



BeyondBusiness

to a sustainable future

How a little consulting firm makes a **big** impact

Sustainability Report 2010

Beyond Business Quick Facts

Founded

1.1.2009, in a merger of former consulting companies owned by Liad Ortar and Elaine Cohen

Full Name

Beyond Business Ltd

HQ

Tuval 30, Ramat Gan, 52522, Israel

Ownership

50% Liad Ortar, 50% Elaine Cohen

Born to:

Advance transparent and accountable, responsible business practices, which deliver a sustainable positive impact on people, society and the environment.

By:

Supporting businesses in developing a Sustainability Strategy, embedding a sustainability culture and processes, and producing Sustainability Reports and other sustainability communications.

Number of clients

27

Staff

Liad Ortar (Environmental Business Consultant) **Elaine Cohen** (Social Business Consultant), **Iris Rakovitzky** (Analyst), **Ayelet Shaked** (Office Administrator)

Beyond Business Sustainability targets

Economic

Double our revenues by 2012 (baseline 2009)
Generate 50% of our revenues from outside of Israel
Increase client satisfaction and add more clients
Calculate billable revenue more effectively and increase as a % of our overall time worked

Social

Profit-share with all our employees
All employees to volunteer and track volunteer hours

Environment

Stay carbon neutral in 2011
Print all marketing materials on recycled paper

Impact

Write a book on the subject of Sustainability Reporting
Increase engagement with the Transparency Index
Drive MNE's to support sustainability in their supply chains
Encourage more private and small businesses to report
Keep doing everything else!

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Sustainability Report 2010

Look, we apologize in advance for the amateurish design, but we did it ourselves, and we will pretend to be anything BUT graphic designers. It was important to us to write this Sustainability Report, because our core business is about helping others develop and articulate their responsibility and sustainability

We like to **walk** the **talk**.

We had no budget for a glossy brochure, so, yes, we did it ourselves. We hope you will find this format acceptable. We think that if you can get past the rubbishy graphics, you might find a really interesting report doing its best to get out and get noticed.

Notice me!

Oh, and we might add that we are hopeful of winning an award in the CRRA '12 Reporting Awards, so when the time comes, **please** vote for us. For more about the CRRA '11 awards, see www.corporateregister.com

This report has two introductions because our business has two partners. We couldn't decide who would write the introduction so we decided to do one each. We flipped for who would have Introduction A and guess what, Liad won. This left Elaine with Introduction B. But that's ok, as she always likes to have the last word.

Introduction A

After years of being an environmental activist, including a some years as the Greenpeace campaigner in Israel, I decided it was time to move to the side of being part of the solution rather than the one highlighting the problem. I wanted to move away from confrontation and see if I could help businesses improve their environmental impacts by adding value from a more positive standpoint. I have a passion for the environment and believe that businesses can do much more as environmental stewards.

During the past 6 years, I have been working with businesses, large and small, in a wide range of sectors, helping them to reduce their carbon footprint and overall impact, and more importantly, helping them to identify business opportunities through a new environmental thinking and practice. I often start with what I call Strategic Environmental Mapping, designed to be a full environmental risk assessment and platform for identification of opportunity. This always reveals new directions and possibilities.

However, as an environmentalist, I understand the total view of a company's responsibilities and make significant efforts to help companies understand they cannot be green if they are not clean in other aspects of social responsibility, governance and ethics. This is why Beyond Business is a perfect platform for my work. I can do my thing on the environment whilst offering companies a comprehensive service on CSR and Sustainability. Transparency is a core part of this and reporting is the key.



Introduction B

Sustainability is more sustainable if it is also fun. We enjoy what we do, and whilst we take our work very seriously, we recognize that behind any productive activity, there are people. People, we believe, engage more effectively with a little laughter along the way, and that's what we try to inject into our daily life. Oops, did I say life? Yes, I guess I did. That's because sustainability for us is about life and not just about work. As partners in a small independent business, it is hard to separate the boundaries between life and work, and it all blends into one in a way which is sometimes frustrating but always welcome.

This report tries to demonstrate the impacts we have made during the first two years of our partnership. We have navigated the ups and downs, always driving forward despite several setbacks, and we modestly believe that we have made a contribution to the advancement of thinking and practice well beyond what might be expected of a small business based out here in, of all places, Israel. However, our bodies may get up in the morning in Tel Aviv but our minds are always somewhere on the global stage as are, we are happy to confirm, many valued customers.

Writing this report has been, frankly, a pain in the neck. There is always so much else to do. We had to force ourselves to make the time, because it's important. Now that we have done it, we are pleased and proud.

Hope you make it beyond page 3. Thanks for reading. Please give us feedback. Compliments welcome. Suggestions welcome. Queries welcome. Spear-throwing not preferred but we can take it.

Not just **any** old consulting firm

There is no other consulting firm in our home market that spends so much time and voluntary effort in creating awareness of responsible business practices. As we often say:

We create the market we serve

We do this because we have a passion for helping businesses transform their practices. There is nothing more satisfying than seeing sustainability programs implemented in companies that we have supported, the positive reaction of a CEO or a CSR Manager to a successful programme, the light in the eye of an employee who is proud to work for a company that cares about more than just money or the positive effect on the environment of an activity we have suggested. We often help Managers “sell” CSR internally, and when that doesn’t work, we meet with the business leaders. We are part of many internal CSR teams and steering teams. We work tirelessly to assist our clients in a way which makes sense for them, trying not to push them too far before they are ready.

We bring the CSR world to Israel

Back in 2006, Liad Ortar undertook to translate the GRI G3 Framework into Hebrew, thus starting a wave of awareness that would lead to the publication of the first GRI G3 CSR Report, with many others following. We were the first to drive the UN Global Compact platform, encouraging our clients to participate and writing their Communications on Progress. We maintain a presence in the global arena unparalleled by any other consultant in Israel. In this way, we bring to our clients the expertise that is necessary to compete in global markets.

We bring CSR Israel to the world

We make massive efforts to ensure Israel has a presence in the global voice on sustainability, through our writings and strong participation in all forms of social media events and activities. Our clients have won awards for CSR reports, been named in top Sustainability CEO lists, or in sustainable companies lists, or won campaign-related awards abroad and more. Visitors to Israel interested in sustainability invariably make us their first port of call.

Case Study

A **BIG** IMPACT ON WOMEN

[comme il faut](#), a leading fashion company in Israel, has always been an ethical company, built around the values of its founder-owner and CEO, Sybil Goldfiner. We started working with comme il faut back in 2007 (before Beyond Business was formally created) to reflect those values by embedding corporate responsibility processes and writing a first Corporate Responsibility Report, which was published in 2008. This was the first report in Israel at GRI Level A, and also the first report by a private SME business. The report can be downloaded here:

http://www.comme-il-faut.com/user_files/english/Agenda/social/CIF_Eng_report.pdf



In our ongoing work with the Company, we support the company’s many original and creative cause marketing programmes. One of these was seriously breakthrough-ish. It was a campaign during the month of March 2008 called Pass-it-On.



Customers of comme il faut were asked to return a garment they no longer used to their local comme il faut store, in return for which they received a discount on a purchase from the new fashion collection. The returned clothes were then donated to a women’s empowerment non-profit called Esheet. www.esheet.org.il

Esheet sold the clothes as second-hand bargains, benefiting the low-income community in the area, and used the proceeds to fund courses for women’s entrepreneurship. In this first Pass-it-On campaign, over 2,000 garments were collected and 30 women were able to take advantage of a full study programme to assist them in starting their own business. A positive outcome for comme il faut was the **highest sales month on record** since its founding 20 years previously. This campaign is repeated every March, and continues to contribute to strengthening the community as well as offering the opportunity to customers to play a part.

Our approach to CSR

Our approach to CSR, or what is more commonly called sustainability these days, is a kind of holistic approach. We work with clients to raise awareness for the entire spectrum of CSR activities, rather than just offering a service in the area of social ethics or environmental impacts. Many clients come to us asking for support on one or other of these fields, and whilst we are always willing to serve clients, we always stress the total scope of a company's impacts.

Equally, we believe that CSR is a strategic business approach that supports risk management and identification of new business opportunities. We try to assist our clients in understanding the potential of CSR, rather than just creating isolated projects.

We also believe that CSR without transparency is not sustainable, and work hard to encourage clients to take the first step in disclosing key impacts. This is why we have supported the GRI from its inception and have driven GRI uptake in Israel. Equally, we are strong supporters of the UN Global Compact. Whilst we formally cannot participate in the UN Global Compact because we do not have 10 permanent employees, we have been the only consulting firm to drive participation in the UNGC, which we urge clients to adopt, not only because of the benefits of being part of a global responsibility movement, but also because the Communication on Progress is less taxing than a full GRI report, and can be leveraged to help an organization take its first steps towards transparent disclosure. We closely follow other developments such as the Equator Principles, SA8000, UN PRI, CDP, Water Mandate etc. and help clients understand these frameworks and tools, and adopt those which are relevant for them. We admit to not having much time for ISO 26,000 which we believe does not really add value to existing frameworks and therefore do not recommend this to our clients.

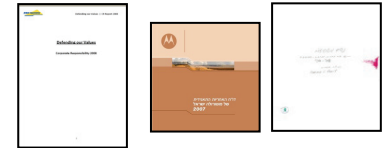
Oh, and we also believe in having a little fun as we work because sustainability is best with a smile 😊

Our Services

We assist companies in writing CSR or Sustainability Reports:



and Communications on Progress:



and Codes of Ethics

and other forms of CSR communications for internal use or external publication

We assist companies in mapping all social and environmental impacts, identifying risks and opportunities, developing sustainability strategies and roadmaps, implementing processes and projects and cause marketing campaigns, and running internal sustainability steering teams. We write policies, procedures, run training and workshops, give lectures, assist in completing ESG declarations, train managers, Boards and other internal teams, advise on social and environmental risks. We calculate carbon footprints and produce benchmark analyses. We run stakeholder panels and benchmark performance against markets and sectors. We assist with internal employee surveys and all aspects of responsible workplace. Our clients include:

Bank Leumi	CSRwire LLC	Danisco	Maccabi Health Services	888 Holdings
Bagir Group	ECI Telecom	HP Indigo	Microsoft Israel R&D	Ness Technologies
Baran Group	Elbit Systems	Intel Israel	Motorola Israel	Teva Pharmaceuticals
comme il faut	G4S Israel	Leket Israel	Mehadrin Tnuport	... and more

Advancing global CSR frameworks

Case Study

LEADING THE GRI DEVELOPMENT IN ISRAEL

In 2006, Liad Ortar recognized the potential of the GRI and immediately took the initiative to translate the GRI Framework into Hebrew, at his own expense. The Hebrew GRI Framework was launched at a conference in December 2006, with Teresa Fogelberg, now Deputy Chief Executive of the GRI. In 2007, we worked on the writing of the first CSR report in accordance with GRI guidelines for Bank Leumi. Very soon after, we published another and another and another. We have maintained the tradition of an annual popular and informative conference centred on the theme of CSR reporting and transparency, and in 2011, we will hold the **fifth** conference in this series.

Additionally, in 2008, Liad led a multi-stakeholder process to develop a GRI Israel Country Annex which has not been published by the GRI, but Sean Gilbert reviewed and addressed this in our conference in 2008. The Annex highlighted significant locally-relevant reporting issues which are not covered by the global GRI framework.

We have been GRI Organizational Stakeholders since 2006, attend GRI conferences in Amsterdam. We are GRI Data Partners for Israel and we contribute to the GRI blog and other publications when requested. Elaine was accepted as a nominee in the 2009 Stakeholder Council elections but didn't get elected which is a shame because we have a lot to say. However we continue our strong support for the GRI and hope that we can continue to have a **big** impact in other ways.



Case Study

THE GLOBAL COMPACT OF THE UNITED NATIONS

In 2007, we recognised the outstanding work being done by the UN Global Compact in support of the 10 UNGC principles around the world. At that time, no Israeli Company was actively participating in the UN Global Compact, aside from a few SME enterprises who had signed on, probably in a moment of daring, and done nothing further. In line with our mission to bring Israeli CSR to the world, we targeted to drive UNGC awareness and participation. The first client we brought on board was *comme il faut*, and then Bank Leumi, and then several additional companies for whom we wrote dedicated Communications on Progress.

We were delighted when Maala, the local non-profit advancing business for social responsibility, accepted our suggestion to make a special award to those companies participating in the UN Global Compact at their annual conference in October 2010, and we were proud to see a stage full of clients receiving recognition for leading the local market in CSR practices.

Regrettably, as an SME with fewer than 10 people, we cannot participate in the UNGC in our own right, or use the UNGC logo, but we are happy to hover in the background in the knowledge that we are having a **big** impact.



The audience at our 2010 reporting conference

How we make a **big** impact

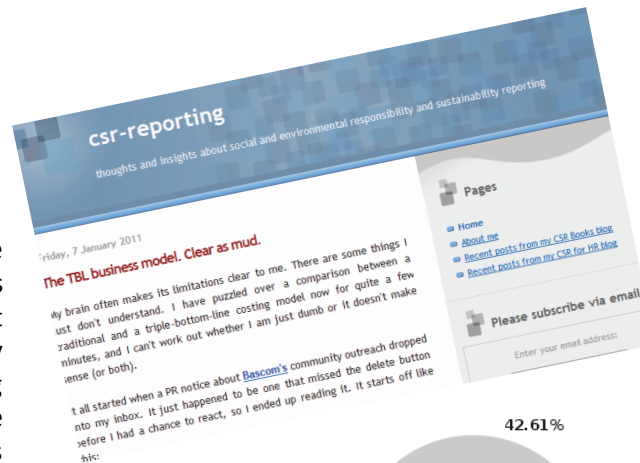
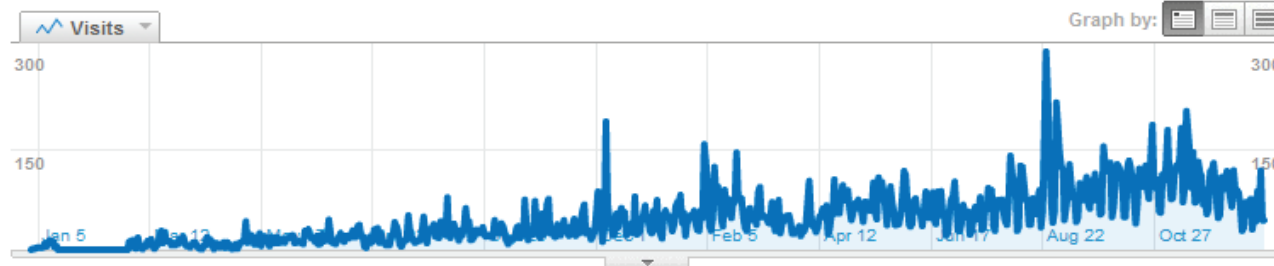
Social media has become an important platform for CSR conversations. We enjoy engaging, sharing and learning.

Case Study

The CSR-Reporting blog has grown in popularity over the past two years and now has 120 Google friend followers and 152 email subscriptions. We are not sure how that stacks up against other CSR blogs, but we are pretty happy with our following and try to bring original and interesting content on a regular basis. Blogging is a way for us to hone our skills and gather our thoughts about specific issues related to reporting, but we also see it as a contribution to the developing body of knowledge in CSR and sustainability fields. We regularly receive feedback from readers, including students, about how specific posts have been of help to them in different ways. The CSR Reporting blog feeds into Facebook, LinkedIn, Plaxo and a number of leading CSR news sites as shown on this page.

33,991 visits during 2 years – that's 326 visits per week on average. In December 2010, the blog received 2,324 visits – that's 78% above the 2 year average. And still increasing

Dashboard



How we make a **big** impact (too **big** to fit on one page)

Case Study

HELPING REPORTS HAVE **BIG** IMPACT

In early 2009, Elaine was the first to publish CR Expert Report reviews on the CorporateRegister.com website, a new initiative for the site, which is the largest online hosting site for sustainability reports worldwide. The report reviews added a new dimension and value to the website and are widely read. Many Companies contact Elaine about her reviews to gain clarification or discuss (sometimes difficult issues). The Verizon company mentions Elaine's review in their report and on their blog.



In two years, Elaine wrote **51** reviews published on CorporateRegister.com, more than any other reviewer.

In addition, in 2010, Elaine started publishing reviews in Ethical Corporation's printed magazine and online. In 2010, Elaine completed **4** reviews.

Elaine's reviews are unpaid and entirely voluntary, providing a service to reporters and readers. Elaine does receive free subscriptions to CorporateRegister.com and Ethical Corporation.

Case Study

GETTING THE MESSAGE THROUGH WITH CSRWIRE

In April 2010, Elaine was invited to become a Contributing Writer for CSRwire.com, the leading CSR and sustainability news distribution service. Elaine contributes between one and three editorials per month on relevant and topical subjects, often taking a stand on the important issues of the day that have been reported via CSRwire and other channels. In 2010, Elaine wrote 13 editorials, for which she was fairly compensated by CSRwire



In addition, Elaine voluntarily writes reviews of CSR books and author spotlights, in order to highlight the good work of many talented writers who offer important insights. During 2010, Elaine wrote 10 book reviews and two author spotlight pieces.

All Elaine's writings on CSRwire are distributed by CSRwire's News Alert which reaches over 50,000 individuals directly by email, and many more via the CSRwire site and archive. We are grateful to CSRwire for helping us to make a **big** impact.

Case Study

LEADING LOCAL GREEN AWARENESS

Liad Ortar maintains a blog on a leading environmental site in Israel and also publishes regularly on a leading local news site. Liad mainly addresses green issues, though covers the wider spectrum of corporate responsibility as issues arise.



Liad is a leading voice in the Israel green community and certainly makes a **big green** impact.

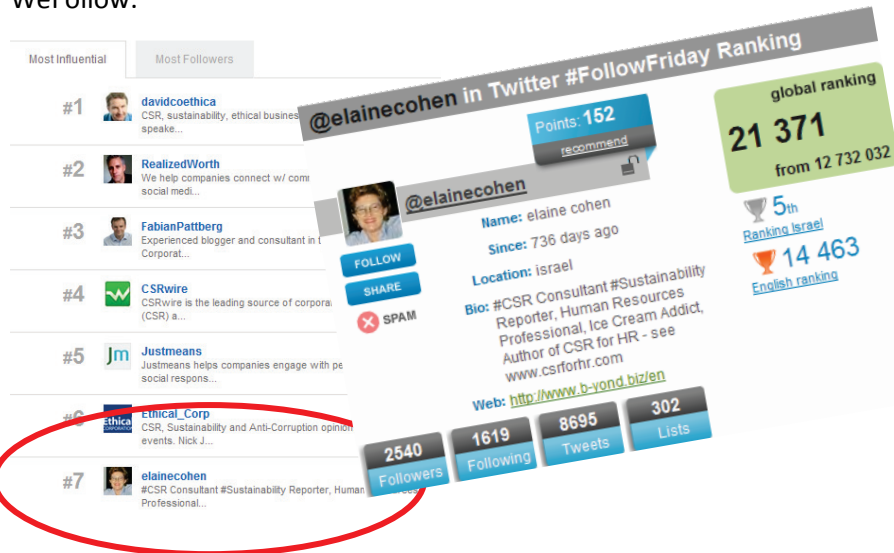
How we make a **big** impact (too **big** to fit on two pages)

Case Study



TWEETING for the CSR COMMUNITY

[@elainecohen](#) is a popular tweep with a strong following, mainly from the CSR community. With over 2,500 followers, Elaine's average is 12 tweets a day, which adds up to over 8,500 tweets in the last 2 years. Elaine is listed on 307 twitter lists. Elaine's tweets are almost all about #CSR and #sustainability related topics and help inform the CSR and general twitter community of what's current and important. Elaine is often recognized by the CSR Twitter community in #FollowFriday mentions and often ranks highly on the FollowFriday list. Elaine is ranked 7th of the most influential CSR tweeps on a list of 314 CSR tweeps by WeFollow.



How much impact does Tweeting have ? We believe it's a key way to assist the spreading and building of knowledge and insight. In other words, **big**.

Case Study

CHANGING THE GAME IN HUMAN RESOURCES

In 2010 we published *CSR for HR: A necessary partnership for advancing responsible business practices*, Greenleaf Publications. This is a groundbreaking publication covering comprehensively for the first time the relationship between CSR and the Human Resources function, serving both as a wake-up call and a toolkit for HR Managers.



The book has received several complimentary reviews and much interest from a wide range of people around the world, including CSR and HR thought leaders. Elaine has been invited to speak in several countries on the subject of CSR for HR. Also, in support of the book, Elaine tracks current developments in the CSR world in her dedicated blog: www.csrforhr.com.

Case Study

BRINGING WORLD CSR EXPERTISE TO ISRAEL

In September 2010, Beyond Business hosted Jo Confino, Executive Editor of the Guardian and Head of Sustainable Development for Guardian News and Media. Jo enlightened the Israeli press as to what CSR means for the newspaper business and spoke at length to a group of CSR practitioners. Judging from the responses we received, Jo's visit had a **big** impact.



How we make a **big** impact (too **big** to fit on three pages)

Case Study

THE TRANSPARENCY INDEX

In 2009, Beyond Business published the first [Transparency Index](#) in the Israeli market. We believe CSR is first and foremost about being accountable for impacts, and transparency is the key to that. It is not enough to be responsible. Businesses must be transparent. We developed a proprietary methodology to evaluate the transparency of the leading public companies traded on the prestigious Tel Aviv 100 Index on the Tel Aviv Stock Exchange, and assessed each of the Company's websites, rating them for each element. The methodology is quite transparent and relies almost entirely on auditable elements of the company's websites, so that we are seen to have zero influence on the result. The methodology however, does give weight to Sustainability Reporting, with those Companies who have reported at A level of the GRI Framework receiving the highest points, even if other companies disclosed significant information on their websites. This is because we believe that Sustainability Reporting shows greater evidence of process, commitment and alignment with broadly accepted indicators of sustainability than information provided on a website. The Transparency Index results showed that the level of transparency amongst these leading Companies is only 31%. In 2010, we produced our second annual Index, showing only slight improvement to 33%. Many Companies in the Index believe the Index has value and have publicized their positions. Bank Hapoalim, who ranked number one for transparency two years running has even included our Certificate in their recent Sustainability Reports. We will continue the Transparency Index annually, and believe it will have a **big** impact on local transparency levels.

Sustainability VP's of leading companies receive their Transparency Index Awards at Beyond Business's Annual Reporting conference



Bank Hapoalim's Sustainability Report 2010 showing the Transparency Index Certificate

Does governance apply to us?

In the strictest sense, we suppose it does, though we haven't really paid much attention to our own governance in a formal way. However, in the spirit of transparency, here is our response to the GRI governance indicators:

4.1 : The highest governing body is the Founder's Team. There are two members. Elaine Cohen and Liad Ortar. We split the running of the business between us and agree on every major decision regarding client costing, services we offer, expenses, hiring and dismissal of employees, and setting strategy. We do not have any committees. We set our own compensation which is equal for both partners, and well below market rates (by default rather than by choice, if we are honest). We use an external accountant to manage our financial filings, whilst Elaine manages the preparatory bookkeeping, involving, money collection and other mundane tasks associated with keeping us alive and legal. We hold planning meetings frequently but irregularly, around once a fortnight, where we take stock of where we are, agree on ways forward, priorities and new developments.

4.2 : The Founder's Team has no individual Chairperson. We share this role.

4.3 : Both the Founder's are not independent and have executive roles. What you see is what you get.

4.4 : Both the Founders and employees are in regular daily contact and all are free to make suggestions on any aspect of the business and the way it is run.

4.5 : Compensation is linked to performance. At least, it will be, for all employees of Beyond Business. In our first two years, we have been busy with building the business with minimal compensation. In coming years, as we grow, we expect to compensate all the team in a way which reflects their contribution to growth and profitability.

4.6 : Conflict of interests have not been an issue so far. If we ever experience a problem we cannot resolve through discussion, our Founder's agreement provides for arbitration.

4.7: Our qualifications for leading the business are rooted in the 40 years of joint experience in work in all sectors. There are no external mechanisms in place to assess our ability to run the business. Whew!

4.9: We manage risk by reviewing all our operations at our regular partners meetings and agreeing on appropriate action. We support the UN Global Compact principles (see page 6)

4.10: We do not have a formal process for evaluating our own performance. However, if our income covers our costs, we are doing ok, and if our clients are pleased, we are doing better, and if we see that our work is having a **big** impact, then we know we are on the right track.

4.11: We believe we take a precautionary approach through designing our business to be first and foremost socially and environmentally responsible. This report explains how.

4.12 : We adhere to the [Maala Code for CSR Consultants](#). (available in Hebrew only)

Ethics

4.8 : We have had an Ethics Code in place since we set up shop. It was one of the first things we did. You can find it on our website [here](#).

An ethical approach to the way we do things is in our nature and the foundation of our business legitimacy. We discuss all issues that arise and find appropriate solutions. All new employees read and sign the Ethics Code on joining the business.

The values that drive our behaviour and our ethical approach are:

RESPECT FOR ALL

Integrity and Decency

Leadership and enterprise

Transparency and Openness

Professionalism and Effectiveness

Social and Environmental Sustainability

Community Involvement and Contribution

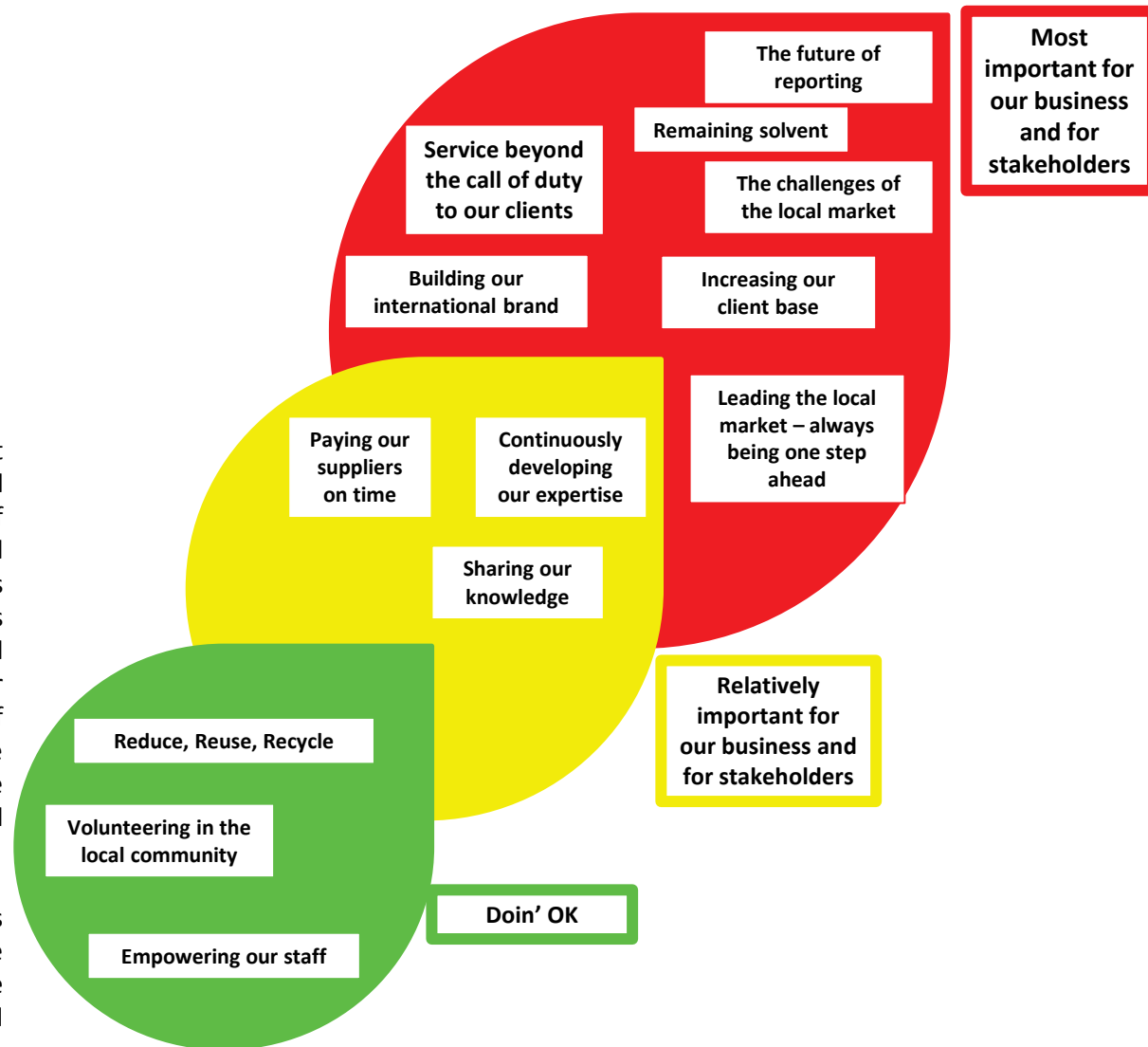
WORKING HARD AND HAVING FUN!

Stakeholder voices and what matters **most**



In a business such as ours, our stakeholder map is not so complex. We are hardly a major environmental high-risk business, we are never the major client of our suppliers, nor a major supplier to our clients, and the impact of our business in our local community is limited. However, we touch each of our stakeholders in a unique and relevant way, aspiring to understand what they expect from us and endeavouring to deliver it. We have not conducted a formal process of stakeholder dialogue (we didn't feel this would be appropriate for a small consulting firm), though we did ask our clients for feedback which you can read about in the section about clients.

Similarly, determining the content for this report was also not overly complex. Liad and Elaine reviewed the scope of our business and overall strategy, the state of our local market and global trends, risks and opportunities, and client feedback. Our prioritization (see right) is the result of our careful assessment of our material issues.



Our materiality (sort of) matrix

What matters **most**

The future of reporting : One of the core services we offer in our consulting firm is support for the development of and writing of sustainability reports. Clearly, we have a vested interest in the continuing development of sustainability reporting, and the need for specialist reporting services by a wide range of companies. This fits with our core mission to drive business transparency, which is our worldview and passion, but it is also a large part of how we make a living.

Reporting has been consistently developing over the past 20 years or so, and increasing year on year, covering more sectors and more types of organizations (no longer the sole territory of large global businesses) and now includes non-profit organizations, local councils and government departments, more and more SME's and even sustainability reports for events, such as the Olympics. Many global companies now produce additional locally tailored sustainability reports for local stakeholders in different countries. We can also see the day when some big brands will publish brand-focused sustainability reports.

Our local market in Israel is sluggish, though we do expect some pick-up in coming years here as well, but more and more, we are turning to overseas clients for our reporting work, as they have a better appreciation for the quality of our contribution and a more rigorous approach to sustainability, on the whole. Overall, we are optimistic about our business development in the coming years.

Having said this, we are conscious of the criticisms levelled against sustainability reporting. We are conscious that companies may be reviewing their sustainability communications infrastructures away from annual reports and more towards ongoing communication with metrics updates on a half yearly or quarterly basis.



We are also conscious of the changing landscape of reporting and the drive towards integrated reporting. This may place prime reporting services in the hands of the major accounting firms, given the strong focus on investors and analysts as the core target of integrated reports. These groups are less interested in the sustainability reporting story, which we excel at telling, but are more interested in the facts, figures, metrics and indicators, substantiated by assurance backed by accounting firm credentials .

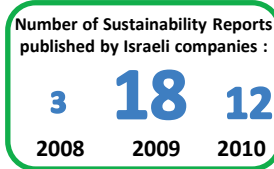
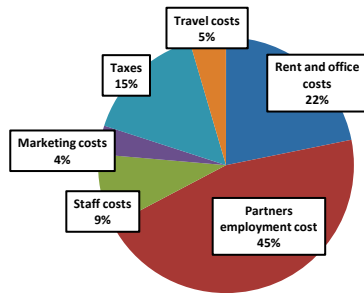
This is of course a risk for a specialist consulting firm, not accountants, such as ourselves. We believe that, whilst integrated reporting is starting to gain a little uptake, it will take some years before anyone knows how to do it well. We hope to be part of that formative dialogue, irrespective of the impact on our business. However, we might find that the integrated report becomes a sort of expanded Annual Report, including core ESG metrics, and that a standalone Sustainability Report may well remain as a core tool to represent the company to all stakeholders and the most useful platform to engage with them around sustainability performance.

Either way, we believe we are well placed to be significant players in these global developments because our report-writing expertise is gaining international momentum, the reporting market is far from saturated and also because we offer a wide range of sustainability services beyond reporting. We are also pursuing a policy of partnerships and alliances in different foreign markets to assist us in leveraging our activities whilst providing specialist expertise which complements the core areas of expertise of our partners. More about this in our next report ☺ when we hope to demonstrate that we are making an even **bigger** impact in the world of reporting.

What matters **most**

Remaining solvent: There were times during our first two years of operation that we thought we would have to shut up shop and go back to being independent consultants. The costs involved in running a registered limited business, plus the low rates we can command in our local market plus the massive investment we make in building the market we serve meant that we simply did not make enough money to sustain the business and ourselves. We draw a small gross monthly salary of NIS 10,000 (\$2,816) for each partner (just over double the minimum wage in Israel and well below rates for middle managers in businesses, which run from NIS 12,000 – 25,000 per month.) We keep costs to absolute minimum and track our cash-flow daily. We are comfortable with not turning a net profit in our early years, but as we grow, we believe we will be able to generate more realistic levels of income which will make our business sustainable. Our overall income generated in 2010 was **27%** higher than 2009.

Distribution of expenses



The challenges of the local market: The Israeli market has been slow to wake up to sustainability and it is still half asleep. The number of Sustainability Reports produced in our market is negligible for a country which has a standard of living on a par with leading European countries - and in general, despite a few shining stars, the approach is technical and the level of transparency is basic. CSR, or sustainability, still tends to be seen as a “project”, rather than a way of doing business, and all but a few companies are not willing to invest in transforming business practices. The rates that companies are willing to pay for high-quality professional work are minimal. We compete with sustainability consultants such as departments of large accounting firms and boutique agencies with a focus on specific fields. Our response to these challenges is to provide a world class professional service, and to continuously be ahead of the game by keeping our finger on the pulse of global developments. We are, with some success, expanding our reach to clients abroad who have a fuller appreciation for the kind of service we can offer.

Service beyond the call of duty: Sustainability is our life, not our job. We are committed to the best results for our clients and work round the clock if required to ensure clients get what they need. Our response time is fast, our attention to detail that clients have missed is keen and our admission of errors, and they happen occasionally, is immediate. Our clients confirm all of the above. Thank goodness.



Increasing our client base: The nice thing about our clients is that they tend to keep coming back. In general, our clients have been happy with the service we provide, and retain us on a continuous basis, or come back to us when they need to. Every new client, therefore, represents a valued long-term relationship for us, and we do our best to do our best for them. Aside from the service we provide, we promote our clients in many different ways, helping them to gain recognition for their good work. **Four** of our clients have won international awards for work we supported.

33%

of our clients have been with
Beyond Business before Beyond
Business was formed in 2009

18

New clients added in
2009/2010

Leading the local market: We take pride in bringing innovation to the local market. This keeps us at the forefront of the sustainability field in Israel, maintaining our reputation as professional, credible consultants and enables us to provide exactly the right solution for our clients at all times. Many of our clients are global businesses and rely on us to help them compete in global markets, rather than just the local Israeli market. Here are some of the firsts and only's that we have initiated:

- ✓ First to translate and promote the GRI G3 framework
 - ✓ First (and only) consulting firm to establish a multi-stakeholder group to work on a GRI local Annex
 - ✓ First to conduct a stakeholder panel in Israel
 - ✓ First to write a B Level GRI report
 - ✓ First to write an A level GRI report
 - ✓ First to assure a CSR report
 - ✓ First to promote UN Global Compact participation and the only firm to write dedicated COP's for our clients
 - ✓ First (and only) to write a CSR report for a non-profit organization
 - ✓ First to participate in AccountAbility assurance standard and stakeholder engagement training
 - ✓ First (and only) consulting firm to hold an annual CSR conference – now in its 5th year
 - ✓ First (and only) consulting firm to publish the Israeli Transparency Index of large public companies in Israel
 - ✓ First Israeli consulting firm to become GRI Organizational stakeholders
 - ✓ First consulting firm to publish blogs on CSR
 - ✓ First (and only) consulting firm to publish a book on CSR
- and now**
- ✓ First Israeli consulting firm to be carbon neutral and
 - ✓ First Israeli consulting firm to publish a GRI A Level Sustainability Report.

Building our international brand: The benefits of social media have indeed paid off for Beyond Business. Our omnipresence in twitterverse, blogosphere, facebookland, and online conferences and events, and our tireless efforts to bring insights and commentary to the global CSR and Sustainability world in cyberspace (via news editorials, report reviews, book reviews and more) has gained us a reputation that has brought us clients, so far, in the USA and in Denmark. We continue to invest in our participation in the online community of sustainability professionals and are confident that BeyondBusiness will become a name to be reckoned with in the world of CSR consulting globally.

Clients - we love 'em

Our work is focused on meeting our clients needs whilst helping them to understand the potential of sustainability for their business and urging them to take bold steps. We always go the extra mile to serve our clients, doing whatever it takes whenever it's needed. We do our best to listen and be responsive. We provide our clients with regular updates of what's going on in Israel and in the world through our monthly newsletters, blogs, writings, conferences and meetings.

At the end of 2010, after two years of operation, we asked our clients in Israel to complete a survey about our service and performance. 11 out of 18 clients we approached responded, in an anonymous online survey. Our clients said:

Beyond Business provides an excellent service – 58.3%
Beyond Business provides a good service – 41.7% } **100% satisfaction**

Beyond Business understands our needs and is responsive

Definitely 58.3%
Yes 33.3% } **100% agreement**
Mostly 8.3%

Beyond Business goes the extra mile

Definitely 58.3%
Yes 33.3% } **100% of which 91.6% agree**
Mostly 8.3%

Beyond Business are experts in their fields

Definitely 63.6%
Yes 36.4% } **100% agreement**

Amongst other things, we also asked our clients what our main contribution was to their business. Here is a selection of their responses (translated from the original Hebrew).

"Knowing we have someone we can rely on to give us the latest information in the field"

"Assisting us in staying on focus"

"Adding a new field of activity in our business – corporate responsibility."

"Putting ethics on our agenda"

"Advancing recycling in our business and helping us to cope with regulation"

Case Study

A **BIG** IMPACT ON PUBLIC HEALTH

Maccabi Health Services is the second largest healthcare organization in Israel serving almost 2 million individuals in Israel with an impressive healthcare network. You can read more about Maccabi [here](#).



In 2008, Maccabi approached us to perform a social and environmental audit as a basis for considering the publication of a first Responsibility Report, the first for a healthcare organization in Israel and the first for a non-profit. The report was published in 2010. It is only in Hebrew and can be viewed [here](#).



In working with Maccabi, Liad, the environmental brain of Beyond Business, proposed a new social campaign for Maccabi. The campaign was the provision of a solution for all those unwanted, often expired drugs that we all have lying around the house.

Most people throw unwanted drugs away by flushing them down the toilet or the sink, or drop them in the garbage. This leads to the release of toxic chemicals into waterways or via landfill. In order to provide a much-needed solution to this problem, Liad proposed the use of special bins for the collection of drugs. Maccabi installed specially constructed bins at all its hundreds of clinics throughout the country and launched a massive campaign of public awareness. The result is a constant stream of returned drugs, reaching 2,500 liters per month by August 2010, that can now be disposed of safely.

In 2010, Maccabi was awarded first prize in the environmental protection category of [IPRA's](#) international PR campaign competition for this effort.

Case Study

A **BIG** IMPACT ON FOOD SECURITY

We are proud to serve Leket Israel, Israel's national food bank and the leading non-profit organisation in Israel fighting the battle of food insecurity. [Leket Israel](#) is the result of a unique and breakthrough merger of two non-profit organisations, both operating in the same space and realising that synergies could be gained from a merged operation for the benefit of the under-nourished in Israel.

In 2009, Elaine was approached to assist in the process of merging the two non-profit organisations and supporting the development of the new operation.



A full strategic study was performed and work-plan developed, and Elaine continues to support the Leket leadership in advancing their amazing work in the community and for the community. Leket's operations include salvaging food waste and its redistribution to the food insecure, harvesting fields that would otherwise rot, ensuring produce gets to those in need, and supporting food safety and nutritional practices with food non-profits in Israel.



Each year, Leket rescues over **700,000** meals and over **13 million lbs** of food produce. Leket is an organisation with a **big** impact.

Case Study

A **BIG** IMPACT ON RECYCLING

In January 2009, Liad was appointed Chairman of the [Israel Recycling Forum](#), an informal association of recycling companies in Israel, for the purpose of assisting them with navigating regulatory issues about recycling and addressing industry-wide problems and opportunities. The Forum has lobbied for improved legislation, and advanced many important aspects of recycling in Israel. In 2009, Liad led the Forum members on a study tour to Holland.



A **BIG** IMPACT ON **Holland.** INTERNATIONAL TRADE Pioneers in international business

We are proud of our service to the [Dutch Embassy in Israel](#) in assisting Israel –Dutch trade relations through the organization and promotion of professional environmental conferences. During 2009-2010, Beyond Business led 4 conferences for the Dutch Embassy, each with visiting experts and from Dutch Industry. The conferences have been very popular and brought innovations and inspiration to the Israeli market.

Case Study

A **BIG** IMPACT ON ETHICS

Where do you start implementing an ethics programme in your business? This was the question on the mind of the leadership at [Mehadrin Tnuport](#), Israel's largest grower and exporter of fruits and vegetables which most are aware of through the Jaffa brand of citrus fruits, which are exported all over the world.



Ethics at Mehadrin Tnuport has always been core to all business activities but was never articulated in a formal ethics code with clear processes. Beyond Business interviewed all the organisation's leadership, visited packing houses, ran a survey on ethics for all employees and supported the establishment of an Ethics Committee to maintain the focus. In an interactive process, an Ethics Code was agreed and published to all employees, and we ran a series of workshops to embed the code throughout the organisation.

This process raised many interesting debates and aided clarity around ethical business practices for all Mehadrin Tnuport employees. We think this is a **big** thing.

Suppliers - we don't have too many

Our suppliers provide us with professional services, such as our accountant, our graphic designer and our printing house. We also buy telephone and cellphone services, insurance, office cleaning and computer equipment as needed. Our "special" relationships are with those suppliers with whom we are in regular touch, such as our accountant and our landlord who rents our office to us. We maintain positive relationships with all, try to pay everyone on time (though occasionally we are forced to delay in order to maintain a reasonable cash flow).

Employees - we don't have too many of those, either

We aspire to be a great employer, where people will come and learn the new sustainability profession and realize their potential. Our approach is to hire employees with little experience (there aren't all that many sustainability spez's in Israel) and teach them all they need to know. In this way, we are contributing to building a cadre of great sustainability professionals in our country.



Our assistant, Ayelet, at our booth at the Maala Conference in 2010.

We have four employees, 3 women and one man. 50% of our management is female. 25% of our workforce is a member of the LGBT community. Our ages are 29,32,36 and 51. We are all residents of central Israel. We are all employed on personal contracts and are not members of a union. Freedom of association does not really apply because we do not have the minimum number of employees for representation. The ratio of salary for men/women in same jobs is equal.

Want a BB mug?



Send feedback on this report to elainec@b-yond.biz and we'll see what we can do ☺

We have not yet developed a comprehensive set of Human Resources policies and procedures. Aside from ourselves, the partners, we only have two direct employees. Both are paid well beyond minimum wage levels, receive social benefits in line with legal requirements, and learn new things all the time. We do not have a formal annual appraisal or training programmes, but in our line of work, our employees are learning a new profession and building their knowledge every day. The partners enrich their knowledge through reading and attending conferences where possible. We enjoy a happy, friendly, respectful work environment where employees are free to take time off (part-days) at our expense to handle personal matters, and free to volunteer suggestions about what we could do better. We thank them for everything they do, and try to be understanding of their personal needs and preferences. We expect hard work and a little flexibility at times of high-pressure, but we log hours and pay for overtime as worked. We always pay salaries on time, even if month end cashflow is tight and it means that we have to postpone paying our own salaries. Such are the ups and downs of a small business. We are generous at holiday times, allowing more paid time off than is strictly required by law. We don't do safety training in a formal way, but our office is small and there are few safety hazards. There have been no safety incidents or accidents in the past two years. We share information about how the business is going and the issues we face, and welcome active involvement. We do not require our employees to volunteer in the community but we are happy if they do.

Case Study

ANOTHER **BIG** IMPACT ON WOMEN

During 2009 and 2010, Elaine spent a total of **305** hours in voluntary and pro-bono activities, which works out at around one and a half days per month, excluding blogging and interactions on social networks on sustainability related topics, which are also a form of public good. Liad did a lot too, supporting mainly environmental causes, but he didn't record his hours. Tsk Tsk. All Beyond Business will be recording hours in 2011 so our next report will give the complete picture.



Most of Elaine's voluntary activity revolves around her role as a board Member of the non-profit organization [Esheet](#). Esheet advances women's entrepreneurship through offering comprehensive business training in the form of basic and advanced courses and workshops, and individual business tutoring for women, many of whom have no other recourse for assistance from any source. Tuition is highly subsidized. The most essential programme lasts 14 weeks (60 academic hours) and provides all necessary tools for the establishment of a small business.

Esheet itself is an example of business entrepreneurship. Since its inception, the association runs a vintage-style thrift shop, operated exclusively by volunteers, serving a need in the local community for good quality low-cost clothing and household goods. The shop also functions as a spontaneous community center, where neighbours come over to discuss needs and local high-school students volunteer as part of their community work projects. The shop, which relies on donations of clothing and other items, is the major source of funds for the business training. Further funds are raised through donations by individuals and some philanthropic funds. Women taking courses in Esheet's programme also volunteer at the shop as a means to finance their tuition through giving back to the community. To date, Esheet has **580** graduate women, who founded **120 businesses**.

Elaine's involvement is mainly around coaching the CEO, attending Board Meetings, preparing the annual budget, supporting the development of new opportunities and assisting with projects as far as possible. Esheet is doing a great job and making a **big** impact on the position of women in Israel.

Case Study

HELPING STUDENTS HAVE A **BIG** IMPACT

[The Academic Center for Law and Business](#) in Ramat Gan runs a Social Responsibility Clinic in which students work on projects related to social responsibility and ethics. Both Liad and Elaine have been involved in lecturing to students and coaching them through project related work on the assessment of social responsibility in Israel and the establishment of an ethical investment fund. In January 2010, the Clinic published a widely read paper on the state of CSR in a range of leading companies in Israel.

Both Liad and Elaine lecture widely on sustainability at a range of academic institutions on a voluntary basis.

Elaine lectures at the Interdisciplinary Center in Herzliya at the invitation of Dr Mark Schwartz. This is his recommendation:

I would like to highly recommend Elaine Cohen as an expert in the field of corporate social reporting. For the past two years, Elaine has provided guest lectures to Global MBA students being taught at the Interdisciplinary Center Herzliya in Israel. The MBA students were not only highly impressed by Elaine's breadth of knowledge, but as well by her outstanding presentation style.

Elaine has clearly distinguished herself as a leading authority figure in both Israel and now around the world on matters related to corporate social reporting due to her extensive work with both Israeli and non-Israeli firms. While still a relatively new field in Israel, Elaine has been working hard to raise awareness among the Israeli corporate community regarding the importance of transparency to stakeholders through corporate social reporting. It has been a true pleasure having her as a guest lecturer.

Dr. Mark Schwartz, MBA, LLB, PhD
Sessional Instructor
Interdisciplinary Center Herzliya

The environment - we're protective

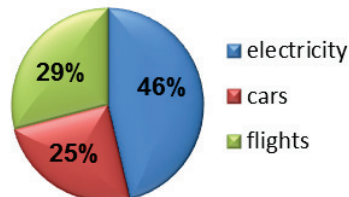
Beyond Business is committed to protecting the environment and maintaining business activity which promotes sustainability awareness. In line with this commitment, we:

maintain sustainable and efficient office practices, reduce waste and recycle what we can :

- we recycle 100% of office paper including newspapers and other printed materials
- we minimize use of plastic materials and recycle what we cannot reduce
- we print our business cards on recycled paper
- we minimize our consumption of energy and water
- we switch off computers at the end of the day

We promote awareness for environmental issues through providing knowledge and assimilation of environmental values initiate research, learning and publication of new matters related to the environmental issues that are less well known in Israel.

Our carbon footprint - 2010



How we calculated our carbon footprint	Details	Carbon emissions (tons)
Electricity consumption 3.12.09 – 8.12.10	7,483 kw/h	5.29
Kilometres travelled (company car, motorbike and hired cars) – 2010	14,782 kilometres	3.32
Flights (to Europe only) - 2010	6 return flights	2.81
		11.42

This year, we reduced our carbon footprint - Elaine changed cars from an 1800 engine Chevrolet to a 1600 Hyundai, resulting in a 38% drop in carbon emissions over total kilometers travelled in the second half of 2010. Also, Iceland's Eyjafjallajökull volcano saved us about half a ton of emissions as we canceled a planned flight to the UK. Hmm, can we take credit for that? Well, maybe not, but we did keep everything else to a minimum and emitted a total of **11.42** tons during 2010.

We are carbon neutral !

After having reduced, recycled and reused all that we could possibly RRR in our small firm, we purchased 12 tons of carbon offsets for planting trees – such an important project in Israel – completely offsetting all our carbon emissions for the year 2010. We believe we are the **first consulting firm in Israel to become carbon neutral**. And we are pleased to practice what we preach! Here is the certificate of our carbon offset from Good Energy in Israel.



For details of our environmental impacts in response to all the GRI EN indicators, see our Environmental Performance Indicators on page 26.

About this report

Our primary target for this report is our clients and potential clients. We felt that we needed to walk the talk – we are the first to encourage our clients to move towards GRI reporting, so we should, after two years of activity, also bite the bullet. We felt it was important for us to show that even small businesses have responsibilities, that even small businesses can make the time to report (even if half of this report was completed at 2 am), and also, that consulting firms are also businesses and are not exempt from behaving responsibly and transparently. As GRI stakeholders, we felt an obligation to support the GRI's objectives and add our name to the reports list. We also want to win an award for our reporting. Whilst our resources are limited and our impact modest, at least we can fly the flag of transparency. We hope this will encourage other small and not so small consulting firms to report, and also other SME's in our home market and elsewhere.

Now the formalities...

This is our first report. This report covers the calendar years 2009-2010 from 1st January to 31st December, though most data refers to for 2010. Dates are noted when data is given. The report covers all our operations without exception in Israel and all the countries where we have foreign clients, and there are no limitations on the scope or boundary of the report. Our reporting cycle will be every two years. The report content was defined by a thought process involving Beyond Business co-founders, plus consultations with a small number of clients. Data measurement methods are indicated where relevant on the pages where data is provided.

Well, that was easy enough

the next page is tougher

Contact and Feedback

We welcome queries, feedback, comments, criticisms, questions, a nice chat over coffee or VOIP, anything really. Please contact:

Elaine Cohen

Liad Ortar

elainec@b-yond.biz

liado@b-yond.biz

Office phone : +972-3-560-7030

Cell phone : +972 - ???- ????-????

Oops, font problem. But if you would like to talk, we will happily share our private numbers.

Oh, and if you would like us to write YOUR report, we do more formal ones as well, without too many jokes.

Where we screwed up

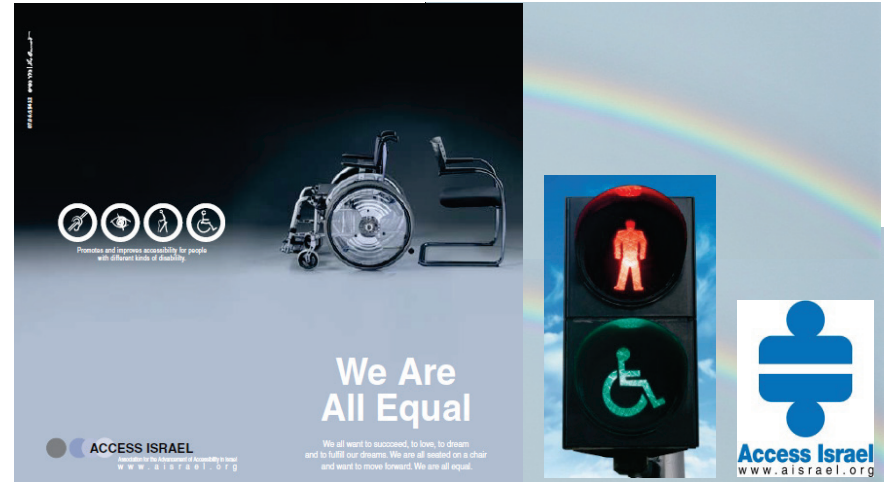
There are two commitments we didn't meet this last year Both in the area of voluntary work in the community. Sometimes you just bite off more than you can chew.....and we sincerely regret that and apologies to those affected.

The first: we committed to offer our services pro-bono to a fabulous non-profit called Access Israel. The service we committed was to write their first Responsibility Report, and also the first for a social non-profit in Israel. In practice, after a lot of toing and froing, we didn't manage to maintain the pace and our commitment just fizzled out. With the best will in the world, we just couldn't make it work. As a peace offering, we profile this organization on the other half of this page.

The second: we committed writing a number of entries for an encyclopedia on CSR to be published by Springer in 2011. This was on the assumption that the summer months would be quieter and allow more time to work on such things. In practice, the summer was hectic, busy and other regular writing commitments had to be maintained. We let Springer down at a very late stage and feel very bad about that too.



Access Israel



Access Israel is a non-profit organization dedicated to making Israel an accessible place for all its citizens, including people with disabilities. **Access Israel** was founded in 1999 by Lieutenant-Colonel Yuval Wagner, an Israeli Air Force combat pilot who in 1987 was injured in a helicopter crash that left him a quadriplegic. **Access Israel** strives to make Israel a place where people with disabilities are integrated into society with dignity, respect, equal rights and high level of independence. The tireless, diligent work of **Access Israel** has led to a revolution in the field of accessibility and quality of life for people with disabilities in Israel. The organization promotes awareness of the public and of decision-makers in Israel about the issue of accessibility and its impact on the integration of people with disabilities into Israeli society in all walks of life as equally contributing individuals. The organization promotes accessibility of physical locations; enhancing awareness to accessibility and its impact; promoting assistive technology and accessibility to information; enhancing accessibility related professional knowledge of designers and architects; improvement of services provided to people with disabilities; employment of people with disabilities in the free market. For more info: <http://www.aisrael.org/eng/>

Ta-da! This is a GRI report

And this is the proof



We shot
for the
best

Well, almost the best. We didn't go for assurance .. We felt we were not able to expend the extra time or money resources for assurance this time around. Writing this first report was a significant effort for our small business. We will consider some form of assurance for our next report.

Reporting Level	C	C +	B	B +	A	A +
G3 Profile Disclosures	Report on: 1.12.1 - 2.103.1 - 3.8, 3.10 - 3.124.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.23.9, 3.134.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
G3 Management Approach Disclosures	Not required at this level		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
G 3 Performance Indicators & Sector Supplement Performance Indicators	Performance Indicators, including at least one from each of: social, economic, and environment.		20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Report on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

1.1	Statement from the most senior decision-maker of the organization.	Page 3	We even did this twice – as there are two senior decision makers.
1.2	Description of key impacts, risks, and opportunities.	Page 12-14	What matters most.
2. Organizational Profile			
2.1	Name of the organization.	Page 1	That was easy enough!
2.2	Primary brands, products, and/or services.	Page 5	Our approach to CSR.
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	This page	There is just us – one division, one operating company, no subsidiaries and no joint ventures. Sure makes for an easy report.
2.4	Location of organization's headquarters.	Page 1	This is all the quarters, not just the headquarters
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Page 1	Our operation in based only in Israel. For now ☺
2.6	Nature of ownership and legal form.	Page 1	Private limited company, equal partnership 50:50 between Elaine Cohen and Liad Ortat
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Page 5	Main market, Israel. Other markets currently served: USA and Denmark.
2.8	Scale of the reporting organization.	Page 5	
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	This page	No significant changes. .
2.10	Awards received in the reporting period.	This page	We didn't receive any awards. No-one gives awards to consultants. But our clients won awards ☺
3. Report Parameters			
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	This Page	January 2009 – December 2010
3.2	Date of most recent previous report (if any).	This page	None. This is our first report.
3.3	Reporting cycle (annual, biennial, etc.)	Page 20	Every two years.
3.4	Contact point for questions regarding the report or its contents.	Page 20	
3.5	Process for defining report content.	Page 12	
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Page 20	All that we do
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Page 20	No boundaries.
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.	This page	We rent our offices in Ramat Gan.
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying 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.	This page	In the body of the text.
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).	This page	None. This is a first report.
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	This page	None.
3.12	Table identifying the location of the Standard Disclosures in the report.	This page	You're looking at it.
3.13	Policy and current practice with regard to seeking external assurance for the report.	Page 22	None right now.

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.	Page 11	
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Page 11	
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Page 11	
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Page 11	
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).	Page 11	
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Page 11	
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	Page 11	
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.	Page 11	Our Code of Ethics
4.9	Procedures of the highest governance body for overseeing the organization's 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.	Page 11	
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Page 11	
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Page 11	
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Page 11	
4.13	Memberships in associations (such as industry associations) and/or national/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.	Page 11	
4.14	List of stakeholder groups engaged by the organization.	Page 12	
4.15	Basis for identification and selection of stakeholders with whom to engage.	Page 12	
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Page 12	See also customer feedback on page 15
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.	Page 12	See also customer feedback on page 15

GRI Index continued

Management Approach Disclosures

Economic	Our economic impacts are generation of revenues, employment of staff, paying taxes, engaging suppliers, and supporting the improved long-term economic performance of our clients through improved sustainability performance. Our Management approach is based on our intention to generate enough income to cover our costs and modest salaries, whilst investing as much resource as we can to helping build sustainability awareness and practices. For further details , see page 13.
Environment	Our environmental approach is described on page 19.
Labour	Our approach to employment and labour rights is described on page 17.
Human Rights	Our business does not have any major direct impact on human rights, being a small consulting firm. However, a core part of the service we offer is in assisting companies in advancing human rights. We openly support the UN Global Compact principles and use every opportunity to drive engagement with these principles. In 2009, we participated in the UNGC Working Group meetings on Human Rights in Istanbul, Turkey.
Social	We make every effort to support our local community in many ways and the wider global community through advancing knowledge and engagement with sustainability. We believe it is important to strengthen our communities as strong communities are the basis for the development of strong business. Our community approach is described on page 18.
Product Responsibility	As we do not manufacture products, this is less relevant for our consulting business. However, we make best efforts to describe our services in enough detail so as to ensure clients know what they are ordering when they hire us to perform work for them.

Economic Performance Indicators

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.	This page	We are not able to disclose our revenues and costs as this is proprietary information. As a privately-owned company operating in a small, competitive market, we feel this would compromise our competitive position.
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	This page	There are no direct risks as far as we can tell. Unless the entire planet is wiped out.
EC3	Coverage of the organization's defined benefit plan obligations.	This page	All employees are covered by pension and severance plans as required by law.
EC4	Significant financial assistance received from government.	This page	Zero. Shame.
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	This page	Current minimum wage in Israel is NIS 20.70. Our office administrator earns 37% above minimum wage, our analyst earns 60% above minimum wage, and the partners earn about 2.5 times the minimum wage.
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	This page	All our suppliers are local.
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	This page	All our employees are local.
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Page 18	We do not make infrastructure investments though we do provide pro-bono services.
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Page 12-14	What matters most.

EN1	Materials used by weight or volume.	This page	We don't buy much. Our main purchase is office materials, mainly paper. In 2010, we purchase 20 packs of paper – around 52 kg total weight.
EN2	Percentage of materials used that are recycled input materials.	This page	All the paper we purchase for office use is made from recycled post-consumer waste.
EN3	Direct energy consumption by primary energy source.	This page	We do not use any direct energy. All our electricity is purchased from the national grid.
EN4	Indirect energy consumption by primary source.	Page 19	Our carbon footprint. Yep – we are neutral!
EN5	Energy saved due to conservation and efficiency improvements.	This page	We did not save energy through efficiency improvements.
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	This page	As we are small consulting office, and rent our office space, we do not have any realistic opportunity to create services which are more energy efficient.
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	This page	We make a habit in our office to ensure no energy waste through A/C control, turning off electrical equipment at the end of the day and keeping unnecessary lights switched off.
EN8	Total water withdrawal by source.	This page	Our total water withdrawal in 2010 was 23 cubic metres. All water is sourced from the national network.
EN9	Water sources significantly affected by withdrawal of water.	This page	This is not really relevant for us. All our water comes from the national network.
EN10	Percentage and total volume of water recycled and reused.	This page	100% of our wastewater is recycled, but only because this is all channeled to a water recycling center in Rishon LeZion, and turned into irrigation source for agricultural activity in the South of Israel.
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	This page	Our office is in a city centre. Nothing protected about that!
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	This page	We are not near any protected areas and have no impact on biodiversity.
EN13	Habitats protected or restored.	This page	We have no protected or restored any habitats whatsoever. Sorry.
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	This page	We do not have a plan for managing biodiversity impacts as we do not have material biodiversity impacts.
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	This page	None of our operations threaten any IUCN Red List Species
EN16	Total direct and indirect greenhouse gas emissions by weight.	Page 19	
EN17	Other relevant indirect greenhouse gas emissions by weight.	This page	None.
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Page 19	We reduce, recycle and reuse, and offset all our carbon emissions.
EN19	Emissions of ozone-depleting substances by weight.	This page	None
EN20	NOx, SOx, and other significant air emissions by type and weight.	This page	None
EN21	Total water discharge by quality and destination.	This page	All our waste water is routed to the council waste channels.
EN22	Total weight of waste by type and disposal method.	This page	We generate a small amount of office waste which we estimate at 4kg per week, i.e. approximately 210 kg of waste per year. This is largely used teabags, fruit peelings and some food wrappings. We recycle all paper, plastic and printing inks. All other waste is sent to municipal landfill. We have no hazardous waste.
EN23	Total number and volume of significant spills.	This page	None
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.	This page	None
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.	This page	Not material or even relevant for us as we do not have any water discharges.
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	This page	Not material or relevant for us as our services have no significant direct environmental impact.
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	This page	We print very few marketing materials, and of our total printing for 2010, we estimate that about 50% we printed on recycled paper, such as our business cards and some brochures.
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	This page	There were no sanctions or fines levied against Beyond Business.
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	This page	There are no significant impacts. We operate only one car, one motorcycle and use public transport for all other journeys.
EN30	Total environmental protection expenditures and investments by type.	This page	Aside from offsetting our carbon emissions which cost NIS 480, we did not have any other expenditure.

LA1	Total workforce by employment type, employment contract, and region.	Page 17	
LA2	Total number and rate of employee turnover by age group, gender, and region.	This page	During 2010, one female employee aged 24 in an office administration role left the company, (to commence studies for a University degree). Another female aged 29 employee replaced her. One analyst was hired in late 2010. 25% turnover.
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Page 17	
LA4	Percentage of employees covered by collective bargaining agreements.	Page 17	
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Page 17	
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.	Page 17	We do not have a safety committee. Details of our approach are on page 17.
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Page 17	
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	This page	As an office-based business, we are not exposed to serious diseases or particular health hazards, during the regular course of our work. We therefore do not provide specific training regarding serious diseases. All employees are covered by national health services which offer information regarding potential issues such as influenza vaccinations.
LA9	Health and safety topics covered in formal agreements with trade unions.	This Page	We do not have union agreements.
LA10	Average hours of training per year per employee by employee category.	Page 17	
LA11	Programs for skills management and lifelong learning that support continued employability of employees and assist them in managing career endings.	Page 17	
LA12	Percentage of employees receiving regular performance and career development reviews.	Page 17	
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Page 17	
LA14	Ratio of basic salary of men to women by employee category.	Page 17	
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	This Page	We have no investments.
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	This Page	We do not screen our suppliers. Most are small businesses such as ourselves.
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.	This Page	There are no aspects of human rights that are materially relevant to our business.
HR4	Total number of incidents of discrimination and actions taken.	This Page	There have been no incidents of discrimination.
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.	This Page	There are no operations at significant risk.
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	This Page	There are no operations at significant risk.
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.	This Page	There are no operations at significant risk.
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	This Page	We do not employ security personnel.
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	This Page	No violations.

Social Performance Indicators

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.	Page 18	Community involvement.
SO2	Percentage and total number of business units analyzed for risks related to corruption.	This Page	None. We only have one unit.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	This Page	None. We all know and work to our ethics policy which includes anti-corruption, but we have not conducted specific training.
SO4	Actions taken in response to incidents of corruption.	This Page	No incidents were reported.
SO5	Public policy positions and participation in public policy development and lobbying.	This Page	We are not engaged in party politics and take no position on party political matters. We use our connections to lobby for improved regulation on transparency where we can, and propose laws to drive sustainable business practices.
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	This Page	None.
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	This Page	None.
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	This Page	None.

Product Responsibility Performance Indicators

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.	This Page	This is not relevant for consulting services.
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.	This Page	There have been no incidents of non-compliance.
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	This Page	We are not required to provide product and service information, other than the description of our services in our client offers.
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	This Page	There have been no incidents of non-compliance.
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Page 15	
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	This Page	We adhere to the Maala Ethics Code for CSR consultants.
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.	This Page	No incidents of non-compliance.
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	This Page	No complaints.
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	This Page	No fines.

Bonus: a few insights about sustainability reports

(for those of you who have got this far)

Every Sustainability Report is the result of a process.

Better process, better report.

Define the process before you start working on the report and engage key people.

Every Sustainability Report tells a story.

Think of the story before you think of performance indicators.

But don't forget the indicators.

Every Sustainability Report is about a person as well as a Company.

It's about the person who leads the report writing.

Better person, better report.

Every Sustainability Report is as good as your sustainability strategy.

Bad strategy, bad report.

Work on your strategy before you work on your report.

Every Sustainability Report is a commitment to continued reporting.

Think through the depth of your commitment.

Stay with it when the going gets tough.

Every Sustainability Report is unique.

That doesn't make it great.

The best approach is to make it unique AND great.

Every Sustainability Report should show progress.

Make it easy on the reader.

Make it clear where the progress can be found.

Every Sustainability Report has a reader.

You can be sure at least one person might read it.

Do your best job in case that one person is your largest client.

Every Sustainability Report is hard work.

Make it easy on yourself.

Stock up on ice-cream before you start writing.

Every Sustainability Report increases your profitability.

Perhaps not now.

But it will.



BeyondBusiness

to a sustainable future

Just one more thing ...

All of us at **Beyond Business** would like to thank all clients, past present and future, all the members of our Beyond Business professional network in Israel, all our partners and friends all over the world, all those who publish our writings, all those who follow us on Twitter, Facebook, LinkedIn and other places, all those who read our blogs, books, articles and tweets, all those who share information freely and inspire us daily and all those who join us in working for a more sustainable world. We couldn't possibly have included all the case studies and events of the past two years, or provide as much detail as we wished in this short report, so we hope this selection of our areas of impact is representative and that we didn't leave out anything critical.

A **big** thank you to you all!

How a **little** consulting firm makes a
big impact

Sustainability Report 2010

The End !

or are we all still at the beginning ?