these broadly into four broad areas: Engagement, Materiality, Strategy, Reporting. All details on our [website](#).

Our primary stakeholders are our employees and our clients. We don't have any major suppliers, except our accountant, our bank and the folks we rent our office from. Our indirect stakeholders include everyone who is affected by sustainable business and more specifically, those who advance sustainability such as organizations like GRI, WBCSD and others.

We have helped clients deliver 10 G4 reports to date.

Dialogue is critical to sustainable development because no one is alone on the planet. We take an active part of the global dialogue and use our knowledge and experience to help drive awareness and positive action.

Strategic sustainability reporting is what we do best. We have helped clients publish 53 unique reports over the past 8 years.

We believe in a world where business contributes to improving lives and is a steward of the planet now and for future generations.

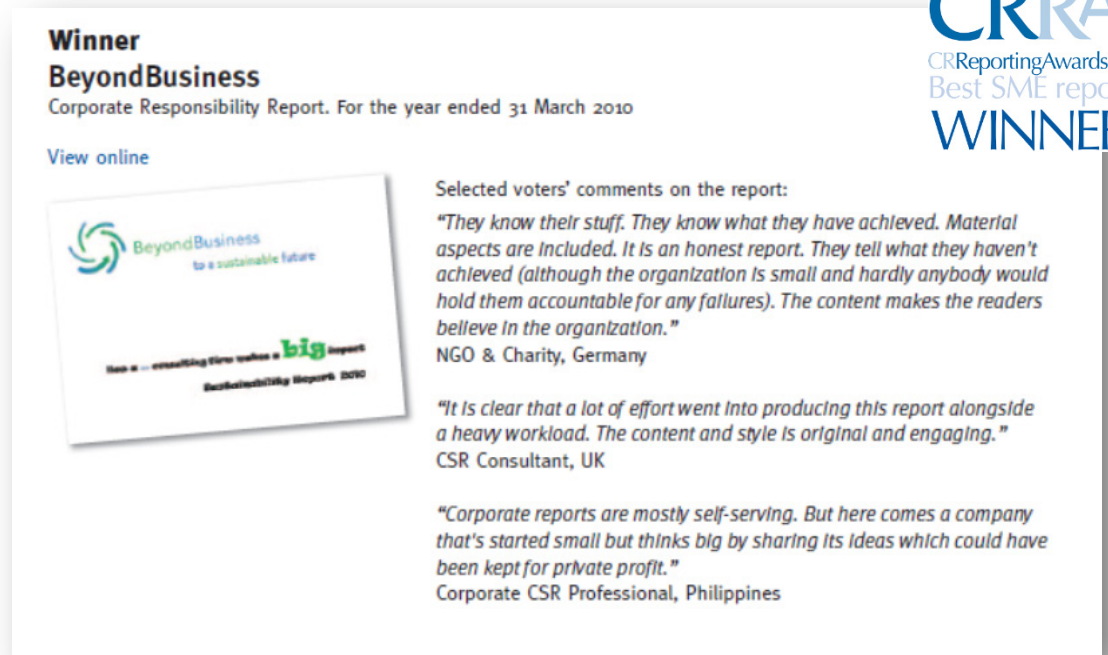


# About This Report

This is our second report. This report covers the calendar years 2011-2014 from 1st January to 31st December. Dates are noted when data is provided. The report covers all our operations in Israel and all the countries where we have overseas clients, and there are no limitations on the scope or boundary of this report. Our reporting cycle will be every two, three or four years. We'd rather not commit. The report content was defined by a thought process involving Beyond Business team members. Data measurement methods are indicated where relevant on the pages where data is provided.

Our first report, published in 2011, entitled "How a little consulting firm makes a big impact" won first place in the CRRA' 12 global online CR Reporting Awards in the Best SME Report category.

Screengrab from the publication: "2012 Global Winners & Reporting Trends" published by CorporateRegister.com



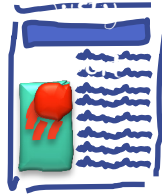
**CRRA**  
CRReportingAwards'12  
Best SME report  
**WINNER**



# Material Impacts

## Our Calling

**Reporting Expertise**



**Trusted Voice**



## Our Clients

**Best Service**



**Working Smart**



## Our Company

**Best Team**



**Stay in the Black**



We defined this set of material impacts internally using our knowledge and understanding of our business, the sustainability landscape, peer reports and our stakeholder interests. We did not specifically engage external stakeholders in a dedicated structured process to help create this list. We have few direct stakeholders. These include 20 – 25 clients at any given time, 3 – 5 employees, two main suppliers (our office landlord and our accountant) and our professional and local communities. We are in daily contact with stakeholders through our work and have received feedback from clients and employees (see “Best Service” and “Best Team” sections of this report.) This feedback, combined with our professional knowledge, was used to assess and define our most important impacts of our business on our stakeholders and govern the content and structure of this report. We have applied the key reporting principles of Materiality, Completeness and partially applied the principles of Stakeholder Inclusiveness and Sustainability Context.





# Material Topic No 1

## Reporting Expertise



Sustainability Reports\* we have helped our clients publish:

2011	2012	2013	2014
4	4	8	9

\*excludes standalone COPs, prepared for the UN Global Compact.

## Why it's material

We view sustainability reporting as a catalyst for sustainability performance. Reporting is made up of two parts: the process of developing the report and the report output. Both are valuable. Both contribute to improving the role that businesses play in our society and the impacts they have on people's lives. Leading companies now report extensively on sustainability but tens of thousands of companies still do not. Across the board, the quality and accuracy of reports and their usefulness varies dramatically.

For us, reporting is the heart of our business and our primary revenue-generator. Our good name as skilled reporters is what gets us business. The quality of reports we help our clients deliver is testimony to our expertise. More importantly, perhaps, our reporting skills help companies deliver high quality, relevant and accurate sustainability disclosures, and in doing so, confirm their contribution to more sustainable business around the world. We believe this is an indirect impact of our reporting which is captured in the GRI G4 framework under performance indicator G4-EC8.

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## How we manage it

Developing our reporting skill is our key occupation, and we learn by learning and we learn by doing. We read, research, benchmark and write about reports daily. We invest time in analyzing the way companies and sectors report, and prepare benchmarks for our internal use and for the benefit of our clients. The CSR Reporting Blog is evidence of the deep thought and analysis in our engagement with reporting. We attend several conferences and meetings about reporting each year to complement our learning and attend online courses and webinars as far as possible. We continually improve our reporting process and tools, learning from each new reporting experience. In recent years, we have been asking clients for debriefing meetings to hear and learn from their feedback.



## How we measure it

We maintain our reporting expertise by helping clients to prepare Sustainability Reports, and by analyzing published reports. While we know how many reports we have worked on, we never actually keep track of how many reports we read and analyze. From 2015, we will start to keep track of the number of reports we process as part of our work and our writings.

In the GRI Reporting Framework, the only Performance Indicator that we feel broadly matches this material topic is **G4-EC8**. The following stories demonstrate examples of where our work is making an impact in this area.



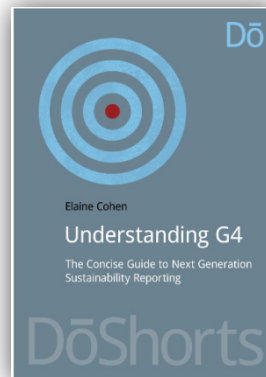
# Reporting Expertise: Stories

In 2013, we embraced the launch of the new GRI G4 reporting framework with a passion, and immediately took time to learn and understand the framework in great detail. We held several consultations with [Bastian Buck, the GRI's Reporting Framework Director](#), the key GRI authority on G4. We used our learning to produce a compact guide to the G4 framework in record time! We wanted to do this as a service to reporters looking to adopt or make the transition to G4, because the GRI manual is so full of what we call techno-babble that it's impossible to understand without hours of study. Sorry, GRI. Senior reporters, Rowland Hill of Marks and Spencer and Glen Frommer of MTR Corporation peer reviewed our draft and offered insightful changes.

The result was **Understanding G4: The Concise Guide to Next Generation Sustainability Reporting**, published in October 2013 as one of the Dō Sustainability DōShorts series. The technical team at GRI reviewed the book and, after we made a few minor changes, confirmed that it is broadly accurate representation of the technical guidance in the GRI framework. (GRI makes no comment on opinions and matters of interpretation presented in the book, which represent the views of the author.)

Aside from some fabulous reviews of Understanding G4, the publishers confirm that it is **one of the two best-selling books of all time in the DōShorts series!**

Check out the full DōShorts series at [dosustainability.com](http://dosustainability.com). It's fabulous!



*“Cohen’s book could very well become essential pre-reading for anyone starting out on G4 reporting, and I would highly recommend it even for very experienced consultants. There were things I thought I understood about G4 that I clearly did not; but a quick romp through Cohen’s lucid text and concise diagrams helped me (1) figure out where I was lacking in understanding, and then (2) rapidly feel like an expert again.” Alan AtKisson*

Alan AtKisson has worked with sustainability initiatives in over 40 countries. He is President and CEO of AtKisson Group, a network of private consultancies, non-profit foundations, university centers of expertise and other independent associates in 18 countries around the world. <http://atkisson.com>

Clients also love Understanding G4!. Here is a shot with Daniela Prusky-Sion, CSR Manager with Strauss Group.





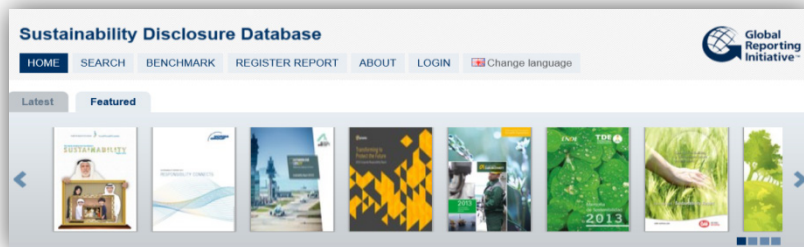
# Reporting Expertise: Stories

We support the Global Reporting Initiative as Organizational Stakeholders since 2006.



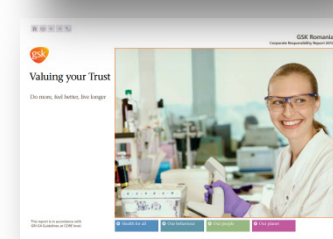
In addition to promoting the use of the GRI Framework through our writings and through our work with clients, we also support the work of GRI in two additional capacities:

**Beyond Business is the GRI Data Partner for Israel.** In this role, we regularly maintain the GRI Disclosure Database by adding updates of sustainability reports published by Israeli companies.



In 2014, we were delighted to be appointed as **GRI QC Consultants for Israel**. In this role, we will attend and observe the GRI Training Partner training events held in Israel and perform a formal evaluation of the quality of the training delivered, and report back to GRI. Our first engagement in this capacity is planned for early 2015.

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We supported our clients in publishing 10 G4 Sustainability Reports in 2013-2014.



# Reporting Expertise: Stories

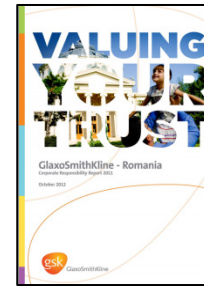
In 2013, we not only wrote a book, blogged and spoke at conferences about G4, we also started recommending our clients to make the transition. Fortunately, we had always worked with reporting clients using a structure based on material issues, so for most of our clients, the transition to G4 was not an unreasonable stretch. However, we did recommend to clients to do more to include external stakeholder voices both in the determination and validation of material impacts and where possible in the report itself.

We like focused stakeholder engagement processes, and ones which are designed to meet the needs of clients without presenting an overdue burden on resources and without creating masses of unprocessable information. For each G4 reporting client, where required, we supported the development and execution of stakeholder engagement processes tailored to meet the needs of each client.

At a press conference for the launch of GSK Romania's first Corporate Responsibility Report with: (from Right to Left: Pascal Prigent (former GSK Romania GM), Nikki McKean Wood (GRI); Elaine Cohen.

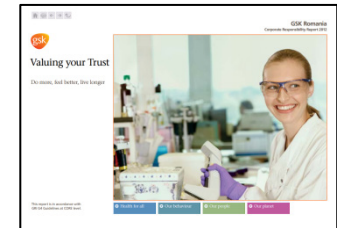


## GSK Romania – the transition to G4



This first report for GSK Romania covering 2011 was written accordance with the GRI G3 Framework at Application Level B, GRI--checked. No specific work was done on materiality and material issues were not listed. However, this was the first GRI-based report published in Romania.

In this second report for 2012, in accordance with G4, following our suggestion, GSK Romania conducted an internal materiality process. In addition, at our suggestion,



GSK Romania organized almost 60 external experts from government, non-profit and business sectors in an open-exchange Stakeholder Round Table that we helped design and facilitate. We believe this was the first sustainability Stakeholder Round Table ever in Romania.



For several reasons, a Stakeholder Round Table was not possible for GSK Romania for the 2013 report. In order to secure external feedback, we suggested one-to-one interviews with external experts to hear their expectations of GSK in Romania and the impacts most important to them. Nine such interviews were published in the report.



# Material Topic No 2

## Trusted Voice



**12,435**



**783** total email subscribers  
(up from 152 in 2010)

**1,137,703** total page views

CSR-Reporting Blog only

## Why it's material

Sustainability reporting is all about trust. It's a form of communication with stakeholders that when done well – both the process and the creation of the report – engages stakeholders and encourages open and authentic interchange. The work we do with our clients relies on their ability to trust our knowledge, expertise and advice. Although clients decide for themselves, we never shy away from telling our clients what we really think – with their best interests in mind, of course. The degree to which clients believe we offer good advice, appreciate our intervention and are able to follow our guidance, is entirely based on the trust we engender.

In addition, trust placed in us by the broader CSR and Sustainability community is important. By supporting our writings, by inviting Elaine to speak at events and by publishing and promoting our report reviews and books, our professional community demonstrates trust in our voice and helps us make an impact.

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## How we manage it

Trust is something you can't manage directly. It is the outcome of doing trustworthy things. Aside from aiming to behave consistently in a trustworthy and ethical manner (see our [Code of Ethics](#) on our website), we invest in developing a voice as a critical friend in the sustainability eco-system. We think deeply about transparency and its place as a driver of sustainability performance, and comment openly. While we are often critical, we try to be fair and respectful. We do our research, remain current, and ensure there are very few instances where a week goes by without our engagement. We maintain the CSR-Reporting Blog as a free resource for our community and the regular feedback we receive confirms this is it is widely used and appreciated. Reputable sites such as [Triple Pundit](#), [2Degrees](#) and [Ecoopportunity.net \(TSSS\)](#) frequently republish our blog posts (at no charge, of course).

## How we measure it

We believe the impact we have through trust in our communications and activities is an indirect impact of our reporting which is captured in the GRI G4 framework under performance indicator **G4-EC8**. This trust enables us to support our clients' sustainability advancement and develop awareness and knowledge within the professional sustainability community.

The measure we use to assess our influence, incomplete and imbalanced though it may be, is our **social media following**. We use Twitter followers and the CSR Reporting Blog visits to track one element of how our voice is trusted in the sustainability community space.



**DMA**

**G4-EC8**





# Trusted Voice: Stories

In November 2014, Elaine was invited to speak at the **World Business Council for Sustainable Development (WBCSD)** Council Meetings in Atlanta, as one of the few external speakers at a high-level gathering of the WBCSD's member leadership, with attendance of around 300 individuals.

Elaine moderated a leading-edge panel discussion on monetization of externalities with three accomplished business leaders: **Marie-Claire Daveu**, Chief Sustainability Officer and Head of International Institutional Affairs of Kering and member of the Kering Executive Committee; **Roberto Salas**, CEO of Masisa, Chile and **Roberto Pedote**, Chief Financial and Investor Relations Officer, Natura, Brazil. In addition, Elaine presented at the launch of the WBCSD's 2014 Reporting Matters publication, and also to the Future Leaders Program participants.



Anne-Léonore Boffi, Program Manager, Redefining Value, WBCSD, said: ***“Your insights were so refreshing to hear and you make it sound so simple and fun (not simplistic). This deeply resonated with me!”***



Trust Across America leads the sustainability space on the subject of trust and its place in business. Recognition of our trustworthy voice was awarded with the selection of Elaine Cohen as one of the [Top 100 Thought Leaders in Trustworthy Business in 2014](#). This list, based on the independent review of a team of judges, honors individuals who make a significant impact in advancing trust in business. We were privileged to be included.



The Smarter Sustainability Reporting Conference is held each year in London, chaired by Elaine. This one-day conference gathers the best commentators, practitioners and developers of reporting in a day of high-level discussion about the value of reporting and how to do it better. The fourth annual conference is planned for [February 2015 in London](#).



# Trusted Voice: Stories

In 2012, [Elaine posted on the CSR Reporting Blog about false claims in sustainability reports](#), based on unpublished research performed at the University of Vienna.

Saturday, November 17, 2012

## False Claims in Sustainability Reports

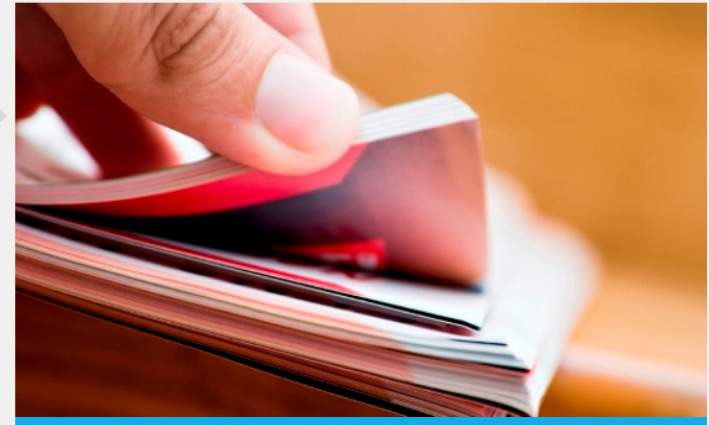
During my [visit last week to Vienna](#) and my discussions with the fabulous leadership of the Vienna University of Economics and Business Institute for Human Resources Management, we spent some time reviewing some (as yet unpublished) research that has been conducted by the Vienna team (in collaboration with Middlesex University London, with a team led by Dr. Sepideh Parsa and Dr. Ian Roper) on the differences between claims made in GRI Sustainability Reporting and what actually gets reported.

The issue was that companies using the GRI reporting framework were claiming to report many indicators and disclosures when in fact they were not doing so. Elaine made the point that this sloppy approach to report quality was undermining the trust in the reporting process and the value of the GRI framework. This post resonated far and wide, was republished several times, gained many likes and comments across several social media platforms and was the basis for columns by different CSR commentators and professionals. Ultimately, GRI acknowledged the issue and published a position statement on its approach to report quality. While it is difficult to assess the degree to which such awareness-raising actually changed how companies report, this story demonstrates the reach of our Trusted Voice in the sustainability professional community.

GRI  
response  
to  
Elaine's  
post on  
false  
claims.

## Taking responsibility: A discussion about report quality

10 January 2013



Over the last couple of months, there has been a lot of discussion around “false claims in sustainability reports”. The level of engagement on this topic has been remarkable – proving that the uptake of sustainability reporting is really taking root. Other topics covered in these research papers are the credibility of the GRI Application Level Check system, and the role that GRI should be playing in ensuring report quality.

One of the earliest pieces of commentary on this matter was a [blog post by Elaine Cohen](#). In her post, Cohen writes about research conducted by the Vienna University of Economics and Business Institute for Human Resources that sheds light on the differences between claims made by organizations in their sustainability reports and what actually gets reported.

## Sustainability reporting - The dog that didn't bark

By [Mallen Baker](#) on Dec 10, 2012

That companies are making false sustainability claims isn't the scandal – it's that no one noticed, says Mallen Baker

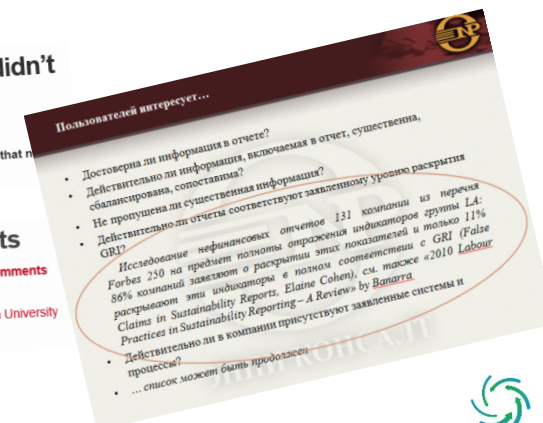
## False Claims in Sustainability Reports

Posted November 17, 2012

Like it?  
541

Keywords: Banerra, Business Sustainability, human rights, Vienna University of Business, Corporate Social Responsibility

25 comments





# Trusted Voice: Stories

In 2014, Elaine was invited as a facilitator of two sessions at the 6<sup>th</sup> Annual Humboldt University CSR Conference, which drew crowds from all over the world in a fabulous academic setting in the heart of Berlin. [Insights about the Reputation Economy](#) gave us all food for thought at a session moderated by Elaine with thought leaders from the U.S. and Europe.

Elaine Cohen moderating the plenary session in Berlin.



During the opportunity of a meeting of minds in Berlin, Elaine was also honored to take part in a round table discussion organized by : Gabriele Faber-Wiener and Barbara Coudenhove-Kalergi, Founders of the [Austrian Center for Responsible Management](#), in which five women shared thoughts about business and ethics, for publication in the awaited [Austrian 2015 CSR Yearbook](#).

Sharing insights – pictured here are Leslie Gaines-Ross, Chief Reputation Strategist of Weber Shandwick, New York, USA and Elaine Cohen.



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In the past few years, Elaine has visited 13 countries as a chair, speaker, facilitator or panelist at sustainability-related events. There were many more engagements we regrettably declined due to workload considerations. However, where we went, we had a great time! Elaine also presented in several online platforms. We consider such invitations as an indication of the value placed in our Trusted Voice in matters we are passionate about.



Austria



Belgium



Croatia



France



Germany



India



Italy



Israel



Romania



Slovenia



Ukraine



UK



USA



Online



# Material Topic No 3

## Best Service



# 4

client testimonials

### Why it's material

Serving our clients is the way we achieve our mission to support transparent, accountable, sustainable, profitable businesses that generate positive impacts on people, society and the environment. If we serve our clients well, they do well. Best service means that we listen to understand our clients and use our best resources and expertise to deliver their sustainability strategy, engagement and reporting needs. At the same time, it means that we try to inspire our clients to achieve more. It's a fine line between supporting clients while at the same time, voicing opportunities and risks they may not yet have been able to address. In all cases, we aim to serve with professionalism, integrity, fairness and without judgment. Our ability to do this successfully gives us the means to continue our business, enhance our reputation and gain immense satisfaction and gratification from our work.

### How we manage it

Generally speaking, our work with clients requires close collaboration over projects lasting several months. If things are not going well, or if our clients are not satisfied, there are plenty of opportunities to make us aware of this during the process. We check as we go along to ensure we are on the right track. In recent years, we have adopted a more formal process of project debriefing. We gather all the learnings from the project process and meet with the client to review what went well and what could be better after each project. We have not conducted a formal "client satisfaction" survey. Informally, all our clients without exception have expressed their satisfaction.

### How we measure it

Our Beyond Business KPI for best service is: zero lost clients due to poor service. In recent years, no client has expressed dissatisfaction or has discontinued their work with us due to inadequate service. In the GRI Reporting Framework, the only Performance Indicator that we feel broadly matches this material topic is **G4-PR5** - results of surveys measuring customer satisfaction. We do not conduct a formal "client satisfaction" survey. We have a small number of clients and we interact with them very closely. A survey seems unnecessary. However, when we recently created our new website, several clients were extremely complimentary about our service and four provided testimonials (see next page).

A satisfied client said in 2014: **"Today I received the hard copies of our Sustainability Report. It looks great! Bravo! And thank you very much for the hard work that you invested in preparing this report. It makes us very proud."**



# The Best Service: Stories

"I have worked with a host of consultants over the last 20 years and it is extremely rare to come across one which approaches issues globally, gets the business quickly with very little exposure to operations, advises on reporting strategically and its effects on other business implications, synthesizes complex data and reporting challenges, and writes in such a commercially relevant and inviting way. This is the work of Beyond Business, a company which I would highly recommend to an array of organizations."

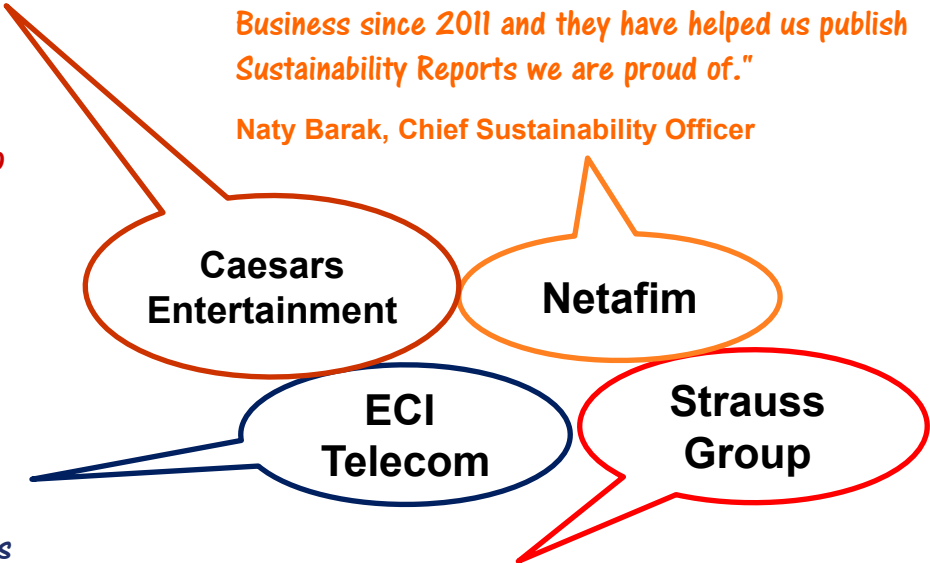
Gwen Migita, Vice President, Sustainability and Corporate Citizenship

"Last year, with Elaine's help, we became the first technology company in the world and the first Israeli company to prepare a Sustainability Report in accordance with GRI G4 guidelines. Elaine always aims for the best possible output, gives the most attentive, professional and friendly service and always knows how to adapt to the working culture and needs of our organization."

Eynat Rotfeld, CSR & Employee Engagement Manager

"Sustainability strategy and reporting support our core business message at Netafim. We need consultants who can help us tell our story in the most compelling way as well as meet the information expectations of our stakeholders. We have worked with Beyond Business since 2011 and they have helped us publish Sustainability Reports we are proud of."

Naty Barak, Chief Sustainability Officer



"Today, after two years of working with Elaine, Iris and the team, I am proud to have launched a first-ever global sustainability strategy, and to have put sustainability on the company's business agenda. This is by far my biggest achievement and Beyond Business was an integral partner in making it happen."

Daniela Prusky-Sion, Corporate Responsibility Manager

# Material Topic No 4

## Working Smart



**70.4% billable  
hours in 2014**

**Carbon neutral  
since 2009**

## Why it's material

Agility, efficiency, adaptability, resilience – we want all these things and therefore we need to work smart. This means making best use of our time delivering the goods while expending the minimum of resources. Over the past few years, both in response to basic survival needs and also to provide a more cost-efficient service to our clients, we have cut resources to the bone and maintain a totally lean operation. Where possible we work virtually with clients - this is generally highly efficient and enables us to be entirely flexible in fitting in with client schedules in different time zones, and avoiding wasted travel time.

## How we manage it

We plan our work at management level to an annual and monthly cycle, and we use a weekly work plan process at the beginning of each week to review our effectiveness and efficiency in the prior week and plan required tasks for the coming week. We work as efficiently as possible using digital tools to help us communicate with our clients and among ourselves. Working virtually by phone, VOIP, mail and other digital tools ensures we maximize productive work time, as well as keeping environmental impacts to a minimum. We use digital tools such as Dropbox for Business, Toggl for time tracking, Skype for talking to each other and SkypeOut for talking overseas, Basecamp for Project Management and Outlook for mail and calendar management. We work with smartphones, tablets and laptops so we are fully mobile wherever we go and we print very little.

## How we measure it

Working smart is about being effective in the most efficient way possible. The best measure is the amount of time we spend on billable work that supports our mission – our target is 70%. In 2013, we achieved 64% and in 2014, 70.4% billable hours. This is not 100% accurate (we need to refine how we account for travel to clients which is not part of billed hours), but it demonstrates improvement in how we manage our time. As part of our G4 reporting, we use our carbon emission efficiency as the measure of our smart working and between 2009 and 2014 we remained carbon neutral. See performance indicators **G4-EN15**, **G4-EN16**, **G4-EN17** for details (page 19).





# Working Smart: Stories

Our basic resource consumption has reduced significantly since 2010 – we have more than halved both our office electricity and our road transportation consumption, yielding reduced GHG emissions in both cases. Overall, however, our GHG emission levels increased due to more frequent travel abroad. Flights abroad now account for 68% of our total GHG emissions (29% in 2010). However, our overall footprint remains modest at 13.76 total tons of GHG emissions per year. We offset this entirely through the Good Energy Initiative in Israel, supporting a waste conversion project in schools with Bedouin children in the south of Israel.

We continue to recycle all our office paper and send all our used electronics waste to [Ecommunity](#), a social enterprise that employs individuals with disabilities.



In 2014, we did our bit once again to encourage the practice of using reusable shopping bags, and gifted local clients and friends with a Beyond Business shopping bag, second edition. The first was a wild success back in 2009. We love our bags! We'll be happy to send you one – let us know!





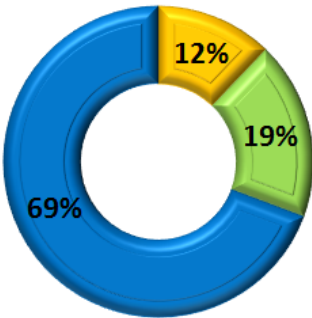
# Working Smart: Data

## GHG Emissions in tons CO2e

	2010	2011 – 2014 per year
Electricity	5.29	2.55
Cars	3.32	1.68
Flights	2.81	9.54
Total Co2e	11.42	13.76
Offset	12	55.05 (4 year total)
Net emissions	0	0

GHG emissions 2011-2014 per year on average  
Total: 13.76 tons CO2e per year

- Scope 1: Fuel for car travel
- Scope 2: Office electricity and paper
- Scope 3: Business Travel - flights and public transport



## NOTES

**Calculation method:** 2011 – 2014 emissions data was calculated by the Good Energy Initiative based on consumption information supplied by Beyond Business using emissions conversion data published by the Israel Electric Company and standard emission factors for fuel and flights.

**Electricity:** We do not purchase electricity directly – we use electricity supplied in our offices as part of our office rental agreement. This calculation uses an overall average consumption rate for our standard office space for computer, lighting and air-conditioning usage. The calculation also includes GHG emissions for our very modest paper consumption. (Paper was not included in 2012). Our significant reduction reflects reducing our office size significantly in 2011.

**Cars:** This calculation includes car travel by Elaine in Israel. Elaine works from home most of the time (no office commute ☺), travelling to clients when required. Also included in this calculation is an average rate for public transport (trains, buses) and taxis based on actual usage by employees including daily travel to and from work. This calculation excludes public transport usage overseas. The reduction in emissions reflects use of Elaine’s low-emission car (changed in 2010) and increased virtual working in Israel as well as overseas.

**Flights:** This calculation is based on actual foreign flights. Elaine travels several times a year overseas for conferences and client meetings.

# Material Topic No 5

## Best Team



**3**  
employees at the end  
of 2014

## Why it's material

As a small business, we rely on a high level of expertise which takes a long time to learn. Ready-made skilled staff are extremely rare in our local market. We work in a field which is not highly developed and finding people with the right skills is like finding a needle in a haystack. We need individuals who are smart, capable, service-oriented, values-driven and fast learners. Then we can train them to do our stuff. We succeed or fail based on how well we select people who are a right match for our working culture and who have the ability to do well and make a strong contribution.

It takes a long time before we see a real return on our investment. The drain on our resources in recruiting and training new staff prevents us expanding our business, and lack of stability is disturbing for clients. Between 2011 and the end of 2014, of the 7 people who joined the company, 5 are no longer with us. Fortunately, we are left with the best!

## How we manage it

- 🌀 **Attraction:** There is no shortage of people who want to work in the sexy field of sustainability. However, most of them think it sounds like “doing good” when really, it’s “doing hard work”. It’s extremely gratifying work but it’s far less sexy than it seems. Sometimes, it’s even a real drudge. When people are attracted to work for our company, we have to make sure they know what they are attracted to.
- 🌀 **Selection:** We interview and get references. We try to explain exactly what the work involves. Then we hope we made the right choice. We have had failures. We need to find a better system.
- 🌀 **Development:** Given the nature of our work, people who join Beyond Business are in a continuous learning and development phase. There’s **lots** to learn and we demand the highest professional standards in everything we do. Development is personal, experiential, on-the-job, supported by step-by-step coaching, supplemented with as many freebie webinars as possible, local conferences and international conferences where budgets permit.
- 🌀 **Retention:** We offer super interesting and challenging work, a competitive salary and benefits package with **lots** of bonuses for good work, flexible working arrangements including home working, and an open and say-what-you-think work culture.

## How we measure it

We measure our own performance through regular performance reviews and employee turnover. See our responses to Performance Indicators in the Labor Practices category on the following pages.



# The Best Team: Stories

**Iris says:** “When I started working at Beyond Business I didn't know much about corporate responsibility and sustainability. My experience was in corporate community engagement and philanthropy, and was limited to this “fragment” of the wide world which is CSR. During the past 4 years, I have discovered a whole new world of CSR concepts and ideas, and learned about the impact businesses have on global sustainability issues. I feel that the knowledge and experience I have gained while working at Beyond Business have benefited me both professionally and personally. I am more aware of global and local issues, and more involved. I am a better consumer, more critical of what I consume and the impact of my consumer behavior. Aside from the experience and professional and personal growth I have gained, I also enjoy my work, and the sense of meaning that comes with it.”

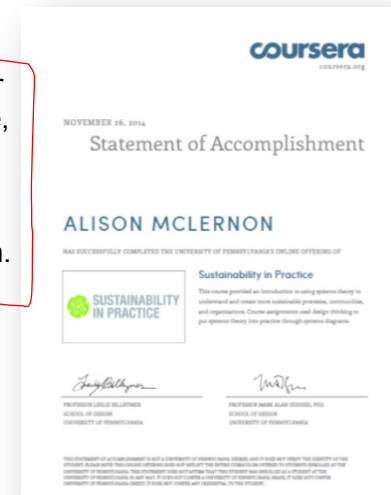


Iris attended the GRI Conference in 2013. She is pictured here with our friend Maryna Saprykina of CSR Ukraine.



**Alison says:** “I gave up working for a hedge fund and went to study environmental studies because I wanted to do something that makes a difference. Combining my business experience with my studies made CSR an obvious choice of career. Upon completion of my studies, I joined Beyond Business and that is when my learning process really began. Elaine has really invested in my training, spending hours reviewing my work with me, and ensuring I understand the principles of CSR and reporting. It has been a steep learning curve and I feel challenged every day. CSR is a complex and ever changing subject and I feel lucky to work for a company which invests so much in me and my training.”

Alison completed her first Coursera course, “Sustainability in Practice”, and presented her learnings to the team.



# The Best Team: Stories

In our home market, our team remains engaged with the local CSR and Sustainability community, supporting local events, meetings, conferences and activities where possible.

Our community contributions mainly take the form of cash donations to local non-profit causes – in 2014, we donated NIS 10,000 (\$2,700) throughout the year. In Israel.

In 2014, we took a Best Team Day to volunteer in the community at Leket Israel – an organization that provides food for underserved people in Israel. We funded the purchase of several food hampers and went to help pack the boxes at the warehouses of [Leket](#), Israel's national food bank. The food hampers were donated to people in the south of Israel to help them overcome hardship and stay healthy with a variety of nutritious food products.

Involvement in the community not only meets a social need, it helps our Best Team feel good about their contribution, and reinforces a positive team atmosphere. Much of our work as individuals in the company is solo – each team member has a set of tasks and works to complete them, interacting with clients often more than with the rest of our team. An occasional Best Team Day, supplemented by team meetings from time to time, helps reinforce our shared values, mission and appreciation for each other as individuals.





# The Best Team: Performance Data

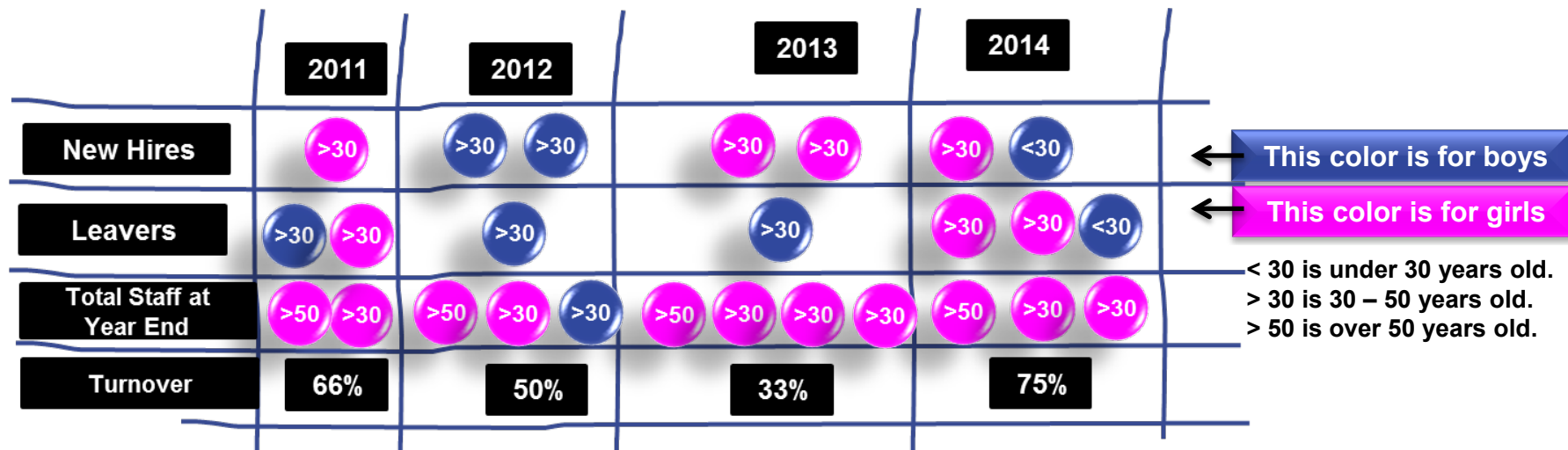
## G4-LA1 New hires and turnover

With such a small team, stability is difficult and our ability to expand relies on building the best team made up of the right people. We haven't been overly successful, and 5 people came and went in three years. Three resigned for different reasons, and two were our decision. The average tenure of these five was around 5 months per employee.

High turnover such as this places a big drain on our resources, as we must invest in training new employees who do not deliver a significant contribution within the first year. On the other hand, the upside is that for the past 4 years we have had a stable core of two, and for the past 15 months, a stable core of three. This enables us to move confidently into 2015, while considering how we can augment the team more effectively to support our workload in 2015 and beyond.

## G4-LA2 Benefits provided for full-time employees

- Decent salary commensurate with role and experience and contribution, always beyond minimum wage, even for juniors.
- Bonuses at least once per year.
- Pension and severance pay plans.
- Travel to work allowance plus reimbursement of work travel expenses.
- 12 days paid vacation per year, plus additional time over national holidays.
- Flexible working, including option to work from home according to personal preference.
- Gifts for at national holiday time twice per year.
- Paid time off for volunteering activities.
- Social events from time to time.





# The Best Team: Performance Data

## G4-LA12 Diversity: end 2014

	Number	Female	Age	Minority
Directors	1	100%	>50	0
Staff	2	100%	30-50	0

Beyond Business is a women-owned small business. In fact, we are (currently) an all-woman team! (But we remain an equal opportunity employer!)

## G4-LA11 Performance reviews

100% of Beyond Business employees received a formal performance discussion and review at least once per year in 2013 and 2014.

## G4-LA4 Notice periods

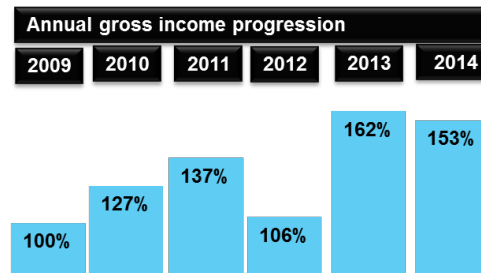
We offer employees one month notice of termination or of any changes that might affect their continued employment, as far as possible.

Women Power



# Material Topic No 6

## Stay in the Black



## Why it's material

We need enough money to pay (competitive and fair) salaries and benefits, cover our basic, lean office expenses, pay our suppliers, pay taxes and memberships (such as the GRI Organizational Stakeholder program), travel to conferences from time to time, buy a few books and in general, just keep going. However, unlike many companies that seek growth and profit, money is not our prime goal. We desire to do enough business to ensure we have a stable core, stay relevant, maintain our contribution and help make a difference to a small number of companies. This means maintaining a small office with an appropriate small team and working with a small range of clients who enable us to maintain our professional standards and presence. As long as we can do this without owing money to anyone, or going bankrupt, that's enough. We will never be a McKinsey or an Accenture, we just want to be niche and in the black. And have a little fun as we make an impact!

## How we manage it

We tailor our expenses to align to our revenue. Our main expense is staff, of course, which today accounts for more than 80% of our income. We have managed to juggle staff resources to fit our revenue expectations by delaying recruitment when the forecast is unclear, or in one case, releasing an employee due to a low revenue forecast. We generally target to have 4 months expenses in the bank so decisions are not made under pressure. We prefer not to owe money so do not rely on possible loans or other forms of assistance. Often, our clients do not confirm their plans until last minute, so we need to keep our finger on the pulse. Since 2012, we have stayed in the black, paid salaries, benefits, bonuses and suppliers on time, and had a little left over to invest in our new website and our community.

## How we measure it

Our Beyond Business KPI is simply: Stay in the black. In 2013 – 2014, we achieved this 100% and as at end 2014, we had a reserve of at least 4 months.

This material Aspect aligns with GRI G4's Economic Performance Aspect. To be in accordance with G4, we must select one of the prescribed indicators. The only G4 performance indicator that is appropriate for our small business here is **G4-EC4**: Financial assistance received from government. Our response to this is: Zero. We do not and never have received any government funding of any kind.



# Stay in the Black: Stories

This is an example of staying in the black through an economical approach to building [our new website](#). Our old website was pretty rubbish and was created on an old HTML platform that had become increasingly impossible to maintain. We took the decision to recreate our face to the world using the Wix platform, both for ease of use and in order to keep our budget within reason. At first we thought we would need help in creating the content as well as the design. However, we realized that the costs involved would be entirely beyond our capability. Therefore, we kept the site to the minimum budget possible without compromising on our main message and a professional look, avoided costly add-ons, developed all the content ourselves and populated the Hebrew version of the website on our own. The project took 6 months longer to deliver than we had planned, due to our stay-in-the-black approach and we managed to launch the site just before the end of 2014. However, we are pretty pleased with the result. We hope you like it!

Thank you to our two designers who made our website come alive: Tracy at [Brown Owl Creative](#) for the website design and [Alexandre Magnin](#) for our Dr Sustainability video.



# Where we screwed up .....

We bet you navigated to this page first, when you read the contents list. Are we right?

Well, this is the page that makes everything else credible, if we are to believe reporting statistics and surveys, and feedback we received on our last report. Knowing what we did wrong apparently helps people believe what we did right.

## Not meeting promises

The CSR Reporting Blog is highly regarded as a way to help promote certain events or publications. While we do not use the blog for advertising or for any paid content, we do promote the events we participate in or publications that we find impressive on the CSR Reporting Blog. Often we receive publications for free as review copies in return for a promise to blog about them. In 2013, we undertook to blog about a series of for-purchase publications on sustainability topics for an external organization in return for receiving free copies of the publications for our internal use and edification. In fact, due to work pressures, we were not able to meet this promise entirely on the timing we undertook, causing the publishing organization some disappointment. We did our best but our best was not good enough in this case. Similarly, we also agreed to help support two not-for-profit organizations in 2013/2014 to advance their causes through our activities and contacts. We didn't deliver. Despite our best intentions, we failed. We have learned not to bite off more than we can chew.

## Not triple checking

There was one report, for one client, where we sent a draft that was not correctly proofed and contained several unacceptable errors. Although we do not guarantee full proof-reading of designed report drafts in our general contracts with clients, we aim to submit work which is accurate. In this particular case, the designed draft was submitted to the CEO, who immediately noticed errors and was very disappointed (understatement) and reprimanded his own staff. In order to help rectify the situation, we hired an external proof-reader at our own expense, and worked with the client to deliver a correctly written and designed report. Fortunately, our client was very understanding, and this did not ruin our relationship, and we have continued to work with the client on subsequent reports. However, despite the fact that we rectified the situation, our quality assurance failure caused our client no end of embarrassment and additional resources (and design costs). We won't mention any names here, but we learned our lesson and work much harder to deliver in line with the highest quality standards.

# FAIL

# Performance against Targets

In our first Sustainability Report, we defined a set of targets. Some of them were rather odd but for the sake of transparency, here they are and this is how we did. .

<b>Economic Targets</b>	Double our revenue by 2012 (baseline 2009).		Partially achieved. Maybe too ambitious. By end 2014, our revenue was 53% higher than our 2009 baseline.
	Generate 50% of our revenue from outside of Israel		Achieved. In 2014, 57% of our revenue was generated by overseas clients (61% in 2013) .
	Increase client satisfaction and add more clients.		Direct feedback indicates that clients are satisfied. We did not perform a formal survey. We added 9 new clients in 2011-2014.
	Calculate billable revenue more effectively and increase as a % of overall time worked.		Achieved. In 2014, we achieved 74% billable hours. Using Toggl.com is an effective tool.
<b>Social Targets</b>	Profit-share with all our employees.		Achieved. All permanent employees received bonuses every year.
	All employees to volunteer and track volunteer hours.		Not achieved. We have not managed to do this effectively throughout the reporting period.
<b>Environmental Targets</b>	Stay carbon neutral in 2011.		Achieved. We have been carbon neutral through to end 2014.
	Print all marketing materials on recycled paper.		Achieved. Although we do not print much at all.
<b>Impact Targets</b>	Write a book on the subject of sustainability reporting.		Achieved. We published " <b>Understanding G4: The concise guide to next generation sustainability reporting</b> " in 2013.
	Increase engagement with the Transparency Index.		Not achieved. We discontinued the Transparency Index project. We were unable to maintain the intensive resource required for analysis.
	Drive MNE's to support sustainability in their supply chains.		Not achieved. The project we had envisaged in this area never materialized.
	Encourage more private and small businesses to report.		Partially achieved. We did not gain new SME clients but we published a book on Sustainability Reporting for SME's and raised awareness via the CSR Reporting Blog.
	Keep doing everything else!		Partially achieved. We continued key practices but we dropped non-core activities.





# New Targets

This year, we are setting targets in line with our material impacts. We have tried to be realistic and not overshoot our capabilities.

## Reporting Expertise



- 🌀 Maintain our skills through analysis, learning and engagement by:
  - 🌀 Helping clients publish great Sustainability Reports.
  - 🌀 Reviewing at least 150 reports per year on the CSR Reporting Blog or for external publications
  - 🌀 Attending the GRI global conference in 2016

## Trusted Voice



- 🌀 Continue to increase the impact of our voice by :
  - 🌀 Publishing two books on Sustainability Reporting by the end of 2016.
  - 🌀 Developing and delivering free workshops for SMEs to learn about sustainability and reporting as part of our commitment to supporting small businesses.

## Best Service



- 🌀 Continue to deliver the Best Service to our clients, and confirm this with a client survey in 2016. Make changes as required following client feedback.

## Working Smart



- 🌀 Maintain billable hours at 70% of our revenue.
- 🌀 Continue to conserve resources and recycle all waste, and remain carbon neutral through offsetting GHG emissions each year.
- 🌀 Encourage more clients to work virtually where possible.

## Best Team



- 🌀 Continue to provide a positive workplace for our employees and conduct performance reviews at least annually.
- 🌀 Create a training program for each employee and implement.
- 🌀 Revise recruitment practices to improve retention as we grow the team.
- 🌀 Engage the team in more community involvement activities.

## Stay in the Black



- 🌀 Continue to tailor our expenses to be in line with our revenue.
- 🌀 Maintain a buffer in the bank of four months' costs at all times.



# GRI Content Index: General Standard Disclosures



## CONTENT INDEX

BEYOND BUSINESS

JAN 2015  
SERVICE

General Standard Disclosures	Page	External Assurance
<b>G4-1</b>	Welcome to our Home Page 3	Nope
<b>G4-3</b>	Beyond Business Ltd	Not
<b>G4-4</b>	Our brands and products: See our website : <a href="http://www.b-yond.biz">www.b-yond.biz</a> (Services) – direct link <a href="#">here</a>	None
<b>G4-5</b>	Ramat Gan, near Tel Aviv, Israel	Isn't
<b>G4-6</b>	Our home base is Israel.	Negative
<b>G4-7</b>	Privately owned women-owned SME limited company registered in Israel.	Noooooooo
<b>G4-8</b>	We serve clients in the U.S, Europe, Australia and Israel.	Niet
<b>G4-9</b>	We have 3 employees at Jan 1, 2015. We helped clients published nine sustainability reports in 2014. We do not publish our income/profit details.	Non
<b>G4-10</b>	3 employees, all women, all on permanent contracts. No supervised workers. All based in Israel. No significant variations due to seasonal work.	Nein
<b>G4-11</b>	Zero percent of our employees are covered by collective bargaining agreements.	No
<b>G4-12</b>	We don't have a supply chain in the real sense. Our output is generated through our own work. Our suppliers are our landlord, our accountant, office supply stores and designers for occasional graphic design work.	Nope
<b>G4-13</b>	In 2011, one 50% partner left the company leaving Elaine Cohen as sole owner.	Nope
<b>G4-14</b>	We do not have a formal precautionary approach.	None
<b>G4-15</b>	We do not subscribe to any external codes, though we express support for the UN Global Compact.	Not

Back to  
contents  
page

G4-32



# GRI Content Index: General Standard Disclosures

General Standard Disclosures	Page	External Assurance
<b>G4-16</b>	We are GRI Organizational Stakeholders since 2006.	Isn't
<b>G4-17</b>	We have one entity. All of it is included in this report. ☺	Isn't
<b>G4-18</b>	Process for defining report content and aspect boundaries application of reporting principles is described in our section on Material Impacts on page 6	Niet
<b>G4-19</b>	List material aspects. —————> Page 6	Non
<b>G4-20</b>	Material Impacts alignment with G4 Aspects. —————> Page 33	Nein
<b>G4-21</b>	Material Impacts alignment with G4 Aspects. —————> Page 33	Negative
<b>G4-22</b>	No restatements from previous report.	Nope
<b>G4-23</b>	No significant changes in Scope and Aspect Boundaries.	Not
<b>G4-24</b>	Stakeholder groups —————> Page 6	Never
<b>G4-25</b>	Stakeholder engagement —————> Page 6	Never
<b>G4-26</b>	Approach to stakeholder engagement. —————> Page 6	Noooooooo
<b>G4-27</b>	Topics raised by stakeholders. —————> Pages 6, 16, 21	Not
<b>G4-28</b>	Reporting period – 2014 unless otherwise stated.	Nope
<b>G4-29</b>	Previous report published in 2011.	Noooooooo
<b>G4-30</b>	Reporting cycle – every 2 or 3 years, we hope.	Niet
<b>G4-31</b>	Contact point —————> Page 34	Non
<b>G4-32</b>	In accordance – core option. Content Index on pages 30-33	Nein
<b>G4-33</b>	We do not use external assurance. However, our environmental impacts were calculated by an external provider.	Negative
<b>G4-34</b>	We don't have a governance structure. We just have Elaine. No committees!	Negative
<b>G4-56</b>	Our values / Code of Ethics are on our NEW ☺ website – Ethics page <a href="#">link to website ethics page</a>	Nope









# GRI Content Index: Specific Standard Disclosures

Material Aspects	DMA and Indicators		Omissions	External Assurance
	Disclosures	Page		
Economic: Economic Performance	DMA	Page 25	Non	Non
	G4-EC4	Page 25		
Economic: Indirect Economic Impacts	DMA	Reporting Expertise: page7 Trusted Voice: pages 11	Nope	Nope
	G4-EC8	Reporting Expertise: pages 8-10 Trusted Voice: pages 12-14		
Environment: Emissions	DMA	Page 17	Non	Non
	G4-EN15, G4 EN-16, G4-EN17	Page 19		
Labor Practices and Decent Work: Employment	DMA	Page 20	Negative	Negative
	G4-LA1, G4 LA2	Page 23		
Labor Practices and Decent Work: Labor/Management Relations	DMA	Page 20	Nooo	Nooo
	G4-LA4	Page 24		
Labor Practices and Decent Work: Training and Education	DMA	Page 20	Negative	Negative
	G4-LA11	Page 24		
Labor Practices and Decent Work: Diversity and Equal Opportunity	DMA	Page 20	Nope	Nope
	G4-LA12	Page 24		
Product Responsibility: Product and Service Labeling	DMA	Page 15	Niet	Niet
	G4-PR5	Page 15		



# Material Impacts and the G4 Content Index

	Our own performance measure	G4 Category and Aspect	Internal or External Impact	G4 Performance Indicator
<b>Reporting Expertise</b> 	Report analysis and review	<b>Economic:</b> Indirect Economic Impacts	Impact occurs externally on our clients and reporting audiences.	<b>G4-EC8</b>
<b>Trusted Voice</b> 	Social media stats	<b>Economic:</b> Indirect Economic Impacts	Impact occurs externally on our clients and reporting audiences.	<b>G4-EC8</b>
<b>Best Service</b> 	Zero lost clients due to poor service	<b>Product Responsibility:</b> Product and Service Labeling	Impact occurs externally on our clients.	<b>G4-PR5</b>
<b>Working Smart</b> 	Billable hours % Carbon neutral	<b>Environment:</b> Emissions	Impact occurs externally on the environment.	<b>G4-EN15</b> <b>G4-EN16</b> <b>G4-EN17</b>
<b>Best Team</b> 	Employee performance	<b>Labor Practices and Decent Work:</b> <ul style="list-style-type: none"> <li>• Employment</li> <li>• Labor Relations</li> <li>• Training and Education</li> <li>• Diversity and Equal Opportunity</li> </ul>	Impact occurs internally and influences our capability to serve our clients.	<b>G4-LA1</b> <b>G4-LA2</b> <b>G4-LA4</b> <b>G4-LA11</b> <b>G4-LA12</b>
<b>Stay in the Black</b> 	Four month reserve in our bank account.	<b>Economic:</b> Economic Performance	Impact occurs internally and influences our capability to serve our clients.	<b>G4-EC4</b>





# Come visit our Home!

Thank you for getting this far. And once you have viewed our report, we welcome your visit – virtual or in person. We'd love to hear your feedback on this report or on any of our writings or activities. You are welcome to our reporting Home any time. We try to be accessible across a range of time zones. In any event, we are always somewhere in cyberspace and it's not hard to track us down. We can't promise you ice cream, but we can promise to do our best to be of service and consider carefully all feedback.

Reach us at:

[info@b-yond.biz](mailto:info@b-yond.biz)

We'll respond.  
With thanks.

## Reporting Policies:

**Editorial Policy:** Definitely not PC.

**Publication Policy:** When it's finished.

**Design Policy:** In-house, cheap and rubbishy – again. But that's budgets for you.

**Printing Policy:** No printing >>> No printing policy.

**Communications Policy:** Everyone should talk about this report.

**Ice Cream Policy:** Cold. Icy. Tasty. Organic preferred.

**Thank You Policy:** We are sincerely thankful to our clients, our team, our suppliers and all those who support our work in many different ways. We are thankful to you for taking an interest in this report. You may be pleased to know... you have reached **THE END.**



[www.b-yond.biz](http://www.b-yond.biz)

