



Project author or developer:
Danish parliament

Where:
DK / Denmark / København

Website:
www.csrgov.dk

Denmark has a law on Corporate Social Responsibility. On 16 December 2008, the Danish parliament adopted a bill making it mandatory for the 1100 largest Danish companies, investors and state-owned companies to include information on corporate social responsibility (CSR) in their annual financial reports. The reporting requirements became effective on 1 January 2009. The required information includes: information on the companies' policies for CSR or socially responsible investments (SRI), information on how such policies are implemented in practice, and information on what results have been obtained so far and managements expectations for the future with regard to CSR/SRI. CSR/SRI is still voluntary in Denmark, but if a company has no policy on this it must state its positioning on CSR in their annual financial report.

