



Introduction to Sustainability Reporting & GRI

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11:00 – 12:30 Diving deeper into sustainability reporting – Introducing the GRI Sustainability Reporting Standards and their structure

GRI Sustainability Reporting Standards (GRI Standards)



GRI Standards



- GRI Standards are a set of interrelated reporting standards, enabling organizations to report publicly on their economic, environmental and social **impacts** and contribution towards **sustainable development**.
- The Standards represent **global best practice** for reporting sustainability information – enhancing its comparability and quality.



Benefits of the GRI Standards



- **Flexible and future-proof structure:**
Ensures the GRI Standards remain up-to-date and relevant
- **Policy integration and referencing:**
Governments and market regulators can easily reference the Standards in their policy initiatives
- **Common language:**
One framework to meet all sustainability reporting needs – from comprehensive reports to issue-specific disclosures
- **Credibility and robustness:**
Developed with multi-stakeholder contributions and rooted in the public interest



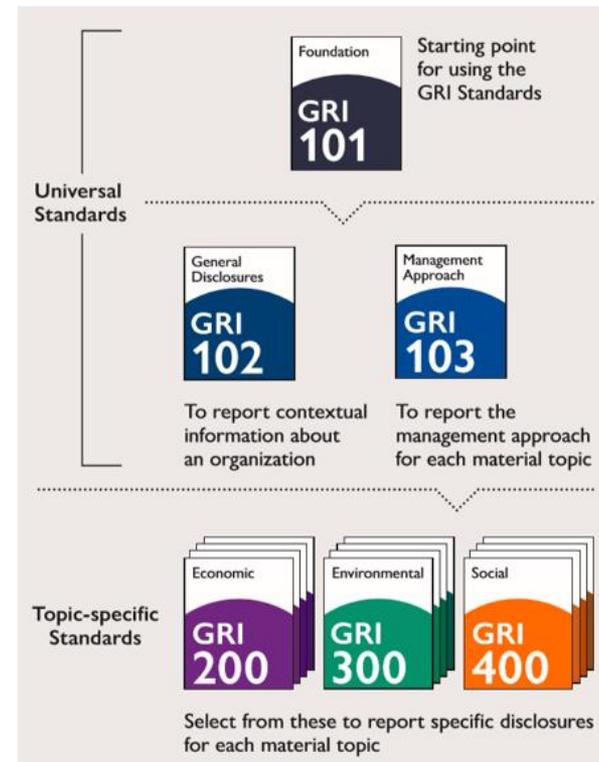
GRI Standards



The set of GRI Standards includes:

- **3 universal Standards**, applicable to all organizations
- **33 topic-specific Standards**, organized into Economic, Environmental, and Social series

Organizations select and use only the relevant topic-specific Standards, based on their **material topics**.



GRI Standards

Modular Structure

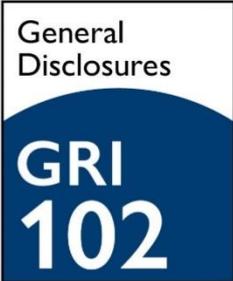


Universal Standards

Topic-specific Standards



Starting point for using the GRI Standards



To report contextual information about an organization



To report the management approach for each material topic



Select from these to report specific disclosures for each material topic

GRI Standards

Modular Structure



Two basic approaches for using the GRI Standards



Preparing a report *in accordance with the Standards*

- The GRI Standards are designed primarily to be used together to prepare a report *in accordance* with the Standards
- This signals that the Reporting Principles have been applied, and that the organization has identified and reported on all material topics
- **Core** and **Comprehensive** options

Using selected GRI Standards

- **Selected Standards** can also be used to **report specific information**
- This is called a '**GRI-referenced**' claim and must clearly reference which Standards or sections have been used

Using the GRI Standards requires including a specific claim in all published materials, and notifying GRI of the use of the Standards. See section 3 of GRI 101: Foundation.



Includes:

- the ten Reporting Principles
- the basic requirements for using the GRI Standards for sustainability reporting
- and information on how to use and reference the Standards

GRI Standards

GRI 101: Foundation



Section I: Reporting Principles, includes the ten Reporting Principles for defining report content and quality, along with guidance.

Reporting Principles	
CONTENT	QUALITY
<ul style="list-style-type: none">• Stakeholder Inclusiveness• Sustainability Context• Materiality• Completeness	<ul style="list-style-type: none">• Accuracy• Balance• Clarity• Comparability• Timeliness• Reliability

Material topics

What are impacts?

Through their activities and relationships, all organizations have impacts on the economy, the environment, and/or society.

These impacts represent the organization's contributions, both positive and negative, towards the goal of sustainable development.

Material topics

What are impacts?



In the context of the GRI Standards, unless otherwise stated, ‘impact’ refers to an organization’s impact on the economy, the environment, and/or society – in other words, the organization’s contribution (positive or negative) to sustainable development.

NOTE: In the GRI Standards, the term ‘impact’ can refer to positive, negative, actual, potential, direct, indirect, short term, long term, intended, or unintended impacts.





Materiality principle

The report should cover topics that: reflect the reporting organization's significant economic, environmental, and social impacts; or substantively influence the assessments and decisions of stakeholders.



Material topics

What is materiality?



In sustainability reporting, materiality is the principle that determines which relevant topics are sufficiently important that it is essential to report on them.

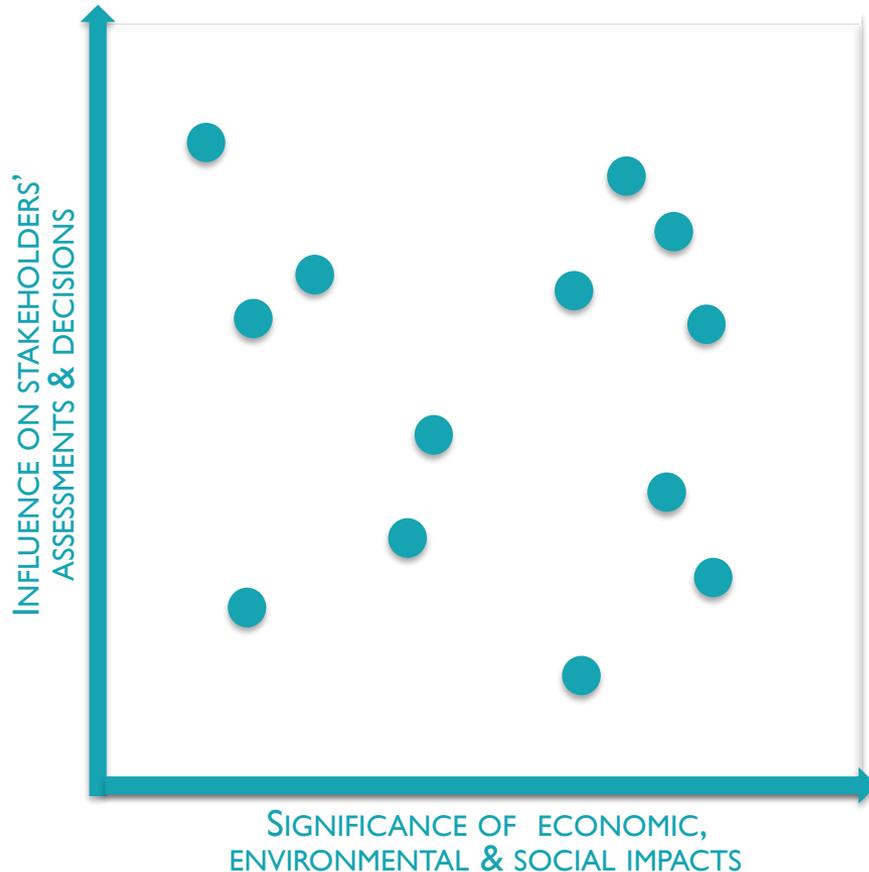
Not all material topics are of equal importance, and the emphasis within a report is expected to reflect their relative priority. Those topics are referred to as Material topics.

Materiality assesses topics against the following two dimensions:

- Significance of an organization's economic, environmental and social impacts
- Substantive influence on the assessments and decisions of stakeholders.

Material topics

Prioritizing material topics



An example matrix is provided in *GRI 101* as guidance

It is not required for organizations to use this specific matrix, but it is necessary to use the two dimensions of the principle to identify material topics

Note that a topic can be considered material based on only one dimension of the principle.

Refer to *GRI 101*, Figure 3, Visual representation of prioritization of topics, page 11.

GRI Standards

Topic Boundary



The topic Boundary:

- Describes where the impacts occur related to a material topic, and how the organization is involved with the impacts
- Emphasizes where the responsibility for impacts the organization causes, contributes to, or is directly linked to can be identified
- This enables the organization to target and adjust its management approach to address the issue.
- The Boundary may vary for each topic.





Disclosures about the organization and its reporting practice

Consists of disclosures organized into 6 sections:

1. Organizational profile
2. Strategy
3. Ethics & integrity
4. Governance
5. Stakeholder engagement
6. Reporting practice

GRI Standards

GRI 103: Management Approach



- This Standard includes general requirements and disclosures for reporting the management approach for each material topic
- To be used together with the topic-specific Standards (series 200, series 300, and series 400), and any other material topics

Defining material topics and consulting stakeholders



Group Exercise – 45 minutes

Consultation session between a company and its stakeholders

- One member of the group takes on the role of company representative
- Other group members are stakeholders
- Company explains its core business and proposes up to 10 material topics to include in its sustainability report
- Stakeholders discuss each topic to help company prioritize
- Company ends up with a list of 5 topics as most material
- Group representative gives a short summary of discussions and outcome in Plenary and how this links to GRI Topic Specific Standards

GRI Standards

Topic-specific Standards



Economic	
201	Economic Performance
202	Market Presence
203	Indirect Economic Impacts
204	Procurement Practices
205	Anti-corruption
206	Anti-competitive Behavior
Environmental	
301	Materials
302	Energy
303	Water
304	Biodiversity
305	Emissions
306	Effluents and Waste
307	Environmental Compliance
308	Supplier Environmental Assessment

Social	
401	Employment
402	Labor/Management Relations
403	Occupational Health and Safety
404	Training and Education
405	Diversity and Equal Opportunity
406	Non-discrimination
407	Freedom of Association and Collective Bargaining
408	Child Labor
409	Forced or Compulsory Labor
410	Security Practices
411	Rights of Indigenous Peoples
412	Human Rights Assessment
413	Local Communities
414	Supplier Social Assessment
415	Public Policy
416	Customer Health and Safety
417	Marketing and Labeling
418	Customer Privacy
419	Socioeconomic Compliance

Thank you



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