



INTERNATIONAL  
HELLENIC  
UNIVERSITY

**Corporate social responsibility and  
lesbian, gay, bisexual and transgender  
issues**

**Katharina Parizek**

**SCHOOL OF ECONOMICS, BUSINESS ADMINISTRATION & LEGAL STUDIES**

A thesis submitted for the degree of

***Master of Science (MSc) in Environmental Management  
and Sustainability***

January 2019

Thessaloniki – Greece

## Declaration

Student Name: Katharina Parizek  
SID: 1105170011  
Supervisor: Assist. Prof. Konstantinos Evangelinos

I hereby declare that the work submitted is mine and that where I have made use of another's work, I have attributed the source(s) according to the regulations set in the Student's Handbook.

January 2019

Thessaloniki - Greece

## Submission

A version of this research has been submitted for publication in the Corporate Social Responsibility and Environmental Management Journal. The paper is attached in Appendix B.

## Abstract

Events such as financial and corporate scandals, climate change, and the importance of labor rights and product safety have led to a continuously increasing demand of transparency and accountability of businesses in the last decades. Corporate Social Responsibility (CSR) and sustainability reporting standards like the GRI standard do not only include economic but also environmental and social impacts of organizations into their policies to face these challenges. Companies therefore pay more attention to the needs and support of their stakeholders like their own employees. Lesbian, gay, bisexual, and transgender (LGBT) people are confronted with discrimination not only in their private life but also in their professional life. The aim of this paper is to provide an overview on how LGBT issues are integrated into the CSR framework in United Kingdom of Great Britain and Germany and if there are any differences. For 2017, as the year of reference, 385 reports were analyzed and rated on a defined scale. The key findings are that LGBT issues are not predominant in CSR reports, neither in British nor in German organizations. However, when comparing both countries, the disclosure of LGBT policies is significantly higher in UK than in Germany. British organizations largely do not follow the sustainability standard, like the GRI standard, when reporting on LGBT issues, whereas in Germany most organizations report using CSR standards. Moreover, accountability and transparency on LGBT issues vary on the basis of the organization size and the industrial sector, with the majority of reporting companies being large organizations mostly in the financial sector.

Keywords: Corporate Social Responsibility (CSR); Lesbian, gay, bisexual and transgender (LGBT); GRI standard; Sustainability reporting

Katharina Parizek

January 2019

## Acknowledgments

I am very grateful to all involved people with the writing of my master thesis. Especially I would like to thank my supervisor Konstantinos Evangelions for all his support and inputs given to enable me to complete the master thesis. Moreover, I would also like to thank Antonis Skouloudis, Katharina Mayer and Daniel Kufner for their assistance. Finally I would like to mention the Department of Business Administration and Legal Studies at International Hellenic University, as they always have supported their students at its best.

## Table of Contents

<b>Declaration</b>	<b>i</b>
<b>Submission</b>	<b>ii</b>
<b>Abstract</b>	<b>iii</b>
<b>Acknowledgments</b>	<b>iv</b>
<b>Abbreviations</b>	<b>vi</b>
<b>Figures</b>	<b>vii</b>
<b>Tables</b>	<b>vii</b>
<b>1 Introduction</b>	<b>1</b>
1.1 Objectives	1
1.2 Research questions	2
1.3 Overview of the methodology	2
<b>2 Literature review</b>	<b>2</b>
2.1 LGBT	2
2.1.1 History of LGBT	3
2.1.2 LGBT rights in UK and Germany	6
2.1.3 LGBT at workplaces	10
2.2 CSR	11
2.2.1 Greenwashing and Bluewashing	14
2.2.2 Sustainability reporting	14
2.2.3 Global Reporting Initiative	18
<b>3 Methodology</b>	<b>21</b>
<b>4 Findings</b>	<b>24</b>
<b>5 Discussion</b>	<b>30</b>
<b>6 Conclusion and recommendations</b>	<b>33</b>
6.1 Limitations	34
<b>Reference list</b>	<b>35</b>
<b>Appendices</b>	<b>viii</b>
Appendix A: Submission confirmation	viii
Appendix B: Submitted paper	viii
Appendix C: All CSR reports in UK in 2017	xxxiv
Appendix D: All CSR reports in Germany in 2017	xliv
Appendix E: LGBT CSR reports ENG	liv
Appendix F: LGBT CSR reports DEU	lxv

## Abbreviations

CSR	Corporate Social Responsibility
DE	Germany
EU	European Union
GRI	Global Reporting Initiative
ILGA	International Lesbian, Gay, Bisexual, Trans and Intersex Association
LGBT	Lesbian, gay, bisexual and transgender
MNE	Multinational enterprises
NGO	Non-governmental/non-profit organization
SME	Small and medium enterprises
TBL	Triple bottom line
UK	United Kingdom of Great Britain
UNIDO	United Nations Industrial Development Organization
US	United States of America

## Figures

Figure 1: Sexual orientation laws in the world - criminalization.....	6
Figure 2: EU country ranking LGBT rights .....	7
Figure 3: LGBT human rights criteria UK & DE .....	9
Figure 4: LGBT discrimination at workplaces or when looking for a job in the last year in %	11
Figure 5: CSR TBL approach .....	12
Figure 6: Growth in global CR reporting rates since 1993 .....	17
Figure 7: KPMG CR reporting rates by sector .....	18
Figure 8: Overview GRI Standards .....	20
Figure 9: LGBT in CSR reports 2017.....	24
Figure 10: Rated sustainability reports U K & DE 2017 .....	26
Figure 11: LGBT reporting organization sizes in UK & DE 2017 .....	28

## Tables

Table 1: Keywords.....	22
Table 2: Rating scale .....	23
Table 3: LGBT reports in UK and DE.....	24
Table 4: Overview CSR reports.....	25
Table 5: Rated reports UK and DE.....	26
Table 6: LGBT reporting industries in UK & DE 2017 .....	27
Table 7: Reporting organization sizes in UK & DE 2017 .....	28
Table 8: Proportion LGBT reporting organization sizes in UK & DE 2017 .....	29
Table 9: Keywords CSR reports UK 2017.....	29
Table 10: Keywords CSR reports DE 2017.....	30



# 1 Introduction

Corporate Social Responsibility (CSR) has been getting more important in the past years in the business world, as researchers and businesses found out that not only shareholder values but also environmental and social interests need to be included in the companies' policies to increase their efficiency and profits (Schwartz, 2011). Companies started to pay more attention to the needs and support of their stakeholders like their own employees (Crane and Ruebottom, 2011). Lesbian, gay, bisexual and transgender (LGBT) people are being (ILGA-Europe, 2018a) discriminated not only in their private life but also in their professional life (Ozeren, 2014). The aim of this paper is to provide an overview of a research proposal in relations to how LGBT issues are integrated into the CSR framework in United Kingdom of Great Britain (UK), which has played a leading trading power and financial center in Europe, and Germany (DE), which is the largest economy in Europe (Indexmundi, 2018). Additionally, UK has been a pioneer in LGBT rights, whereas Germany tends to be more conservative in amending laws and rights for LGBT minorities (ILGA-Europe, 2018a).

Next the objectives along with the overview of the methodology are presented. This is followed by the literature review on LGBT and CSR, the methodology, the empirical study, the results and the discussion. The master thesis is completed with the conclusion.

## 1.1 Objectives

The objective of this master thesis is to find out if LGBT issues are integrated in cooperated strategies and their CSR reports, i.e. if and how organizations in UK and Germany take measures against discrimination of LGBT people at workplaces and if there are differences between industries, countries or company sizes in the promotion of LGBT issues.

The expected outcomes are an assessment, a comparison, a discussion and an analysis of how LGBT issues are integrated in sustainability reporting, as well as an analysis of the challenges and opportunities for the integration of LGBT issues in corporate strategies in both countries.

Furthermore, the thesis will contribute to a policy making proposal for the integration of LGBT issues in corporate responsibility studies.

As there are hardly any scientific studies on CSR and LGBT issues the results of this paper will be a fundamental contribution to the topic in the scientific field.

## 1.2 Research questions

The main research question is: How are LGBT issues included in the CSR framework of GRI registered organizations from UK compared to Germany?

Further questions to be evaluated are:

Are there distinctions in different industries, countries or company sizes?

## 1.3 Overview of the methodology

The thesis is structured in four parts. In the introduction an overview of the master thesis is presented. Second, the theoretical background of CSR and LGBT will be discussed. Third, in the empirical part, CSR reports are reviewed and assessed for LGBT issues. In the last part a conclusion is deduced from using an inductive approach (Thomas, 2006). The sources are therefore specialist literature, scientific papers, scientific journals, CSR reports of the GRI database, and webpages of organizations.

# 2 Literature review

In the following chapter a review on literature of LGBT and CSR is being presented.

## 2.1 LGBT

The term LGBT is defined by the American Psychological Association (APA) (2018) as follows:

*'LGBT is shorthand for lesbian, gay, bisexual and transgender. The "LGB" in this term refers to sexual orientation. Sexual orientation is defined as an often enduring pattern of emotional, romantic and/or sexual attractions of men to women or women to men*

*(heterosexual), of women to women or men to men (homosexual), or by men or women to both sexes (bisexual). The "T" in LGBT stands for transgender or gender non-conforming, and is an umbrella term for people whose gender identity or gender expression does not conform to that typically associated with the sex to which they were assigned at birth'.*

Therefore, LGB refers to the sexual orientation which the T does not. Transgender refers to the acquired gender of a person, i.e. the new gender after gender reassignment (with or without surgical intervention) (Mitchell et al., 2009). The distinction is relevant as the needs of both 'groups' are different. LGB minorities can live and work without disclosing their sexual orientation, although this may mean that they have to hide it. However, transgender people often cannot hide before, during or sometimes after their gender transition. Hence, different measures need to be taken to minimize discrimination. Also including only measures against sexual orientation discrimination does not support or include transgender people and vice versa (Köllen, 2016).

The terms LGBTi, LGBTQ, LGBTQ+, LGBTQIA, LGBTQIAP refer to further distinctions (Murphy and Bjorngaard, 2018):

- I = intersex; i.e. people who are born with not clearly definable sexual characteristics.
- Q = queer; i.e. a person who loves the same sex or is bisexual
- A = ally, asexual, agender or aromantic; i.e. a person who does not experience, or very little, sexual attraction
- P = pansexual or polyamorous; i.e. a person who loves any person regardless their sexes or genders or a person who has sexual relationships with several people at the same time.

### 2.1.1 History of LGBT

Not even 100 years ago women were not allowed to wear trousers due to beliefs of religious groups, gay people were publicly burned and being transgender was a registered mental illness (Morris, 2018). Gay marriage, child adoption by same sex couples and passing a (gender) transition (to only name some examples) are not legalized in many countries and may be punished with the death sentence, although the rights of LGBT people are protected under

international human rights law. LGBT people are still victims of persecution, discrimination, bullying and gross ill-treatment, often involving extreme forms of violence, including torture and murder all over the world (Council of the European Union, 2013).

Ancient Greek, Roman and Japanese (amongst others) same-sex interactions and third gender roles have been accepted for many centuries (Rupp, 2001).

Germany is to be said to be the birth country of the 'modern' gay-lesbian movement, when in the 1860s the Austrian-born Karl Maria Kertbeny invented the terms heterosexuality and homosexuality amongst others (Altman et al., 2017; Roseneil, 2000). Heterosexuality was defined as erotic acts between men and women. Homosexuality was defined as erotic acts between men and men or women and women (Katz, 1990). Later in 1919 the German Magnus Hirschfeld introduced the terms transsexualism (Hirschfeld, 1923) and transvestite to distinguish them from the term homosexuality (Hirschfeld, 1910). Moreover, he argued that all three types are natural human behaviors given from birth (Adam, 1995). Another German, Karl Heinrich Ulrichs, proposed that men who prefer sex with men own female souls and women who prefer sex with women own male souls (Ulrichs, 1994). Therefore, Germany and its capital attracted lesbian, gay and transgender people from all over the world before the Nazi regime took over and homosexuality was declared as abnormal. They were persecuted and approximately 15.000 gay men were killed in concentration camps (Altman et al., 2017).

In the late 1960s, the first social movements started to change the rights of humans regardless of their sexuality. Activists began to fight for black rights, student rights, feminist rights, civil rights and against war (anti-Vietnam) (Altman et al., 2017). In 1969, the Stonewall Riots took place in the US. When the police raided a gay bar, Stonewall Inn, in New York, over 1.000 people gathered in front of the bar and started protesting and rioting against the arrests of LGBT people. It became the start of the LGBT movement in modern history in the US and worldwide (Murphy and Bjorngaard, 2018).

In the 1970s amongst gay cultures and gay communities, the first international LGBT organizations like the International Lesbian, Gay, Bisexual, Trans and Intersex Association) were founded in the UK (Altman et al., 2017). In the 1980s the emergence of AIDS led to

infections amongst homosexuals and LGBT activists introduced campaigns for safer sex and information about the disease and counseling for concerned people (Murphy and Bjorngaard, 2018).

In the 1990s LGBT activists fought for a better legal situation in their countries. Same-sex marriage, no harassment laws and transgender people at military service amongst others were important demands (Murphy and Bjorngaard, 2018).

In the 2000s Pride Parades peaked all over the world. Originally formed to remember the incident at Stonewall, hundreds thousands of people also outside of the US took part in the dancing parades and were part of one of the most influential social movements (Altman et al., 2017).

Since then the progress of the legal situation in many countries has improved. However, there are still countries that discriminate LGBT people, see figure 1. Lithuania is the last European country which has an active promotion ('propaganda') law (ILGA, 2017). The law was passed to protect especially minors and prevent the public dispersion of violence, suicide and homosexuality (Lifesitenews, 2009). Misdoings can be sentenced with prison from 1 month to 2 years or a fine. Other offences, which can lead to a maximum sentence are sexual acts (in 15 countries), against nature (in 30 countries), buggery (in 13 states) and morality law with LGB expression (in 19 states). 8 states, like Somalia or Iran, still have the a death sentence as a maximum sentence. All together 23 countries sentence sexual orientation laws from 8 to 14 years and 20 countries from 3 to 7 years. Worldwide relationships between females are illegal in 45 countries and between males in 72 countries (ILGA, 2017).



# SEXUAL ORIENTATION LAWS IN THE WORLD - CRIMINALISATION

ILGA, THE INTERNATIONAL LESBIAN, GAY, BISEXUAL, TRANS AND INTERSEX ASSOCIATION

MAY 2017  
ILGA.ORG

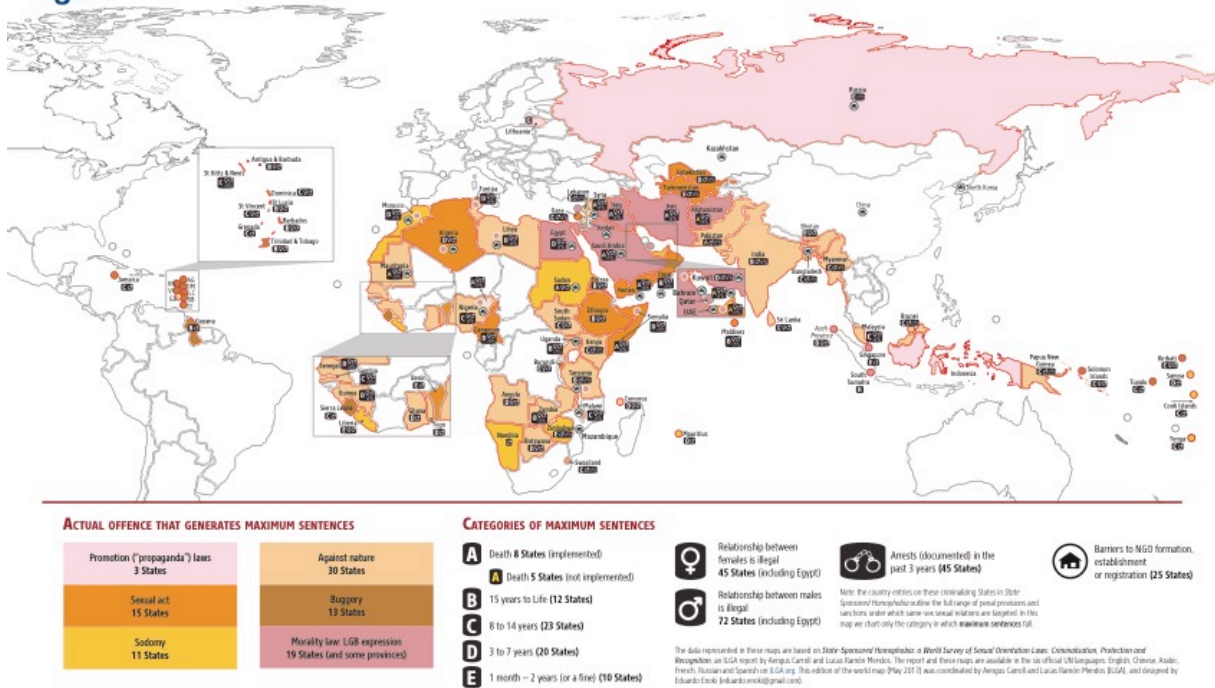


Figure 1: Sexual orientation laws in the world - criminalization (Source: ILGA, 2017)

## 2.1.2 LGBT rights in UK and Germany

The current population in UK is 66.7 millions (Worldometers, 2018a), whereas the population in Germany is 82.3 million (Worldometers, 2018b). The GDP (purchasing power parity) is \$2.88 trillion in UK compared to \$4.15 trillion in Germany. In both countries the GDP composition by sector was distributed in 2017 as follows: the biggest sector contribution to GDP was services (80.4% in UK and 69.3% in DE), followed by industry (19% and 30.1%) and agriculture (0.6% for both). The labor force in 2017 was 33.5 million in UK and 45.9 million in Germany. The labor force was distributed by occupation in the same proportion as the sector contribution to the GDP, namely, services (83.5% and 74.3%), industry (15.2% and 24.2%) and agriculture (1.3% and 1.4% for the years 2014 and 2016) (Indexmundi, 2018).

According to ILGA-Europe (2018a) UK is on the 3rd place in achieving LGBT human rights among the 49 European countries in 2017, see figure 2. Whereas Germany is on place 11, i.e. UK has an overall LGBT score of 73.49% and Germany 59% according to the rainbow map of ILGA.

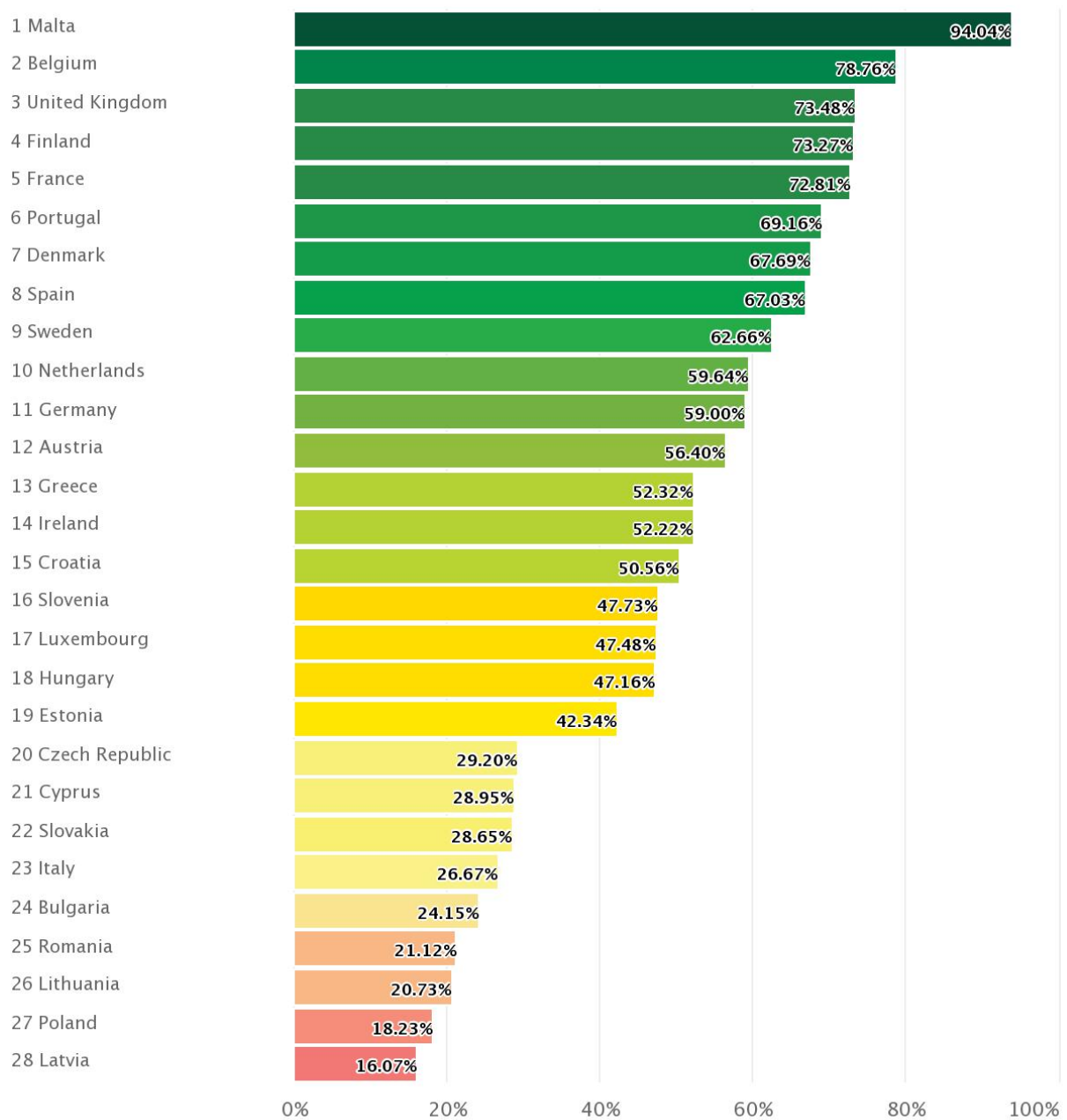


Figure 2: EU country ranking LGBT rights (Source: ILGA-Europe, 2018a)

In figure 2 the high score in LGBT human rights of both countries can be seen. The main differences are as follows:

Regarding the equality and non-discrimination of sexual orientation and gender identity minorities in Germany the protection is not in all states constitutional. In UK the Human Rights Act 1998 is the constitutional basis. Moreover, laws against discrimination in education is

missing for overall Germany, as only in some states discrimination against sexual orientation and gender identity in education is protected. In UK these rights are protected under the Gender Recognition Act 2004 and the Equality Act 2010. In 2015 the UK national memorandum of understanding against conversion therapy for sexual orientation and gender identity has been established, which is not available in Germany at all. An Equality action plan is only partly available for sexual orientation and gender identity in Germany and is also missing concrete measures according to NGOs. However, intersex (third gender and no gender) people are included in the equal treatment act (Allgemeines Gleichbehandlungsgesetz AGG) from 2006 in Germany whereas there is no British law which protects the equality rights of intersex people (ILGA-Europe, 2018b, 2018c).

Concerning the family criteria in UK marriage of same sex people is not possible in all states, whereas in Germany the law which allows same sex marriage (Gesetz zur Einführung des Rechts auf Eheschließung für Personen gleichen Geschlecht) has been introduced in 2017. However, automated co-parent recognition and medically assisted insemination for couples or singles are not given. In UK these rights are protected under the Human Fertilization and Embryology Act since 2009 (ILGA-Europe, 2018b, 2018c).

When it comes to hate crime & hate speech Germany has only a policy for tackling hatred against sexual orientation and gender identity discrimination in some states. UK, however, introduced hate crime laws, and hate speech laws against discrimination on the ground of sexual orientation and gender identity, i.e. Criminal Justice Act 2003; Public Order Act 1986; Offences (Aggravation by Prejudice) (Scotland) Act 2009; The Public Order (Northern Ireland) Order 1987, even. The policies for tackling hatred against discrimination on sexual orientation, gender identity, and intersex are like in Germany not for all British constituent countries applicable 2009 (ILGA-Europe, 2018b, 2018c).

In legal gender recognition and bodily integrity both countries almost have the same criteria. Legal measures and administrative procedures exist and no compulsory medical, surgical intervention, sterilization or divorce is required. In UK divorce is only necessary when the partner does not consent. There is no age minimum for a name change in Germany. However, the procedure is extensive (the person has to explain at court why they want to



change their name, they have to live for at least 3 years in the opposite gender and two expert's reports are necessary) (ILGA-Europe, 2018b, 2018c).

Breakdown by criteria UK	Breakdown by criteria DE
<p><b>Equality &amp; non-discrimination</b></p> <ul style="list-style-type: none"> <li>✔ Constitution (sexual orientation) <b>i</b></li> <li>✔ Employment (sexual orientation) <b>i</b></li> <li>✔ Goods &amp; services (sexual orientation) <b>i</b></li> <li>✔ Education (sexual orientation) <b>i</b></li> <li>✔ Health (sexual orientation) <b>i</b> <ul style="list-style-type: none"> <li>✔ Conversion therapy (sexual orientation) <b>i</b></li> </ul> </li> <li>✔ Equality body mandate (sexual orientation) <b>i</b></li> <li>✔ Equality action plan (sexual orientation) <b>i</b></li> <li>✔ Constitution (gender identity) <b>i</b></li> <li>✔ Employment (gender identity) <b>i</b></li> <li>✔ Goods &amp; services (gender identity) <b>i</b></li> <li>✔ Education (gender identity) <b>i</b></li> <li>✔ Health (gender identity) <b>i</b> <ul style="list-style-type: none"> <li>✔ Conversion therapy (gender identity) <b>i</b></li> </ul> </li> <li>✔ Equality body mandate (gender identity) <b>i</b></li> <li>✔ Equality action plan (gender identity) <b>i</b></li> <li>✘ Law (gender expression)</li> <li>✘ Law (intersex) (red category)</li> <li>✘ Policies (intersex) <b>i</b></li> </ul> <p><b>Family</b></p> <ul style="list-style-type: none"> <li>○ Marriage equality <b>i</b> - applicable in some regions only</li> <li>○ Registered partnership (similar rights to marriage) <b>i</b></li> <li>✘ Registered partnership (limited rights)</li> <li>✔ Cohabitation <b>i</b></li> <li>✔ No constitutional limitation on marriage</li> <li>✔ Joint adoption <b>i</b></li> <li>✔ Second-parent adoption <b>i</b></li> <li>✔ Automatic co-parent recognition <b>i</b></li> <li>✔ Medically assisted insemination (couples) <b>i</b></li> <li>✔ Medically assisted insemination (singles) <b>i</b></li> <li>✔ Trans people can marry a person of another gender <b>i</b></li> </ul> <p><b>Hate crime &amp; hate speech</b></p> <ul style="list-style-type: none"> <li>✔ Hate crime law (sexual orientation) <b>i</b></li> <li>✔ Hate speech law (sexual orientation) <b>i</b></li> <li>○ Policy tackling hatred (sexual orientation) - applicable in some regions only</li> <li>○ Hate crime law (gender identity) <b>i</b> - applicable in some regions only</li> <li>○ Hate speech law (gender identity) <b>i</b> - applicable in some regions only</li> <li>○ Policy tackling hatred (gender identity) - applicable in some regions only</li> <li>○ Hate crime law (intersex) <b>i</b> - applicable in some regions only</li> <li>✘ Policy tackling hatred (intersex)</li> </ul> <p><b>Legal gender recognition &amp; bodily integrity</b></p> <ul style="list-style-type: none"> <li>✔ Existence of legal measures <b>i</b></li> <li>✔ Existence of administrative procedures <b>i</b></li> <li>✔ Name change <ul style="list-style-type: none"> <li>✔ No age restriction, Name change <b>i</b></li> </ul> </li> <li>✘ No Gender Identity Disorder diagnosis/psychological opinion required</li> <li>✔ No compulsory medical intervention required <b>i</b></li> <li>✔ No compulsory surgical intervention required <b>i</b></li> <li>✔ No compulsory sterilisation required <b>i</b></li> <li>○ No compulsory divorce required <b>i</b> - applicable in some regions only</li> <li>✘ No age restriction</li> <li>✘ Prohibition of medical intervention before child is able to informed consent (intersex)</li> </ul> <p><b>Civil society space</b></p> <ul style="list-style-type: none"> <li>✔ Public event held, no state obstruction of freedom of assembly (3 years)</li> <li>✔ Associations operate, no state obstruction of freedom association (last 3 years)</li> <li>✔ No laws limiting freedom of expression (national/local)</li> </ul> <p><b>Asylum</b></p> <ul style="list-style-type: none"> <li>✔ Law (sexual orientation) <b>i</b></li> <li>✔ Policy/other positive measures (sexual orientation) <b>i</b></li> <li>✘ Law (gender identity) <b>i</b></li> <li>✔ Policy/other positive measures (gender identity) <b>i</b></li> <li>✘ Law (intersex)</li> <li>✘ Policy/other positive measures (intersex)</li> </ul>	<p><b>Equality &amp; non-discrimination</b></p> <ul style="list-style-type: none"> <li>○ Constitution (sexual orientation) - applicable in some regions only</li> <li>✔ Employment (sexual orientation)</li> <li>✔ Goods &amp; services (sexual orientation)</li> <li>○ Education (sexual orientation) - applicable in some regions only</li> <li>✔ Health (sexual orientation) <ul style="list-style-type: none"> <li>✘ Conversion therapy (sexual orientation)</li> </ul> </li> <li>✔ Equality body mandate (sexual orientation)</li> <li>○ Equality action plan (sexual orientation) - applicable in some regions only</li> <li>○ Constitution (gender identity) - applicable in some regions only</li> <li>✔ Employment (gender identity)</li> <li>✔ Goods &amp; services (gender identity)</li> <li>○ Education (gender identity) - applicable in some regions only</li> <li>✔ Health (gender identity) <ul style="list-style-type: none"> <li>✘ Conversion therapy (gender identity)</li> </ul> </li> <li>✔ Equality body mandate (gender identity)</li> <li>○ Equality action plan (gender identity) - applicable in some regions only</li> <li>✘ Law (gender expression)</li> <li>✔ Law (intersex) (red category)</li> <li>✘ Policies (intersex)</li> </ul> <p><b>Family</b></p> <ul style="list-style-type: none"> <li>✔ Marriage equality</li> <li>○ Registered partnership (similar rights to marriage)</li> <li>✘ Registered partnership (limited rights)</li> <li>✔ Cohabitation</li> <li>○ No constitutional limitation on marriage</li> <li>✔ Joint adoption</li> <li>✔ Second-parent adoption</li> <li>✘ Automatic co-parent recognition</li> <li>✘ Medically assisted insemination (couples)</li> <li>✘ Medically assisted insemination (singles)</li> <li>✔ Trans people can marry a person of another gender</li> </ul> <p><b>Hate crime &amp; hate speech</b></p> <ul style="list-style-type: none"> <li>✘ Hate crime law (sexual orientation)</li> <li>✘ Hate speech law (sexual orientation)</li> <li>○ Policy tackling hatred (sexual orientation) - applicable in some regions only</li> <li>✘ Hate crime law (gender identity)</li> <li>✘ Hate speech law (gender identity)</li> <li>○ Policy tackling hatred (gender identity) - applicable in some regions only</li> <li>✘ Hate crime law (intersex)</li> <li>✘ Policy tackling hatred (intersex)</li> </ul> <p><b>Legal gender recognition &amp; bodily integrity</b></p> <ul style="list-style-type: none"> <li>✔ Existence of legal measures</li> <li>✔ Existence of administrative procedures</li> <li>✔ Name change <ul style="list-style-type: none"> <li>✘ No age restriction, Name change</li> </ul> </li> <li>✘ No Gender Identity Disorder diagnosis/psychological opinion required</li> <li>✔ No compulsory medical intervention required</li> <li>✔ No compulsory surgical intervention required</li> <li>✔ No compulsory sterilisation required</li> <li>✔ No compulsory divorce required</li> <li>✘ No age restriction</li> <li>✘ Prohibition of medical intervention before child is able to informed consent (intersex)</li> </ul> <p><b>Civil society space</b></p> <ul style="list-style-type: none"> <li>✔ Public event held, no state obstruction of freedom of assembly (3 years)</li> <li>✔ Associations operate, no state obstruction of freedom association (last 3 years)</li> <li>✔ No laws limiting freedom of expression (national/local)</li> </ul> <p><b>Asylum</b></p> <ul style="list-style-type: none"> <li>✔ Law (sexual orientation)</li> <li>✔ Policy/other positive measures (sexual orientation)</li> <li>✔ Law (gender identity)</li> <li>✔ Policy/other positive measures (gender identity)</li> <li>✘ Law (intersex)</li> <li>✘ Policy/other positive measures (intersex)</li> </ul>

Figure 3: LGBT human rights criteria UK & DE (Source: ILGA-Europe, 2018b, 2018c)

In civil society space both<sup>1</sup> countries do not differ. According to asylum<sup>2</sup> in Germany gender identity rights are protected under the asylum law (Asylgesetz) since 1992 (ILGA-Europe, 2018b, 2018c).

### 2.1.3 LGBT at workplaces

Today companies have to cope with a diverse workforce. The climate at the workplace is essential for commitment, productivity and efficiency and against stress, discrimination and harassment (Liddle et al., 2004). People from different age, sex, ethnicity and values want to belong and feel accepted at their workplace (Boekhorst, 2015). That also applies to LGBT people, who want to be included, feel safe and be treated fairly at work (Brooks and Edwards, 2009).

According to Ozeren (2014) LGBT people have to cope with three major challenges at work. First, LGBT persons hide their LGBT status at work, so there is a great grey number of LGBT employees who could have an important influence on the labor market, but do not have through their hiding status. Second, apart from the US and UK, only a small number of countries established laws and policies to protect the minority group of LGBT people, like for example in Turkey, where no specific laws have been introduced to protect against sexual discrimination. Third, LGBT people can face great challenges during their career planning, when colleagues or managers know about their sexual orientation as they may be confronted with organizational heterosexism and homophobia. Finally, unequal treatment does not only discriminate the minority group but also may affect the performance of the organization.

A survey conducted by the European Union Agency for Fundamental rights (FRA) asked over 93.000 self-identified LGBT people over an online questionnaire, if they are being discriminated in their professional life, see figure 4. The result is, that on average 20% LGBT persons, who are looking for a job or being employed are being discriminated or harassed at work on the grounds of their sexual orientation. However, there is a marginal difference

---

<sup>1</sup> In the category civil space freedom of assembly for LGBT public events, freedom for LGBT organizations to function and freedom of expression on LGBT issues are included.

<sup>2</sup> In the category Asylum laws and policies that explicitly include sexual orientation, gender identity or intersex and sex characteristics.

between UK and Germany, where British employees (19%) considered themselves a slightly less discriminated than the Germans (21%) (FRA, 2013).

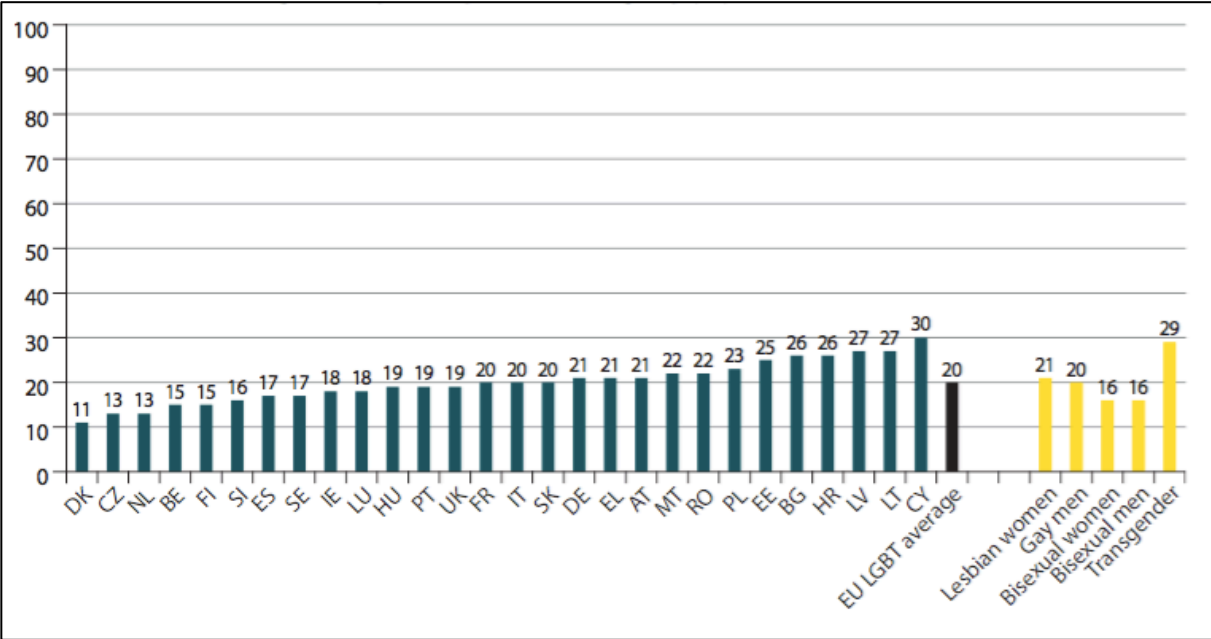


Figure 4: LGBT discrimination at workplaces or when looking for a job in the last year in % (Source: FRA, 2013)

To overcome the discrimination of the LGBT employee minorities at the workplace CSR policies can be introduced and used.

2.2 CSR

Corporate social responsibility has been a concept since the 1950s and has achieved extensive importance in recent years (Carroll, 1999; Jamali and Mirshak, 2007). According to Schwartz (2011) a single established definition of Corporate Social Responsibility does not exist, rather there is very broad variety and sometimes dim use of the term. However, the definition of an international accredited institution is as follows:

*‘The (European) Commission has defined CSR as the responsibility of enterprises for their impact on society. Companies can become socially responsible by following the law; integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations’ (European Commission, 2018).*

Therefore, companies should act economically, socially and environmentally friendly (European Commission, 2018). Differently put the 3 P's: profit, people and planet have been combined 1994 in John Elkington's Triple-Bottom-Line (TBL) approach. It states, that all the bottom lines of all 3 P's should be fulfilled to have a well-functioning and profitable company (Elkington, 1997).

Within the CSR in the TBL, see figure 5, the economic, social and environmental performance of a corporation are combined and not only shareholders but also other stakeholders like the government or employees are being targeted and involved (UNIDO, 2018).

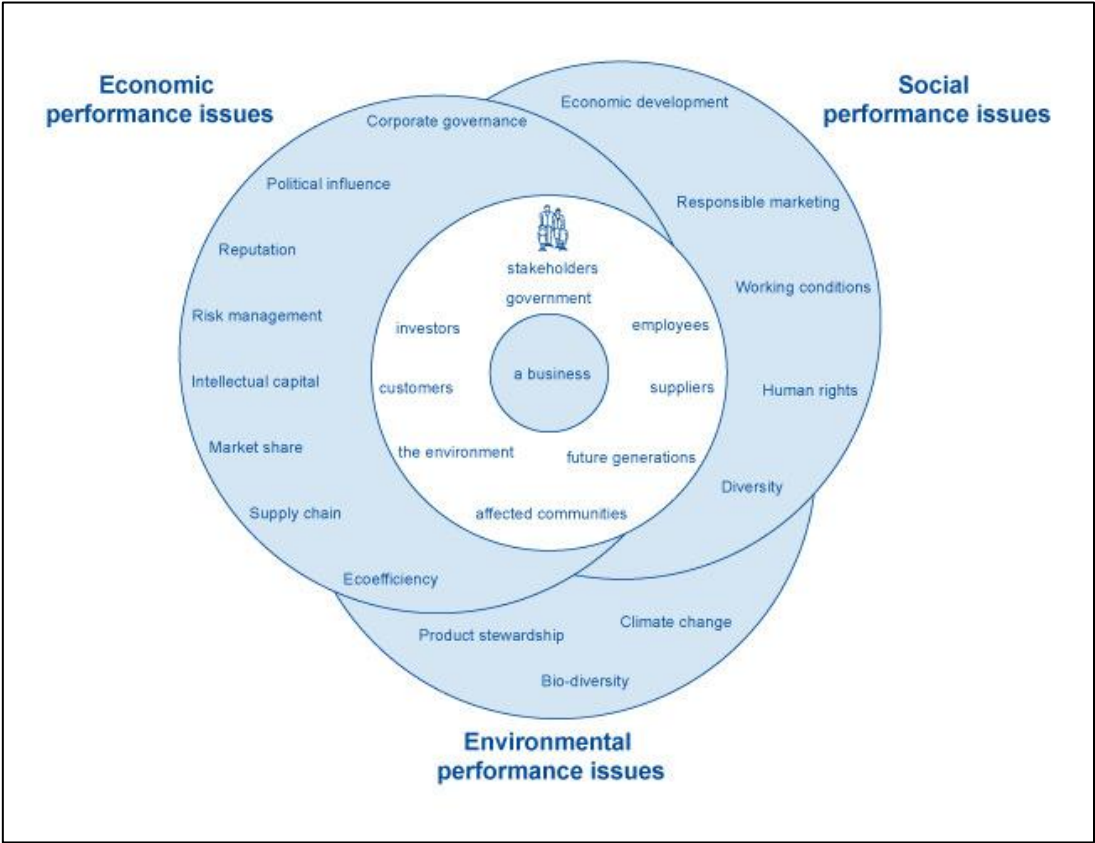


Figure 5: CSR TBL approach (Source: UNIDO, 2018)

CSR means also giving value to the mutually reliant relationships that exist between businesses, their stakeholder groups, the economic system and the society they exist in. It is a mediator between the business and the society and the way for discussing their obligations, a way of proposing solutions on how these obligations can be met and more simply, CSR addresses a firm's connection with its stakeholders (Werther and Chandler, 2011). From a

bigger perspective companies try to increase positive impacts of their businesses in accordance of the needs of an ecologically sustainable society (Business for Social Responsibility, 2001).

In today's social conscious markets, companies are expected to protect the environment and act socially friendly when producing goods and services (Du et al., 2010). Customers prefer buying products from companies and businesses they trust. Suppliers strive for the best business relationships with companies they can rely on. Employees seek to work for companies that care about their staff and NGO's prefer partnership with companies who do business in a sustainable way (Werther and Chandler, 2011).

CSR activities are voluntary managerial practices that exceed the legal, commercial, ethical, commercial and public expectations of the society (Business for Social Responsibility, 2001). CSR practices can also have a philanthropic nature and involve actions such as donations to charitable organizations, assistance to the community or corporate support of a series of socially related events. Other initiatives, such as strategic philanthropy, social philanthropy, social enterprises, entrepreneurship and cause-related marketing can also be linked to the CSR concept (Schwartz, 2011).

In the empirical part of this thesis CSR reports and the disclosure of measures against the discrimination of LGBT minorities are reviewed. Companies conduct diversity management in order to increase their workforce diversity, i.e. when they try to reduce discrimination against sexual orientation and transgender people (Köllen, 2016). Diversity is the opposite of uniformity and stands for variety and difference. It can include e.g. class, sex, race, gender and LGBT minorities. In organizations diversity management is applied to increase profitable business and increase efficiency while including minority groups like mentioned above (Pincus, 2006). Enhancing diversity measures can be found in the social dimension of a CSR report (GRI, 2016).

### 2.2.1 Greenwashing and Bluewashing

Greenwashing and Bluewashing are used by companies to improve their image and attract more customers and stakeholders (Pomering and Johnson, 2009), which can lead to skepticism, mistrust and therefore loss of profits (Skarmeas and Leonidou, 2013).

According to the Oxford Dictionary (2018) greenwashing or greenwash is defined as:

*'Disinformation disseminated by an organization so as to present an environmentally responsible public image.'*

According to the World Summit (2002, p. 1) bluewashing or bluewash is defined as:

*'More recently, companies have been touting their commitment to humanitarian causes like poverty eradication, disaster relief, human rights and sustainable development. Drawing on greenwash techniques, companies from industries like tobacco and mining tell heartwarming, personal stories of how their money has helped make a difference. The humanitarian-themed variant of greenwash is called "bluewash" —for the color of the United Nations flag. Classic bluewash is the corporate association with the UN itself as the ultimate symbol of human rights.'*

To avoid greenwashing or bluewashing companies can establish sustainability reporting e.g. in accordance to GRI and its sustainability reporting standards and guidelines (GRI, 2011).

### 2.2.2 Sustainability reporting

Sustainability reporting can be defined as:

*'...the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development (GRI, 2006, p. 3).*

The presented information includes positive and negative impacts generated by the companies' actions (GRI, 2018a).

The definition of sustainability has not been distinct. However, the Brundtland Commission defined sustainable development in 1987 as follows:

*„Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs‘ (WCED, 1987, p. 41).*

Therefore, organizations should neither harm the environment nor the society in the present or in future, when they produce goods and services (Du et al., 2010).

Sustainability reporting emerged due to the increased importance of CSR in the last 3 decades, as financial and corporate scandals, climate change, and the importance of labor rights and product safety have grown noticeable (Noronha et al., 2013). Stakeholders demanded more transparency from organizations to receive more information about environmental and social issues (Arvidsson, 2010). Companies are trying to reach more transparency, to improve their performance due to benchmarking, to gain better brand value, reputation and legitimacy, to use competitive advantage, to include employees, and to facilitate business information and control processes (Herzig and Schaltegger, 2006). Sustainability standards may lead to more accountability to external stakeholders (Gilbert and Rasche, 2008; Leipziger, 2003).

Sustainability reporting consists of three parts, i.e. economic, environmental and social agendas, this originates from Elkington's TBL mentioned above (Milne and Gray, 2013; Skouloudis et al., 2009). I.e. non-financial data, like environmental costs and socially responsible activities of organizations are being included when generating sustainability reports (Aras and Crowther, 2009).

Stakeholder Theory is one perspective of scholars to explain the relevance of sustainability reporting (Longo et al., 2005; Pappasolomou-Doukakis et al., 2005; Uhlener et al., 2004). According to Freeman (1984) organizations do have a social responsibility. I.e. not only

financial interests of shareholders are to be relevant. Rather the needs of stakeholders, like employees, customers, suppliers, creditors, advocate groups, or public authorities have to be included when engaging in business. Due to information exchange (minimizing information asymmetries) with different stakeholders, the company is seeking transparency to get acceptance of the stakeholders.

Therefore, creating sustainability reports will support organizations to start communicating with stakeholders. Information asymmetries then can be minimized which will improve the relationship to stakeholders (Bonsón and Bednárová, 2015). Engaging with stakeholders will increase the accountability and credibility of an organization (Ngu and Amran, 2018).

A systematic approach will enable comparability among different companies (Bonsón and Bednárová, 2015) Furthermore, reporting and accountability standards improve the organization's transparency (Reynolds and Yuthas, 2008).

In most countries CSR reporting is voluntarily and without specifications (Noronha et al., 2013). However, especially in Europe (e.g. Sweden, Germany, UK) regulations on the disclosure of CSR already do exist (Bonsón and Bednárová, 2015). Worldwide there are more than 300 different sustainability standards, frameworks, guidelines, codes, and norms for the disclosure of environmental and social issues. The most established are: United Nations (UN) Global Compact, the Global Reporting Initiative (GRI), ISO 14001 and ISO 26000, the Organization for Economic Co-operation and Development's (OECD) directory for multinational enterprises, Sullivans's Global Principles, Series AA1000, and SA 8000 (Ligteringen and Zadek, 2004).

As shown in figure 6 sustainability reporting has increased by 75% for researched 4,900 companies worldwide (N100) since the 1990s and by 93% for the 250 largest Fortune 500 companies (G250). Most of the companies are reporting in accordance to a guideline (74% of N100 and 89% of G250 companies). The GRI standard has been followed by the most reporting companies (63% of N100 and 75% of G250 companies) (KPMG, 2017). It has been the widest adapted standard worldwide for several years (Ballou et al., 2006; Brown et al., 2009; Levy et al., 2010; Prado-Lorenzo and Gallego-Alvarez, 2009; Rasche, 2009; Roca and Searcy, 2012;



Skouloudis et al., 2009; Tsang et al., 2009)(Ballou et al., 2006; Brown et al., 2009; Levy et al., 2010; Rasche, 2009; Skouloudis et al., 2009).

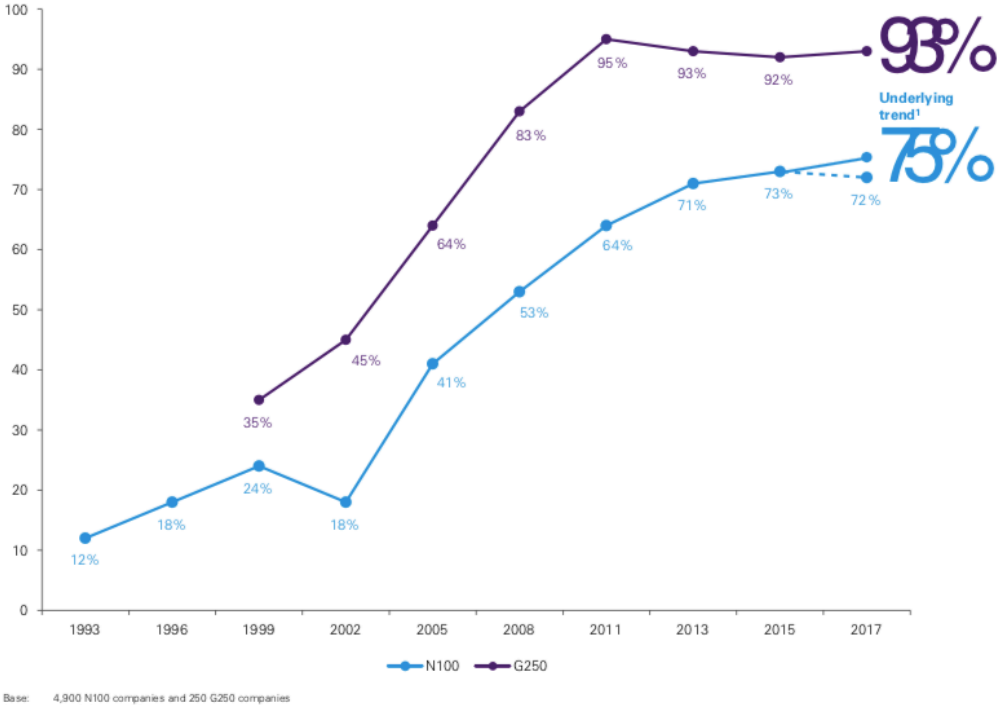
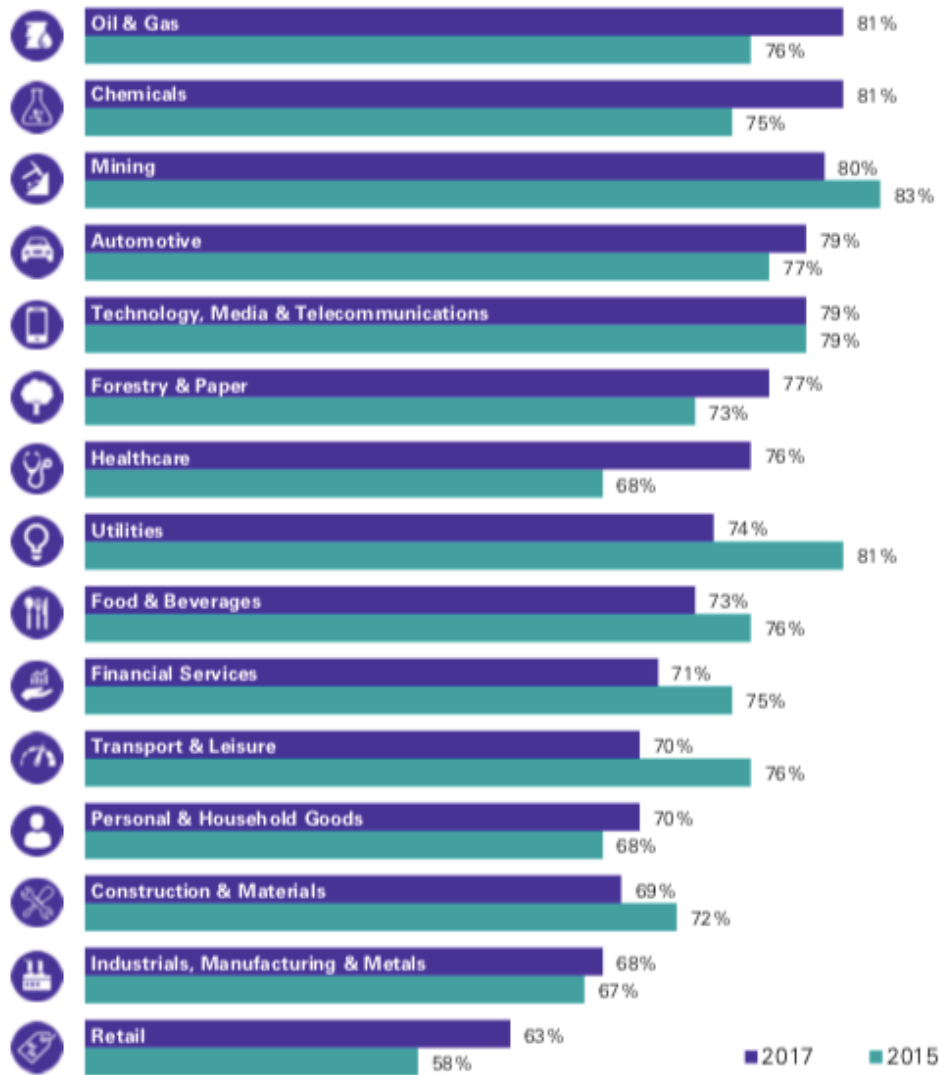


Figure 6: Growth in global CR reporting rates since 1993 (Source: KPMG, 2017)

According to the survey of corporate responsibility reporting of KPMG (2017) Oil & Gas, Chemicals and mining were the sectors that reported most on CSR, because of their high environmental and social impacts, see figure 7.



Base: 4,900 N100 companies

Figure 7: KPMG CR reporting rates by sector (Source: KPMG, 2017)

### 2.2.3 Global Reporting Initiative

The Global Reporting Initiative (GRI) is an independent international non-governmental and not-for-profit organization situated in the Netherlands. It was established in 1997 and offers since then guidelines and standards for sustainability reporting for businesses and organizations all over the world. The first global sustainability reporting standards includes the economic, environmental and social issues and can be accessed by organizations for free (GRI, 2018b). It is based on the TBL and therefore addressed not only to shareholders but to all stakeholders (Ballou et al., 2006).

The framework allows organizations to measure and state their performance using indicators in accordance to 3 pillars of sustainability (Tsalis et al., 2018). GRI helps companies to be more transparent to their internal and external stakeholders. With GRI reporting not only positive but also negative impacts of companies are disclosed while they are trying to reach sustainable development. GRI has facilities in Brazil, China, Colombia, India, South Africa and the United States and organizations from more than 100 countries use the GRI standards to report about their companies' impacts (GRI, 2018b). Currently the GRI database accommodates over 31,000 GRI reports from almost 8,000 organizations and over 19,000 Non-GRI reports from nearly 7,100 companies (GRI, 2018c). 92% of the world's largest 250 companies perform sustainability reports. 74% of them are using the GRI standards (GRI, 2018d). According to KPMG (2017) the numbers for the 250 Fortune 500 companies were in 2017: reporting in accordance to a guideline in general: 89% and using the GRI standard: 75%

In summer 2018 a new GRI standard called 'GRI Standards' replaced the 'GRI - G4 Standard' which was launched in 2015. The principles have not been changed. However, the new standard is more adjustable and flexible. Companies can now more easily select the specific GRI Standards they want to report on or only need to update altered parts of selected specific Standards, while the unchanged standards need not to be updated. Before 2014 the Standards G4, G3.1 and G3 were in use (GRI, 2018e).

As shown in figure 8 the new GRI Standards contain three universal and three topic-specific standards. GRI 100 series are the universal standards. GRI 101 is the starting point for any reporting and contains the reporting principles, while with GRI 102 general disclosures are described and GRI 103 shows how material topics are handled in an organization for every topic-specific standard. GRI 200, 300 and 400 series are the topic-specific standards for economic, environmental and social issues. With GRI 101 an organization will find material economic, environmental, and/or social topics and thereon will know which topic-specific standards are to be selected to generate the sustainability report. The standards include mandatory instructions, recommendations and guiding background information (GRI, 2018a).

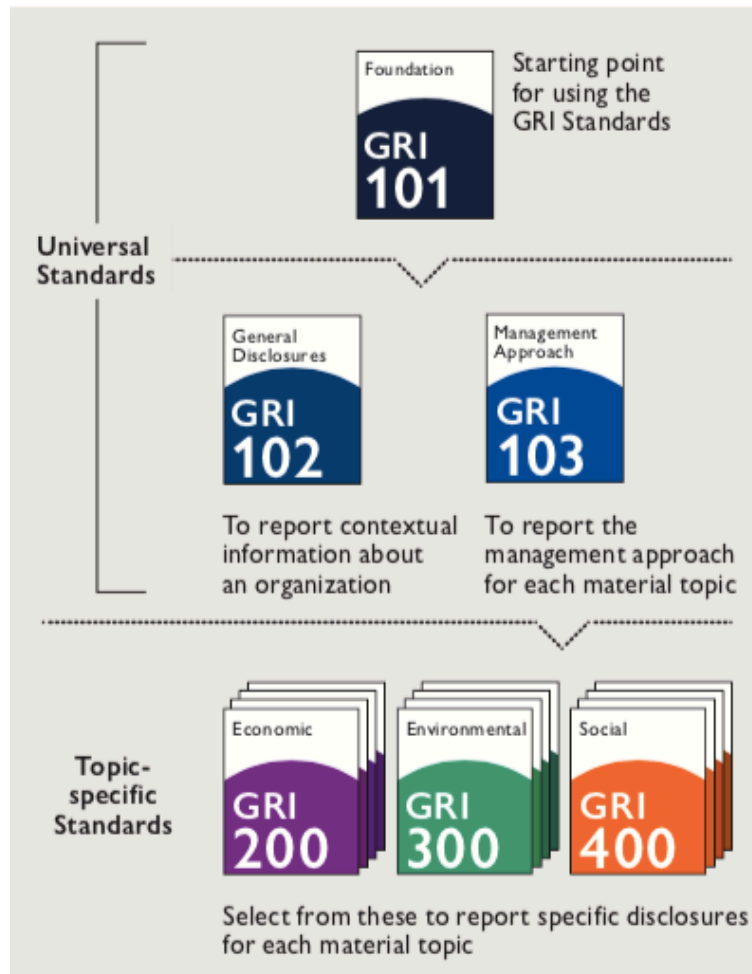


Figure 8: Overview GRI Standards (Source: GRI, 2018)

GRI Standards consist of ten mandatory reporting principles which are crucial for the quality of the report and define the report content. Stakeholder inclusiveness, sustainability context, materiality, completeness, accuracy, balance, clarity, comparability, reliability and timeliness. For each identified material topic, i.e. any topic on significant economic, environmental, or social impacts of the organization or influences of the decisions of stakeholders, the organization is required to report the management approach disclosure (GRI 103) and needs to report on the topic-specific disclosures (GRI 200, 300 or 400 series)(GRI, 2018a).

*‘The Standards in the Economic series (200) address the flow of capital among different stakeholders, and the main economic impacts of an organization throughout society’ (GRI, 2018a, p. 138).*

*'The environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including land, air, water and ecosystems' (GRI, 2018a, p. 170).*

*'The social dimension of sustainability concerns an organization's impacts on the social systems within which it operates' .*

LGBT minorities especially suffer from inequality and discrimination at their workplace (Ozeren, 2014). GRI 405, as part of the social series standards, pays attention to diversity and equal opportunity at work. It can facilitate social stability and economic development for the employees, the company and for the whole society. GRI 406, another social special-topic standard, reports on non-discrimination policies in organizations. Unequal behavior, discrimination and harassment to employees, customers, suppliers, business partners or any other stakeholders, are to be avoided by the organization (GRI, 2018a).

### 3 Methodology

To determine the current state of LGBT disclosure in CSR reports in United Kingdom of Great Britain and Germany a web-based search was conducted in November 2018. 385 CSR reports were downloaded from the GRI Database at <http://database.globalreporting.org/search/> for the year 2017, which report on the previous year or reporting period. All reports irrespective of their reporting type were included, i.e. GRI - Standards, GRI - G4, Non - GRI and Citing - GRI reports were downloaded and included for the evaluation. There were no older GRI reports than GRI - G4 (e.g. GRI - 3.1 or older) available. The total number of analyzed reports is 385.

In accordance with the literature review the following 22 English and 29 German keywords were found and defined for the empirical analysis for both countries, see table 1.

Table 1: Keywords (Source: author's own)

<b>English</b>	<b>German</b>
1 LGBT	1 LGBT
2 sexual orientation	2 sexuelle Orientierung
3 sexual identity	3 sexuelle Identität
4 sexual preference	4 sexuelle Neigung
5 sexuality	5 sexuelle Vielfalt
6 sex reassignment	6 transsexuell
7 transsexual	7 homosexuell
8 trans	8 schwul
9 homosexual	9 lesbisch
10 gay	10 Lesbe
11 lesbian	11 bisexuell
12 bisexual	12 geschlechtliche Vielfalt
13 transgender	13 transgender
14 gender identity	14 gay
15 gender reassignment	15 lesbian
16 gender expression	16 bisexual
17 gender dysphoria	17 Geschlechtsidentität
18 gender transition	18 Geschlechtsangleichung
19 gender identity disorder	19 geschlechtliche Identität
20 gender change	20 geschlechtlicher Ausdruck
21 sex change	21 Zuweisungsgeschlecht
22 gender confirmation	22 Geschlechtsidentitätsstörung
	23 Geschlechtsdysphorie
	24 geschlechtsnichtkonform
	25 Transsexualität
	26 sexuelle Präferenz
	27 sexuelle Ausrichtung
	28 trans
	29 Sexualität

The 385 reports were searched for English and German keywords. In the first step the keywords were counted. In the second step the analysis was done with a scoring system approach. It is

*‘a technique for gathering data that consists of codifying qualitative information in anecdotal and literary form into categories in order to derive quantitative scales of varying levels of complexity’ .*

The rating scale was defined as shown in table 2. On a scale of 0 to 4 points were given regarding the available information on LGBT in the sustainability reports.

*Table 2: Rating scale (Source: author’s own)*

<b>Points</b>	<b>Rating qualification</b>
<b>0</b>	Non-disclosure No mentioning of LGB(T) in the report.
<b>1</b>	Generic/vague statements on sexual orientation No information on specific LGB(T) measures of the organization
<b>2</b>	Generic/vague statements on sexual orientation and gender identity No information on specific LGB(T) measures of the organization
<b>3</b>	Brief statements on LGB(T) Limited information on LGBT measures is available
<b>4</b>	Detailed references to LGBT Information on LGBT measures is presented in detail
<b>5</b>	Comprehensive disclosures of LGBT Information includes the organizations’ LGBT policy, measures against discrimination and for inclusion and statistics of LGBT employees

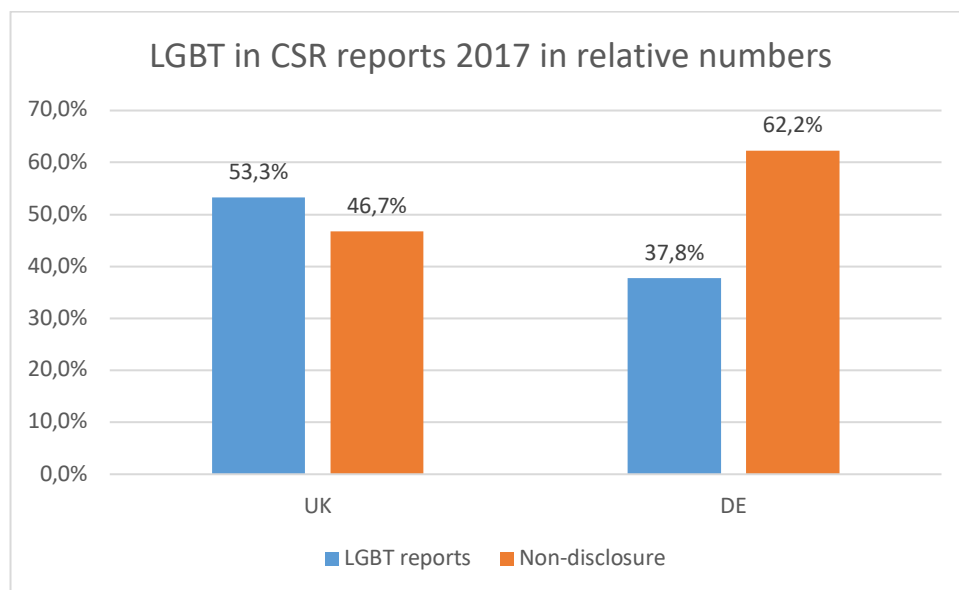
The terms LGBTi and LGBTQ (LGBTQ+) have not been established by now as they were only found in 4 reports (LGBTi in 4 [German and 1 English] reports and LGBTQ in 1 English report). Therefore, they have not been included in the analysis.

## 4 Findings<sup>3</sup>

The findings of the empirical analysis are that from the 385 reviewed reports in UK more than half of the companies, 53.3%, 129 out of 242, which do sustainability reporting mention LGBT, whereas in Germany only 37.8%, 54 out of 143 companies, disclose LGBT issues. See table 3 and figure 9.

*Table 3: LGBT reports in UK and DE (Source: author's own)*

	<b>UK</b>	<b>DE</b>
<b>Total</b>	242	143
<b>LGBT reports</b>	129 (53.3%)	54 (37.8%)
<b>Non-disclosure</b>	113 (46.7%)	89 (62.2%)



*Figure 9: LGBT in CSR reports 2017 (Source: author's own)*

<sup>3</sup> The appendices presents in detail all relevant results. Specifically it consists of findings for each CSR report which has been reviewed In Appendix C all CSR reports from UK are listed and reviewed. In Appendix D all CSR reports from Germany are listed and reviewed. In Appendix E all organizations that disclosed LGBT and published CSR reports in English are listed and evaluated. In Appendix F all organizations that disclosed LGBT and published CSR reports in German are listed and evaluated.



The greatest amount in UK, are Non - GRI reports, 200 (82.64%). Whereas, in Germany the highest amount were GRI - G4 reports, 98 (68.53%). In UK almost 100 reports more were published. The total sum for both countries is 385 reports. In UK the most LGBT disclosing reports were Non – GRI reports 105 (81,4%), whereas in Germany most of the LGBT reporting organizations followed the GRI – G4 Standard, 43 (79,6%), see table 4.

Table 4: Overview CSR reports (Source: author’s own)

	2017	UK	DE	UK LGBT	DE LGBT
<b>GRI - Standards</b>		1 (0.4%)	3 (2.1%)	0	2 (3.7%)
<b>GRI - G4</b>		36 (14.9%)	98 (68.5%)	19 (14.7%)	43 (79.6%)
<b>Non - GRI</b>		200 (82.6%)	37 (25.9%)	105 (81.4%)	6 (11.1%)
<b>Citing GRI</b>		13 (5.4%)	8 (5.6%)	5 (3.9%)	3 (5.6%)
<b>G3.1 or older</b>		0	0	0	0
<b>Not available</b>		-8 (3.3%)	-3 (2.1%)		
<b>Total</b>		242	143	<b>129</b>	<b>54</b>
<b>Total for countries</b>		385			

In both countries the most frequent information on LGBT (after Non-disclosure) is generic statements about sexual orientation with not mentioning gender identity at all, UK 33% and DE 28%, as shown in table 5 and figure 10. Followed by brief statements on LGBT with 9% in UK and 7% in DE. In UK companies gave generic information on sexual orientation and gender identity in 7% of the reports and detailed information in 5%, whereas in DE in both categories only 1% of the companies reported. A comprehensive disclosure of LGBT was only found in one British and no German CSR report.

Table 5: Rated reports UK and DE (Source: author's own)

Rating	Description	UK	DE
0	Non-disclosure	113 (46.7%)	89 (62.2%)
1	Generic sexual orientation	79 (33.6%)	40 (28.0%)
2	Generic sexual orientation and gender identity	16 (6.6%)	2 (1.4%)
3	Brief statements on LGB(T)	22 (9.1%)	10 (7.0%)
4	Detailed references to LGBT	11 (4.5%)	2 (1.4%)
5	Comprehensive disclosure of LGBT	1 (0,4%)	0
	Total	242	143

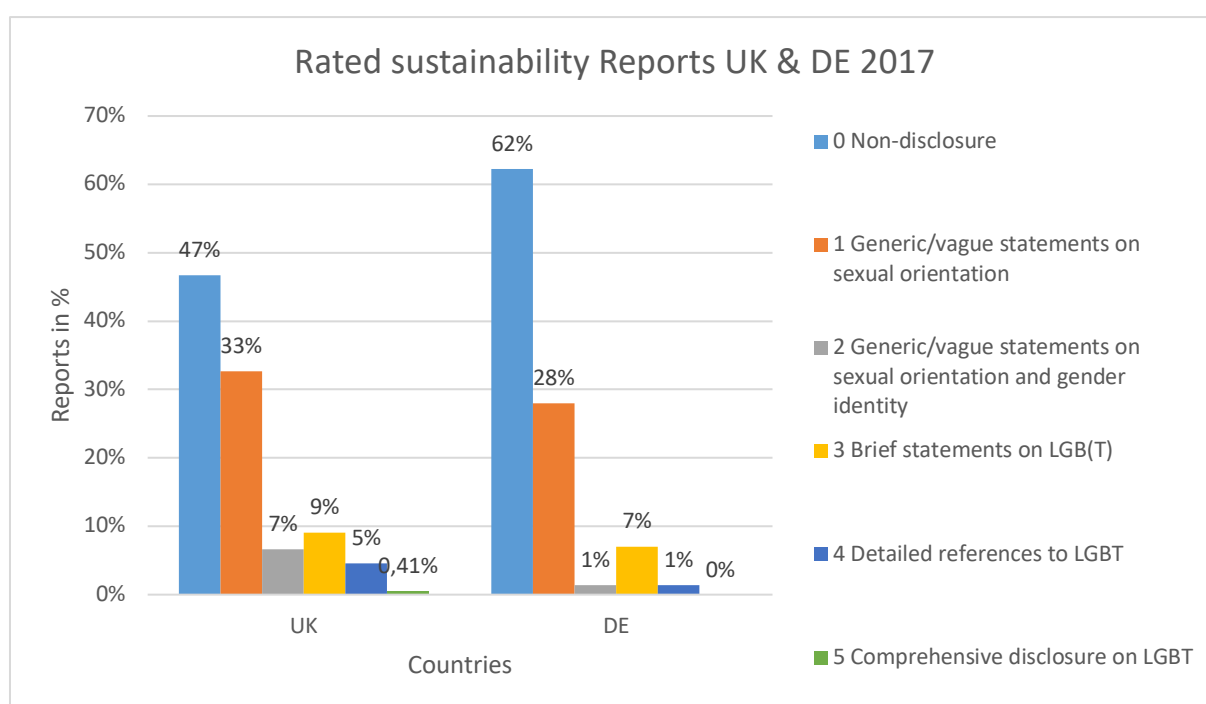


Figure 10: Rated sustainability reports U K & DE 2017 (Source: author's own)

In UK as well as in Germany most of the LGBT reporting companies are in financial services, in UK 19.38% and in DE 16.67%, see table 6. In UK other industries and retailers are the following reporting industries, with 13.18% and 10.85%. Whereas, in Germany the automotive industry with 12.96% and conglomerates with 9,26% do report most on LGBT issues after the financial services.

Table 6: LGBT reporting industries in UK & DE 2017 (Source: author's own)

<b>Industries</b>	<b>UK</b>	<b>DE</b>
<b>Financial Services</b>	25 (19.34)	9 (16.7%)
<b>Other</b>	17 (13.2%)	2 (3.7%)
<b>Retailers</b>	14 (10.9%)	3 (5.6%)
<b>Real Estate</b>	12 (9.3%)	3 (5.6%)
<b>Food and Beverage Products</b>	8 (6,2%)	1 (1.9%)
<b>Energy</b>	6 (4.7%)	-
<b>Construction</b>	5 (3.9%)	1 (1.9%)
<b>Commercial Services</b>	4 (3.1%)	3 (5.6%)
<b>Water Utilities</b>	3 (2.3%)	-
<b>Telecommunications</b>	3 (2.3%)	3 (5.6%)
<b>Media</b>	3 (2.3%)	1 (1.9%)
<b>Healthcare Products</b>	3 (2.3%)	1 (1.9%)
<b>Construction Materials</b>	3 (2.3%)	-
<b>Tourism/Leisure</b>	2 (1.6%)	-
<b>Technology Hardware</b>	2 (1.6%)	1 (1.9%)
<b>Railroad</b>	2 (1.6%)	-
<b>Public Agency</b>	2 (1.6%)	1 (1.9%)
<b>Mining</b>	2 (1.6%)	-
<b>Chemicals</b>	2 (1.6%)	2 (3.7%)
<b>Automotive</b>	2 (1.6%)	7 (13.0%)
<b>Tobacco</b>	1 (0.8%)	-
<b>Non-Profit / Services</b>	1 (0.8%)	1 (1.9%)
<b>Logistics</b>	1 (0.8%)	1 (1.9%)
<b>Household and Personal Products</b>	1 (0.8%)	1 (1.9%)
<b>Energy Utilities</b>	1 (0.8%)	3 (5.6%)
<b>Conglomerates</b>	1 (0.8%)	5 (9.3%)
<b>Computers</b>	1 (0.8%)	-
<b>Aviation</b>	1 (0.8%)	1 (1.9%)
<b>Agriculture</b>	1 (0.8%)	-
<b>Universities</b>	-	1 (1.9%)
<b>Textiles and Apparel</b>	-	3 (5.56%)
<b>Total</b>	129	54

Regarding the organization size in both countries the most reporting organizations were large organizations (UK 67%, DE 55%), followed by the multinational enterprises (MNE) (UK 31%, DE 30%) and small and medium enterprises (SME) (UK 2%, DE 21%), see table 7 and figure 11.

Likewise LGBT reporting organizations are most large organizations (UK 70%, DE 54%) followed by MNEs (UK 28%, DE 33%) and SMEs (UK 2%, DE 13%). Where SME have less than 250 employees and less or equal to € 50 million turnover per year or € 43 million balance sheet total and large enterprises and MNE have more or equal to 250 employees and over € 50 million turnover or over € 43 million as a total balance sheet. The latter organizations are also multinational.

Table 7: Reporting organization sizes in UK & DE 2017 (Source: author’s own)

	UK	DE	UK LGBT	DE LGBT
<b>MNE</b>	75 (31%)	43 (30%)	36 (28%)	18 (33%)
<b>Large</b>	162 (67%)	79 (55%)	90 (70%)	29 (54%)
<b>SME</b>	5 (2%)	21 (15%)	3 (2%)	7 (13%)
<b>Total</b>	242	143	129	54

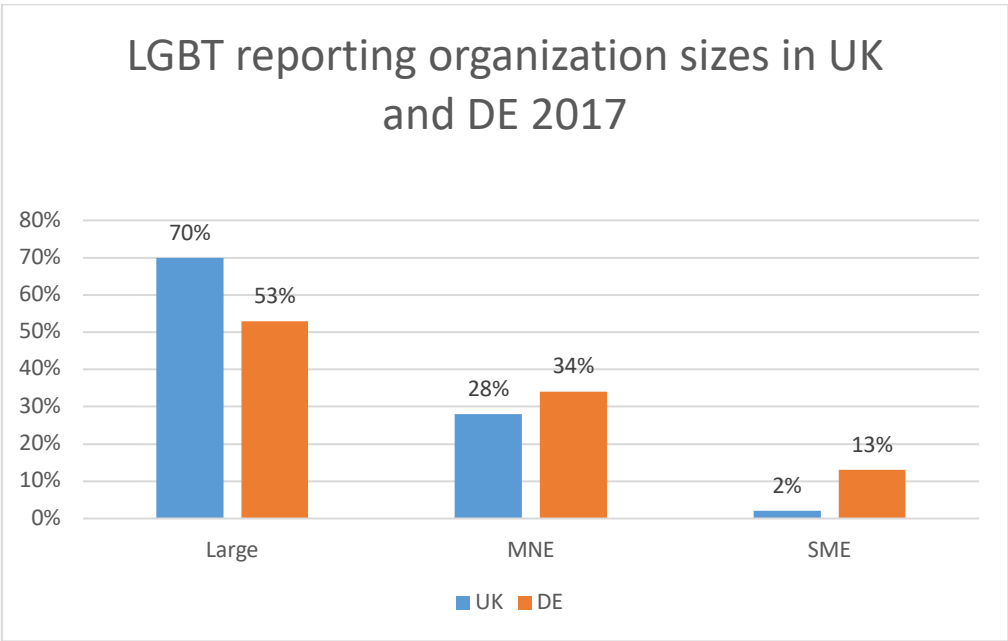


Figure 11: LGBT reporting organization sizes in UK & DE 2017 (Source: author’s own)

The proportion of the LGBT reporting organizations amongst the organization sizes, however is similar in both countries, see table 8. In UK LGBT is disclosed in around 55% of MNE, large and SME companies, while in Germany the average for all organization sizes is 37%.

Table 8: Proportion LGBT reporting organization sizes in UK & DE 2017 (Source: author's own)

	UK	DE
<b>MNE</b>	48%	42%
<b>Large</b>	56%	37%
<b>SME</b>	60%	33%
<b>Average</b>	55%	37%

In UK the three most frequent found keywords in the CSR reports were sexual orientation (103), LGBT (35) and gay/lesbian/bisexual (18), see table 9. In Germany also the keyword sexual orientation (sexuelle Orientierung) was the most disclosed (27), followed by sexual identity (sexuelle Identität) and LGBT/gay/, see table 10. When the English published reports (20 German reports were published in English) are compared with the German published reports it appears that 42 (28.19%) English published reports mention the keyword LGBT whereas only in 3 (0.06%) German published reports LGBT as a keyword could be found. Moreover, in 42 English published reports which disclosed the keyword LGBT, this keyword was listed 135 times, compared to the keyword sexual orientation, which was found in 121 reports but was listed only 159 times.

Table 9: Keywords CSR reports UK 2017 (Source: author's own)

English	reports		total	listing		total
	UK	DE		UK	DE	
<b>1</b> LGBT	35	7	42 (28.19%)	123	12	135
<b>2</b> sexual orientation	103	18	121	133	26	159
<b>3</b> sexual identity	1	2	3	1	2	3
<b>4</b> sexual preference	4	0	4	5	0	5
<b>5</b> sexuality	11	0	11	11	0	11
<b>6</b> sex reassignment	1	0	1	1	0	1
<b>7</b> transsexual	0	1	1	0	1	1
<b>8</b> trans	2	1	3	2	1	3
<b>9</b> homosexual	0	1	1	0	1	1
<b>10</b> gay	18	5	23	32	6	38
<b>11</b> lesbian	18	5	23	28	6	34
<b>12</b> bisexual	18	5	23	30	6	36
<b>13</b> transgender	17	4	21	36	5	41

<b>14</b>	gender identity	15	4	19	15	5	20
<b>15</b>	gender reassignment	15	0	15	15	0	15
<b>16</b>	gender expression	5	2	7	8	2	10
<b>17</b>	gender dysphoria	1	0	1	1	0	1
<b>18</b>	gender transition	4	0	4	4	0	4
<b>19</b>	gender identity disorder	0	0	0	0	0	0
<b>20</b>	gender change	0	0	0	0	0	0
<b>21</b>	sex change	0	0	0	0	0	0
<b>22</b>	gender confirmation	0	0	0	0	0	0

Table 10: Keywords CSR reports DE 2017 (Source: author's own)

<b>German</b>	<b>reports</b>	<b>listing</b>
<b>LGBT</b>	3 (0.06%)	5
<b>sexuelle Orientierung</b>	27	30
<b>sexuelle Identität</b>	13	16
<b>sexuelle Neigung</b>	2	2
<b>sexuelle Vielfalt</b>	1	1
<b>transsexuell</b>	3	4
<b>homosexuell</b>	2	2
<b>schwul</b>	3	3
<b>lesbisch</b>	2	2
<b>Lesbe</b>	1	1
<b>bisexuell</b>	2	2
<b>geschlechtliche Vielfalt</b>	1	1
<b>transgender</b>	1	1
<b>gay</b>	1	1
<b>lesbian</b>	1	1
<b>bisexual</b>	1	1

## 5 Discussion

In UK more than 50% of CSR reporting organizations reported on LGBT in 2017, whereas in Germany less than 40% reports disclosed LGBT issues, i.e. UK is more advanced in disclosure of LGBT issues in CSR reports than Germany. This result confirms the evidence found in the literature review, as according to ILGA-Europe (2018) both countries achieved a high ranking

on the legal situation of LGBT human rights amongst European countries. However UK is amongst the top 3 (rank 3) and Germany can be found at rank 11. The LGBT score for the UK is significantly higher than for Germany (ILGA-Europe, 2018a). Therefore, it seems that the well-developed legal framework of LGBT human rights in the UK encourages British organizations to disclose LGBT issues. Moreover according to a survey conducted by the FRA (2013) more LGBT people felt discriminated at workplaces or when searching for a new position in Germany (over 20%) than in UK (over 15%). The difference is small. However, it still reflects the findings in the empirical study. Further research may be to examine cultural, political and social issues in these countries to find additional evidence for the higher disclosure of LGBT issues in CSR reporting in the UK. Additionally, the disclosure of LGBT issues in CSR reports in other countries e.g. outside of Europe or southern European countries like Greece, Italy, Spain, and Portugal may be conducted.

In UK the biggest part of LGBT reporting is Non – GRI Standard, over 80%, which is also the category with the most sustainability reporting in UK in general, also over 80%, whereas in Germany the biggest amount of CSR reports in 2017 was GRI – G4 reports, over 65%, and even higher in LGBT reporting, over 75%. In line with the relevant literature sustainability standards improve the accountability and transparency of organizations (Gilbert and Rasche, 2008; Leipziger, 2003; Reynolds and Yuthas, 2008). However, it seems that despite the wide spread implementation of the GRI standard in German companies the disclosure of LGBT issues is limited, whereas companies in UK which are not integrating the GRI standard to that extend the LGBT disclosure is much higher. These policies may be the key for the corporate sector, as it is responding to the request of society for strategies on LGBT rights and employees and stakeholders are willing to integrate LGBT issues in their CSR reports. Whereas, the fact that Germany is not that advanced as UK and despite the use of the GRI standard the disclosure of LGBT issues is lower.

Most of LGBT reporting organizations disclose generic information on sexual orientation (both countries around 30%, after not mentioning LGBT at all), whereas transgender issues are not included. This result is coherent with findings in the literature. According to Köllen (2016) most organizations do not include policies to reduce discrimination on transgender employees, they

rather focus on actions for lesbian and gay workers. An European LGBT survey found out that transgender people are discriminated most, compared to lesbian, gay or bisexual people (FRA, 2013). This may be on one hand due to the visible character of transgenderism, in contrast to the invisible character of sexual preferences of lesbian, gay, or bisexual orientation and on the other hand due to the fact that transgender people are being discriminated in a broader way, not only at the workplace but also in society in general (Sawyer et al., 2016). Further research may be conducted on why transgender and also intersex and all other distinctions of (LGBT)Q+ (as ally, asexual, agender, pansexual and polyamorous) are not included in CSR policies and reporting at the current time.

Organizations in the financial sector reported most on LGBT in both countries in 2017 (both over 15%). In UK the second and third sector reporting on LGBT were other and retailer (both over 10%). In Germany the second and third sector were automotive (over 10%) and conglomerates (over 9%). Whereas sectors like logistics, non-profit/services, and household products were the least reporting industries (below 2%). In general it can be said, that industries with a higher environmental and social impact have a higher incentive to conduct sustainability reporting (Callan and Thomas, 2009). The KPMG survey of corporate responsibility reporting 2017 found that over 70% of the companies in the financial sector reported on CSR. In the financial sector there is a particular distrust predominant. Therefore, companies are willing to publish CSR reports in order to improve reliance to their stakeholders (Callan and Thomas, 2009). For further research other sectors could be looked into or sectors with significant differences could be compared to sectors with no significant differences to find reasons why there is a big forward thinking e.g. in financial sector whereas e.g. in the construction industry less transparency predominates.

Most of the reviewed reporting organizations were large enterprises in both countries (UK 70%, DE over 50%), in general and with regards on LGBT disclosure. This can be explained through high costs and great complexity of sustainability reporting in general which small and medium-sized companies are not able or not willing to manage. Additionally, SMEs are less visible and therefore not as eager to follow sustainability standards (Levy et al., 2010). However, the results indicate that in both countries the percentages of reporters in MNE, large



and SMEs are similar (average in UK 55%, in DE 37%). Therefore, it seems that organization size is not a significant factor for accountability and transparency on LGBT issues in CSR reports. Further research may be conducted to find out how accountability and transparency on LGBT issues can be improved in SMEs.

## 6 Conclusion and recommendations

LGBT issues are not dominant in the CSR reporting in both researched countries, UK and Germany. When both countries are compared significant differences appear. From 385 overall reviewed reports in UK more than half of the companies, over 50%, mentioned LGBT issues, whereas in Germany only over 35% disclosed LGBT issues. Therefore, British organizations are more willing to be transparent and accountable on LGBT issues. In sustainability reporting there is another significant difference in the researched countries. Most of British companies (over 80%) do not follow sustainability standards like the GRI standard, in general and when reporting on LGBT issues, whereas in Germany most organizations in general and especially when reporting on LGBT issues follow the GRI standard (around 70%). Nevertheless British organizations seem much more accountable and transparent on LGBT issues, whereas German companies, despite using the GRI standard, are not accountable to that extent. There are also significant differences between LGBT reporting industries. In both countries the financial sector appears to be the most accountable industry followed by retailer and automotive amongst others. Industries like logistics, non-profit/services, and household products are less accountable. CSR reporting is more conducted by industries with high environmental and social impacts or high insecurities, e.g. in the financial sector, as companies try to be more transparent and improve the relationship with their stakeholders. Accountability and transparency on LGBT issues reporting is not affected by organizational size in both countries, although in absolute numbers more large organizations disclosed LGBT issues than SMEs. This can be explained due to the fact, that CSR reporting in general is too expensive and complex for SMEs.

According to the EU LGBT survey (FRA, 2013) policy recommendation may include implementing LGBT issues at school, training of public servants on LGBT rights and anti-discrimination policies at workplaces. Furthermore, recommendations could be consulting

LGBT advocate groups and LGBT NGOs to find out how to integrate rights and needs of LGBT people in the best way and how to minimize discrimination against them in workplaces. Moreover, best practices on integration of LGBT issues in workplaces may be registered to be able to share them largely with companies and associations of industries in order to improve working environments and conditions for LGBT people. Additionally, key stakeholders, like LGBT NGOs, LGBT advocate groups, industry associations (e.g. association of financial industry) could be interviewed for further research to find out the views, needs and lessons for policy making. Finally LGBT issues may be raised in business schools, so that future managers will be able to develop awareness against the discrimination of LGBT minorities at workplaces.

### 6.1 Limitations

This master thesis is the first attempt to examine LGBT disclosure in CSR reports. Therefore, the study is focusing on only two countries. It could include other countries in a pan-European study. Furthermore, this paper is an extract of one year (CSR reports reviewed from 2017) and not a study over a period of time, which may give more insights about trends on how LGBT issues are included in CSR reports. Moreover, this study focuses on organizations, that publish CSR reports (that follow the GRI standards or without using a standard), in any case the relevant information is disclosed in CSR reports. It may be possible that there are organizations that do have strategies for LGBT policies but do not produce any reports. They are by definition excluded from this paper. However, the number of these organizations is not expected to be significant. Finally, the focus in this master thesis is mostly on large organizations, as mainly larger organizations produce CSR reports. Therefore, SMEs have not been studied to a greater extend.

## Reference list

- Adam, B.D., 1995. *The rise of a gay and lesbian movement*, Rev. ed. ed. Twayne Publishers, New York.
- Altman, D., Symons, J., Schreiber, D., 2017. *Queer Wars: Erfolge und Bedrohungen einer globalen Bewegung*, Politik bei Wagenbach. Verlag Klaus Wagenbach, Berlin.
- APA, 2018. Lesbian, gay, bisexual, transgender [WWW Document]. URL <http://www.apa.org/topics/lgbt/index.aspx> (accessed 8.15.18).
- Aras, G., Crowther, D., 2009. Corporate Sustainability Reporting: A Study in Disingenuity? *J. Bus. Ethics* 87, 279–288. <https://doi.org/10.1007/s10551-008-9806-0>
- Arvidsson, S., 2010. Communication of corporate social responsibility: A study of the views of management teams in large companies. *J. Bus. Ethics* 96, 339–354.
- Ballou, B., Heitger, D., Landes, C., 2006. The rise of corporate sustainability reporting: A rapidly growing assurance opportunity. *J. Account.* 202, 65–74.
- Boekhorst, J.A., 2015. The Role of Authentic Leadership in Fostering Workplace Inclusion: A Social Information Processing Perspective. *Hum. Resour. Manage.* 54, 241–264. <https://doi.org/10.1002/hrm.21669>
- Bonsón, E., Bednárová, M., 2015. CSR reporting practices of Eurozone companies. *Rev. Contab.* 18, 182–193. <https://doi.org/10.1016/j.rcsar.2014.06.002>
- Brooks, A.K., Edwards, K., 2009. Allies in the Workplace: Including LGBT in HRD. *Adv. Dev. Hum. Resour.* 11, 136–149. <https://doi.org/10.1177/1523422308328500>
- Brown, H.S., de Jong, M., Levy, D.L., 2009. Building institutions based on information disclosure: lessons from GRI's sustainability reporting. *J. Clean. Prod.* 17, 571–580.
- Business for Social Responsibility, 2001. Introduction to Corporate Social Responsibility [WWW Document]. URL [http://www.bsr.org/bsrresources/WhitePapers\\_Issue-Area.cfm](http://www.bsr.org/bsrresources/WhitePapers_Issue-Area.cfm) (accessed 11.19.18).
- Callan, S.J., Thomas, J.M., 2009. Corporate financial performance and corporate social performance: an update and reinvestigation. *Corp. Soc. Responsib. Environ. Manag.* 16, 61–78. <https://doi.org/10.1002/csr.182>
- Carroll, A.B., 1999. Corporate Social Responsibility: Evolution of a Definitional Construct. *Bus. Soc.* 38, 268–295. <https://doi.org/10.1177/000765039903800303>
- Council of the European Union, 2013. Guidelines to promote and protect the enjoyment of all human rights by lesbian, gay, bisexual, transgender and intersex (LGBTI) persons.
- Crane, A., Ruebottom, T., 2011. Stakeholder Theory and Social Identity: Rethinking Stakeholder Identification. *J. Bus. Ethics* 102, 77–87. <https://doi.org/10.1007/s10551-011-1191-4>

- Du, S., Bhattacharya, C.B., Sen, S., 2010. Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *Int. J. Manag. Rev.* 12, 8–19. <https://doi.org/10.1111/j.1468-2370.2009.00276.x>
- Elkington, J., 1997. *Cannibals with forks: The triple bottom line of 21st century business*. Capstone Pub, Chichester.
- European Commission, 2018. Corporate Social Responsibility (CSR) [WWW Document]. URL [http://ec.europa.eu/growth/industry/corporate-social-responsibility\\_de](http://ec.europa.eu/growth/industry/corporate-social-responsibility_de) (accessed 8.15.18).
- FRA, 2013. EU LGBT survey: European Union lesbian, gay, bisexual and transgender survey ; results at a glance, Equality. Europäische Union, Luxembourg.
- Freeman, R.E., 1984. *Strategic Management: A Stakeholder Approach*. Boston: Pitman Publishing.
- Gilbert, D.U., Rasche, A., 2008. Opportunities and Problems of Standardized Ethics Initiatives – a Stakeholder Theory Perspective. *J. Bus. Ethics* 82, 755–773. <https://doi.org/10.1007/s10551-007-9591-1>
- GRI, 2018a. Consolidated set of GRI Sustainability Reporting Standards 2018.
- GRI, 2018b. About GRI [WWW Document]. URL <https://www.globalreporting.org/Information/about-gri/Pages/default.aspx> (accessed 11.19.18).
- GRI, 2018c. Sustainability Disclosure Database [WWW Document]. URL <http://database.globalreporting.org/search/> (accessed 11.19.18).
- GRI, 2018d. GRI and Sustainability Reporting [WWW Document]. URL <https://www.globalreporting.org/information/sustainability-reporting/Pages/gri-standards.aspx> (accessed 11.19.18).
- GRI, 2018e. GRI's History [WWW Document]. URL <https://www.globalreporting.org/information/about-gri/gri-history/Pages/GRI%27s%20history.aspx> (accessed 12.17.18).
- GRI, 2016. GRI 405: Diversity and Equal Opportunity [WWW Document]. URL <https://www.globalreporting.org/standards/gri-standards-download-center/gri-405-diversity-and-equal-opportunity-2016/> (accessed 1.9.19).
- GRI, 2011. Sustainability Reporting Guidelines.
- GRI, 2006. Sustainability Reporting Guidelines.
- Herzig, C., Schaltegger, S., 2006. Corporate sustainability reporting, in: Schaltegger, S., Bennett, M., Burritt, R. (Eds.), *Sustainability Accounting and Reporting, Eco-Efficiency in Industry and Science*. Springer, Dordrecht, pp. 301–324. <https://doi.org/10.1007/978-1-4020-4974-3>
- Hirschfeld, M., 1923. *Die intersexuelle Konstitution. Jahrbuch für sexuelle Zwischenstufen unter besonderer Berücksichtigung der Homosexualität*. Verlag Max Spohr, Leipzig.

- Hirschfeld, M., 1910. Die Transvestiten: Eine Untersuchung über den erotischen Verkleidungstrieb mit umfangreichem casuistischen und historischen Material. Pulvermacher, Berlin.
- ILGA, 2017. Sexual orientation laws in the world - criminalisation.
- ILGA-Europe, 2018a. Rainbow Europe [WWW Document]. URL <https://rainbow-europe.org/country-ranking#eu> (accessed 10.11.18).
- ILGA-Europe, 2018b. United Kingdom [WWW Document]. URL <https://rainbow-europe.org/#8666/0/0> (accessed 11.12.18).
- ILGA-Europe, 2018c. Germany [WWW Document]. URL <https://rainbow-europe.org/#8635/0/0> (accessed 11.12.18).
- Indxmundi, 2018. United Kingdom vs. Germany [WWW Document]. URL <https://www.indexmundi.com/factbook/compare/united-kingdom.germany> (accessed 9.12.18).
- Jamali, D., Mirshak, R., 2007. Corporate Social Responsibility (CSR): Theory and Practice in a Developing Country Context. *J. Bus. Ethics* 72, 243–262. <https://doi.org/10.1007/s10551-006-9168-4>
- Katz, J.N., 1990. The Invention of Heterosexuality. *Social. Rev.* 20, 7–34.
- Köllen, T., 2016. Sexual Orientation and Transgender Issues in Organizations. Springer International Publishing, Cham. <https://doi.org/10.1007/978-3-319-29623-4>
- KPMG, 2017. KPMG Survey of Corporate Responsibility Reporting 2017.
- Leipziger, D., 2003. The corporate responsibility code book. Greenleaf, Sheffield.
- Levy, D.L., Brown, H.S., Jong, W.M. de, 2010. The contested politics of corporate governance: The case of the global reporting initiative. *Bus. Soc.* 49, 88–115.
- Liddle, B.J., Luzzo, D.A., Hauenstein, A.L., Schuck, K., 2004. Construction and Validation of the Lesbian, Gay, Bisexual, and Transgendered Climate Inventory. *J. Career Assess.* 12, 33–50. <https://doi.org/10.1177/1069072703257722>
- Lifesitenews, 2009. Lithuania Passes Law against Homosexual Propaganda in Schools, Media [WWW Document]. URL <https://www.lifesitenews.com/news/lithuania-passes-law-against-homosexual-propaganda-in-schools-media> (accessed 9.12.18).
- Ligteringen, E., Zadek, S., 2004. The future of corporate responsibility standards. *Account. Forum* 4, 6–17.
- Longo, M., Mura, M., Bonoli, A., 2005. Corporate social responsibility and corporate performance: the case of Italian SMEs. *Corp. Gov. Int. J. Bus. Soc.* 5, 28–42. <https://doi.org/10.1108/14720700510616578>
- Milne, M.J., Gray, R., 2013. W(h)ither Ecology? The Triple Bottom Line, the Global Reporting Initiative, and Corporate Sustainability Reporting. *J. Bus. Ethics* 118, 13–29. <https://doi.org/10.1007/s10551-012-1543-8>

- Mitchell, M., Howarth, C., Great Britain, Equality and Human Rights Commission, 2009. Trans research review. Equality and Human Rights Commission, Manchester.
- Morris, B.J., 2018. History of Lesbian, Gay, Bisexual and Transgender Social Movements [WWW Document]. URL <http://www.apa.org/pi/lgbt/resources/history.aspx> (accessed 8.15.18).
- Murphy, M.J., Bjorngaard, B., 2018. Living Out Loud: An Introduction to LGBTQ History, Society, and Culture. Routledge, Milton.
- Ngu, S.B., Amran, A., 2018. Materiality disclosure in sustainability reporting: fostering stakeholder engagement. *Strateg. Dir.* 34, 1–4. <https://doi.org/10.1108/SD-01-2018-0002>
- Noronha, C., Tou, S., Cynthia, M.I., Guan, J.J., 2013. Corporate Social Responsibility Reporting in China: An Overview and Comparison with Major Trends. *Corp. Soc. Responsib. Environ. Manag.* 20, 29–42. <https://doi.org/10.1002/csr.1276>
- Oxford Dictionary, 2018. Greenwash [WWW Document]. URL <https://en.oxforddictionaries.com/definition/greenwash> (accessed 11.19.18).
- Ozeren, E., 2014. Sexual Orientation Discrimination in the Workplace: A Systematic Review of Literature. *Procedia - Soc. Behav. Sci.* 109, 1203–1215. <https://doi.org/10.1016/j.sbspro.2013.12.613>
- Papasolomou-Doukakis, I., Krambia-Kapardis, M., Katsioloudes, M., 2005. Corporate social responsibility: the way forward? Maybe not!: A preliminary study in Cyprus. *Eur. Bus. Rev.* 17, 263–279. <https://doi.org/10.1108/09555340510596661>
- Pincus, F.L., 2006. Understanding diversity: An introduction to class, race, gender, and sexual orientation. Lynne Rienner Publishers, Boulder Colo. u.a.
- Pomering, A., Johnson, L.W., 2009. Constructing a corporate social responsibility reputation using corporate image advertising. *Australas. Mark. J. AMJ* 17, 106–114. <https://doi.org/10.1016/j.ausmj.2009.05.006>
- Rasche, A., 2009. Toward a model to compare and analyze accountability standards - the case of the UN Global Compact. *Corp. Soc. Responsib. Environ. Manag.* 16, 192–205. <https://doi.org/10.1002/csr.202>
- Reynolds, M., Yuthas, K., 2008. Moral discourse and corporate social responsibility reporting. *J. Bus. Ethics* 78, 47–64.
- Roseneil, S., 2000. Queer Frameworks and Queer Tendencies: Towards an Understanding of Postmodern Transformations of Sexuality [WWW Document]. URL <http://www.socresonline.org.uk/5/3/roseneil.html> (accessed 7.1.19).
- Rupp, L.J., 2001. Toward a Global History of Same-Sex Sexuality. *J. Hist. Sex.* 10, 287–302.
- Sawyer, K., Thoroughgood, C., Webster, J., 2016. Queering the Gender Binary: Understanding transgender workplace experiences, in: Köllen, T. (Ed.), *Sexual Orientation and Transgender*

- Issues in Organizations. Springer International Publishing, Cham. <https://doi.org/10.1007/978-3-319-29623-4>
- Schwartz, M.S., 2011. *Corporate Social Responsibility: An Ethical Approach (Broadview Guides to Business and Professional Ethics)*. Broadview Press, Peterborough, Ontario.
- Skarmeas, D., Leonidou, C.N., 2013. When consumers doubt, Watch out! The role of CSR skepticism. *J. Bus. Res.* 66, 1831–1838. <https://doi.org/10.1016/j.jbusres.2013.02.004>
- Skouloudis, A., Evangelinos, K., Kourmoussis, F., 2009. Development of an Evaluation Methodology for Triple Bottom Line Reports Using International Standards on Reporting. *Environ. Manage.* 44, 298–311. <https://doi.org/10.1007/s00267-009-9305-9>
- Thomas, D.R., 2006. A General Inductive Approach for Analyzing Qualitative Evaluation Data. *Am. J. Eval.* 27, 237–246. <https://doi.org/10.1177/1098214005283748>
- Tsalis, T.A., Stylianou, M.S., Nikolaou, I.E., 2018. Evaluating the quality of corporate social responsibility reports: The case of occupational health and safety disclosures. *Saf. Sci.* 109, 313–323. <https://doi.org/10.1016/j.ssci.2018.06.015>
- Uhlener, L.M., van Goor-Balk, H.J.M. (Annemieke), Masurel, E., 2004. Family business and corporate social responsibility in a sample of Dutch firms. *J. Small Bus. Enterp. Dev.* 11, 186–194. <https://doi.org/10.1108/14626000410537128>
- Ulrichs, K.H., 1994. *The riddle of “man-manly” love: the pioneering work on male homosexuality*. Prometheus Books, Buffalo, N.Y.
- UNIDO, 2018. What is CSR? [WWW Document]. URL <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr> (accessed 8.15.18).
- WCED, 1987. *Report of the World Commission on Environment and Development: Our common future*. World Commission on Environment and Development, Oxford.
- Werther, W.B., Chandler, D., 2011. *Strategic corporate social responsibility: stakeholders in a global environment*, 2nd ed. ed. SAGE, Los Angeles.
- World Summit, 2002. *Greenwash Academy Awards Programme*.
- Worldometers, 2018a. U.K. Population [WWW Document]. URL <http://www.worldometers.info/world-population/uk-population/> (accessed 9.12.18).
- Worldometers, 2018b. Germany Population [WWW Document]. URL <http://www.worldometers.info/world-population/germany-population/> (accessed 9.12.18).

# Appendices

## Appendix A: Submission confirmation

ScholarOne Manuscripts™ | Katharina Parizek | Instructions & Forms | Help

Corporate Social Responsibility and Environmental Management | CSR

Home | Author | Review

Authoring Dashboard / Submission Confirmation

## Submission Confirmation

Thank you for your submission

**Submitted to** Corporate Social Responsibility and Environmental Management

**Manuscript ID** CSR-19-0049

**Title** Disclosure of lesbian, gay, bisexual and transgender issues in corporate social responsibility reports in UK and Germany

**Authors** Parizek, Katharina  
Evangelinos, Konstantinos

**Date Submitted** 31-Jan-2019

## Appendix B: Submitted paper

### **Disclosure of lesbian, gay, bisexual and transgender issues in corporate social responsibility reports in UK and Germany**

#### **Abstract**

Over the last decades there has been an increasing demand of transparency in the business sector. Companies therefore conduct Corporate Social Responsibility (CSR) reports using standards like the GRI standard. Lesbian, gay, bisexual, and transgender (LGBT) people are confronted with discrimination in their professional life. The aim of this paper is to provide an overview on how LGBT issues are integrated into the CSR framework in UK and Germany. 385



reports from 2017 were analyzed and rated with a scoring system on a defined scale. The key findings are that LGBT issues are not predominant in CSR reports of both countries. However, the disclosure of LGBT policies is significantly higher in UK than in Germany. British organizations largely do not follow sustainability standards, whereas in Germany most organizations report using CSR standards. Moreover, the disclosure of LGBT issues varies on the basis of the organization size and the industrial sector.

Keywords: Corporate Social Responsibility (CSR); Lesbian, gay, bisexual and transgender (LGBT); GRI standard; Sustainability reporting

## **Introduction**

Corporate Social Responsibility (CSR) has been getting more important in the past years in the business world, as researchers and businesses found out that not only shareholder values but also environmental and social interests need to be included in the companies' policies to increase their efficiency and profits (Schwartz, 2011). Companies started to pay more attention to the needs and support of their stakeholders like their own employees (Crane & Ruebottom, 2011). Lesbian, gay, bisexual and transgender (LGBT) people are being (ILGA-Europe, 2018) discriminated not only in their private life but also in their professional life (Ozeren, 2014). The aim of this paper is to provide an overview of a research proposal in relations to how LGBT issues are integrated into the CSR framework in United Kingdom of Great Britain (UK), which has played a leading trading power and financial center in Europe, and Germany (DE), which is the largest economy in Europe (Indexmundi, 2018). Additionally, UK has been a pioneer in LGBT rights, whereas Germany tends to be more conservative in amending laws and rights for LGBT minorities (ILGA-Europe, 2018).

## **LGBT**

The term LGBT is defined by the American Psychological Association (APA) (2018) as follows: *'LGBT is shorthand for lesbian, gay, bisexual and transgender. The "LGB" in this term refers to sexual orientation. Sexual orientation is defined as an often enduring pattern of emotional, romantic and/or sexual attractions of men to women or women to men (heterosexual), of*

*women to women or men to men (homosexual), or by men or women to both sexes (bisexual). The "T" in LGBT stands for transgender or gender non-conforming, and is an umbrella term for people whose gender identity or gender expression does not conform to that typically associated with the sex to which they were assigned at birth'.*

Therefore, LGB refers to the sexual orientation which the T does not. Transgender refers to the acquired gender of a person, i.e. the new gender after gender reassignment (with or without surgical intervention) (Mitchell, Howarth, Great Britain, & Equality and Human Rights Commission, 2009). The distinction is relevant as the needs of both 'groups' are different. LGB minorities can live and work without disclosing their sexual orientation, although this may mean that they have to hide it. However, transgender people often cannot hide before, during or sometimes after their gender transition. Hence, different measures need to be taken to minimize discrimination. Also including only measures against sexual orientation discrimination does not support or include transgender people and vice versa (Köllen, 2016).

The terms LGBTi, LGBTQ, LGBTQ+, LGBTQIA, LGBTQIAP refer to further distinctions (Murphy & Bjorngaard, 2018):

- I = intersex, i.e. people who are born with not clearly definable sexual characteristics.
- Q = queer, i.e. a person who loves the same sex or is bisexual
- A = ally, asexual, agender or aromantic, i.e. a person who does not experience, or very little, sexual attraction
- P = pansexual or polyamorous, i.e. a person who loves any person regardless their sexes or genders or a person who has sexual relationships with several people at the same time.

### **LGBT at workplaces**

Today companies have to cope with a diverse workforce. The climate at the workplace is essential for commitment, productivity and efficiency and against stress, discrimination and harassment (Liddle, Luzzo, Hauenstein, & Schuck, 2004). People from different age, sex, ethnicity and values want to belong and feel accepted at their workplace (Boekhorst, 2015). That also applies to LGBT people, who want to be included, feel safe and be treated fairly at work (Brooks & Edwards, 2009).

According to Ozeren (2014) LGBT people have to cope with three major challenges at work. First, LGBT persons hide their LGBT status at work, so there is a great grey number of LGBT employees who could have an important influence on the labor market, but do not have through their hiding status. Second, apart from the US and UK, only a small number of countries established laws and policies to protect the minority group of LGBT people, like for example in Turkey, where no specific laws have been introduced to protect against sexual discrimination. Third, LGBT people can face great challenges during their career planning, when colleagues or managers know about their sexual orientation as they may be confronted with organizational heterosexism and homophobia. Finally, unequal treatment does not only discriminate the minority group but also may affect the performance of the organization.

A survey conducted by the European Union Agency for Fundamental rights (FRA) asked over 93.000 self-identified LGBT people over an online questionnaire, if they are being discriminated in their professional life, see figure 4. The result is, that on average 20% LGBT persons, who are looking for a job or being employed are being discriminated or harassed at work on the grounds of their sexual orientation. However, there is a marginal difference between UK and Germany, where British employees (19%) considered themselves a slightly less discriminated than the Germans (21%) (FRA, 2013).

To overcome the discrimination of the LGBT employee minorities at the workplace CSR policies can be introduced and used.

## **CSR**

Corporate social responsibility has been a concept since the 1950s and has achieved extensive importance in recent years (Carroll, 1999; Jamali & Mirshak, 2007). According to Schwartz (2011) a single established definition of Corporate Social Responsibility does not exist, rather there is very broad variety and sometimes dim use of the term. However, the definition of an international accredited institution is as follows: *'The (European) Commission has defined CSR as the responsibility of enterprises for their impact on society. Companies can become socially responsible by following the law; integrating social, environmental, ethical, consumer, and*

*human rights concerns into their business strategy and operations'* (European Commission, 2018).

Therefore, companies should act economically, socially and environmentally friendly (European Commission, 2018). Differently put the 3 P's: profit, people and planet have been combined 1994 in John Elkington's Triple-Bottom-Line (TBL) approach. It states, that all the bottom lines of all 3 P's should be fulfilled to have a well-functioning and profitable company (Elkington, 1997).

Within the CSR in the TBL, see figure 5, the economic, social and environmental performance of a corporation are combined and not only shareholders but also other stakeholders like the government or employees are being targeted and involved (UNIDO, 2018).

CSR means also giving value to the mutually reliant relationships that exist between businesses, their stakeholder groups, the economic system and the society they exist in. It is a mediator between the business and the society and the way for discussing their obligations, a way of proposing solutions on how these obligations can be met and more simply, CSR addresses a firm's connection with its stakeholders (Werther & Chandler, 2011). From a bigger perspective companies try to increase positive impacts of their businesses in accordance of the needs of an ecologically sustainable society (Business for Social Responsibility, 2001).

In today's social conscious markets, companies are expected to protect the environment and act socially friendly when producing goods and services (Du, Bhattacharya, & Sen, 2010). Customers prefer buying products from companies and businesses they trust. Suppliers strive for the best business relationships with companies they can rely on. Employees seek to work for companies that care about their staff and NGO's prefer partnership with companies who do business in a sustainable way (Werther & Chandler, 2011).

CSR activities are voluntary managerial practices that exceed the legal, commercial, ethical, commercial and public expectations of the society (Business for Social Responsibility, 2001). CSR practices can also have a philanthropic nature and involve actions such as donations to charitable organizations, assistance to the community or corporate support of a series of

socially related events. Other initiatives, such as strategic philanthropy, social philanthropy, social enterprises, entrepreneurship and cause-related marketing can also be linked to the CSR concept (Schwartz, 2011).

Companies conduct diversity management in order to increase their workforce diversity, i.e. when they try to reduce discrimination against sexual orientation and transgender people (Köllen, 2016). Diversity is the opposite of uniformity and stands for variety and difference. It can include e.g. class, sex, race, gender and LGBT minorities. In organizations diversity management is applied to increase profitable business and increase efficiency while including minority groups like mentioned above (Pincus, 2006). Enhancing diversity measures can be found in the social dimension of a CSR report (GRI, 2016).

### **Sustainability reporting**

Sustainability reporting can be defined as: *'...the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development* (GRI, 2006, p. 3). The presented information includes positive and negative impacts generated by the companies' actions (GRI, 2018b).

The definition of sustainability has not been distinct. However, the Brundtland Commission defined sustainable development in 1987 as follows: *'Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs'* (WCED, 1987, p. 41).

Therefore, organizations should neither harm the environment nor the society in the present or in future, when they produce goods and services (Du et al., 2010).

Sustainability reporting emerged due to the increased importance of CSR in the last 3 decades, as financial and corporate scandals, climate change, and the importance of labor rights and product safety have grown noticeable (Noronha, Tou, Cynthia, & Guan, 2013). Stakeholders demanded more transparency from organizations to receive more information about environmental and social issues (Arvidsson, 2010). Companies are trying to reach more transparency, to improve their performance due to benchmarking, to gain better brand value,

reputation and legitimacy, to use competitive advantage, to include employees, and to facilitate business information and control processes (Herzig & Schaltegger, 2006). Sustainability standards may lead to more accountability to external stakeholders (Gilbert & Rasche, 2008; Leipziger, 2003).

Stakeholder Theory is one perspective of scholars to explain the relevance of sustainability reporting (Longo, Mura, & Bonoli, 2005; Papasolomou-Doukakis, Krambia-Kapardis, & Katsioloudes, 2005; Uhlaner, van Goor-Balk, & Masurel, 2004). According to Freeman (1984) organizations do have a social responsibility. I.e. not only financial interests of shareholders are to be relevant. Rather the needs of stakeholders, like employees, customers, suppliers, creditors, advocate groups, or public authorities have to be included when engaging in business. Due to information exchange (minimizing information asymmetries) with different stakeholders, the company is seeking transparency to get acceptance of the stakeholders.

Therefore, creating sustainability reports will support organizations to start communicating with stakeholders. Information asymmetries then can be minimized which will improve the relationship to stakeholders (Bonsón & Bednárová, 2015). Engaging with stakeholders will increase the accountability and credibility of an organization (Ngu & Amran, 2018).

In most countries CSR reporting is voluntarily and without specifications (Noronha et al., 2013). However, especially in Europe (e.g. Sweden, Germany, UK) regulations on the disclosure of CSR already do exist (Bonsón & Bednárová, 2015). Worldwide there are more than 300 different sustainability standards, frameworks, guidelines, codes, and norms for the disclosure of environmental and social issues. The most established are: United Nations (UN) Global Compact, the Global Reporting Initiative (GRI), ISO 14001 and ISO 26000, the Organization for Economic Co-operation and Development's (OECD) directory for multinational enterprises, Sullivans's Global Principles, Series AA1000, and SA 8000 (Ligteringen & Zadek, 2004).

### **Global Reporting Initiative**

The Global Reporting Initiative (GRI) is an independent international non-governmental and not-for-profit organization situated in the Netherlands. It was established in 1997 and offers

since then guidelines and standards for sustainability reporting for businesses and organizations all over the world. The first global sustainability reporting standards includes the economic, environmental and social issues and can be accessed by organizations for free (GRI, 2018a). It is based on the TBL and therefore addressed not only to shareholders but to all stakeholders (Ballou, Heitger, & Landes, 2006).

According to the latest KPMG study sustainability reporting has increased by 75% for researched 4,900 companies worldwide since the 1990s and by 93% for the 250 largest Fortune 500 companies. Most of the companies are reporting in accordance to a guideline. The GRI standard has been followed by the most reporting companies (KPMG, 2017). It has been the widest adapted standard worldwide for several years (Ballou et al., 2006; Brown, de Jong, & Levy, 2009; Levy, Brown, & Jong, 2010; Prado-Lorenzo, Gallego-Alvarez, & Garcia-Sanchez, 2009; Rasche, 2009; Roca & Searcy, 2012; Skouloudis, Evangelinos, & Kourmoussis, 2009; Tsang, Welford, & Brown, 2009).

In summer 2018 a new GRI standard called GRI Standards replaced the GRI – G4 Standard which was launched in 2015. Before 2014 the Standards G4, G3.1 and G3 were in use (GRI, 2018c).

GRI Standards consist of ten mandatory reporting principles which are crucial for the quality of the report and define the report content. Stakeholder inclusiveness, sustainability context, materiality, completeness, accuracy, balance, clarity, comparability, reliability and timeliness. For each identified material topic, i.e. any topic on significant economic, environmental, or social impacts of the organization or influences of the decisions of stakeholders, the organization is required to report the management approach disclosure (GRI 103) and needs to report on the topic-specific disclosures (GRI 200, 300 or 400 series)(GRI, 2018b). *‘The Standards in the Economic series (200) address the flow of capital among different stakeholders, and the main economic impacts of an organization throughout society’* (GRI, 2018b, p. 138). *‘The environmental dimension of sustainability concerns an organization’s impacts on living and non-living natural systems, including land, air, water and ecosystems’* (GRI, 2018b, p. 170). *‘The social dimension of sustainability concerns an organization’s impacts on the social systems within which it operates’*.

LGBT minorities especially suffer from inequality and discrimination at their workplace (Ozeren, 2014). GRI 405, as part of the social series standards, pays attention to diversity and equal opportunity at work. It can facilitate social stability and economic development for the employees, the company and for the whole society. GRI 406, another social special-topic standard, reports on non-discrimination policies in organizations. Unequal behavior, discrimination and harassment to employees, customers, suppliers, business partners or any other stakeholders, are to be avoided by the organization (GRI, 2018b).

## **Methodology**

To determine the current state of LGBT disclosure in CSR reports in United Kingdom of Great Britain and Germany a web-based search was conducted in November 2018. 385 CSR reports were downloaded from the GRI Database at <http://database.globalreporting.org/search/> for the year 2017, which report on the previous year or reporting period. All reports irrespective of their reporting type were included, i.e. GRI - Standards, GRI - G4, Non – GRI and Citing - GRI reports were downloaded and included for the evaluation. There were no older GRI reports than GRI - G4 (e.g. GRI - 3.1 or older) available. The total number of analyzed reports is 385.

In accordance with the literature review the following 22 English and 29 German keywords were found and defined for the empirical analysis for both countries, see table 1.

**(Insert Table 1 here)**

385 reports were searched for English and German keywords. In the first step the keywords were counted. In the second step the analysis was done with a scoring system approach. It is *'a technique for gathering data that consists of codifying qualitative information in anecdotal and literary form into categories in order to derive quantitative scales of varying levels of complexity'*. The rating scale was defined as shown in table 2. On a scale of 0 to 4 points were given regarding the available information on LGBT in the sustainability reports.



**(Insert Table 2 here)**

The terms LGBTi and LGBTQ (LGBTQ+) have not been established by now as they were only found in 4 reports (LGBTi in 4 (3 German and 1 English) reports and LGBTQ in 1 English report). Therefore, they have not been included in the analysis.

## **Findings**

The findings of the empirical analysis are that from the 385 reviewed reports in UK more than half of the companies, 53.3%, 129 out of 242, which do sustainability reporting mention LGBT, whereas in Germany only 37.8%, 54 out of 143 companies, disclose LGBT issues. See table 3 and figure 9.

**(Insert Table 3 here)**

The greatest amount in UK, are Non - GRI reports, 200 (82.64%). Whereas, in Germany the highest amount were GRI - G4 reports, 98 (68.53%). In UK almost 100 reports more were published. The total sum for both countries is 385 reports. In UK the most LGBT disclosing reports were Non – GRI reports 105 (81,4%), whereas in Germany most of the LGBT reporting organizations followed the GRI – G4 Standard, 43 (79,6%), see table 4.

**(Insert Table 4 here)**

In both countries the most frequent information on LGBT (after Non-disclosure) is generic statements about sexual orientation with not mentioning gender identity at all, UK 33% and DE 28%, as shown in figure 1. Followed by brief statements on LGBT with 9% in UK and 7% in DE. In UK companies gave generic information on sexual orientation and gender identity in 7%

of the reports and detailed information in 5%, whereas in DE in both categories only 1% of the companies reported. A comprehensive disclosure of LGBT was only found in one British and no German CSR report.

**(Insert Figure 1 here)**

In UK as well as in Germany most of the LGBT reporting companies are in financial services, in UK 19.38% and in DE 16.67%, see table 5. In UK other industries and retailers are the following reporting industries, with 13.18% and 10.85%. Whereas, in Germany the automotive industry with 12.96% and conglomerates with 9,26% do report most on LGBT issues after the financial services.

**(Insert Table 5 here)**

Regarding the organization size in both countries the most reporting organizations were large organizations (UK 67%, DE 55%), followed by the multinational enterprises (MNE) (UK 31%, DE 30%) and small and medium enterprises (SME) (UK 2%, DE 21%), see figure 2. Likewise LGBT reporting organizations are most large organizations (UK 70%, DE 54%) followed by MNEs (UK 28%, DE 33%) and SMEs (UK 2%, DE 13%). Where SME have less than 250 employees and less or equal to € 50 million turnover per year or € 43 million balance sheet total and large enterprises and MNE have more or equal to 250 employees and over € 50 million turnover or over € 43 million as a total balance sheet. The latter organizations are also multinational.

**(Insert Figure 2 here)**

The proportion of the LGBT reporting organizations amongst the organization sizes, however is similar in both countries, see table 6. In UK LGBT is disclosed in around 55% of MNE, large and SME companies, while in Germany the average for all organization sizes is 37%.

**(Insert Table 6 here)**

In UK the three most frequent found keywords in the CSR reports were sexual orientation (103), LGBT (35) and gay/lesbian/bisexual (18), see table 7. In Germany also the keyword sexual orientation (sexuelle Orientierung) was the most disclosed (27), followed by sexual identity (sexuelle Identität) and LGBT/gay/, see table 8. When the English published reports (20 German reports were published in English) are compared with the German published reports it appears that 42 (28.19%) English published reports mention the keyword LGBT whereas only in 3 (0.06%) German published reports LGBT as a keyword could be found. Moreover, in 42 English published reports which disclosed the keyword LGBT, this keyword was listed 135 times, compared to the keyword sexual orientation, which was found in 121 reports but was listed only 159 times.

**(Insert Table 7-8 here)**

## **Discussion**

In UK more than 50% of CSR reporting organizations reported on LGBT in 2017, whereas in Germany less than 40% reports disclosed LGBT issues, i.e. UK is more advanced in disclosure of LGBT issues in CSR reports than Germany. This result confirms the evidence found in the literature review, as according to [ILGA-Europe \(2018\)](#) both countries achieved a high ranking on the legal situation of LGBT human rights amongst European countries. However UK is amongst the top 3 (rank 3) and Germany can be found at rank 11. The LGBT score for the UK is significantly higher than for Germany (ILGA-Europe, 2018). Therefore, it seems that the well-developed legal framework of LGBT human rights in the UK encourages British organizations to disclose LGBT issues. Moreover according to a survey conducted by the [FRA \(2013\)](#) more LGBT people felt discriminated at workplaces or when searching for a new position in Germany (over 20%) than in UK (over 15%). The difference is small. However, it still reflects the findings in the empirical study. Further research may be to examine cultural, political and social issues in these countries to find additional evidence for the higher disclosure of LGBT issues in CSR

reporting in the UK. Additionally, the disclosure of LGBT issues in CSR reports in other countries e.g. outside of Europe or southern European countries like Greece, Italy, Spain, and Portugal may be conducted.

In UK the biggest part of LGBT reporting is Non – GRI Standard, over 80%, which is also the category with the most sustainability reporting in UK in general, also over 80%, whereas in Germany the biggest amount of CSR reports in 2017 was GRI – G4 reports, over 65%, and even higher in LGBT reporting, over 75%. In line with the relevant literature sustainability standards improve the accountability and transparency of organizations (Gilbert & Rasche, 2008; Leipziger, 2003; Reynolds & Yuthas, 2008). However, it seems that despite the wide spread implementation of the GRI standard in German companies the disclosure of LGBT issues is limited, whereas companies in UK which are not integrating the GRI standard to that extend the LGBT disclosure is much higher. These policies may be the key for the corporate sector, as it is responding to the request of society for strategies on LGBT rights and employees and stakeholders are willing to integrate LGBT issues in their CSR reports. Whereas, the fact that Germany is not that advanced as UK and despite the use of the GRI standard the disclosure of LGBT issues is lower.

Most of LGBT reporting organizations disclose generic information on sexual orientation (both countries around 30%, after not mentioning LGBT at all), whereas transgender issues are not included. This result is coherent with findings in the literature. According to Köllen (2016) most organizations do not include policies to reduce discrimination on transgender employees, they rather focus on actions for lesbian and gay workers. An European LGBT survey found out that transgender people are discriminated most, compared to lesbian, gay or bisexual people (FRA, 2013). This may be on one hand due to the visible character of transgenderism, in contrast to the invisible character of sexual preferences of lesbian, gay, or bisexual orientation and on the other hand due to the fact that transgender people are being discriminated in a broader way, not only at the workplace but also in society in general (Sawyer, Thoroughgood, & Webster, 2016). Further research may be conducted on why transgender and also intersex and all other distinctions of (LGBT)Q+ (as ally, asexual, agender, pansexual and polyamorous) are not included in CSR policies and reporting at the current time.

Organizations in the financial sector reported most on LGBT in both countries in 2017 (both over 15%). In UK the second and third sector reporting on LGBT were other and retailer (both over 10%). In Germany the second and third sector were automotive (over 10%) and conglomerates (over 9%). Whereas sectors like logistics, non-profit/services, and household products were the least reporting industries (below 2%). In general it can be said, that industries with a higher environmental and social impact have a higher incentive to conduct sustainability reporting (Callan & Thomas, 2009). The KPMG survey of corporate responsibility reporting (2017) found that over 70% of the companies in the financial sector reported on CSR. In the financial sector there is a particular distrust predominant. Therefore, companies are willing to publish CSR reports in order to improve reliance to their stakeholders (Callan & Thomas, 2009). For further research other sectors could be looked into or sectors with significant differences could be compared to sectors with no significant differences to find reasons why there is a big forward thinking e.g. in financial sector whereas e.g. in the construction industry less transparency predominates.

Most of the reviewed reporting organizations were large enterprises in both countries (UK 70%, DE over 50%), in general and with regards on LGBT disclosure. This can be explained through high costs and great complexity of sustainability reporting in general which small and medium-sized companies are not able or not willing to manage. Additionally, SMEs are less visible and therefore not as eager to follow sustainability standards (Levy et al., 2010). However, the results indicate that in both countries the percentages of reporters in MNE, large and SMEs are similar (average in UK 55%, in DE 37%). Therefore, it seems that organization size is not a significant factor for accountability and transparency on LGBT issues in CSR reports. Further research may be conducted to find out how accountability and transparency on LGBT issues can be improved in SMEs.

### **Conclusion and recommendations**

LGBT issues are not dominant in the CSR reporting in both researched countries, UK and Germany. When both countries are compared significant differences appear. From 385 overall

reviewed reports in UK more than half of the companies, over 50%, mentioned LGBT issues, whereas in Germany only over 35% disclosed LGBT issues. Therefore, British organizations are more willing to be transparent and accountable on LGBT issues. In sustainability reporting there is another significant difference in the researched countries. Most of British companies (over 80%) do not follow sustainability standards like the GRI standard, in general and when reporting on LGBT issues, whereas in Germany most organizations in general and especially when reporting on LGBT issues follow the GRI standard (around 70%). Nevertheless British organizations seem much more accountable and transparent on LGBT issues, whereas German companies, despite using the GRI standard, are not accountable to that extent. There are also significant differences between LGBT reporting industries. In both countries the financial sector appears to be the most accountable industry followed by retailer and automotive amongst others. Industries like logistics, non-profit/services, and household products are less accountable. CSR reporting is more conducted by industries with high environmental and social impacts or high insecurities, e.g. in the financial sector, as companies try to be more transparent and improve the relationship with their stakeholders. Accountability and transparency on LGBT issues reporting is not affected by organizational size in both countries, although in absolute numbers more large organizations disclosed LGBT issues than SMEs. This can be explained due to the fact, that CSR reporting in general is too expensive and complex for SMEs.

According to the EU LGBT survey (FRA, 2013) policy recommendation may include implementing LGBT issues at school, training of public servants on LGBT rights and anti-discrimination policies at workplaces. Furthermore, recommendations could be consulting LGBT advocate groups and LGBT NGOs to find out how to integrate rights and needs of LGBT people in the best way and how to minimize discrimination against them in workplaces. Moreover, best practices on integration of LGBT issues in workplaces may be registered to be able to share them largely with companies and associations of industries in order to improve working environments and conditions for LGBT people. Additionally, key stakeholders, like LGBT NGOs, LGBT advocate groups, industry associations (e.g. association of financial industry) could be interviewed for further research to find out the views, needs and lessons for policy making. Finally LGBT issues may be raised in business schools, so that future

managers will be able to develop awareness against the discrimination of LGBT minorities at workplaces.

### **Limitations**

This paper is the first attempt to examine LGBT disclosure in CSR reports. Therefore, the study is focusing on only two countries. It could include other countries in a pan-European study. Furthermore, this paper is an extract of one year (CSR reports reviewed from 2017) and not a study over a period of time, which may give more insights about trends on how LGBT issues are included in CSR reports. Moreover, this study focuses on organizations, that publish CSR reports (that follow the GRI standards or without using a standard), in any case the relevant information is disclosed in CSR reports. It may be possible that there are organizations that do have strategies for LGBT policies but do not produce any reports. They are by definition excluded from this paper. However, the number of these organizations is not expected to be significant. Finally, the focus in this master thesis is mostly on large organizations, as mainly larger organizations produce CSR reports. Therefore, SMEs have not been studied to a greater extend.

## Reference list

- APA. (2018). Lesbian, gay, bisexual, transgender. Retrieved August 15, 2018, from <http://www.apa.org/topics/lgbt/index.aspx>
- Arvidsson, S. (2010). Communication of corporate social responsibility: A study of the views of management teams in large companies. *Journal of Business Ethics, 96*, 339–354.
- Ballou, B., Heitger, D., & Landes, C. (2006). The rise of corporate sustainability reporting: A rapidly growing assurance opportunity. *Journal of Accountancy, 202*, 65–74.
- Boekhorst, J. A. (2015). The Role of Authentic Leadership in Fostering Workplace Inclusion: A Social Information Processing Perspective. *Human Resource Management, 54*(2), 241–264. <https://doi.org/10.1002/hrm.21669>
- Bonsón, E., & Bednárová, M. (2015). CSR reporting practices of Eurozone companies. *Revista de Contabilidad, 18*(2), 182–193. <https://doi.org/10.1016/j.rcsar.2014.06.002>
- Brooks, A. K., & Edwards, K. (2009). Allies in the Workplace: Including LGBT in HRD. *Advances in Developing Human Resources, 11*(1), 136–149. <https://doi.org/10.1177/1523422308328500>
- Brown, H. S., de Jong, M., & Levy, D. L. (2009). Building institutions based on information disclosure: lessons from GRI's sustainability reporting. *Journal of Cleaner Production, 17*, 571–580.
- Business for Social Responsibility. (2001). Introduction to Corporate Social Responsibility. Retrieved November 19, 2018, from [http://www.bsr.org/bsrresources/WhitePapers\\_Issue-Area.cfm](http://www.bsr.org/bsrresources/WhitePapers_Issue-Area.cfm)
- Callan, S. J., & Thomas, J. M. (2009). Corporate financial performance and corporate social performance: an update and reinvestigation. *Corporate Social Responsibility and Environmental Management, 16*(2), 61–78. <https://doi.org/10.1002/csr.182>
- Carroll, A. B. (1999). Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society, 38*(3), 268–295. <https://doi.org/10.1177/000765039903800303>
- Crane, A., & Ruebottom, T. (2011). Stakeholder Theory and Social Identity: Rethinking Stakeholder Identification. *Journal of Business Ethics, 102*(S1), 77–87. <https://doi.org/10.1007/s10551-011-1191-4>
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *International Journal of Management Reviews, 12*(1), 8–19. <https://doi.org/10.1111/j.1468-2370.2009.00276.x>
- Elkington, J. (1997). *Cannibals with forks: The triple bottom line of 21st century business*. Chichester: Capstone Pub. Retrieved from <http://www.esmt.ebib.com/patron/FullRecord.aspx?p=100934>
- European Commission. (2018). Corporate Social Responsibility (CSR). Retrieved August 15, 2018, from [http://ec.europa.eu/growth/industry/corporate-social-responsibility\\_de](http://ec.europa.eu/growth/industry/corporate-social-responsibility_de)



- FRA. (2013). *EU LGBT survey: European Union lesbian, gay, bisexual and transgender survey ; results at a glance*. Luxembourg: Europäische Union.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman Publishing.
- Gilbert, D. U., & Rasche, A. (2008). Opportunities and Problems of Standardized Ethics Initiatives – a Stakeholder Theory Perspective. *Journal of Business Ethics*, 82(3), 755–773. <https://doi.org/10.1007/s10551-007-9591-1>
- GRI. (2006). Sustainability Reporting Guidelines.
- GRI. (2016). GRI 405: Diversity and Equal Opportunity. Retrieved January 9, 2019, from <https://www.globalreporting.org/standards/gri-standards-download-center/gri-405-diversity-and-equal-opportunity-2016/>
- GRI. (2018a). About GRI. Retrieved November 19, 2018, from <https://www.globalreporting.org/Information/about-gri/Pages/default.aspx>
- GRI. (2018b). Consolidated set of GRI Sustainability Reporting Standards 2018.
- GRI. (2018c). GRI's History. Retrieved December 17, 2018, from <https://www.globalreporting.org/information/about-gri/gri-history/Pages/GRI%27s%20history.aspx>
- Herzig, C., & Schaltegger, S. (2006). Corporate sustainability reporting. In S. Schaltegger, M. Bennett, & R. Burritt (Eds.), *Sustainability accounting and reporting* (Vol. 21, pp. 301–324). Dordrecht: Springer. <https://doi.org/10.1007/978-1-4020-4974-3>
- ILGA-Europe. (2018). Rainbow Europe. Retrieved October 11, 2018, from <https://rainbow-europe.org/country-ranking#eu>
- Indexmundi. (2018). United Kingdom vs. Germany. Retrieved September 12, 2018, from <https://www.indexmundi.com/factbook/compare/united-kingdom.germany>
- Jamali, D., & Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory and Practice in a Developing Country Context. *Journal of Business Ethics*, 72(3), 243–262. <https://doi.org/10.1007/s10551-006-9168-4>
- Köllen, T. (2016). *Sexual Orientation and Transgender Issues in Organizations*. Cham: Springer International Publishing. <https://doi.org/10.1007/978-3-319-29623-4>
- KPMG. (2017). *KPMG Survey of Corporate Responsibility Reporting 2017*. Retrieved from [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=4&cad=rja&uact=8&ved=2ahUKEwi6msvckorgAhVR5eAKHR-6CRYQFjADegQIAhAC&url=https%3A%2F%2Fassets.kpmg.com%2Fcontent%2Fdam%2Fkpmg%2Fxx%2Fpdf%2F2017%2F10%2Fkpmg-survey-of-corporate-responsibility-reporting-2017.pdf&usg=AOvVaw2oG1WuOUaYrAm3K3\\_-Bbfp](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=4&cad=rja&uact=8&ved=2ahUKEwi6msvckorgAhVR5eAKHR-6CRYQFjADegQIAhAC&url=https%3A%2F%2Fassets.kpmg.com%2Fcontent%2Fdam%2Fkpmg%2Fxx%2Fpdf%2F2017%2F10%2Fkpmg-survey-of-corporate-responsibility-reporting-2017.pdf&usg=AOvVaw2oG1WuOUaYrAm3K3_-Bbfp)
- Leipziger, D. (2003). *The corporate responsibility code book*. Sheffield: Greenleaf.
- Levy, D. L., Brown, H. S., & Jong, W. M. de. (2010). The contested politics of corporate

- governance: The case of the global reporting initiative. *Business and Society*, 49(1), 88–115.
- Liddle, B. J., Luzzo, D. A., Hauenstein, A. L., & Schuck, K. (2004). Construction and Validation of the Lesbian, Gay, Bisexual, and Transgendered Climate Inventory. *Journal of Career Assessment*, 12(1), 33–50. <https://doi.org/10.1177/1069072703257722>
- Ligteringen, E., & Zadek, S. (2004). The future of corporate responsibility standards. *Accounting Forum*, 4, 6–17.
- Longo, M., Mura, M., & Bonoli, A. (2005). Corporate social responsibility and corporate performance: the case of Italian SMEs. *Corporate Governance: The International Journal of Business in Society*, 5(4), 28–42. <https://doi.org/10.1108/14720700510616578>
- Mitchell, M., Howarth, C., Great Britain, & Equality and Human Rights Commission. (2009). *Trans research review*. Manchester: Equality and Human Rights Commission.
- Murphy, M. J., & Bjorngaard, B. (2018). *Living Out Loud: An Introduction to LGBTQ History, Society, and Culture*. Milton: Routledge. Retrieved from <https://ebookcentral.proquest.com/lib/gbv/detail.action?docID=5582645>
- Ngu, S. B., & Amran, A. (2018). Materiality disclosure in sustainability reporting: fostering stakeholder engagement. *Strategic Direction*, 34(5), 1–4. <https://doi.org/10.1108/SD-01-2018-0002>
- Noronha, C., Tou, S., Cynthia, M. I., & Guan, J. J. (2013). Corporate Social Responsibility Reporting in China: An Overview and Comparison with Major Trends. *Corporate Social Responsibility and Environmental Management*, 20(1), 29–42. <https://doi.org/10.1002/csr.1276>
- Ozeren, E. (2014). Sexual Orientation Discrimination in the Workplace: A Systematic Review of Literature. *Procedia - Social and Behavioral Sciences*, 109, 1203–1215. <https://doi.org/10.1016/j.sbspro.2013.12.613>
- Papasolomou-Doukakis, I., Krambia-Kapardis, M., & Katsioloudes, M. (2005). Corporate social responsibility: the way forward? Maybe not!: A preliminary study in Cyprus. *European Business Review*, 17(3), 263–279. <https://doi.org/10.1108/09555340510596661>
- Pincus, F. L. (2006). *Understanding diversity: An introduction to class, race, gender, and sexual orientation*. Boulder Colo. u.a.: Lynne Rienner Publishers.
- Prado-Lorenzo, J.-M., Gallego-Alvarez, I., & Garcia-Sanchez, I. M. (2009). Stakeholder engagement and corporate social responsibility reporting: the ownership structure effect. *Corporate Social Responsibility and Environmental Management*, 16(2), 94–107.
- Rasche, A. (2009). Toward a model to compare and analyze accountability standards - the case of the UN Global Compact. *Corporate Social Responsibility and Environmental Management*, 16(4), 192–205. <https://doi.org/10.1002/csr.202>

- Reynolds, M., & Yuthas, K. (2008). Moral discourse and corporate social responsibility reporting. *Journal of Business Ethics : JOBE*, 78(1/2), 47–64.
- Roca, L. C., & Searcy, C. (2012). An analysis of indicators disclosed in corporate sustainability reports. *Journal of Cleaner Production*, 20(1), 103–118.  
<https://doi.org/10.1016/j.jclepro.2011.08.002>
- Sawyer, K., Thoroughgood, C., & Webster, J. (2016). Queering the Gender Binary: Understanding transgender workplace experiences. In T. Köllen (Ed.), *Sexual Orientation and Transgender Issues in Organizations*. Cham: Springer International Publishing. <https://doi.org/10.1007/978-3-319-29623-4>
- Schwartz, M. S. (2011). *Corporate Social Responsibility: An Ethical Approach (Broadview Guides to Business and Professional Ethics)*. Peterborough, Ontario: Broadview Press.
- Skouloudis, A., Evangelinos, K., & Kourmousis, F. (2009). Development of an Evaluation Methodology for Triple Bottom Line Reports Using International Standards on Reporting. *Environmental Management*, 44(2), 298–311.  
<https://doi.org/10.1007/s00267-009-9305-9>
- Tsang, S., Welford, R., & Brown, M. (2009). Reporting on community investment. *Corporate Social Responsibility and Environmental Management*, 16(3), 123–136.
- Uhlener, L. M., van Goor-Balk, H. J. M. (Annemieke), & Masurel, E. (2004). Family business and corporate social responsibility in a sample of Dutch firms. *Journal of Small Business and Enterprise Development*, 11(2), 186–194.  
<https://doi.org/10.1108/14626000410537128>
- UNIDO. (2018). What is CSR? Retrieved August 15, 2018, from <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>
- WCED. (1987). *Report of the World Commission on Environment and Development: Our common future*. Oxford: World Commission on Environment and Development.  
 Retrieved from <http://www.un-documents.net/our-common-future.pdf>
- Werther, W. B., & Chandler, D. (2011). *Strategic corporate social responsibility: stakeholders in a global environment* (2nd ed). Los Angeles: SAGE.

**Figures**

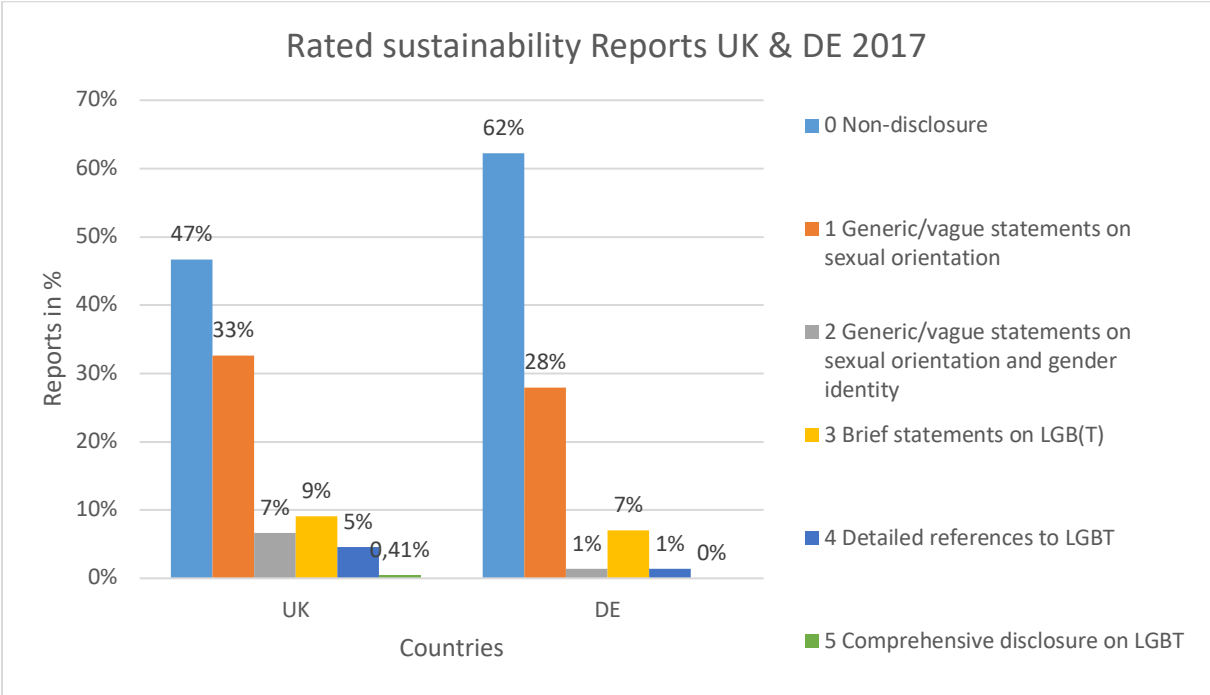


Figure 1: Rated sustainability reports U K & DE 2017 (Source: author’s own)

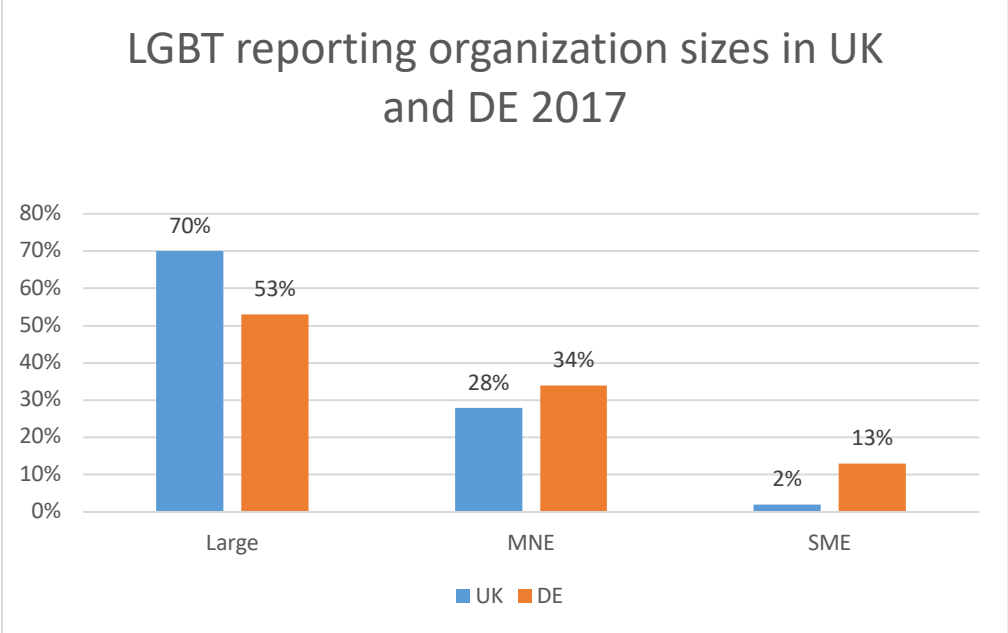


Figure2: LGBT reporting organization sizes in UK & DE 2017 (Source: author’s own)

## Tables

Table 11: Keywords

<b>English</b>	<b>German</b>
1 LGBT	1 LGBT
2 sexual orientation	2 sexuelle Orientierung
3 sexual identity	3 sexuelle Identität
4 sexual preference	4 sexuelle Neigung
5 sexuality	5 sexuelle Vielfalt
6 sex reassignment	6 transsexuell
7 transsexual	7 homosexuell
8 trans	8 schwul
9 homosexual	9 lesbisch
10 gay	10 Lesbe
11 lesbian	11 bisexuell
12 bisexual	12 geschlechtliche Vielfalt
13 transgender	13 transgender
14 gender identity	14 gay
15 gender reassignment	15 lesbian
16 gender expression	16 bisexual
17 gender dysphoria	17 Geschlechtsidentität
18 gender transition	18 Geschlechtsangleichung
19 gender identity disorder	19 geschlechtliche Identität
20 gender change	20 geschlechtlicher Ausdruck
21 sex change	21 Zuweisungsgeschlecht
22 gender confirmation	22 Geschlechtsidentitätsstörung
	23 Geschlechtsdysphorie
	24 geschlechtsnichtkonform
	25 Transsexualität
	26 sexuelle Präferenz
	27 sexuelle Ausrichtung
	28 trans
	29 Sexualität

Source: Author's own

Table 12: Rating scale

Points	Rating qualification
<b>0</b>	Non-disclosure No mentioning of LGB(T) in the report.
<b>1</b>	Generic/vague statements on sexual orientation No information on specific LGB(T) measures of the organization
<b>2</b>	Generic/vague statements on sexual orientation and gender identity No information on specific LGB(T) measures of the organization
<b>3</b>	Brief statements on LGB(T) Limited information on LGBT measures is available
<b>4</b>	Detailed references to LGBT Information on LGBT measures is presented in detail
<b>5</b>	Comprehensive disclosures of LGBT Information includes the organizations' LGBT policy, measures against discrimination and for inclusion and statistics of LGBT employees

Source: Author's own

Table 13: LGBT reports in UK and DE

	UK	DE
<b>Total</b>	242	143
<b>LGBT reports</b>	129 (53.3%)	54 (37.8%)

Source: Author's own

Table 14: Overview CSR reports

	2017	UK	DE	UK LGBT	DE LGBT
<b>GRI - Standards</b>		1 (0.4%)	3 (2.1%)	0	2 (3.7%)
<b>GRI - G4</b>		36 (14.9%)	98 (68.5%)	19 (14.7%)	43 (79.6%)
<b>Non - GRI</b>		200 (82.6%)	37 (25.9%)	105 (81.4%)	6 (11.1%)
<b>Citing GRI</b>		13 (5.4%)	8 (5.6%)	5 (3.9%)	3 (5.6%)
<b>G3.1 or older</b>		0	0	0	0
<b>Not available</b>		-8 (3.3%)	-3 (2.1%)		
<b>Total</b>		242	143	<b>129</b>	<b>54</b>
<b>Total for countries</b>		385			

(Source: author's own)

Table 5: LGBT reporting industries in UK & DE 2017

<b>Industries</b>	<b>UK</b>	<b>DE</b>
Financial Services	25 (19.34)	9 (16.7%)
Other	17 (13.2%)	2 (3.7%)
Retailers	14 (10.9%)	3 (5.6%)
Real Estate	12 (9.3%)	3 (5.6%)
Food and Beverage Products	8 (6.2%)	1 (1.9%)
Energy	6 (4.7%)	-
Construction	5 (3.9%)	1 (1.9%)
Commercial Services	4 (3.1%)	3 (5.6%)
Water Utilities	3 (2.3%)	-
Telecommunications	3 (2.3%)	3 (5.6%)
Media	3 (2.3%)	1 (1.9%)
Healthcare Products	3 (2.3%)	1 (1.9%)
Construction Materials	3 (2.3%)	-
Tourism/Leisure	2 (1.6%)	-
Technology Hardware	2 (1.6%)	1 (1.9%)
Railroad	2 (1.6%)	-
Public Agency	2 (1.6%)	1 (1.9%)
Mining	2 (1.6%)	-
Chemicals	2 (1.6%)	2 (3.7%)
Automotive	2 (1.6%)	7 (13.0%)
Tobacco	1 (0.8%)	-
Non-Profit / Services	1 (0.8%)	1 (1.9%)
Logistics	1 (0.8%)	1 (1.9%)
Household and Personal Products	1 (0.8%)	1 (1.9%)
Energy Utilities	1 (0.8%)	3 (5.6%)
Conglomerates	1 (0.8%)	5 (9.3%)
Computers	1 (0.8%)	-
Aviation	1 (0.8%)	1 (1.9%)
Agriculture	1 (0.8%)	-
Universities	-	1 (1.9%)
Textiles and Apparel	-	3 (5.56%)
<b>Total</b>	129	54

(Source: author's own)

Table 6: Proportion LGBT reporting organization sizes in UK & DE 2017

	UK	DE
<b>MNE</b>	48%	42%
<b>Large</b>	56%	37%
<b>SME</b>	60%	33%
<b>Average</b>	55%	37%

(Source: author's own)

Table 7: Keywords CSR reports UK 2017

English	reports		total	listing		total
	UK	DE		UK	DE	
<b>1</b> LGBT	35	7	42 (28.19%)	123	12	135
<b>2</b> sexual orientation	103	18	121	133	26	159
<b>3</b> sexual identity	1	2	3	1	2	3
<b>4</b> sexual preference	4	0	4	5	0	5
<b>5</b> sexuality	11	0	11	11	0	11
<b>6</b> sex reassignment	1	0	1	1	0	1
<b>7</b> transsexual	0	1	1	0	1	1
<b>8</b> trans	2	1	3	2	1	3
<b>9</b> homosexual	0	1	1	0	1	1
<b>10</b> gay	18	5	23	32	6	38
<b>11</b> lesbian	18	5	23	28	6	34
<b>12</b> bisexual	18	5	23	30	6	36
<b>13</b> transgender	17	4	21	36	5	41
<b>14</b> gender identity	15	4	19	15	5	20
<b>15</b> gender reassignment	15	0	15	15	0	15
<b>16</b> gender expression	5	2	7	8	2	10
<b>17</b> gender dysphoria	1	0	1	1	0	1
<b>18</b> gender transition	4	0	4	4	0	4
<b>19</b> gender identity disorder	0	0	0	0	0	0
<b>20</b> gender change	0	0	0	0	0	0
<b>21</b> sex change	0	0	0	0	0	0
<b>22</b> gender confirmation	0	0	0	0	0	0

(Source: author's own)

Legend: Reports: number of reports in which a keyword was found

Listings: sum of keywords listed in all reports



Table 8: Keywords CSR reports DE 2017

<b>German</b>	<b>reports</b>	<b>listing</b>
<b>LGBT</b>	3 (0.06%)	5
sexuelle Orientierung	27	30
sexuelle Identität	13	16
sexuelle Neigung	2	2
sexuelle Vielfalt	1	1
transsexuell	3	4
homosexuell	2	2
schwul	3	3
lesbisch	2	2
Lesbe	1	1
bisexuell	2	2
geschlechtliche Vielfalt	1	1
transgender	1	1
gay	1	1
lesbian	1	1
bisexual	1	1

(Source: author's own)

Legend: Reports: number of reports in which a keyword was found

Listings: sum of keywords listed in all reports

Appendix C: All CSR reports in UK in 2017

No.	Country	Company	gender transition	gender dysphoria	gender expression	gender reassignment	gender identity	transgender	bisexual	lesbian	gay	homosexual	trans	transsexual	sex reassignment	sexuality	sexual preference	sexual identity	sexual orientation	LGBT	Year	Size	Industry	Standard	File	Webpage	GRI Index	Language		
1	GB	ERM Europe Ltd																				2017	Large	Other	GRI - Standards	not available	-	pdf	-	
2	GB	ArcelorMittal UK																				2017	MNE	Metals Products	GRI - G4	pdf	-	na (link doesn't work)	EN	
3	GB	Barclays																1				2017	Large	Financial Services	GRI - G4	pdf	-	included in report	EN	
4	GB	BP																	1			2017	Large	Energy	GRI - G4	pdf	-	pdf	EN	
5	GB	British American Tobacco (Holdings)																				2017	MNE	Tobacco	GRI - G4	pdf	-	online	EN	
6	GB	De Beers																				2017	Large	Mining	GRI - G4	pdf	-	pdf	EN	
7	GB	Derwent London																				2017	Large	Real Estate	GRI - G4	pdf	-	included in report	EN	
8	GB	DS Smith																				2017	MNE	Forest and Paper Products	GRI - G4	pdf	-	pdf	EN	
9	GB	Fujitsu Services UK																			4	2017	Large	Technology Hardware	GRI - G4	pdf	-	included in report	EN	
10	GB	Gem Diamonds																				2017	Large	Mining	GRI - G4	pdf	-	included in report	EN	
11	GB	Imperial Tobacco																				2017	Large	Tobacco	GRI - G4	pdf	-	included in report	EN	
12	GB	InterContinental Hotels Group (IHG)						2	2	2	2										1	3	2017	Large	Tourism/Leisure	GRI - G4	pdf	-	pdf	EN
13	GB	Intertek Group plc																				2017	MNE	Other	GRI - G4	pdf	<a href="http://www.intertek.com/about/corporate-responsibility/gri-index-2016/">http://www.intertek.com/about/corporate-responsibility/gri-index-2016/</a>	html	EN	

14	GB	intu properties plc																	2017	Large	Real Estate	GRI - G4	pdf	-	pdf	EN		
15	GB	Jaguar Land Rover																	2017	MNE	Automotive	GRI - G4	pdf	-	pdf	EN		
16	GB	Kingfisher															1		2017	MNE	Retailers	GRI - G4	pdf	-	pdf	EN		
17	GB	London Fire Brigade															1		2017	Large	Public Agency	GRI - G4	pdf	-	included in report	EN		
18	GB	Morgan Sindall Group																	2017	Large	Construction	GRI - G4	pdf	-	pdf	EN		
19	GB	Old Mutual PLC															1	1	2017	Large	Financial Services	GRI - G4	pdf	-	pdf	EN		
20	GB	Ophir Energy				1												1		2017	SME	Energy	GRI - G4	pdf	-	pdf	EN	
21	GB	Petrofac																	2017	MNE	Other	GRI - G4	pdf	-	pdf	EN		
22	GB	Premier Oil															1		2017	Large	Energy	GRI - G4	pdf	-	pdf	EN		
23	GB	Provident Financial				1												1		2017	Large	Financial Services	GRI - G4	pdf	-	pdf	EN	
24	GB	Randgold Resources Limited																	2017	Large	Mining	GRI - G4	pdf	-	pdf	EN		
25	GB	RB																	2017	MNE	Household and Personal Products	GRI - G4	pdf	-	included in report	EN		
26	GB	RELX Group					1	1	1	1								1	1	2017	MNE	Media	GRI - G4	pdf	-	included in report	EN	
27	GB	Rio Tinto																1		2017	MNE	Mining	GRI - G4	pdf	-	included in report	EN	
28	GB	Royal Mail Group				1	4	4	4	4							1		1	1	2017	Large	Logistics	GRI - G4	pdf	-	pdf	EN
29	GB	SITA				1	1	1	1	1								2	1	2017	Large	Telecommunications	GRI - G4	pdf	-	included in report	EN	
30	GB	Smiths Group																1		2017	MNE	Conglomerates	GRI - G4	pdf	-	included in report	EN	
31	GB	Tarmac																		2017	MNE	Construction Materials	GRI - G4	pdf	<a href="http://sustainability-report-2016.tarmac.com/gri-g4-index/index.html">http://sustainability-report-2016.tarmac.com/gri-g4-index/index.html</a>	html	EN	
32	GB	The Co-operative Group					3	2	2	3									2		2017	Large	Commercial Services	GRI - G4	pdf	-	pdf	EN
33	GB	URENCO Ltd																		2017	Large	Energy Utilities	GRI - G4	pdf	-	pdf	EN	
34	GB	Vedanta Resources																		2017	Large	Mining	GRI - G4	pdf	-	included in report	EN	
35	GB	Vodafone Group				5	2	3	3	3	1						1		7	3	2017	MNE	Telecommunications	GRI - G4	pdf	-	included in report	EN
36	GB	WPP	4	4	5	2	1	1	2								1		6	9	2017	MNE	Other	GRI - G4	pdf	-	included in report	EN

37	GB	YOOX NET-A-PORTER GROUP																	1	2017	MNE	Retailers	GRI - G4	pdf	-	included in report	EN	
38	GB	AA																	1	2017	Large	Automotive	Non - GRI	pdf	-	-	EN	
39	GB	Aberdeen Asset Management																		2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
40	GB	Acacia Mining																		2017	MNE	Mining	Non - GRI	pdf	-	-	EN	
41	GB	A.G. BARR																		2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN	
42	GB	Aldermore Group																	2	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
43	GB	Alliance Trust																	1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
44	GB	Amlin			1														1	2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
45	GB	AO World																	1	2017	Large	Retailers	Non - GRI	pdf	-	-	EN	
46	GB	Arup																		2017	MNE	Construction	Non - GRI	pdf	-	-	EN	
47	GB	Ashmore Group																		2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
48	GB	Associated British Foods																		2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	EN	
49	GB	Association of Chartered Certified Accountants (ACCA)																		2017	Large	Non-Profit / Services	Non - GRI	pdf	-	-	EN	
50	GB	AstraZeneca																		2017	Large	Healthcare Products	Non - GRI	pdf	-	-	EN	
51	GB	Auto Trader Group			1														3	1	2017	Large	Automotive	Non - GRI	pdf	-	-	EN
52	GB	Aviva					2	2	2	2									2	7	2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN
53	GB	BAA Gatwick																		2017	Large	Aviation	Non - GRI	pdf	-	-	EN	
54	GB	BAA Scotland																		2017	Large	Aviation	Non - GRI	pdf	-	-	EN	
55	GB	BAA Stansted																		2017	Large	Aviation	Non - GRI	pdf	-	-	EN	
56	GB	BAE Systems					2	2	2	2									5	2017	MNE	Technology Hardware	Non - GRI	pdf	-	-	EN	
57	GB	Balfour Beatty																	1	4	2017	Large	Construction	Non - GRI	pdf	-	-	EN
58	GB	Bankers Investment Trust																		2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
59	GB	Beazley Group																		2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
60	GB	Bellzone Mining																		2017	MNE	Mining	Non - GRI	pdf	-	-	EN	
61	GB	Berendsen																		2017	MNE	Textiles and Apparel	Non - GRI	not available	-	-	-	
62	GB	Berkeley Group			1														1	2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	

63	GB	Betfair Group																		2017	MNE	Other	Non - GRI	pdf	-	-	EN							
64	GB	B & M European Value Retail																	1	2017	MNE	Retailers	Non - GRI	pdf	-	-	EN							
65	GB	Bodycote																	2	2017	Large	Other	Non - GRI	pdf	-	-	EN							
66	GB	Booker Group																	1	2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN							
67	GB	Bovis Homes Group PLC																	1	2017	Large	Construction	Non - GRI	pdf	-	-	EN							
68	GB	Brewin Dolphin																	1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN							
69	GB	British Land																		2017	Large	Real Estate	Non - GRI	pdf	-	-	EN							
70	GB	British Sky																		2017	MNE	Media	Non - GRI	pdf	-	-	EN							
71	GB	Britvic																		1	2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN						
72	GB	BTG																			2017	Large	Healthcare Services	Non - GRI	pdf	-	-	EN						
73	GB	Bunzl																			2017	MNE	Other	Non - GRI	pdf	-	-	EN						
74	GB	Burberry Group																		1	2017	MNE	Retailers	Non - GRI	pdf	-	-	EN						
75	GB	Caledonia Investments																			1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN					
76	GB	Calor Gas Ltd.																			2017	Large	Energy	Non - GRI	pdf	-	-	EN						
77	GB	Camelot																			2017	MNE	Commercial Services	Non - GRI	pdf	-	-	EN						
78	GB	Capita																			2017	MNE	Other	Non - GRI	pdf	-	-	EN						
79	GB	Card Factory																			1	2017	Large	Commercial Services	Non - GRI	pdf	-	-	EN					
80	GB	Cardiff Metropolitan University																				1	2017	MNE	Non-Profit / Services	Non - GRI	pdf	-	-	EN				
81	GB	Centrica (GlaxoSmithKline)																					1	2017	MNE	Energy	Non - GRI	pdf	-	-	EN			
82	GB	Cineworld																						1	2017	Large	Media	Non - GRI	pdf	-	-	EN		
83	GB	Clarkson																														EN		
84	GB	Close Brothers Group																							1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
85	GB	CLS Holdings																							1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
86	GB	Cobham plc																								1	2017	Large	Other	Non - GRI	pdf	-	-	EN
87	GB	Compass Group																								1	2017	MNE	Commercial Services	Non - GRI	pdf	-	-	EN
88	GB	Computacenter																														EN		
89	GB	Co-operative Bank																														EN		



116	GB	FirstGroup																									2017	Large	Logistics	Non - GRI	pdf	-	-	EN	
117	GB	Foxtons																				1						2017	Large	Real Estate	Non - GRI	pdf	-	-	EN
118	GB	Fresnillo																									2017	MNE	Mining	Non - GRI	pdf	-	-	EN	
119	GB	G4S plc																									2017	MNE	Other	Non - GRI	pdf	-	-	EN	
120	GB	Galliford Try																									2017	Large	Construction	Non - GRI	pdf	-	-	EN	
121	GB	Genus plc																									2017	Large	Other	Non - GRI	pdf	-	-	EN	
122	GB	Great Portland Estates																									2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	
123	GB	Greenergy Fuels Holdings																									2017	MNE	Energy	Non - GRI	pdf	-	-	EN	
124	GB	GVA																									2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	
125	GB	Halfords Group PLC																									2017	Large	Retailers	Non - GRI	pdf	-	-	EN	
126	GB	Hammerson																									2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	
127	GB	Hanson UK																									2017	Large	Construction Materials	Non - GRI	pdf	-	-	EN	
128	GB	Hays PLC																									2017	MNE	Other	Non - GRI	pdf	-	-	EN	
129	GB	Heathrow Airport																									2017	Large	Aviation	Non - GRI	pdf	-	-	EN	
130	GB	Hikma Pharmaceuticals PLC																									2017	MNE	Chemicals	Non - GRI	pdf	-	-	EN	
131	GB	Hochschild Mining																									2017	MNE	Mining	Non - GRI	pdf	-	-	EN	
132	GB	Home Retail Group PLC																									2017	Large	Retailers	Non - GRI	pdf	-	-	EN	
133	GB	HSBC Group																									2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
134	GB	Hunting																									2017	Large	Energy	Non - GRI	pdf	-	-	EN	
135	GB	Imperial Brands (Imperial Tobacco)																									2017	Large	Tobacco	Non - GRI	pdf	-	-	EN	
136	GB	Imtech UK & Ireland																									2017	Large	Construction	Non - GRI	pdf	-	-	EN	
137	GB	Informa																									2017	MNE	Other	Non - GRI	pdf	-	-	EN	
138	GB	International Institute for Environment and Development																									2017	Large	Non-Profit / Services	Non - GRI	pdf	-	-	EN	
139	GB	Interserve PLC																									2017	MNE	Construction	Non - GRI	pdf	-	-	EN	
140	GB	Intu Group																									2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	
141	GB	Jaguar Land Rover																									2017	MNE	Automotive	Non - GRI	double	-	-	-	
142	GB	James Fisher and Sons plc																									2017	Large	Other	Non - GRI	pdf	-	-	EN	

143	GB	JD Sports																	2	2017	Large	Retailers	Non - GRI	pdf	-	-	EN		
144	GB	John Lewis Partnership																		2017	Large	Retailers	Non - GRI	pdf	-	-	EN		
145	GB	Just Eat																		2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN		
146	GB	Laird																		2017	Large	Technology Hardware	Non - GRI	pdf	-	-	EN		
147	GB	Lancashire Holdings																	1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN		
148	GB	Land Rover BAR																		2017	SME	Other	Non - GRI	double	-	-	-		
149	GB	Land securities											1	1	1	1				1	3	2017	Large	Real Estate	Non - GRI	pdf	-	-	EN
150	GB	Lloyds Banking Group PLC																		1	1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
151	GB	Melrose Industries																			2	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
152	GB	Money SuperMarket.com Group																		1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
153	GB	Morgan Advanced Materials																			2017	Large	Equipment	Non - GRI	pdf	-	-	EN	
154	GB	Morrisons																			2017	Large	Retailers	Non - GRI	not available	-	-	-	
155	GB	National Express																			2017	Large	Automotive	Non - GRI	pdf	-	-	EN	
156	GB	National Grid																		1	2017	Large	Energy Utilities	Non - GRI	pdf	-	-	EN	
157	GB	Network Rail																			2017	Large	Railroad	Non - GRI	pdf	-	-	EN	
158	GB	Next PLC																			2017	MNE	Retailers	Non - GRI	pdf	-	-	EN	
159	GB	NG Bailey																			2017	Large	Conglomerates	Non - GRI	pdf	-	-	EN	
160	GB	Northgate																		1	2017	Large	Other	Non - GRI	pdf	-	-	EN	
161	GB	Ocado Group																		1	2017	Large	Other	Non - GRI	pdf	-	-	EN	
162	GB	Oxfam GB																			2017	MNE	Non-Profit / Services	Non - GRI	pdf	-	-	EN	
163	GB	Paragon Group of Companies																		1	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
164	GB	PayPoint																			2	2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
165	GB	Pennon Group PLC																			2017	MNE	Water Utilities	Non - GRI	pdf	-	-	EN	
166	GB	Persimmon																			2017	Large	Construction	Non - GRI	pdf	-	-	EN	
167	GB	Pets At Home																			1	2017	Large	Retailers	Non - GRI	pdf	-	-	EN
168	GB	PHS Group																			1	2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	EN



169	GB	Polyflor																2017	Large	Textiles and Apparel	Non - GRI	pdf	-	-	EN
170	GB	PricewaterhouseCoopers (PwC) Global																2017	MNE	Commercial Services	Non - GRI	Html	<a href="https://www.pwc.com/gx/en/about/global-annual-review-2018.html">https://www.pwc.com/gx/en/about/global-annual-review-2018.html</a>	-	EN
171	GB	Prudential plc														1	2	2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN
172	GB	PZ Cussons International																2017	MNE	Healthcare Products	Non - GRI	pdf	-	-	EN
173	GB	Quorn																2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN
174	GB	Rathbone Brothers PLC														1		2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
175	GB	Renishaw																2017	MNE	Equipment	Non - GRI	pdf	-	-	EN
176	GB	Rentokil Initial PLC																2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
177	GB	Restaurant Group														1		2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN
178	GB	Rightmove PLC														1		2017	Large	Real Estate	Non - GRI	pdf	-	-	EN
179	GB	Rolls-Royce																2017	Large	Aviation	Non - GRI	pdf	-	-	EN
180	GB	Rotork														1		2017	Large	Construction Materials	Non - GRI	pdf	-	-	EN
181	GB	RPC Group														1		2017	Large	Other	Non - GRI	pdf	-	-	EN
182	GB	RSA Insurance Group																2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
183	GB	Sage															2	2017	MNE	Other	Non - GRI	pdf	-	-	EN
184	GB	Segro														1		2017	MNE	Real Estate	Non - GRI	pdf	-	-	EN
185	GB	Severn Trent														1		2017	Large	Water Utilities	Non - GRI	pdf	-	-	EN
186	GB	Shaftesbury PLC															2	2017	Large	Real Estate	Non - GRI	pdf	-	-	EN
187	GB	Signet Jewelers																2017	MNE	Retailers	Non - GRI	pdf	-	-	EN
188	GB	SIG PLC														1		2017	Large	Construction Materials	Non - GRI	pdf	-	-	EN
189	GB	Simons Group														1		2017	Large	Construction	Non - GRI	pdf	-	-	EN
190	GB	Society of Motor Manufacturers & Traders (SMMT)																2017	Large	Automotive	Non - GRI	pdf	-	-	EN
191	GB	Spirax-Sarco Engineering PLC														1		2017	Large	Other	Non - GRI	pdf	-	-	EN
192	GB	Spire Healthcare Group plc																2017	Large	Healthcare Services	Non - GRI	pdf	-	-	EN

193	GB	SSE																									2017	MNE	Energy	Non - GRI	pdf	-	-	EN
194	GB	SSP Group Plc																									2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN
195	GB	Stagecoach Group PLC																			1					2017	MNE	Railroad	Non - GRI	pdf	-	-	EN	
196	GB	Standard Chartered				1	1	1														2	1			2017	Large	Financial Services	Non - GRI	pdf	-	-	EN	
197	GB	Standard Life							4	1	1	1										1	3			2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN	
198	GB	St. Modwen Properties																								2017	Large	Real Estate	Non - GRI	pdf	-	-	EN	
199	GB	Sula Iron & Gold Plc																								2017	Large	Metals Products	Non - GRI	pdf	-	-	EN	
200	GB	SuperGroup plc																				1				2017	Large	Retailers	Non - GRI	pdf	-	-	EN	
201	GB	Synthomer plc																								2017	Large	Chemicals	Non - GRI	pdf	-	-	EN	
202	GB	TalkTalk Group																				1				2017	Large	Telecommunications	Non - GRI	pdf	-	-	EN	
203	GB	Tate&Lyle																				1				2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	EN	
204	GB	Ted Baker																				1				2017	Large	Retailers	Non - GRI	pdf	-	-	EN	
205	GB	Telecom Plus																				1				2017	Large	Other	Non - GRI	pdf	-	-	EN	
206	GB	Tesco																								2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	EN	
207	GB	Thames Water				1																1				2017	Large	Water Utilities	Non - GRI	pdf	-	-	EN	
208	GB	The Crown Estate																					1			2017	SME	Real Estate	Non - GRI	pdf	-	-	EN	
209	GB	The Go-Ahead Group																				1				2017	Large	Railroad	Non - GRI	pdf	-	-	EN	
210	GB	TUI Travel																								2017	Large	Tourism/Leisure	Non - GRI	pdf	-	-	EN	
211	GB	Turner & Townsend																								2017	Large	Construction	Non - GRI	pdf	-	-	EN	
212	GB	Twinings																								2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	EN	
213	GB	UK Home Office							1	1	1	1										1	1			2017	Large	Public Agency	Non - GRI	pdf	-	-	EN	
214	GB	Ultra Electronics Holdings																					2			2017	Large	Energy	Non - GRI	pdf	-	-	EN	
215	GB	UNEP WCMC																								2017	Large	Non-Profit / Services	Non - GRI	pdf	-	-	EN	
216	GB	United Utilities							1	1	1	1														2017	Large	Water Utilities	Non - GRI	pdf	-	-	EN	
217	GB	University of Cambridge																								2017	Large	Universities	Non - GRI	pdf	-	-	EN	
218	GB	University of Edinburgh																								2017	Large	Other	Non - GRI	pdf	-	-	EN	

219	GB	Vesuvius																	1		2017	MNE	Other	Non - GRI	pdf	-	-	EN
220	GB	Virgin Atlantic																			2017	Large	Aviation	Non - GRI	pdf	-	-	EN
221	GB	Virgin Media																			2017	Large	Media	Non - GRI	pdf	-	-	EN
222	GB	Virgin Money																	4		2017	MNE	Financial Services	Non - GRI	pdf	-	-	EN
223	GB	Viridian Group																	1		2017	Large	Energy	Non - GRI	pdf	-	-	EN
224	GB	VisionFund International																			2017	Large	Non-Profit / Services	Non - GRI	pdf	-	-	EN
225	GB	Vygon (UK) Ltd				1													1		2017	MNE	Healthcare Products	Non - GRI	pdf	-	-	EN
226	GB	Weatherly International Plc																			2017	Large	Mining	Non - GRI	pdf	-	-	EN
227	GB	Weir Group																	1		2017	MNE	Other	Non - GRI	pdf	-	-	EN
228	GB	Whitbread																			2017	MNE	Tourism/Leisure	Non - GRI	pdf	-	-	EN
229	GB	William Hill																			2017	Large	Other	Non - GRI	pdf	-	-	EN
230	GB	Willmott Dixon Construction																			2017	Large	Construction	Non - GRI	pdf	-	-	EN
231	GB	Wood Group (John) PLC																			2017	Large	Other	Non - GRI	pdf	-	-	EN
232	GB	Workspace Group																	1		2017	SME	Real Estate	Non - GRI	pdf	-	-	EN
233	GB	WS Atkins				1							1						1		2017	Large	Other	Non - GRI	pdf	-	-	EN
234	GB	Yorkshire Building Society																	1		2017	Large	Financial Services	Non - GRI	pdf	-	-	EN
235	GB	Zoopla plc																	1		2017	Large	Real Estate	Non - GRI	pdf	-	-	EN
236	GB	Barratt Developments																			2017	Large	Construction	Citing - GRI	pdf	-	-	EN
237	GB	Big Yellow Self Storage																			2017	SME	Commercial Services	Citing - GRI	pdf	-	-	EN
238	GB	Cairn Energy																			2017	Large	Energy	Citing - GRI	pdf	-	-	EN
239	GB	EBRD (European Bank for Reconstruction and Development)																			2017	Large	Financial Services	Citing - GRI	pdf	-	-	EN
240	GB	GlaxoSmithKline (GSK) (Centrica)																			2017	MNE	Healthcare Products	Citing - GRI	double	-	pdf	-
241	GB	Jupiter Fund Management																			2017	Large	Financial Services	Citing - GRI	pdf	-	-	EN
242	GB	Land Rover BAR																			2017	SME	Other	Citing - GRI	pdf	-	-	EN
243	GB	Marshalls PLC																	1		2017	Large	Construction Materials	Citing - GRI	pdf	-	-	EN
244	GB	Pentair																			2017	MNE	Water Utilities	Citing - GRI	pdf	-	-	EN

245	GB	R.E.A																1		2017	MNE	Agriculture	Citing - GRI	pdf	-	-	EN	
246	GB	Santander - UK				1	5	2	2	2					1				1	4	2017	Large	Financial Services	Citing - GRI	pdf	-	-	EN
247	GB	Shire PLC																	1	4	2017	Large	Healthcare Products	Citing - GRI	pdf	-	-	EN
248	GB	Thomas Cook Group																1	1	2017	Large	Tourism/Leisure	Citing - GRI	pdf	-	-	EN	

Appendix D: All CSR reports in Germany in 2017

No.	Country	Company	Language	geschlechtliche Vielfalt	bisexuell	Lesbe	lesbisch	schwul	homosexuell	transsexuell	s. Vielfalt	s. Neigung	s. Ausrichtung	s. Präferenz	s. Identität	s. Orientierung	gender dysphoria	gender expression	gender reassignment	gender identity	transgender	bisexual	lesbian	gay	homosexual	trans	transsexual	sex reassignment	sexuality	sexual preference	sexual identity	sexual orientation	LGBT	Year	Size	Industry	Standard	File	Webpage	GRI Index	
1	DE	alstria office REIT-AG	ENG																														1	2017	Large	Real Estate	GRI - Standards	pdf	-	included in the report	
2	DE	Klasmann-Deilmann GmbH	ENG																															2017	Large	Other	GRI - Standards	pdf	-	included in the report	
3	DE	Nölken Hygiene Products	DEU											1	1																			2017	SME	Household and Personal Products	GRI - Standards	pdf	-	included in the report	
4	DE	4C Group AG	DEU																															2017	SME	Commercial Services	Non - GRI	pdf	-	-	
5	DE	Adidas Group	ENG															2	1			1	1										2	2	2017	Large	Retailers	Non - GRI	pdf	-	-
6	DE	Adler Modemärkte AG	DEU								1																							2017	SME	Retailers	Non - GRI	pdf	-	-	
7	DE	AIXTRON SE	DEU																															2017	MNE	Equipment	Non - GRI	pdf	-	-	
8	DE	ALDI Nord	DEU																															2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	
9	DE	Assmann Büromöbel	DEU																															2017	Large	Consumer Durables	Non - GRI	pdf	-	-	
10	DE	August Faller	DEU																															2017	Large	Equipment	Non - GRI	pdf	-	-	
11	DE	Aurubis	DEU																															2017	MNE	Metals Products	Non - GRI	pdf	-	-	
12	DE	Baur	DEU																															2017	Large	Automotive	Non - GRI	pdf	-	-	
13	DE	Bechtle	DEU																															2017	MNE	Computers	Non - GRI	pdf	-	-	
14	DE	Carl von Ossietzky University Oldenburg	DEU											1																				2017	Large	Universities	Non - GRI	pdf	-	-	
15	DE	COM Software GmbH	DEU																															2017	SME	Commercial Services	Non - GRI	pdf	-	-	
16	DE	CSR . Consulting Services . Röcker	DEU																															2017	SME	Commercial Services	Non - GRI	pdf	-	-	

17	DE	Dürr	DEU																																2017	Large	Automotive	Non - GRI	pdf	-	-	
18	DE	ELG Haniel	ENG																															2017	Large	Metals Products	Non - GRI	pdf	-	-		
19	DE	Evangelische Akademie Bad Boll	DEU																			1												2017	SME	Non-Profit / Services	Non - GRI	pdf	-	-		
20	DE	FOND OF GmbH	ENG																																2017	SME	Other	Non - GRI	pdf	-	-	
21	DE	Fuchs Petrolub	ENG																																2017	Large	Chemicals	Non - GRI	pdf	-	-	
22	DE	Gerresheimer AG	DEU																																2017	Large	Other	Non - GRI	pdf	-	-	
23	DE	Jenoptik	DEU																																2017	Large	Other	Non - GRI	pdf	-	-	
24	DE	Kärcher	ENG																																2017	Large	Household and Personal Products	Non - GRI	pdf	-	-	
25	DE	KfW	DEU																																2017	Large	Financial Services	Non - GRI	pdf	-	-	
26	DE	KIK	DEU																																2017	MNE	Textiles and Apparel	Non - GRI	pdf	-	-	
27	DE	Knauf Insulation	ENG																																2017	Large	Construction Materials	Non - GRI	pdf	-	-	
28	DE	Leoni	ENG																																2017	Large	Technology Hardware	Non - GRI	pdf	-	-	
29	DE	Logocos Naturkosmetik AG	DEU																																2017	Large	Household and Personal Products	Non - GRI	pdf	-	-	
30	DE	PALMBERG	DEU																																2017	Large	Equipment	Non - GRI	pdf	-	-	
31	DE	Rheinmetall	-																																	2017	MNE	Metals Products	Non - GRI	double	-	-
32	DE	Schreiner Group	DEU																																2017	Large	Other	Non - GRI	pdf	-	-	
33	DE	Schwarze Group	DEU																																	2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-
34	DE	Scout24	ENG																																	2017	Large	Commercial Services	Non - GRI	pdf	-	-
35	DE	Stadt Blaustein	DEU																																	2017	Large	Other	Non - GRI	pdf	-	-
36	DE	TAKKT AG	ENG																																	2017	MNE	Commercial Services	Non - GRI	pdf	-	-
37	DE	TUI AG	ENG																																	2017	Large	Tourism/Leisure	Non - GRI	pdf	-	-
38	DE	Veolia Wasser Deutschland	ENG																																	2017	MNE	Water Utilities	Non - GRI	pdf	-	-

39	DE	Werner & Mertz	DEU																				2017	Large	Household and Personal Products	Non - GRI	pdf	-	-		
40	DE	Wintershall Holding GmbH	DEU																				2017	MNE	Energy	Non - GRI	pdf	-	-		
41	DE	Haniel	DEU																				2017	SME	Conglomerates	Citing - GRI	pdf	-	-		
42	DE	IK Industrievereinigung Kunststoffverpackungen	DEU																				2017	SME	Chemicals	Citing - GRI	pdf	-	-		
43	DE	Lyreco AG	DEU									1											2017	MNE	Other	Citing - GRI	pdf	-	-		
44	DE	Metro Group	ENG																				2017	Large	Food and Beverage Products	Citing - GRI	pdf	-	-		
45	DE	Neumarkter Lammsbräu	DEU																				2017	SME	Food and Beverage Products	Citing - GRI	pdf	-	-		
46	DE	Robert Bosch GmbH	ENG										1	1	1	1							2	2017	MNE	Conglomerates	Citing - GRI	pdf	-	-	
47	DE	Siemens	ENG								1	1		1	1	1	1						2	1	2017	MNE	Conglomerates	Citing - GRI	pdf	-	-
48	DE	Stadtwerke Hattingen GmbH	DEU																				2017	SME	Energy Utilities	Citing - GRI	pdf	-	-		
49	DE	ADVA Optical Networking	ENG																				1	2017	MNE	Telecommunications	GRI - G4	pdf	-	pdf	
50	DE	Aida Cruises	DEU																				2017	Large	Tourism/Leisure	GRI - G4	pdf	-	pdf		
51	DE	Allianz SE	ENG										1	1	1	1							2	1	2017	MNE	Financial Services	GRI - G4	pdf	-	na
52	DE	Altana	DEU																				2017	Large	Chemicals	GRI - G4	pdf	-	pdf		
53	DE	AUDI AG	DEU																				2017	MNE	Automotive	GRI - G4	pdf	-	included in the report		
54	DE	BASF SE	ENG																					2017	Large	Chemicals	GRI - G4	pdf	<a href="http://bericht.basf.com/2016/de/uebersicht/grund-global-company-index.html">http://bericht.basf.com/2016/de/uebersicht/grund-global-company-index.html</a>	html	

55	DE	Bayer AG	DEU																																1										2017	MNE	Conglomerates	GRI - G4	pdf	-	pdf								
56	DE	BayWa	DEU																																	1										2017	MNE	Conglomerates	GRI - G4	pdf	-	included in the report							
57	DE	Beiersdorf	DEU																																											2017	MNE	Household and Personal Products	GRI - G4	pdf	-	pdf							
58	DE	Biesterfeld AG	ENG																																											2017	MNE	Chemicals	GRI - G4	pdf	-	included in the report							
59	DE	Bilfinger	ENG																																											2017	MNE	Commercial Services	GRI - G4	pdf	-	included in the report							
60	DE	BMW Group	ENG																																										3	2017	Large	Automotive	GRI - G4	pdf	-	included in the report							
61	DE	cewe color Holding AG	DEU																																				1									2017	Large	Commercial Services	GRI - G4	pdf	-	included in the report					
62	DE	Commerzbank	ENG																																											1	1	2017	MNE	Financial Services	GRI - G4	pdf	-	included in the report					
63	DE	Covestro AG	-																																														2017	Large	Chemicals	GRI - G4	na	-	na				
64	DE	CWS-boco Group	ENG																																														2017	MNE	Textiles and Apparel	GRI - G4	pdf	-	included in the report				
65	DE	Daimler	-																																															2017	Large	Automotive	GRI - G4	na	-	na			
66	DE	Deutsche Bahn AG	ENG																																															2017	Large	Railroad	GRI - G4	pdf	-	included in the report			
67	DE	Deutsche Post DHL Group	DEU	1	1				1	1	1	2	1																																			3	2017	MNE	Logistics	GRI - G4	pdf	-	na				
68	DE	Deutsches Milchkontor (DMK)	DEU																																																2017	Large	Food and Beverage Products	GRI - G4	pdf	-	included in the report		
69	DE	Deutsche Telekom	DEU								1	1	1																																						2017	Large	Telecommunications	GRI - G4	pdf	-	pdf		
70	DE	Deutsche Wohnen	DEU																																																	2017	Large	Real Estate	GRI - G4	pdf	-	included in the report	
71	DE	DZ Bank	DEU																																																2017	Large	Financial Services	GRI - G4	pdf	-	included in the report		
72	DE	EnBW AG	DEU																																																		2017	Large	Energy Utilities	GRI - G4	pdf	<a href="https://www.enbw.com/unternehmen/nachhaltigkeit/berichterstattung">https://www.enbw.com/unternehmen/nachhaltigkeit/berichterstattung</a>	html





																																					t.hhla.de/geschaeftsbericht-2017/nachhaltigkeit/gri-content-index/allgemeinstandardsangaben.html										
92	DE	Hochland Deutschland GmbH	ENG																																		2017	MNE	Food and Beverage Products	GRI - G4	pdf	-	included in the report				
93	DE	HOCHTIEF Aktiengesellschaft	DEU							1																												2017	MNE	Construction	GRI - G4	pdf	-	included in the report			
94	DE	Huber SE	DEU																																				2017	MNE	Other	GRI - G4	pdf	-	included in the report		
95	DE	Hugo Boss AG	DEU							1																												2017	Large	Textiles and Apparel	GRI - G4	pdf	-	included in the report			
96	DE	igefa	DEU																																				2017	Large	Healthcare Products	GRI - G4	pdf	-	pdf		
97	DE	Infineon Technologies AG	DEU								2	1																											2017	Large	Technology Hardware	GRI - G4	pdf	-	included in the report		
98	DE	innogy	DEU									1																											2017	Large	Energy Utilities	GRI - G4	pdf	-	included in the report		
99	DE	INTERSEROH	DEU																																				2017	Large	Waste Management	GRI - G4	pdf	-	included in the report		
100	DE	ista	DEU																																			2017	MNE	Energy Utilities	GRI - G4	pdf	-	included in the report			
101	DE	KION GROUP AG	ENG																																						2017	Large	Equipment	GRI - G4	pdf	<a href="http://reports.kiongroup.com/2016/sr/about-the-report">http://reports.kiongroup.com/2016/sr/about-the-report</a>	html







Appendix E: LGBT CSR reports ENG

All reviewed CSR reports that disclosed LGBT from UK and Germany published in English

No.	Country	Company	Language	Page Number	PDF report	Section report	rating	gender.transition	gender.dysphoria	gender.exoression	gender.reassignment	gender.identity	transgender	bisexual	lesbian	gay	homosexual	trans	transsexual	sex.reassignment	sexuality	sexual.preference	sexual.identity	sexual.orientation	LGBT	Year	Size	Industry	Standard	File	Webpage	GRI Index	
1	GB	AA	ENG	81		Governance - Employment	1																		1	2017	Large	Automotive	Non - GRI	pdf		-	
2	GB	Aldermore Group	ENG	39, 103		Strategic report - Our people - Promoting diversity + Corporate governance - Directors' Report - Employees	1																		2	2017	Large	Financial Services	Non - GRI	pdf	-	-	
3	GB	Alliance Trust	ENG	27		Strategic Report - Corporate Responsibility	1																		1	2017	Large	Financial Services	Non - GRI	pdf	-	-	
4	GB	Amlin	ENG	31		Director's Report - Employees	2			1															1	2017	MNE	Financial Services	Non - GRI	pdf	-	-	
5	GB	AO World	ENG	32		Strategic report - Corporate Social responsibiliy - Equal opportunities	1																		1	2017	Large	Retailers	Non - GRI	pdf	-	-	
6	GB	Auto Trader Group	ENG	40, 45, 57		Strategic report - Corporate social responsibility - Making a difference to diversity and inclusion + Governance - Financialstatements - Doing the right thing + Governance - Report of the Nomination Committee - Diversity and inclusion	3			1															3	1	2017	Large	Automotive	Non - GRI	pdf	-	-
7	GB	Aviva	ENG	5, 32, 33		Strategic Report - INCLUSIVE DIVERSITY + Our people - INCLUSION AND DIVERSITY	4					2	2	2	2										2	7	2017	MNE	Financial Services	Non - GRI	pdf	-	-
8	GB	B & M European Value Retail	ENG	38		Corporate Governance - Corporate Responsibility - Employees	1																		1	2017	MNE	Retailers	Non - GRI	pdf	-	-	
9	GB	BAE Systems	ENG	24		Our people - Diversity and inclusion	4					2	2	2	2										5	2017	MNE	Technology Hardware	Non - GRI	pdf	-	-	
10	GB	Balfour Beatty	ENG	40, 84		Strategic Report - Building a sustainable business - Diversity	3																		1	4	2017	Large	Construction	Non - GRI	pdf	-	-



27	GB	Cobham plc	ENG	81	Corporate Governance - Other Statutory Information - CORPORATE GOVERNANCE - People	1															1				2017	Large	Other	Non - GRI	pdf	-	-	
28	GB	Compass Group	ENG	8	People - DIVERSITY	3															1		2	3	2017	MNE	Commercial Services	Non - GRI	pdf	-	-	
29	GB	Countrywide	ENG	37	Strategic report - Our people - Equal opportunities	2				1													1		2017	Large	Real Estate	Non - GRI	pdf	-	-	
30	GB	Cranswick	ENG	17, 33, 43	Strategic Report - OUR STRATEGY - A diverse and integrated workforce + Corporate Governance - NOMINATION COMMITTEE REPORT - Diversity policy + Corporate Governance - DIRECTORS' REPORT - EMPLOYMENT POLICIES	1																		3	2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	
31	GB	Crest Nicholson	ENG	93	GOVERNANCE - RELATIONS WITH SHAREHOLDERS AND STAKEHOLDERS - Employment policy	1																		1	2017	Large	Construction	Non - GRI	pdf	-	-	
32	GB	Croda	ENG	41	Directors' Report - Other Disclosures - Employees	1																1			2017	Large	Chemicals	Non - GRI	pdf	-	-	
33	GB	Dairy Crest Group PLC	ENG	25, 39	Strategic report - CORPORATE RESPONSIBILITY- Diversity and inclusion + Governance - Diversity	1																		2	2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-	
34	GB	Debenhams PLC	ENG	20	Strategic report - Resources, relationships and sustainability - EQUAL OPPORTUNITIES	1																		1	2017	MNE	Retailers	Non - GRI	pdf	-	-	
35	GB	Dechra Pharmaceuticals	ENG	50	Strategic Report - Corporate Social Responsibility - Our People	1																		1	2017	Large	Healthcare Products	Non - GRI	pdf	-	-	
36	GB	Deloitte LLP	ENG	33	Building skills	1																		1	2017	MNE	Commercial Services	Non - GRI	pdf	-	-	
37	GB	Diageo	ENG	34	GRI INDEX - UNIVERSAL STANDARDS - GRI 103: Management approach - 103-03 Non-discrimination	2			1	1														2	2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-	
38	GB	Dignity	ENG	67	Governance - Directors' report - Employment policies	1																		1		2017	Large	Retailers	Non - GRI	pdf	-	-
39	GB	Diploma	ENG	44	GOVERNANCE - Corporate Governance - Diversity	1																		1	2017	Large	Other	Non - GRI	pdf	-	-	
40	GB	Dixons Carphone	ENG	31	Strategic Report - Corporate Responsibility - Equal opportunities	3			1															1	1	2017	Large	Retailers	Non - GRI	pdf	-	-
41	GB	Dunelm Group	ENG	42	Strategic Report - Our Corporate Responsibilities - People	2			1															1	2017	Large	Household and Personal Products	Non - GRI	pdf	-	-	
42	GB	Easyjet	ENG	60	GOVERNANCE - Corporate governance report - DIVERSITY	1			1	1																2017	Large	Aviation	Non - GRI	pdf	-	-



43	GB	Elementis plc	ENG	64	Corporate governance - Directors' report - Employment policies and equal opportunities	1																				1		2017	Large	Chemicals	Non - GRI	pdf	-	-	
44	GB	Essentra	ENG	55	STRATEGIC REPORT - CORPORATE RESPONSIBILITY - Employees	1																				1		2017	Large	Other	Non - GRI	pdf	-	-	
45	GB	Euromoney Institutional Investor	ENG	28	Strategic report - Corporate and social responsibility - Diversity and inclusion	3																				1	1	2017	Large	Media	Non - GRI	pdf	-	-	
46	GB	Evraz	ENG	88	Social policy - Our people - Diversity	1																				1		2017	MNE	Mining	Non - GRI	pdf	-	-	
47	GB	Experian PLC	ENG	24	How we work - Our stories – SOCIETAL IMPACTS	1														1								2017	MNE	Other	Non - GRI	pdf	-	-	
48	GB	Fidessa Group	ENG	14	Strategic report - Employees, employee involvement and equal opportunities	1																				1		2017	MNE	Computers	Non - GRI	pdf	-	-	
49	GB	Foxtons	ENG	12	STRATEGIC REPORT - OUR PEOPLE - Diversity and inclusion	1																				1		2017	Large	Real Estate	Non - GRI	pdf	-	-	
50	GB	Fujitsu Services UK	ENG	10, 41, 45	Our People - Diversity + Community Investment & Development - Digital Pride + Community Investment & Development - Schools Engagement	4																					4	2017	Large	Technology Hardware	GRI - G4	pdf	-	included in report	
51	GB	Great Portland Estates	ENG	53	Strategic Report – Annual review - Our culture and people - Supporting diversity and inclusion	1																				1		2017	Large	Real Estate	Non - GRI	pdf	-	-	
52	GB	Halfords Group PLC	ENG	55, 73	OUR GOVERNANCE - Colleagues + OUR GOVERNANCE - Diversity	2				1																	3		2017	Large	Retailers	Non - GRI	pdf	-	-
53	GB	Hammerson	ENG	48	Strategic Report - People - Our people	1																					1		2017	Large	Real Estate	Non - GRI	pdf	-	-
54	GB	Hays PLC	ENG	96, 97	Governance - DIRECTORS' REPORT - Human rights, Employees	1																					2		2017	MNE	Other	Non - GRI	pdf	-	-
55	GB	Home Retail Group PLC	ENG	31, 59	Strategic Report - Our values make us different + Governance Report - Diversity and inclusion	4							3	3	1	3												5	2017	Large	Retailers	Non - GRI	pdf	-	-
56	GB	HSBC Group	ENG	26	How we do business - Empowering people - Valuing diversity	3																					1		2017	MNE	Financial Services	Non - GRI	pdf	-	-
57	GB	Imperial Brands (Imperial Tobacco)	ENG	30	REWARDING WORKPLACE - DIVERSITY	1																					1		2017	Large	Tobacco	Non - GRI	pdf	-	-
58	GB	InterContinental Hotels Group (IHG)	ENG	9, 23	Our commitment to the UN Sustainable Development Goals - Reduced inequalities + OUR PEOPLE - Diversity and equality	3							2	2	2	2											1	3	2017	Large	Tourism/Leisure	GRI - G4	pdf	-	pdf
59	GB	Interserve PLC	ENG	9	PUBLIC SERVICE IN THE PUBLIC INTEREST - GOAL 3: UPHOLD THE HIGHEST ETHICAL STANDARDS	3																					1		2017	MNE	Construction	Non - GRI	pdf	-	-

60	GB	James Fisher and Sons plc	ENG	26	Strategic report - Corporate responsibility - Our commitment to equal opportunities and diversity	2																				1	2017	Large	Other	Non - GRI	pdf	-	-			
61	GB	JD Sports	ENG	68, 79	Strategic Report - Corporate and Social Responsibility - Equality and Diversity + Annual Report & Accounts 2017 - Directors' Report - Employees	1																					2	2017	Large	Retailers	Non - GRI	pdf	-	-		
62	GB	Kingfisher	ENG	48		1																					1	2017	MNE	Retailers	GRI - G4	pdf	-	pdf		
63	GB	Lancashire Holdings	ENG	40		1																					1	2017	Large	Financial Services	Non - GRI	pdf	-	-		
64	GB	Land securities	ENG	26, 27	Creating jobs and opportunities - Diversity + Creating jobs and opportunities - Celebrating with Pride	3																														
65	GB	Lloyds Banking Group PLC	ENG	19, 27, 28, 62	Strategic Report - Our strategic priorities - Building a team + Strategic Report - HUMAN RIGHTS, DIVERSITY AND WELLBEING - Promoting equal opportunities and Inclusion & Diversity + Strategic Report - HUMAN RIGHTS, DIVERSITY AND WELLBEING - Doing business responsibly + Governance - Group Executive Committee	4		1		1	1	1	1	1														2	1	2017	Large	Financial Services	Non - GRI	pdf	-	-
66	GB	London Fire Brigade	ENG	11		1																						1	2017	Large	Public Agency	GRI - G4	pdf	-	included in report	
67	GB	Marshalls PLC	ENG	32		1																						1	2017	Large	Construction Materials	Citing - GRI	pdf	-	-	
68	GB	Melrose Industries	ENG	50, 73		1																						2	2017	Large	Financial Services	Non - GRI	pdf	-	-	
69	GB	Money SuperMarket.com Group	ENG	32		1																						1	2017	Large	Financial Services	Non - GRI	pdf	-	-	
70	GB	National Grid	ENG	31	Strategic Report - Our people - Promoting an inclusive and diverse workforce	3																							1	2017	Large	Energy Utilities	Non - GRI	pdf	-	-
71	GB	Northgate	ENG	39		1																						1	2017	Large	Other	Non - GRI	pdf	-	-	
72	GB	Ocado Group	ENG	42		1																						1	2017	Large	Other	Non - GRI	pdf	-	-	
73	GB	Old Mutual PLC	ENG	5, 28	Our progress against the Plan + Old Mutual Wealth - Industry engagement	2																						1	1	2017	Large	Financial Services	GRI - G4	pdf	-	pdf

74	GB	Ophir Energy	ENG	40	Strategic report - Corporate Responsibility - Diversity and inclusion	2				1																		1	2017	SME	Energy	GRI - G4	pdf	-	pdf			
75	GB	Paragon Group of Companies	ENG	60		1																						1	2017	Large	Financial Services	Non - GRI	pdf	-	-			
76	GB	PayPoint	ENG	27, 29		1																						2	2017	Large	Financial Services	Non - GRI	pdf	-	-			
77	GB	Pets At Home	ENG	75	Governance report - Directors' Report - Colleague diversity and disabled persons	2				1																		1	2017	Large	Retailers	Non - GRI	pdf	-	-			
78	GB	PHS Group	ENG	25		1																						1	2017	MNE	Food and Beverage Products	Non - GRI	pdf	-	-			
79	GB	Premier Oil	ENG	49		1																						1	2017	Large	Energy	GRI - G4	pdf	-	pdf			
80	GB	Provident Financial	ENG	35	Creating an inclusive workplace - Our People - WORKPLACEDIVERSITY	2				1																			1	2017	Large	Financial Services	GRI - G4	pdf	-	pdf		
81	GB	Prudential plc	ENG	21	Valuing our people - Diversity and inclusion + Valuing our people - Case study: Increasing diversity in 2016	3																						1	2	2017	MNE	Financial Services	Non - GRI	pdf	-	-		
82	GB	R.E.A	ENG	24		1																						1	2017	MNE	Agriculture	Citing - GRI	pdf	-	-			
83	GB	Rathbone Brothers PLC	ENG	45		1																						1	2017	Large	Financial Services	Non - GRI	pdf	-	-			
84	GB	RELX Group	ENG	19	Our Unique Contributions - Legal - Human rights	3					1	1	1	1														1	1	2017	MNE	Media	GRI - G4	pdf	-	include d in report		
85	GB	Restaurant Group	ENG	16		1																						1	2017	Large	Food and Beverage Products	Non - GRI	pdf	-	-			
86	GB	Rightmove PLC	ENG	28		1																					1		2017	Large	Real Estate	Non - GRI	pdf	-	-			
87	GB	Rio Tinto	ENG	27		1																						1	2017	MNE	Mining	GRI - G4	pdf	-	include d in report			
88	GB	Rotork	ENG	50		1																						1	2017	Large	Construction Materials	Non - GRI	pdf	-	-			
89	GB	Royal Mail Group	ENG	12, 43, 44	About us - Diversity Council + People - Diversity and inclusion	4				1	4	4	4	4														1		1	2017	Large	Logistics	GRI - G4	pdf	-	pdf	
90	GB	RPC Group	ENG	86		1																						1	2017	Large	Other	Non - GRI	pdf	-	-			
91	GB	Sage	ENG	44	Strategic report - Corporate responsibility -People - Diversity	3																							2	2017	MNE	Other	Non - GRI	pdf	-	-		
92	GB	Santander - UK	ENG	4, 12, 13,	2017 highlights + Our Performance - Workforce diversity and inclusion + Our Performance - Diversity and	4				1	5	2	2	2														1	1	1	4	2017	Large	Financial Services	Citing - GRI	pdf	-	-



111	GB	The Co-operative Group	ENG	22, 57	Co-op Way Report - Diversity and inclusion + Performance Data Report - Diversity and inclusion	4															3	2	2	3											2	2017	Large	Commercial Services	GRI - G4	pdf	-	pdf																						
112	GB	The Crown Estate	ENG	32	Performance - Operations review	3																														1	2017	SME	Real Estate	Non - GRI	pdf	-	-																					
113	GB	The Go-Ahead Group	ENG	25	key performance indicators - Our people - Diversity and equal opportunities	1																															1	2017	Large	Railroad	Non - GRI	pdf	-	-																				
114	GB	Thomas Cook Group	ENG	13	People - Our Employees - Diversity and Inclusion	1																													1	1	2017	Large	Tourism/Leisure	Citing - GRI	pdf	-	-																					
115	GB	UK Home Office	ENG	145	Glossary	1																													1	1	2017	Large	Public Agency	Non - GRI	pdf	-	-																					
116	GB	Ultra Electronics Holdings	ENG	57, 74	Sustainability, people and culture - Diversity and Inclusion + Governance - Nomination Committee Report - Board Diversity Policy	1																														2	2017	Large	Energy	Non - GRI	pdf	-	-																					
117	GB	United Utilities	ENG	70	Governance - Corporate governance report - Nomination committee	3																																		1	1	1	1	2017	Large	Water Utilities	Non - GRI	pdf	-	-														
118	GB	Vesuvius	ENG	103	Governance - Directors' Report - Equal Opportunities Employment	1																															1	2017	MNE	Other	Non - GRI	pdf	-	-																				
119	GB	Virgin Money	ENG	39	Delivering to our stakeholders - Colleagues - Building colleague commitment, Creating a diverse workforce	4																																		4	2017	MNE	Financial Services	Non - GRI	pdf	-	-																	
120	GB	Viridian Group	ENG	34	Strategic and Directors' Report - Corporate Social Responsibility Report - Employment - Equal opportunities	1																																			1	2017	Large	Energy	Non - GRI	pdf	-	-																
121	GB	Vodafone Group	ENG	60, 61, 62, 63, 72	Principles and Practice - Our commitment to building a diverse and inclusive company, Focusing on LGBT+ inclusion, Supporting LGBT, Vodafone's Global People Survey results (%)+ employees in challenging local markets + Supply Chain Integrity and Safety - Supplier questionnaires	5																																										5	2	3	3	3	1	1	7	3	7	2017	MNE	Telecommunications	GRI - G4	pdf	-	include d in report
122	GB	Vygon (UK) Ltd	ENG	8	Employees - Equal Opportunities	2																																												1						1	2017	MNE	Healthcare Products	Non - GRI	pdf	-	-	
123	GB	Weir Group	ENG	111	Corporate Governance - Directors' Report - Employment Policy and Involvement	1																																																1	2017	MNE	Other	Non - GRI	pdf	-	-			
124	GB	Workspace Group	ENG	32	Strategic Report - Resources and relationships - Our people - Diversity	1																																																	1	2017	SME	Real Estate	Non - GRI	pdf	-	-		

125	GB	WPP	ENG	48, 54, 122, 123, 124, 125	Our people - Diversity and inclusion - LGBT diversity, Gender transition + Our people - Human rights - Non-discrimination and anti-harassment + WPP Policies - WPP Sustainability Policy - Employee development, WPP Code of Business Conduct, What Human Rights issues means to WPP - Employees	4	4	4	5	2	1	1	2	1	6	9	2017	MNE	Other	GRI - G4	pdf	-	included in report
126	GB	WS Atkins	ENG	45	Strategic Report - Our people - Diversity and inclusion	2			1					1	1		2017	Large	Other	Non - GRI	pdf	-	-
127	GB	YOOX NET-A-PORTER GROUP	ENG	42	PART TWO: DISCLOSURES ON SUSTAINABILITY PERFORMANCE - General standard disclosures - Economic, environmental and social charters, principles or other initiatives	3									1		2017	MNE	Retailers	GRI - G4	pdf	-	included in report
128	GB	Yorkshire Building Society	ENG	10	People - Supporting and engaging all colleagues	1									1		2017	Large	Financial Services	Non - GRI	pdf	-	-
129	GB	Zoopla plc	ENG	38	Strategic report - Our people and corporate responsibility - Equal opportunities and diversity	1									1		2017	Large	Real Estate	Non - GRI	pdf	-	-
130	DE	Adidas Group	ENG	7, 42, 45	2020 TARGETS & AMBITIONS - PEOPLE + WE EMPOWER PEOPLE - CHALLENGING COMMON THOUGHTS, 2020 TARGET EVALUATION	4			2	1	1	1			2	2	2017	Large	Retailers	Non - GRI	pdf	-	-
131	DE	ADVA Optical Networking	ENG	24	Organizational super segment - Corporate Social Responsibility - Labor and Human Rights	1									1		2017	MNE	Telecommunications	GRI - G4	pdf	-	pdf
132	DE	Allianz SE	ENG	20, 57	ALLIANZ IN THE WORLD - In focus: Breaking down barriers to social inclusion - UNDERSTANDING SOCIAL INCLUSION + ALLIANZ'S ROLES - Attractive Employer - DIVERSITY	3				1	1	1	1		2	1	2017	MNE	Financial Services	GRI - G4	pdf	-	na
133	DE	alstria office REIT-AG	ENG	58	OUR PEOPLE - DIVERSITY & EQUAL TREATMENT - ENSURING EQUAL OPPORTUNITIES	1									1		2017	Large	Real Estate	GRI - Standards	pdf	-	included in the report
134	DE	BMW Group	ENG	91, 97, 160	Employees and society - LONG-TERM EMPLOYEE DEVELOPMENT - Offering fair pay and attractive social benefits + Employees and society - LONG-TERM EMPLOYEE DEVELOPMENT - Diversity + GRI G4 Content Index - G4-54 - Ratio of the highest annual total	1									3		2017	Large	Automotive	GRI - G4	pdf	-	included in the report



146	DE	Talanx	ENG	45, 48	Work and Employees - Diversity and Family Friendliness - Impacts + Work and Employees - Diversity and Family Friendliness - Diversity and equal opportunity	2															2	2017	Large	Financial Services	GRI - G4	pdf	-	included in the report		
147	DE	Telefónica Deutschland Holding	ENG	28	Responsible Business - Supplier Management - Focus on human rights	1																1	2017	Large	Telecommunications	GRI - G4	pdf	-	included in the report	
148	DE	Volkswagen Aktiengesellschaft	ENG	67, 189	People - Strategic objective: Exemplary leadership and corporate culture - EQUAL OPPORTUNITIES AS LEVERS OF CHANGE + REGIONS - AWARDS	3																2	2	2017	Large	Automotive	GRI - G4	pdf	-	included in the report
149	DE	ZF Friedrichshafen AG	ENG	10, 45	The Power of 2 - Our Values - ZF Charter + People - Promoting diversity - Non-discrimination <ul style="list-style-type: none"> <li>▪ Global footprint</li> <li>▪ Investments</li> <li>▪ our values</li> <li>▪ Our Commitments</li> <li>▪ ZF Group Sustainability Program</li> </ul> stRategy And goveRnAnCe people enviRonment supply ChAin pRoduCt Responsibility gRi Content index And ungC G4-56 G4-HR2 Zf Charter	1																	2	2017	MNE	Automotive	GRI - G4	pdf	-	included in the report



Appendix F: LGBT CSR reports DEU

All reviewed CSR reports that disclosed LGBT from Germany published in German

No.	Country	Company	Language	Page Number	PDF report	Section report	rating	geschlechtliche Vielfalt	bisexuell	lesbe	lesbisch	schwul	homosexuell	transsexuell	s. Vielfalt	s. Neigung	s. Ausrichtung	s. Präferenz	s. Identität	s. Orientierung	transgender	trans	LGBT	Year	Size	Industry	Standard	File	Wepage	GRI Index
1	DE	Adler Modemärkte AG	DEU	30		MITARBEITER - Vielfalt Bei adler	1								1									2017	SME	Retailers	Non - GRI	pdf	-	-
2	DE	AUDI AG	DEU	41		Spezifische Standardangaben - Vielfalt und Chancengleichheit	1											1						2017	MNE	Automotive	GRI - G4	pdf	-	included in the report
3	DE	Bayer AG	DEU	334		Glossar - Diversity	1												1					2017	MNE	Conglomerates	GRI - G4	pdf	-	pdf
4	DE	BayWa	DEU	44		Mitarbeiter - Vielfalt und Chancengleichheit	1												1					2017	MNE	Conglomerates	GRI - G4	pdf	-	included in the report
5	DE	Carl von Ossietzky University Oldenburg	DEU	15		Der Mensch im Mittelpunkt - Vielfalt	1											1						2017	Large	Universities	Non - GRI	pdf	-	-
6	DE	cewe color Holding AG	DEU	50		Verantwortung für Mitarbeiter - G4-HR3 Chancengleichheit	1											1						2017	Large	Commercial Services	GRI - G4	pdf	-	included in the report
7	DE	Deutsche Post DHL Group	DEU	37		LGBTI-Vielfalt	4	1	1	1	1	1	2	1									3	2017	MNE	Logistics	GRI - G4	pdf	-	na
8	DE	Deutsche Telekom	DEU	114		so machen wir uns Für vielFalt stark	3			1	1		1						1					2017	Large	Telecommunications	GRI - G4	pdf	-	pdf
9	DE	Deutsche Wohnen	DEU	68		Mitarbeiter - Vielfalt erwünscht	1												1					2017	Large	Real Estate	GRI - G4	pdf	-	included in the report
10	DE	Dürr	DEU	20		COMPLIANCE UND UNTERNEHMENSFÜHRUNG	1												1					2017	Large	Automotive	Non - GRI	pdf	-	-
11	DE	DZ Bank	DEU	18		Nachhaltiges Wirtschaften - Menschenrechte und Mitarbeiter	1											1						2017	Large	Financial Services	GRI - G4	pdf	-	included in the report
12	DE	Evangelische Akademie Bad Boll	DEU	15		Leitlinien für eine nachhaltige Entwicklung der Evangelischen Akademie	1												1					2017	SME	Non-Profit / Services	Non - GRI	pdf	-	-
13	DE	Flughafen Stuttgart	DEU	41		Mitarbeiter und Arbeitsumfeld - Vielfalt als Vorteil	1												1					2017	Large	Aviation	GRI - G4	pdf	-	included in the report
14	DE	GESOBAU AG	DEU	77		Mitarbeiter - Vielfalt und Chancengleichheit - Soziale Vielfalt	1												1					2017	SME	Real Estate	GRI - G4	pdf	-	included in the report

15	DE	HAKRO GmbH	DEU	30, 42	Produkte - BSCI-Verhaltenskodex 2014 + Mitarbeiter - Die Charta der Vielfalt der Unternehmen in Deutschland	1													1		1	1				2017	SME	Textiles and Apparel	GRI - G4	pdf	-	included in the report
16	DE	Handwerkskammer Region Stuttgart	DEU	21	Das sind unsere Indikatoren - Es zählt nicht, wo du herkommst, sondern wo du hinwillst - G4-10, G4-15, G4-LA12	1															1	1				2017	SME	Public Agency	GRI - G4	pdf	-	included in the report
17	DE	HOCHTIEF Aktiengesellschaft	DEU	108	Mitarbeiter - Diversity	1																	1			2017	MNE	Construction	GRI - G4	pdf	-	included in the report
18	DE	Hugo Boss AG	DEU	33	Mitarbeiter - Aus- und Weiterbildung / DIVERSITY	1																	1			2017	Large	Textiles and Apparel	GRI - G4	pdf	-	included in the report
19	DE	Infineon Technologies AG	DEU	16, 43	Human Resources Management - Förderung der Vielfalt + Ziele für nachhaltige Entwicklung	1																	2	1		2017	Large	Technology Hardware	GRI - G4	pdf	-	included in the report
20	DE	innogy	DEU	80	Gesellschaftliche Leistungskennzahlen - Organisation, Steuerung und Erfolgsmessung - Vielfalt im Unternehmen voranbringen	1																		1		2017	Large	Energy Utilities	GRI - G4	pdf	-	included in the report
21	DE	KPMG Germany	DEU	47	Arbeitgeberattraktivität - Diversity: Wettbewerbsvorteil durch Vielfalt	1																	1			2017	SME	Commercial Services	GRI - G4	pdf	-	included in the report
22	DE	L-Bank	DEU	60	Verantwortung - Gesellschaft	1																		1		2017	Large	Financial Services	GRI - G4	pdf	-	included in the report
23	DE	Landesbank Baden-Württemberg (LBBW)	DEU	20, 107	STRATEGIE UND MANAGEMENT - Chancengleichheit und Diversity + VERANTWORTUNG UND ENGAGEMENT   MITARBEITERINNEN UND MITARBEITER - Chancengleichheit und Diversity.	1																	1	1		2017	Large	Financial Services	GRI - G4	pdf	-	included in the report
24	DE	LANXESS AG	DEU	69	Corporate Responsibility - CR-Management	1																		1		2017	MNE	Chemicals	GRI - G4	pdf	-	included in the report
25	DE	Lyreco AG	DEU	7	NACHHALTIGKEITSSTRATEGIE - NEUE STRATEGIE	1																		1		2017	MNE	Other	Citing - GRI	pdf	-	-
26	DE	MAN Group	DEU	12, 38, 47	] wesentliche globale herausforderungen für MAN + MeNScheN - Personalstrategie - Grundsätze und Leitlinien + MeNScheN - förDeRuNg DeR VlelftAlt - Chancengleichheit	1																		3		2017	MNE	Automotive	GRI - G4	pdf	-	included in the report
27	DE	Münchener Hypothekenbank eG	DEU	48	Mitarbeiterverantwortung - Diversity	1																		1		2017	Large	Financial Services	GRI - G4	pdf	-	included in the report
28	DE	Nölken Hygiene Products	DEU	43	MENSCHEN - Chancengerechtigkeit	1																		1	1	2017	SME	Household and Personal Products	GRI - Standards	pdf	-	included in the report
29	DE	Postbank	DEU	72	Soziale Nachhaltigkeit - Vielfalt, Integration und Wertschätzung - Charta der Vielfalt	1																		1		2017	Large	Financial Services	GRI - G4	pdf	-	included in the report
30	DE	R+V Versicherung AG	DEU	32, 63	Unternehmensführung - Menschenrechte / Arbeitnehmerrechte + MITARBEITER - Vielfalt im Unternehmen +	1																		1	2	2017	Large	Financial Services	GRI - G4	pdf	-	included in the report

31	DE	REWE Group	DEU	100 , 121 , 126	Mitarbeiter - Strategischer Ansatz, + GRI 405: Vielfalt und Chancengleichheit - Managementansatz (GRI 103-1, 103-2, 103-3) + Gleichbehandlung,	3																				2017	Large	Retailers	GRI - G4	pdf	-	included in the report
32	DE	RWE	DEU	58	SpEZIFISCHE StANDARDANGABEN - Soziale Leistungsindikatoren - arBeitSpraktiken und menSchenwürdiGe BeSchäftiGunG - Diversity Management	1																				2017	Large	Energy Utilities	GRI - G4	pdf	-	included in the report
33	DE	SAP	DEU	86, 265	Mitarbeiter und gesellschaftliches Engagement - Inklusion im Unternehmen verankern + Menschenrechte und Arbeitsstandards - Förderung der Lieferantenvielfalt	3		1	1		1		1												2017	MNE	Other	GRI - G4	pdf	-	included in the report	
34	DE	ThyssenKrupp AG	DEU	91	Mitarbeiter - Potenziale entdecken und entfalten	3																			1	2017	MNE	Conglomerates	GRI - G4	pdf	-	pdf