



GRI and Sustainability Reporting

Asthildur Hjaltadóttir, Director Services

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Agenda



Presentation structure

- i. About GRI
- ii. Our Strategy
- iii. The Future
- iv. Reporting Trends

About GRI

Who we are



Our Work



- We are an independent international organization located in Amsterdam, the Netherlands
- We help businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues
- These issues span climate change, human rights, anti-corruption and many others





A future where
sustainability is
integral to every
organization's
decision-making
process

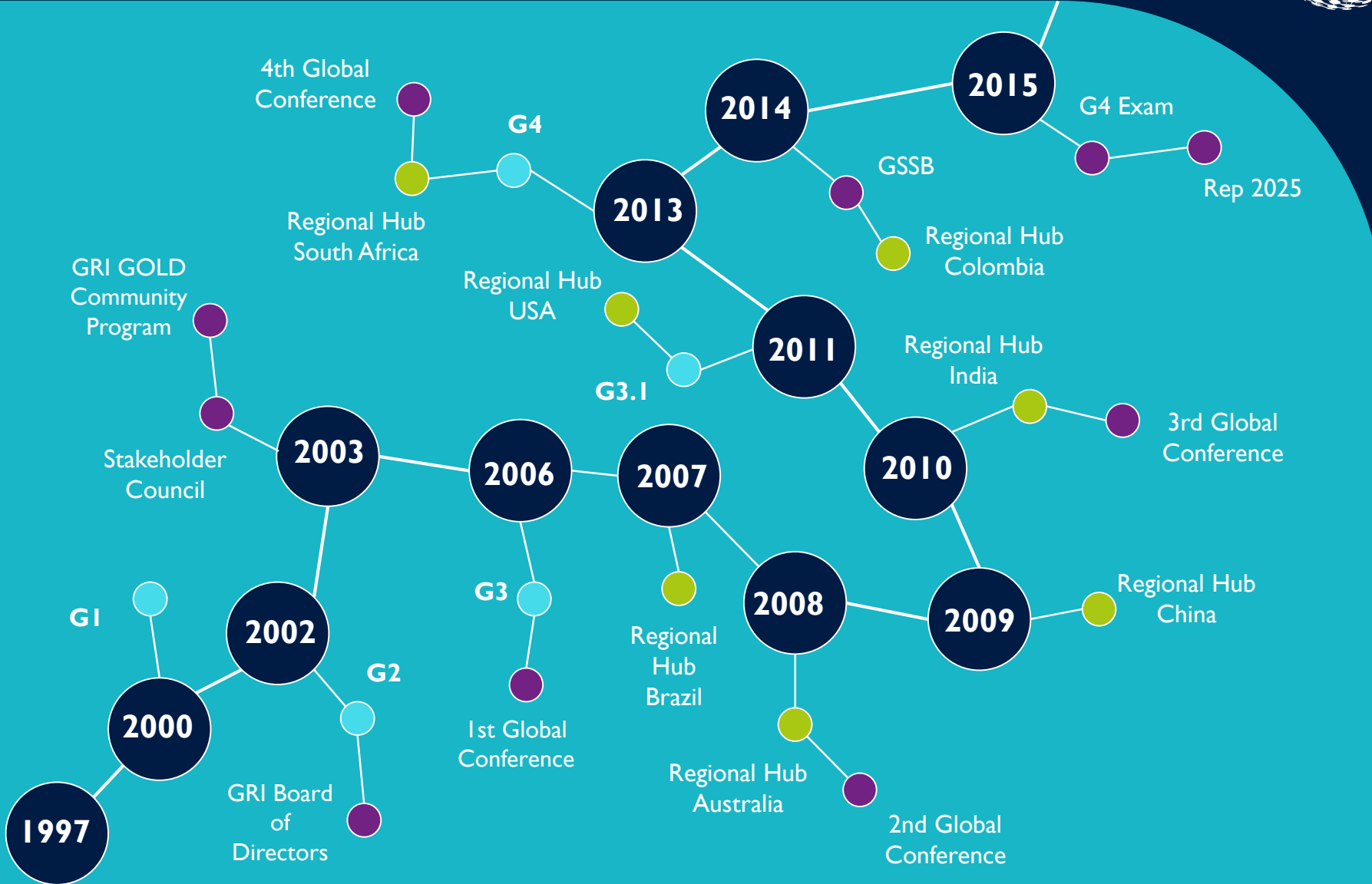




To empower decision makers everywhere through our sustainability standards and multi-stakeholder network, to take action towards a more sustainable economy and world

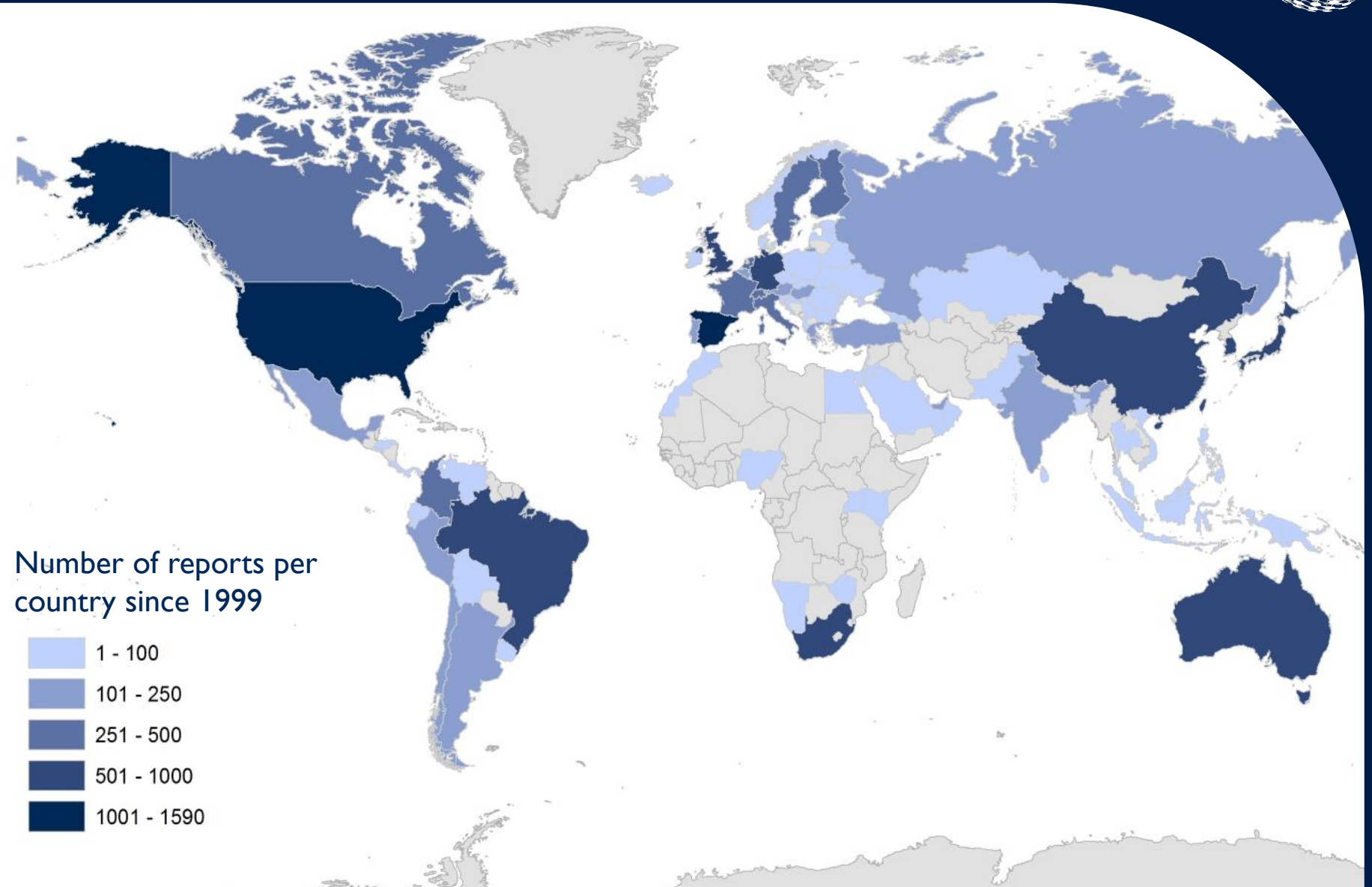


Our History



Over 34,000 Reports in our Database

Reporters in over 90 countries



Robust Multi-Stakeholder Approach

Diverse, global and inclusive



- This approach ensures the participation and expertise of diverse stakeholders in the development of GRI Standards
- Organizations can have confidence in the robustness of stakeholder participation when considering a wide range of sustainability issues



GRI G4 Guidelines

A free and open public good



- Launched in 2013
- Objective to help reporters prepare sustainability reports that matter, contain valuable information about the organization's most critical sustainability-related issues, and make sustainability reporting standard practice
 - Focus on materiality: flexibility for preparers to choose the report focus
 - More strategic, more focused, more credible reports



GRI Sustainability Reporting Standards

Enhancing comparability & quality



- GRI Standards enhance the global comparability and quality of sustainability information, resulting in greater transparency on economic, environmental and social impacts
- Globally accepted standards create a common language for organizations and stakeholders by which impacts of organizations can be communicated and evaluated



Global Sustainability Standards Board

GSSB



- Develops and approves GRI Standards acting in the public interest and through a robust multi-stakeholder process
- Formed of 15 members who represent the best available combination of multi-stakeholder perspective, technical expertise and diversity of experience
- G4 Guidelines remain in effect until GSSB approves the transition to GRI Standards which will be based on G4 Guidelines



Our Strategy

Five Year Focus



A Sustainable Economy and World

The role of trust



- The value of the sustainability reporting process is in ensuring organizations consider their impacts on a broad range of critical issues, enabling transparency about the risks and opportunities they face
- This increased transparency leads to better decision making, which helps build and maintain trust in business and governments



Unlocking Sustainability Information

Increasingly diverse stakeholder demand



- Sustainability information is being used in more ways than ever before by diverse groups of stakeholders to address their specific needs
- For this information to truly empower sustainable decisions in every organization, it must be more accessible, comparable and available in real-time



Empowering Sustainable Decisions

Supporting business and governments



- Our work is already embedded in different types of decision making across the world:
 - businesses use the sustainability reporting process to understand, manage and communicate their impacts
 - governments use this reported information to build smarter policy
- Across our organization we focus on four strategic areas to help empower sustainable decision making



Enabling Smart Policy

Bridging business and governments



- Ensuring sustainability issues are considered in global policy by working with governments and international organizations
- 30 countries use GRI in their sustainability policies and look to us for guidance



Working in Partnership

Leveraging synergies



- Long-standing collaborations with over 20 international organizations
 - Intergovernmental organizations
 - International non-governmental organizations
- Joint activity with partner organizations to connect GRI Standards to other relevant international initiatives and frameworks



Sustainable Development Goals

GRI's role in enabling business & government action



- The SDGs call for worldwide joint action among governments, business, and civil society to end poverty, create a life of dignity and opportunity for all, and ensure the planet's stability by 2030
- They help to connect business commitments with global priorities
- GRI's contributes in three ways:
 1. Target 12.6 Tracker: enabling follow-up and review of progress
 2. The SDG Compass: triple alliance with UNGC and WBCSD
 3. Statistics: alignment between global & national frameworks



More Reporters, Better Reporting

Building momentum and capability



- Striving for a better quality of sustainability reporting
- Building capability within a global community which includes thousands of trained practitioners and reporters



The GRI GOLD Community Program

GRI's Core Supporters



- 600 organizations in over 60 countries across business, academia and intergovernmental agencies
- The GRI GOLD Community supports our mission and benefits from:
 - Profiling and networking
 - Exclusive access to GRI experts
 - A voice on GRI's future
 - Collaboration and networking with other organizations
 - Enhanced services, including learning opportunities and materials
 - Discounts on reporting services



Corporate Leadership Groups

Shaping the future of reporting



- Platforms for international discussions between leading reporting companies and experts convened by GRI to find innovative solutions to common challenges
- 2-year programs with +12 Leadership Labs
- 2 Corporate Leadership Groups:
 - Reporting 2025
 - Integrated reporting



GRI Support Suite

Tools and services covering the whole reporting cycle



- Report preparers:
 - sustainability data help prepare your report
 - align reporting with GRI Guidelines
 - give your reporting exposure to a wider audience
 - provide insights into
- Report users:
 - help to understand sustainability reporting
 - Help to navigate GRI reports and locate and discover others



Looking to the Future

Moving Beyond Reports



Moving Beyond Reports

GRI as the architect of sustainability information



- **Liberating sustainability data** to ensure it can be used by multiple stakeholders to empower decision making towards a sustainable economy and world
- Our role in shaping the ecosystem
- Our role in addressing sustainability issues, supporting:
 - Business
 - Government



GRI Standards

The importance of globally accepted standards



- Developed and approved by the GSSB acting in the **public interest** and as a result of a robust **multi-stakeholder** process
- Designed to enhance the **international comparability** and **quality** of sustainability information, resulting in greater transparency of sustainability information
- Organizations can have **confidence** in the robust development of GRI Standards



Our role in shaping the reporting ecosystem

Working in partnership



- Working with subject matter experts through an **extensive public comments** process to develop GRI Standards
- Seeking collaboration across the reporting landscape and **between organizations**
- Developing a technology strategy to ensure data can be used by multiple stakeholders to empower decision making towards a sustainable economy and world



Our role in addressing sustainability issues

Working with business and governments



- GRI helps business and governments address specific sustainability challenges:
 - **Business:** using GRI Standards to select the risks and opportunities from **a set of globally accepted Standards**, identify which are relevant to them through stakeholder engagement and incorporate into their strategic thinking
 - **Governments:** using sustainability reporting information to understand the impact of business within their jurisdictions, which informs the creation of **smart policy** to stimulate an increase in reporting and its quality



Innovation & Collaboration

A launch pad for new ideas



- Technology and big data will play a huge role in **helping stakeholders access the information** they need to make better business and policy decisions
- Better decision making requires information that is **accurate, verifiable, and based on global standards** and best practices to ensure the comparability and usability of that data



GRI Technology Strategy

Three-tier approach to sustainability data



- The value of big data is to **promote learning and innovation** to breed further success
- Ambition to **create the basis of a new approach to sustainability data** building on GRI Standards by ensuring that organizations in all countries are collecting comparable information
- We will unlock the potential in this standardized data to support a wide variety of activities across the sustainability spectrum, from new technologies, new frameworks and standards, to new policies



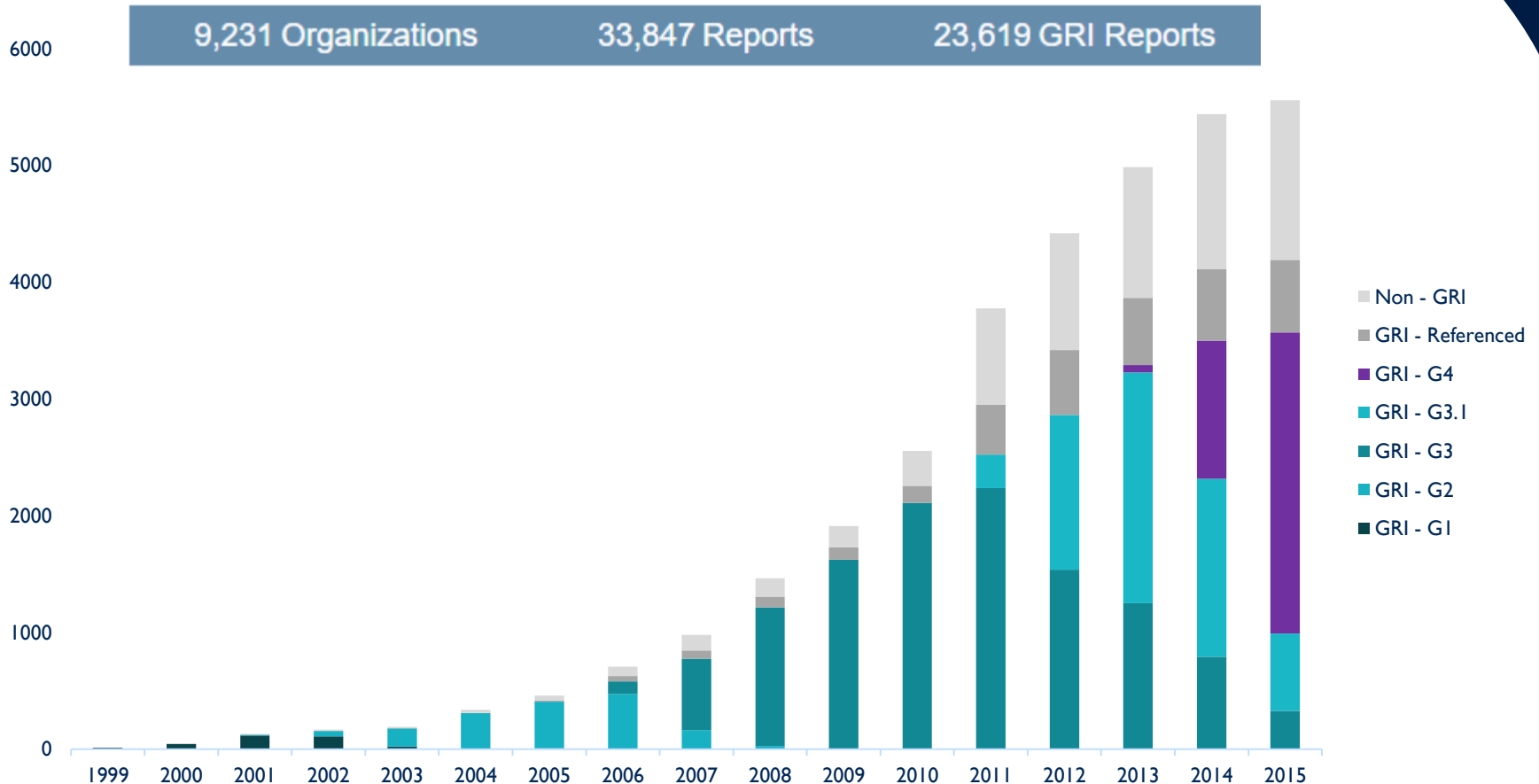
Reporting Trends



Reports in GRI's Database



1999 - 2015

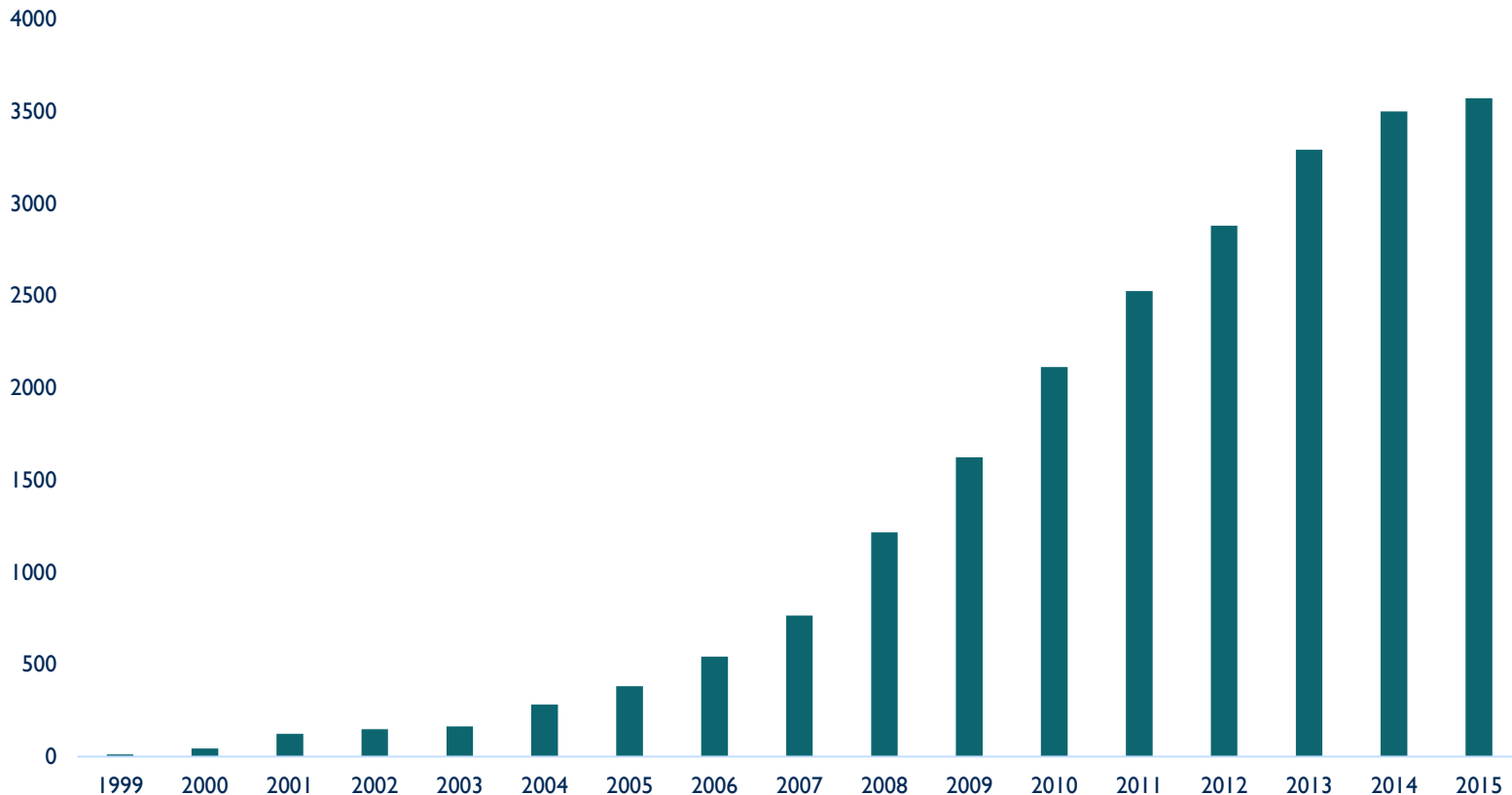


Data from the GRI Sustainability Disclosure Database, retrieved 4 July 2016.

Number of Published GRI Reports



1999-2015



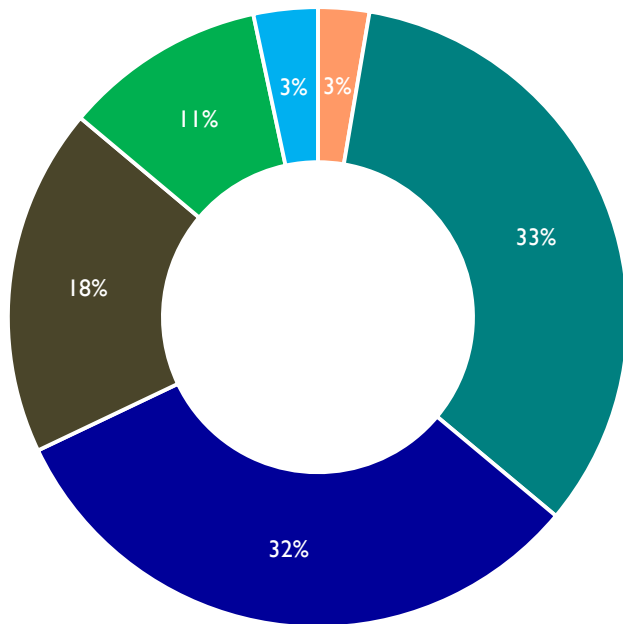
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GRI Reports by Region & Type

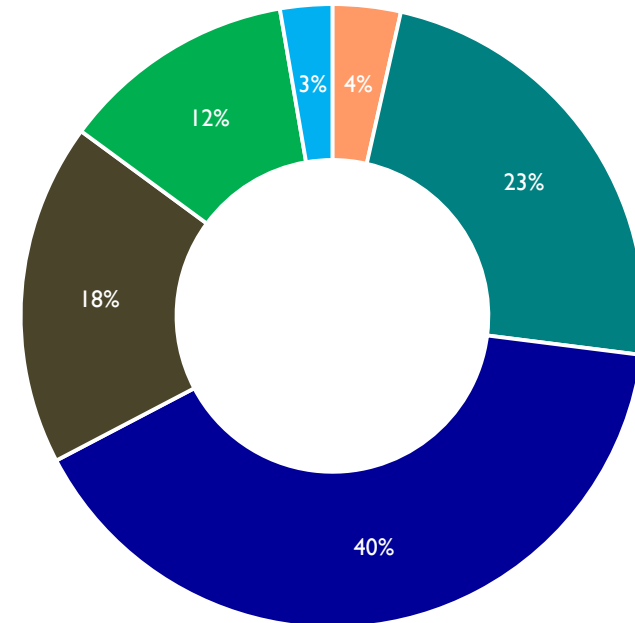


2013-2015

G4



G3/3.1



- Africa
- Asia
- Europe
- Latin America & the Caribbean
- Northern America
- Oceania

Region	G4	G3/3.1
Africa	102	230
Asia	1277	1541
Europe	1218	2631
Latin America & the Caribbean	695	1161
Northern America	403	796
Oceania	128	176

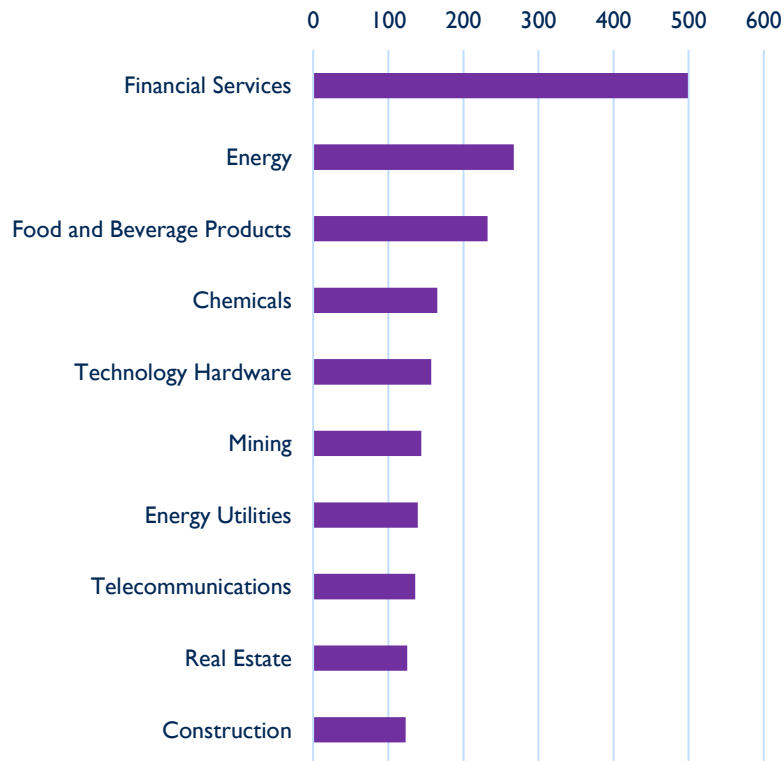
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GRI Reports – Top Ten Sectors

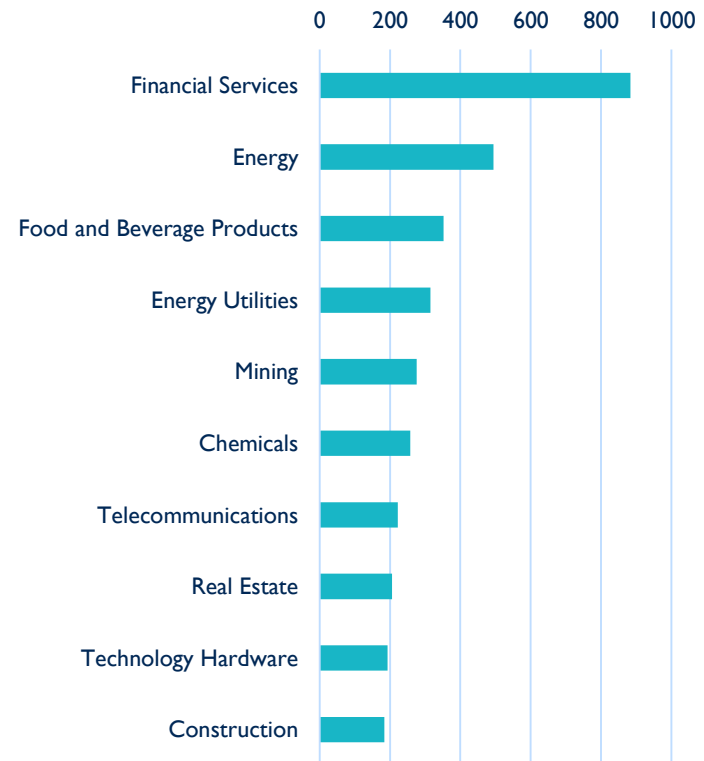


2013-2015

G4



G3/3.1



Top Ten GRI Reporting Regions/Markets



2014 & 2015

2014

Region/Market	Reports from the region/market as a % of all GRI Reports
USA	9%
Brazil	6%
Taiwan	5%
Spain	5%
Japan	4%
Australia	3%
Colombia	3%
Korea	3%
Netherlands	3%
Belgium	2%

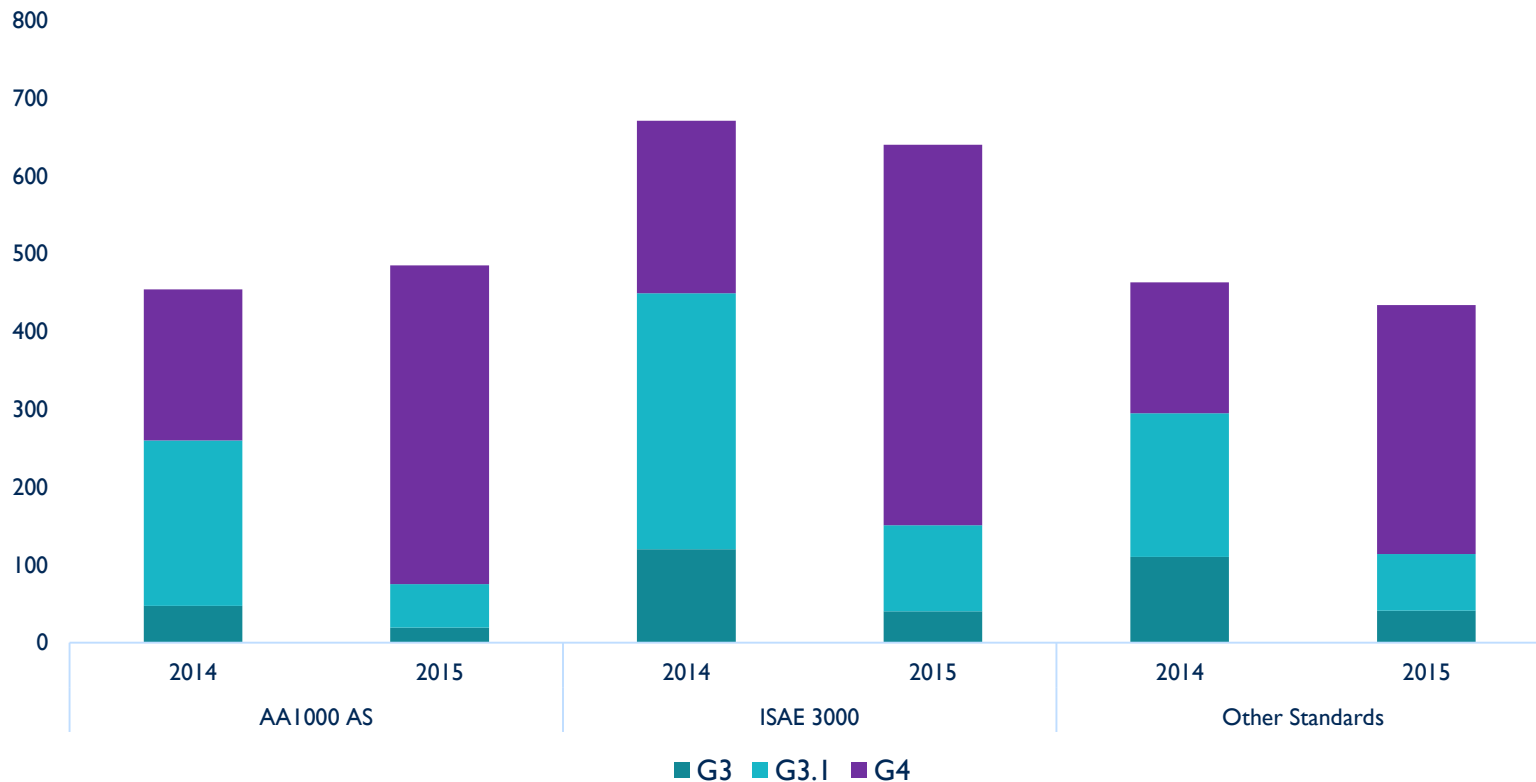
2015

Region/Market	Reports from the region/market as a % of all GRI Reports
Taiwan	11%
USA	8%
Brazil	6%
Spain	5%
Colombia	4%
Japan	4%
Germany	3%
Sweden	3%
Netherlands	3%
Korea	2%

Use of Assurance Standards in Assured GRI Reports



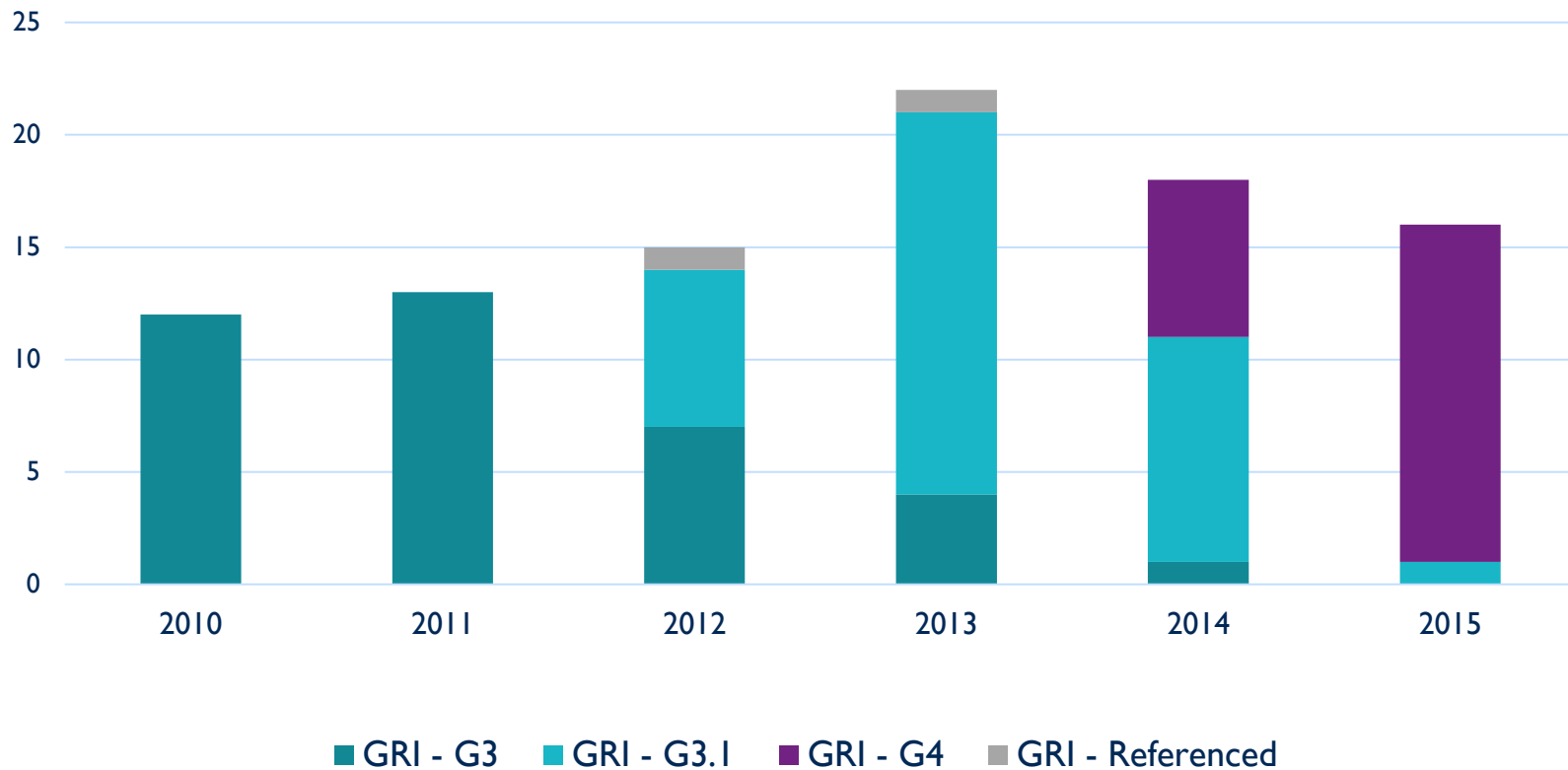
2014 & 2015



GRI Reporting in Philippines



2010 - 2015

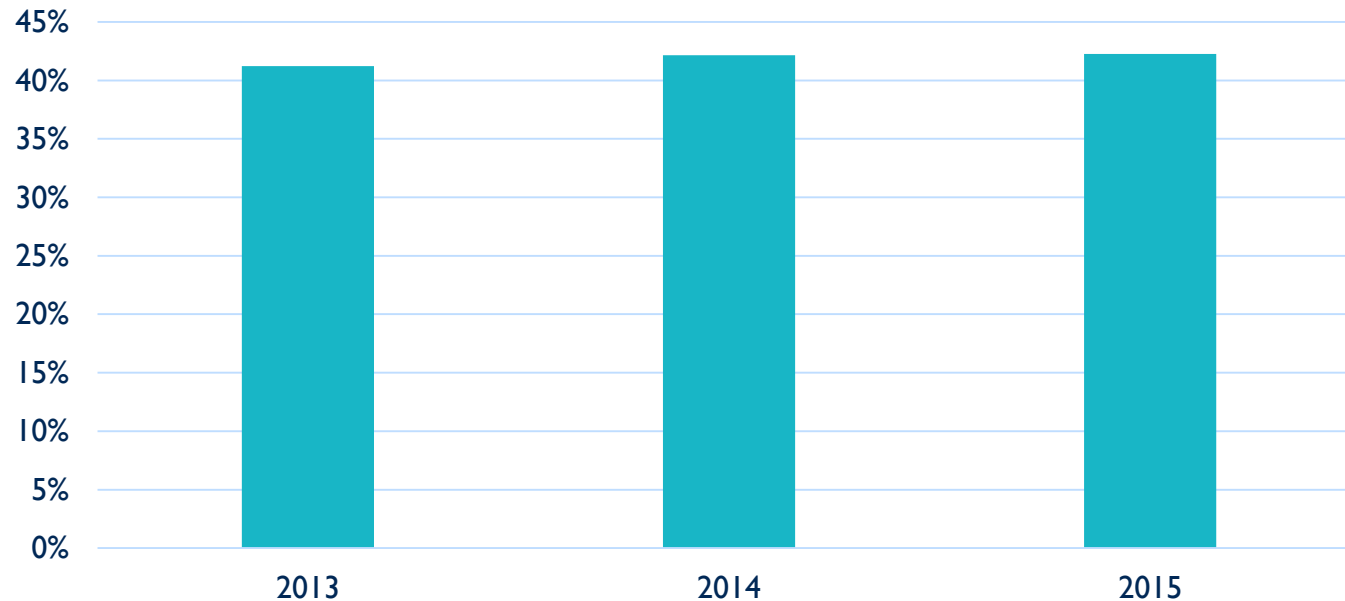


GRI reporting globally – external assurance



2013 - 2015

% of the GRI reports with External Assurance



Questions?



Feel free to email:

Hjaltadottir@globalreporting.org

Thank you



info@globalreporting.org
www.globalreporting.org

GRI
Barbara Strozziiaan 336
1083 HN Amsterdam
The Netherlands



Amsterdam | New York | Beijing | Sydney | New Delhi | Johannesburg | Bogota | São Paulo