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## **Value Added information as part of Sustainability reporting – initial international insights**

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### **ABSTRACT**

We provide an empirical analysis of the content and structure of the sustainability reports published as at January 2013 on the Global Reporting Initiative (GRI) Sustainability Disclosure Database for four countries. We analyse the sustainability reports for company information, report information and report content, and evaluate the common elements and differences across the four countries.

We propose that value added information could be useful as a part of sustainability reporting. In this regard we find a very high incidence of value added statements included in the Italian sustainability reports with a low incidence for the other two European countries. Our findings suggest that Value Added information plays an important role in sustainability reporting.

Our study is important as it provides an understanding of Sustainability reporting in the transition to Integrated Reporting, and the role of value added information and value added statements in this process. To our knowledge this is the first research focused on these issues in a multi-country setting.

**Keywords:** sustainability reporting, value added information, value added statement, international comparison