

Sustainability Matters

*Why—and how—business is widening its focus to consider
the needs of all stakeholders*

An Oracle White Paper

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EXECUTIVE OVERVIEW

Companies of all sizes and across many industries have realized that traditional ways of measuring business performance do not account for the needs of all stakeholders. In order to ensure sustainability over the long term, management teams must do more than maximize shareholder profits. They must consider the needs of all stakeholders, including employees, customers, and community members.

There are three ways in which companies can embrace sustainability: through philanthropy, as part of a risk management strategy, or by integrating sustainable practices into the business model itself.

This white paper demonstrates how running a responsible business and high levels of performance do not have to work against each other. And it makes a case for why sustainability issues should simply be part of a company's overall performance management practices.

It is not always easy to integrate sustainability initiatives in daily business processes. Challenges include dealing with increased transparency, measuring results in an efficient, systematic manner, incorporating sustainability into decision-making and business processes, maintaining momentum and simply determining who owns each piece of the sustainability footprint.

Yet, organizations can derive strategic advantage by embracing sustainability as part of the business. The benefits include cost savings by limiting waste and consumption of natural resources, new business opportunities through environmentally-friendly product innovations, enhanced brand value and reputation with customers and partners, better risk management, the ability to attract capital from "green" investors, and the opportunity to attract better staff by offering a great place to work.

CHAPTER 1: INTRODUCTION

Sustainability Matters

Why—and how—business is widening its focus to consider the needs of all stakeholders

For European global engineering and technology powerhouse Metso Corporation, the goals of innovation and corporate social responsibility go hand-in-hand. With sales of €5 billion, 26,500 employees in 80 plants, and 275 sales and maintenance units in more than 50 countries, the company serves customers who manufacture paper, process minerals, and supply energy.

Metso recognized years ago that sustainability was an emerging theme in its industry and simply makes good business. The company optimized its products and services to tread as lightly as possible on the environment. The result has been a strong competitive differentiator, especially in developed markets. Metso also practices what it preaches and has adopted sustainability in its external reporting as well as its internal decision-making.

Companies of all sizes would do well to follow Metso's example. It's no longer enough to maximize profits the old fashioned way—by focusing only on creating shareholder value. To thrive in the long-term, management teams need to take an outside-in approach that considers the needs of all stakeholders, from employees and customers to community members. They need to be able to measure their efforts to achieve sustainability and optimize the performance of the entire organization.

This is where business intelligence and performance management come in. Well designed and implemented enterprise performance management helps companies recognize and balance stakeholder requirements while making the most of their contributions, leading to greater business value and more sustainable success.

CHAPTER 2: THE MANY SIDES OF SUSTAINABILITY

Regardless of how large or how profitable they are, businesses today do not stand alone. They are inextricably linked with the societies in which they operate. Every decision they make—whether it's to close a plant, move operations to a different country or set a price for a new product—affects the surrounding community and the natural environment, for better or for worse.

Regulations resulting from corporate scandals, the rising influence of non-governmental organizations, environmental concerns and the fact that nearly one-third of the world's top 100 economic entities are corporations, not countries, have prompted the emergence of a new trend: sustainability. How successfully companies embrace these concepts may well determine their ability to develop new markets, negotiate partnerships, and compete for talent.

Consider these telling statistics:

- 95 percent of CEOs surveyed in 2007 said that society now has higher expectations of business taking on public responsibilities than it did five years ago (McKinsey & Company).
- \$1 out of every \$9 under professional management in the United States now involves an element of “socially responsible investment” (Geoffrey Heal, Columbia Business School).
- The share of corporate giving with a “strategic” motivation jumped from 38 percent in 2004 to 48 percent in 2006 (Committee Encouraging Corporate Philanthropy).

Broadly speaking, sustainability is a hot-button topic that is grabbing headlines from *The Wall Street Journal* to *The Economist*; yet it still means many things to many people. Some equate it with philanthropy, while others expand the definition to focus on regulatory compliance, business ethics, and the environment. Even the terminology is diffuse, with Corporate Social Responsibility, Corporate Responsibility, Corporate Citizenship, Triple P (People, Planet, Profit), Triple Bottom Line, and “Being Green” often used interchangeably. In this paper, we refer to “sustainability” as the umbrella term.

Even the most famous management thinkers disagree on how to approach sustainability. Milton Friedman said the corporation's sole responsibility is to maximize profits for shareholders, who may then decide if they want to allocate the returns for social purposes. And according to Peter Drucker, management must resist responsibility for a social problem, except when contributing to a social opportunity creates an opportunity for performance and results. At the other end of the spectrum, environmentalists warn against global warming and argue that, irrespective of profit, huge investments are needed to turn the trend.

As Harvard Business School Professor Michael Porter has observed, all of these approaches fall short in their tendency to focus on the tension between business

and society rather than the interdependencies between the two. In order to dissolve that tension and put a viable corporate responsibility policy in place, companies need to think beyond their own organizations to include their entire extended enterprise or stakeholder network.

A business can only expect to receive stakeholder contributions, such as capital, labor, materials, infrastructure, customer business, and government regulations when it is prepared to meet stakeholder requirements, such as financial returns, a good place to work, and being a responsible citizen. A wider focus on the whole value chain ensures an efficient and effective business. At a strategic level, this approach can reconcile different—and sometimes conflicting—stakeholder objectives while building a foundation of trust in the process. So how do you get there from here?

Sustainability across the Enterprise and Value Chain

- **Carbon emissions management**
- **Green supply chain**
- **Responsible sourcing**
- **Green product development**
- **Waste management**
- **Working conditions, human capital management**
- **Regulatory compliance and governance**
- **Facilities and energy management**
- **Sustainability reporting and management**

—from Oracle's Green Customer Strategy Council

Sustainability Defined

The most widely recognized definition of sustainability is:

“Meeting the needs of the present generation without compromising the ability of future generations to meet their needs.”

—Brundtland (1987)

This definition describes the balance that is needed between the short term and the long term. At the same time, a sustainable business model also focuses on the balance between your own needs and those of your environment:

“Sustainability entails a balanced approach for organizations to integrate stakeholder concerns into business operations, in a way that aims to benefit the organization as well as its internal and external stakeholders.”

—Based on definitions of ISO and the European Union

CHAPTER 3: THREE LEVELS OF ACHIEVEMENT IN CORPORATE RESPONSIBILITY

Companies typically embrace sustainability in three ways, each requiring a greater commitment than the one before.

Worthy Causes

Many companies engage in philanthropic activities, investing on average about one percent of pre-tax profits to sponsor a non-profit organization, make charitable donations or contribute additional money to funds raised by employees for certain causes. Alternatively, companies may grant employees time to work for charitable foundations or sponsor and encourage their staff to drive in hybrid cars to preserve the environment. The list of possibilities is endless. What about the results?

Aside from the feel-good benefits of giving back to the community, philanthropy is limited in its ability to strengthen the bottom line. Although this approach will not affect a company's performance, it may still provide intangible value—for example, by improving employee satisfaction or generating positive public relations exposure.

Sustainability as Part of Risk Management

Even Friedman would agree that corporate image has an impact on business—and that management should address it if it poses a threat to the performance of the business. Companies take risks when they violate the rules and needs of the communities and environments in which they operate. Many have learned this lesson the hard way over the last few decades. If business practices lead to environmental hazards that upset citizens, they will speak out. Shareholders and other suppliers of capital, such as banks, want to be associated with a clean business. Government officials can impose strict rules and regulations, while non-governmental organizations (NGOs) can influence consumer perception.

And it's not only the behavior of the business itself that matters. Stakeholders will evaluate its relationships with suppliers and channel partners, and their actions will shape the brand. For instance, fashion brands are held responsible for how their contract manufacturers treat employees and the environment. And retailers must vouch for the safety of products they place on the shelf.

The answer for companies that approach sustainability from a risk management point-of-view is to establish clear codes of conduct and transparent operations. In this way, they can mitigate the most common kinds of business risk:

- Financial risk: Avoid fines or higher interest rates imposed by banks that view your business as a high-risk association.
- Operational risk: Prevent safety, health or environmental issues from shutting down operations.

- Customer risk: Limit the risk of a negative corporate image alienating current or potential customers.
- Strategic risk: Do not miss the boat on what your stakeholders require.

An Integrated Approach

Every business should consider sustainability as part of its risk management strategy. Also, with the emergence of carbon taxes in various areas of the world, it simply makes sense to adopt sustainability as a way to save costs. But is it possible to turn defense into offense and “do well by doing good?” Companies like Metso think so. And they are in a prime position to get ahead of the competition.

When sustainability becomes integrated into the business model, it can actually create shareholder value, rather than simply protecting the company from high-risk exposure. The benefits of this approach range from recruiting better talent to unlocking new markets. And the key is to focus on social issues that are closely tied to the business.

Sometimes socially aware companies discover viable new markets by targeting underserved populations. For example, a consumer packaged goods company introduced an affordable detergent in small packages with a formula that allows poor people to get clean laundry while washing it in the river. Banks offering microcredits in Bangladesh have experienced a 95 percent repayment rate, higher than the industry average. An apparel company sells components for ready-to-make jeans kits and distributes them through local tailors for approximately \$6.

Opening these types of markets often requires radically different business models with different cost structures. But this type of CSR agenda can also drive innovation that becomes applicable—and highly profitable—higher in the customer pyramid.

Top 4 Drivers for Sustainability

- **Economic sense – Cost savings and innovation through designing green products**
- **Environmental survival – Dealing with the inconvenient truth**
- **Socially responsible – Balancing long-term sustainability and short-term growth/profit**
- **Legislatively imposed**

—from Oracle’s Green Customer Strategy Council

CHAPTER 4: SUSTAINABLE PERFORMANCE MANAGEMENT

Running a responsible business and high levels of performance do not have to work against each other. Sustainability issues should simply be part of your overall performance management practices. This means:

- Including all stakeholder requirements and sustainability in your goal setting process
- Driving sustainability initiatives into financial and operating plans
- Monitoring and analyzing sustainability metrics, and adjusting goals and initiatives to ensure achievement of short-term and long-term goals
- Reporting progress on sustainability initiatives to internal and external stakeholders

When sustainability issues are factored into the business at all levels, it can become a source of competitive advantage rather than an obstacle to it. There are infinite ways to get the job done. One example is to integrate sustainability into a balanced scorecard; another is to embrace Sustainability Reporting.

Sustainability and the Balanced Scorecard

As the most widely recognized performance management methodology, the balanced scorecard manages and tracks performance across four perspectives of the business. The process perspective tracks how efficient you are; the customer perspective indicates how you are perceived by customers; the financial perspective manages the bottom line; and the growth or learning perspective makes sure the other perspectives function equally well or even better in the future.

Sustainability indicators can be integrated into a balanced scorecard framework to help you capture a complete picture of how the business is performing:

- Traditional balanced scorecards could contain a few indicators aimed at social and environmental factors, typically in the balanced scorecard process perspective.
- A stakeholder perspective, such as a social and environmental perspective, could be added.
- A sustainability scorecard, specifically and only aimed at a company's sustainability program, could serve as a special report that derives from the organization's overall balanced scorecard.
- Companies could choose to integrate sustainability in all other perspectives of a balanced scorecard. When sustainability is part of the business model itself, it serves as a catalyst for improving performance in all areas of the business.

The sustainability scorecard is a set of objectives and relationships between those objectives that show how the stewardship of the company and the management of the resources it consumes are commensurate with profit objectives, and beyond profit objectives, the survival of the enterprise.¹

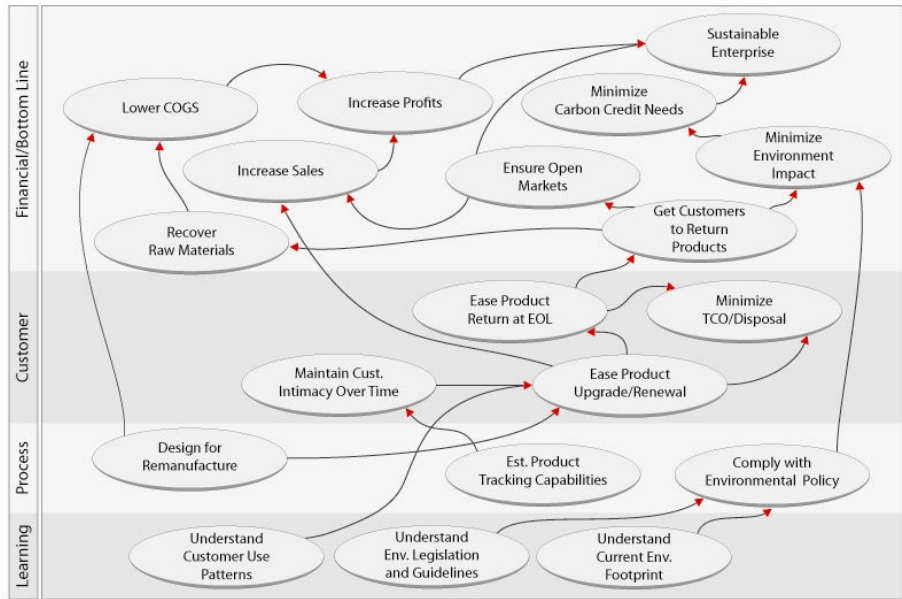


Figure 1: Sustainability Scorecard

Organizations can also opt for integrating sustainability matters into all areas of their overall balanced scorecard.

¹ The Green Blue Print: Running Your Business in a Carbon Capped World, An Oracle White Paper, January 2003

Sustainability Plays a Role in All Four Balanced Scorecard Perspectives	
<p>Customer Perspective</p> <ul style="list-style-type: none"> • Adds to the customer value proposition, competitive differentiation • Serves as a source for watching trends • Should be treated carefully as PR 	<p>Processes Perspective</p> <ul style="list-style-type: none"> • Supports internalized control, compliance, and transparency • Serves as a process optimization tool
<p>Growth/Learning Perspective</p> <ul style="list-style-type: none"> • Adds to employee satisfaction • Can be a soft investment • Enables organizational learning 	<p>Financial Perspective</p> <ul style="list-style-type: none"> • Feeds sustainability-weighted indexes • Helps attract long-term investors

Table 1: Impact of sustainability on the business model

Sustainability Reporting

Businesses today are required to track their performance in a variety of ways. Not only do they have increasing fiscal responsibilities to shareholders and investors, but they also face mounting pressure—and in some countries, government requirements—to disclose non-financial metrics as well. For instance, Norway, Sweden, and the United Kingdom require environmental reporting, while France and Germany require environmental and social reporting. Certainly corporate scandals have resulted in statutory requirements for greater accountability, but the trend is also the result of a more environmentally and socially aware culture. A global community of stakeholders and citizens now demands to know the impact a company has on the environment and the regions in which it operates. Fortunately, the Global Reporting Initiative (GRI), an independent non-governmental organization that was previously part of the United Nations, provides an effective way to meet their demands.

With more than 2,000 organizations using it, the GRI’s leading framework for sustainability reporting (SR) derives from the input of members representing businesses, accounting and investment firms, and environmental, human rights, research, and labor organizations from around the world.

The GRI framework provides definitions, controls, and many best practices for implementing Sustainability Reporting. The organization highlights the following benefits of using its framework for SR:

Challenges with Sustainability Reporting

- **Data collection is sometimes more art than science**
- **Standardized metrics and conversions are needed**
- **Analytics, dashboards and reports are conducted once data is collected**
- **Reporting must have an enterprise-wide focus—transportation, supply chain, water, carbon, waste, etc.**
- **Environmental reporting is only part of sustainability**

—from Oracle’s Green Customer Strategy Council

- In today's "always-on" world where information is everywhere, companies must take a proactive approach to reporting.
- In order to satisfy a wide range of stakeholders, companies need to foster a continuous dialogue.
- Transparency builds trust.
- Sustainability Reporting links all the parts of the business and challenges an insular approach.
- Reporting helps management in evaluating potential risks and act preventively.
- Sustainability Reporting helps managers to create a more complete long-term overall picture of the business.
- Fuller and more regular disclosure of non-financial information can add stability to a company's financial condition by avoiding major swings in investors' behavior.

How Sustainability Reporting Works

The GRI's Sustainability Reporting Framework describes a number of standardized performance indicators that help companies understand the benefits of their sustainability activities. Following these standards not only allows organizations to claim that they are compliant with the framework, but also enables them to benchmark their results against other companies as they attempt to achieve best-in-class status.

Sustainability Reporting Framework

	Category	Aspect
Economic	Direct Economic Impacts	Customers Suppliers Employees Providers of capital Public sector
Environmental	Environmental	Materials Energy Water Biodiversity Emissions, effluents, and waste Suppliers Products and services Compliance Transport Overall
Social	Labor Practices and Decent Work	Employment Labor/management relations Health and safety Training and education Diversity and opportunity
	Human Rights	Strategy and management Non-discrimination Freedom of association and collective bargaining Child labor Forced and compulsory labor Disciplinary practices Security practices Indigenous rights
	Society	Community Bribery and corruption Political contributions Competition and pricing
	Product Responsibility	Customer health and safety Products and services Advertising Respect for privacy

Source: Global Reporting Initiative (2002), “Sustainability Reporting Guidelines,”

www.globalreporting.org

Table 2: Sustainable Reporting Framework

Companies that embrace the GRI or any other framework view sustainability practices as part of their “license to operate”—meaning these practices are crucial for survival of the business in the long term. Only companies that add value to the equation—instead of extracting it—can claim a sustainable business model.

To meet its sustainability objectives, Metso Corporation publishes an annual sustainability report, for which it uses the GRI templates. The report discusses a

comprehensive list of environmental, social, and economical aspects. Metso is using Oracle’s enterprise performance management platform to collect, consolidate, and report its sustainability metrics along with its traditional financial and operating metrics. The financial overview in Metso’s sustainability report is particularly interesting, as evidenced in the table below:

Generation of value added	
• Customers	Net sales
• Suppliers	Procurements
Produced added value	Net sales – Procurements
Distribution of value added	
• Employees	Wages and Salaries
• Public sector	Taxes and indirect employee costs
• Creditors	Financing expenses
• Shareholders	Dividends
Distributed to stakeholders	Total
<i>Retained in business</i>	Produced added value – Distributed to stakeholders

Table 3: Stakeholder P&L Statement

Metso’s report looks like an ordinary P&L statement, but it has an interesting twist. It is a Stakeholder Profit and Loss statement. It first calculates the added value of the company in a traditional way (net sales minus procurements). Then it shows how the added value is distributed across the various stakeholders, including employees, the public sector, creditors, and shareholders. Lastly, the report concludes with a traditional measure of profitability, which indicates how much of the added value is retained in the business and available to invest in tomorrow’s success. Metso’s example creates a win-win mindset for all of the company’s stakeholders. It shows profitability cannot exist without the contributions of employees, society, shareholders, and others.

To take its sustainability reporting one step further, Metso might compare the distribution of value added with the collection of value added to assess how each stakeholder group contributes to the company. Together, these figures would create a new performance indicator: return on stakeholder.

Although sustainability reporting is mostly external in nature, like an annual report, this is not necessarily the end goal. The triple bottom line (people, planet, profit) also has merit for internal purposes, such as saving costs or creating awareness about sustainability matters. For instance, tracking water or energy usage, or translating the use of company resources into an associated carbon footprint on a daily basis, helps in many ways. It allows organizations to address sustainability issues proactively instead of waiting until an annual report is published. Moreover, in any organization, measurement drives behavior. Even a few simple sustainability metrics can lead to company-wide awareness and sustainable management decisions based on explicit discussion, rather than implicit assumption or lack of awareness.

Financial Indexes

The emergence of several sustainability-driven financial indexes, including the Dow Jones Sustainability Index, Ethibel, SERM and FTSE4GOOD, has helped investors make informed decisions by evaluating companies across a broad range of economic and environmental criteria. When evaluating companies for inclusion, these indexes may consider policies the company has in place, how it reports on environmental impact and whether it monitors its suppliers. They typically also track external and internal social aspects, such as how the organization:

- Consults various stakeholders in decision-making processes
- Ensures equal opportunities for staff
- Fosters human capital development
- Complies with health and safety regulations
- Embraces corporate philanthropy policies
- Focuses on product safety

Sustainability indexes also track corporate governance issues, such as board composition, policies around ethical behavior, and processes for risk and crisis management.

To date, most of the available research finds only a weak correlation between sustainable companies and a financial return. But with \$1 out of every \$9 under professional management in the United States involving an element of “socially responsible investment,” the real question is—can you afford to alienate investors?

As FTSE puts it: “A broad range of stakeholders are challenging the corporate sector to take more responsibility for the ethical, environmental, and social impacts of their business operations. These stakeholders range from local communities to shareholders, customers, company employees, and even business partners. As companies respond to these challenges, many are finding that good corporate responsibility performance mitigates risks and brings opportunities that can have a positive impact on a range of key measures of business success: shareholder value, revenue, operational efficiency, customer attraction and retention, competitiveness, brand value, and innovation.”

CHAPTER 5: CONCLUSION: ORGANIZING FOR SUSTAINABILITY

How do you make sure your efforts to create a sustainable business are worth the investment? The same way you tell if a new billing system or supplier relationship is creating value: by setting goals, organizing to achieve them, and measuring performance over time. Companies that want to embrace sustainability need to take action at both the strategic and tactical levels. Some companies are creating corporate sustainability, or economic and social responsibility departments, and putting senior executives at the vice president and director levels in charge of their sustainability strategies and initiatives. Others assign responsibility for sustainability initiatives to corporate strategy and development functions.

Transparency Builds Trust

In order to derive value from a sustainability initiative, you need to devise a viable strategy—one that combines profits with intangible factors such as protecting the environment and improving quality of life. One way to do this effectively is to hold a continuous dialog with your stakeholder groups. Their requirements will often conflict with each other, but when you communicate openly about what drives the business and its strategy, you create alignment between what people do within the organization and what people tell the outside world. At the same time, you help all of your stakeholders see the big picture and develop an understanding of the tradeoffs you face.

Performance/risk matrices help foster this essential dialogue. If some shareholders call for action when they are not satisfied with their return, management can share the results of the decision-making process. Likewise, if some shareholders push for a single-sided approach, the influence of other stakeholders may help balance public opinion.

Example Business Case

Cost Savings

- **Energy saving through IT server consolidation and virtualization**
- **Energy and resource consumption through facilities and office management programs**
- **Output/waste reduction**
- **Carbon modeling to minimize carbon taxes**

Opportunity Creation

- **Product packaging**
- **Environmentally-friendly products**

Risk Management

- **Regulatory compliance**
- **Responsible sourcing**
- **Brand value across the value chain**

Intangible Value

- **Corporate commitment, for example, through volunteer programs and commuter programs**

—from Oracle's Green Customer Strategy Council

Challenges Associated with Organizing for Sustainability

- **Increasing transparency**
- **Measuring results in an efficient, systematic manner**
- **Determining tangible value and ROI**
- **Incorporating into decision-making and business processes**
- **Measuring effectiveness**
- **Maintaining momentum**
- **Determining who owns each piece of footprint in a world with carbon caps and associated taxes**

—from Oracle's Green Customer Strategy Council

Whose Job Is Sustainability Reporting?

The finance department should play a crucial role in sustainability reporting, although in many companies this is driven by public relations or investor relations. In many ways, sustainability reporting is like financial reporting in the sense that both require data collected by entities per period, data aggregated according to rules, processes and data that may need to be audited, support for analysis and scenario planning, and ways to associate documents with particular performance indicators.

Introducing a Sustainability Reporting Solution

For many organizations, however, sustainability reporting poses a challenge because it has additional requirements not typically found in financial analytics and reporting systems. The process must account for many different data sources—such as operational systems, financial systems, documents, and published reports; many different kinds of indicators, including numeric, categorical, indexical, and textual; different units and associated conversions; and many different nonfinancial styles of aggregation. The wide diversity of relevant structured and unstructured data further complicates matters. Even so, given its experience with the complex processes of audited external reporting, the finance department is a perfect place to bring financial reporting together with sustainability reporting.

Increasingly, Oracle customers are using Oracle's enterprise performance management applications and business intelligence tools for their sustainability reporting, to measure sustainability matters in an efficient, systematic manner. The advantages are clear:

Efficient: Oracle's Hyperion Financial Management application makes sustainability reporting a faster process. One customer reduced an 18-month fragmented process, involving over 1,300 emails to a single process aligned with its financial closing.

Reliable, less error-prone: Although in many countries sustainability reporting is still voluntary, an auditable process using Oracle's Hyperion Financial Management helps build stakeholder trust and credibility, and allows organizations to be transparent with confidence.

Effective: All sustainability data is stored within a single enterprise performance management system, together with the overall operational and financial management information. This allows an organization to analyze correlations, results, variances and improvement opportunities, and to create a sustainable decision-making process.

ORACLE AND SUSTAINABILITY

Our Commitment

Oracle is committed to using our technology and resources to advance education in innovative ways, promote diversity, enrich the life of communities, and protect the environment. Since its inception in 1977, Oracle has created innovative software programs to solve our customer and business partner needs. In a similar way, Oracle has developed innovative programs to benefit our communities, as exemplified by our programs such as Think.com, ThinkQuest, Oracle Academic Initiative, Oracle Academy, Oracle Giving, community programs, green and environment protection efforts, and Oracle's Global Volunteer Program. Please see Oracle's Commitment website for more information on Oracle's Commitment programs, as well as to download a copy of 'Oracle's Commitment Report.'

Our Solutions

Oracle also provides an array of products and services that support the sustainability initiatives of our customers. Oracle database and server technologies provide a number of capabilities, such as application clustering and virtualization, that enable our customers to consolidate hardware and reduce energy usage across their organizations.

Oracle applications provide support for environmental and social compliance, as well as a broad range of other sustainability initiatives. Our transportation management applications support load consolidation and route planning to drive cost savings and reduction of environmental impact. Oracle supply network design and strategic optimization design applications help optimize supply networks impact on fuel costs and carbon emissions for transport. Oracle's Agile governance and compliance solutions enable organizations to manage product and program compliance against standards and regulatory requirements, offering assurance of effective compliance throughout the product lifecycle.

Oracle's enterprise performance management and business intelligence solutions enable customers to support sustainability reporting and management initiatives. With the ability to collect economic, environmental, and social metrics from financial and operational data sources, Oracle's EPM applications are being used to collect, consolidate, and report this information for regulatory bodies and other external stakeholders. Oracle's BI tools support the delivery of this information to internal management via graphical sustainability dashboards.

To learn more about Oracle's solutions for the sustainable enterprise, please visit www.oracle.com or contact your local Oracle account representative.



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