

# Revolution

**Henning Dräger**

**BDO Ukraine LLC**

**Green Mind Conference**

**Kyiv \* 14 November 2012**



**IFRS reporting**

Mandatory  
Established  
Global

**Non-financial reporting**

Mostly voluntary  
EU/US dominated  
“Add on”

2010 Summary Annual Report

**ExxonMobil**

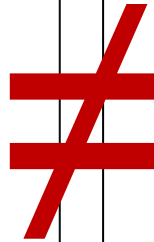
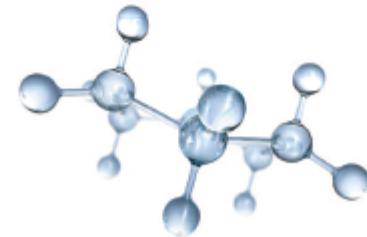
Taking on the world's toughest energy challenges.™



2010 Corporate Citizenship Report

**ExxonMobil**

Taking on the world's toughest energy challenges.™





Why  
*should*  
I care?





**“Corporate reporting signifies  
direction, risk and resource allocation”**

(International Federation of Accountants)







**“Markets evaluate what is visible and tend to ignore the rest”**

(Lloyd Blankfein CEO Goldman Sachs)

**Investor Community**

**Pilot Programme Members**

**NGOs**



**Industry**

**Regulators**

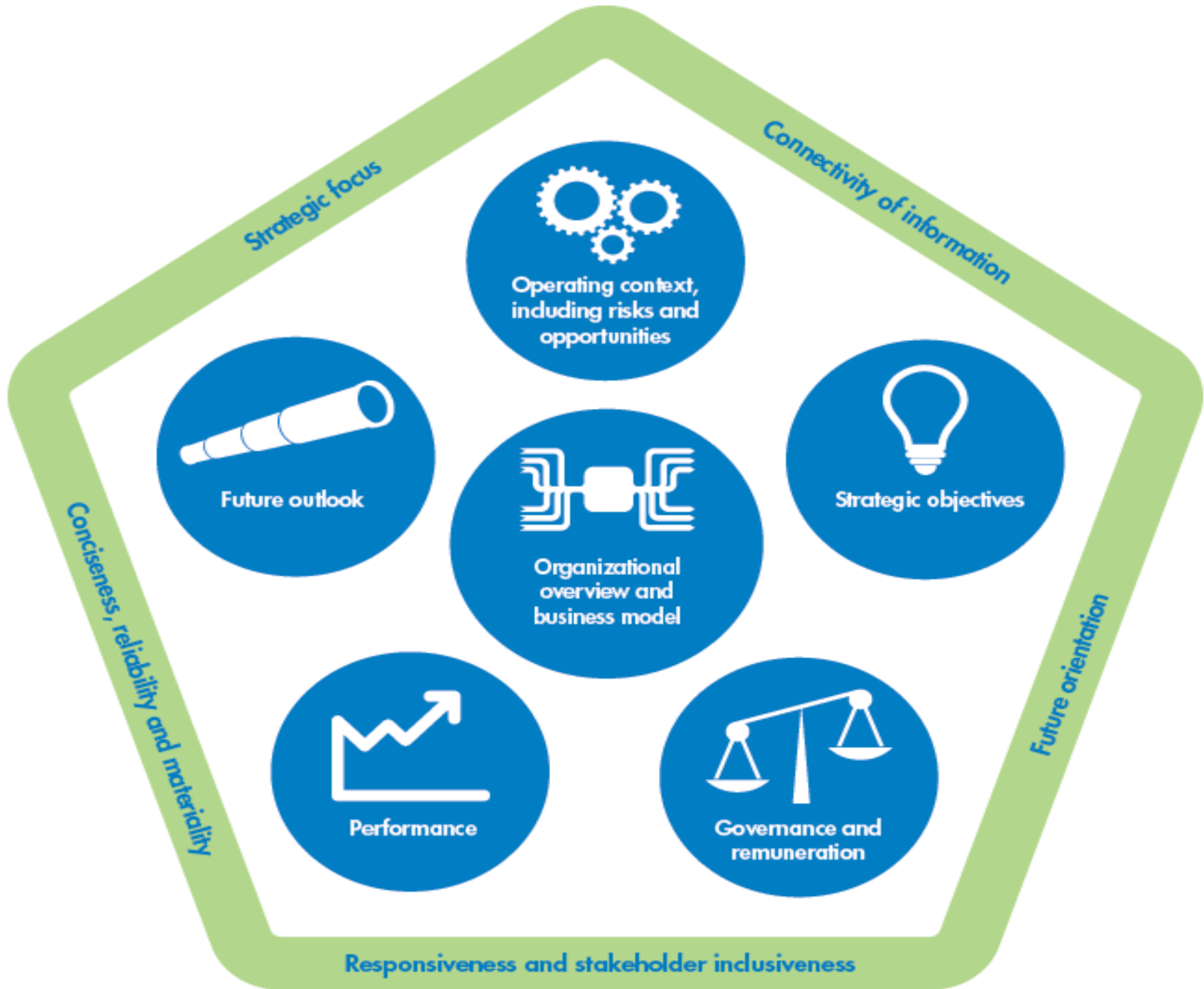
**Academia**

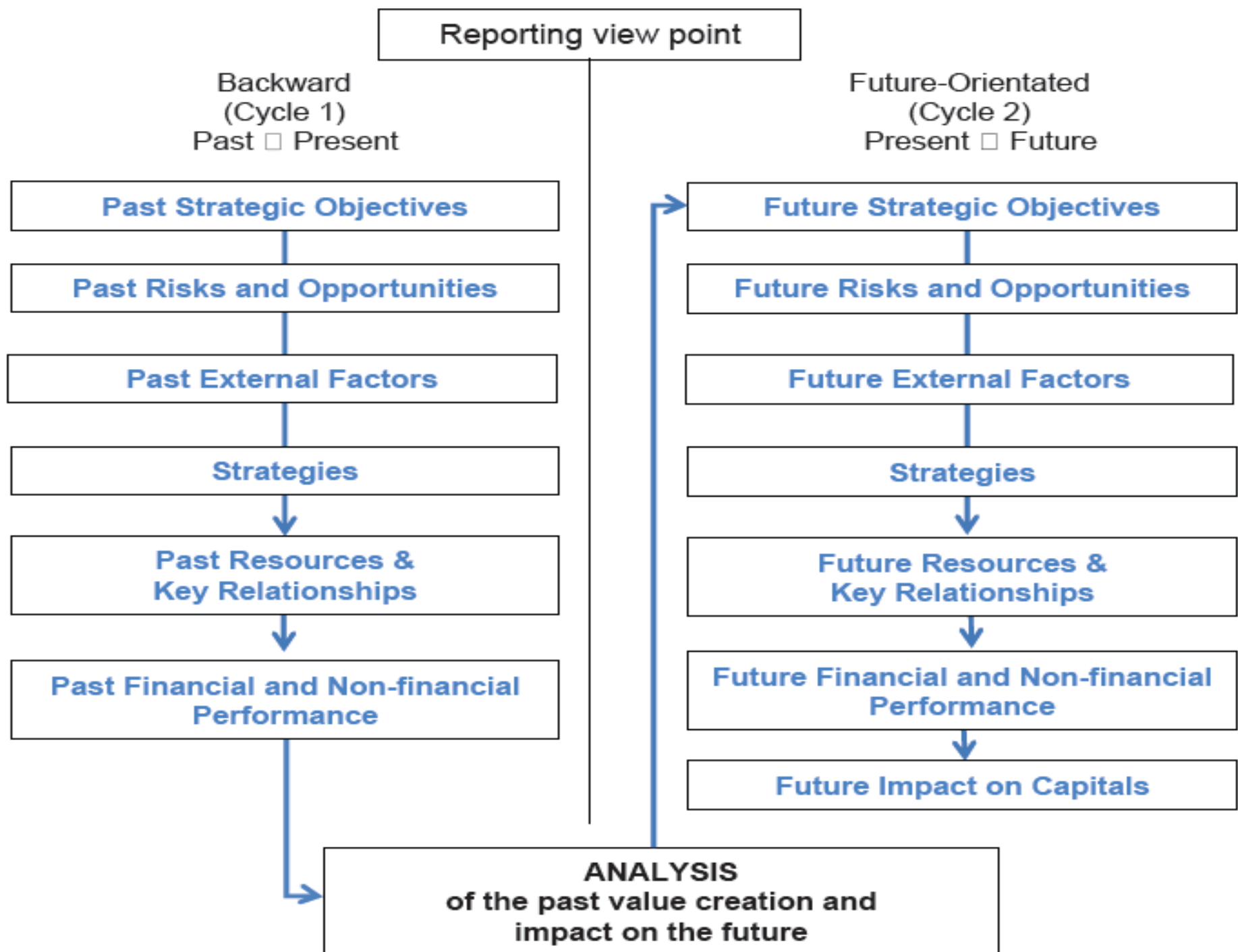




**“Don’t let what you know,  
limit what you can imagine“  
(Albert Einstein)**











2014 - IR framework completion

2014 - G20 sign off

2020 - Mandatory IR for globally listed companies

2025 - IR replaces all IFRS and non-financial reports

	2007	2008	2009	2010	2011	2010-2011
<b>Social performance</b>						Change
<i>Patients:</i>						
People with diabetes using Novo Nordisk injectable products (million) (estimate)	N/A	N/A	N/A	N/A	<b>24</b>	
Healthcare professionals trained or educated in diabetes (1,000)	N/A	N/A	425	373	<b>835</b>	123.9%
People with diabetes trained (1,000)	N/A	N/A	416	494	<b>626</b>	26.7%
Donations (DKK million)	76	78	83	84	<b>81</b>	(3.6%)
New patent families (first filings)	116	71	55	62	<b>80</b>	29.0%
<i>Employees:</i>						
Employees (total)	26,008	27,068	29,329	30,483	<b>32,632</b>	7.0%
Average of full-time employees	24,344	26,069	27,985	29,423	<b>31,499</b>	7.1%
Employee turnover	11.6%	12.1%	8.3%	9.1%	<b>9.8%</b>	
<i>Assurance:</i>						
Relevant employees trained in business ethics	N/A	N/A	N/A	98%	<b>99%</b>	
Fulfillment of action points from facilitations of the Novo Nordisk Way	91%	92%	93%	93%	<b>93%</b>	
Product recalls	3	2	2	5	<b>5</b>	-
Warning Letters and re-inspections	0	0	0	0	<b>0</b>	-
Company reputation with external key stakeholders (scale 1-7)	N/A	N/A	N/A	N/A	<b>5.6</b>	
<b>Long-term social targets</b>						Long-term social targets
Least developed countries where Novo Nordisk sells insulin according to the differential pricing policy	72%	64%	73%	67%	<b>75%</b>	100%
Engaging culture (employee engagement) (scale 1-5)	4.1	4.2	4.3	4.3	<b>4.3</b>	4.0
Diverse senior management teams	N/A	43%	50%	54%	<b>62%</b>	100% by 2014
<b>Environmental performance</b>						Change
<i>Inputs:</i>						
Energy consumption (1,000 GJ)	2,784	2,533	2,246	2,234	<b>2,187</b>	(2.1%)
Water consumption (1,000 m <sup>3</sup> )	3,231	2,684	2,149	2,047	<b>2,136</b>	4.3%
<i>Outputs:</i>						
CO <sub>2</sub> emissions from energy consumption (1,000 tons)	236	215	146	95	<b>93</b>	(2.1%)
Wastewater (1,000 m <sup>3</sup> )	2,764	2,542	2,062	1,935	<b>2,036</b>	5.2%
Total waste (tons)	23,345	24,314	26,362	25,627	<b>41,376</b>	61.5%
<b>Long-term environmental targets</b>						Long-term environmental targets
Energy consumption (change compared with 2007)	N/A	(9%)	(19%)	(20%)	<b>(21%)</b>	11% reduction by 2011
Water consumption (change compared with 2007)	N/A	(17%)	(34%)	(37%)	<b>(34%)</b>	11% reduction by 2011
CO <sub>2</sub> emissions from energy consumption (change compared with 2004)	12%	2%	(31%)	(55%)	<b>(56%)</b>	10% reduction by 2014
<b>Share performance</b>						
Basic earnings per share/ADR in DKK <sup>2</sup>	13.49	15.66	17.97	24.81	<b>30.24</b>	
Diluted earnings per share/ADR in DKK <sup>2</sup>	13.39	15.54	17.82	24.60	<b>29.99</b>	
Dividend per share in DKK	4.50	6.00	7.50	10.00	<b>14.00</b>	
Total dividend	2,795	3,650	4,400	5,700	<b>7,742</b>	



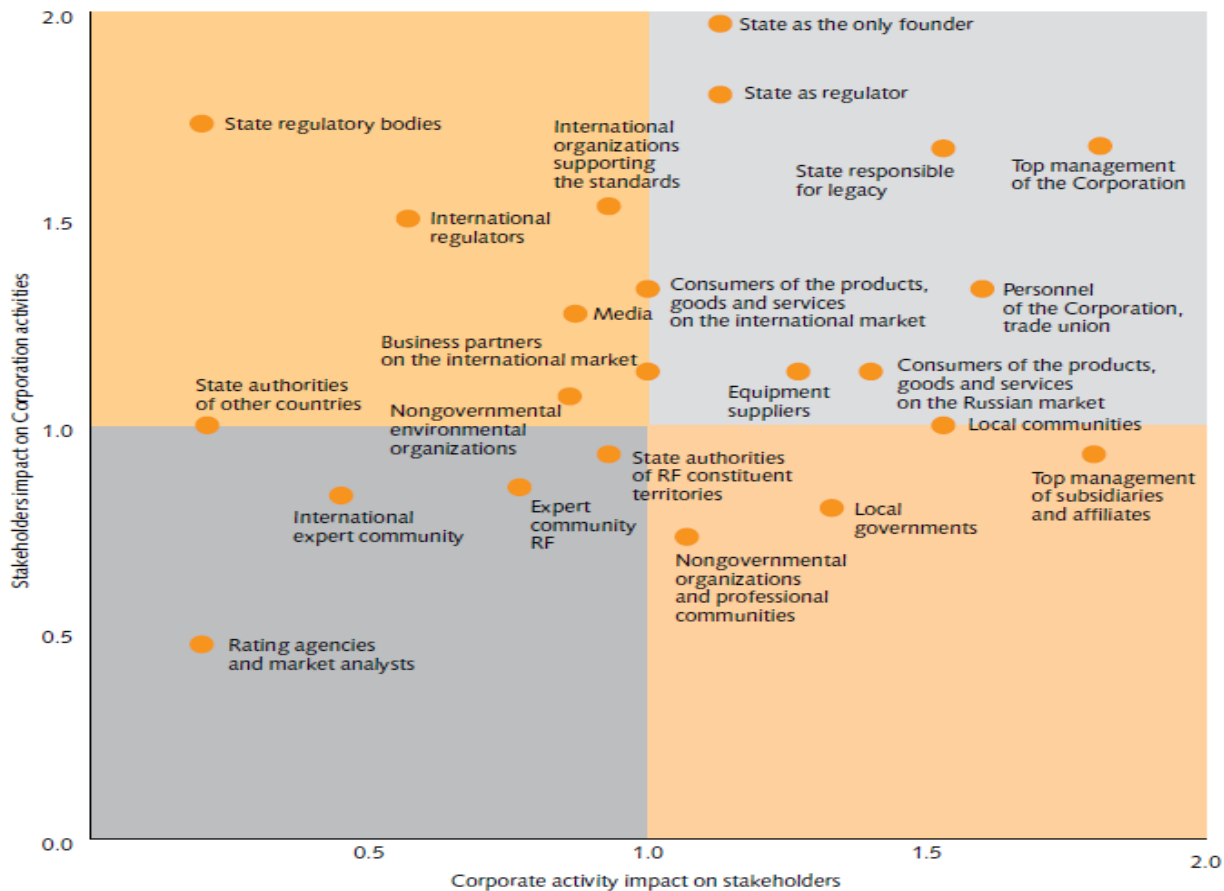


# 4.7.

## ENGAGEMENT OF STAKEHOLDERS

### 4.7.1. APPROACH OF STAKEHOLDERS ENGAGEMENT

Ranging of stakeholders



ROSATOM

- Corporate IR Pilot Programme members
- Ukrainian input to IR framework
- Rethink corporate reporting in Ukraine

[www.theiirc.org](http://www.theiirc.org)





# Дуже дякую



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