



The GRI Standards: the global standards for sustainability reporting





The business case for transparency

Our planet faces significant environmental and social challenges. From climate change, to the loss of biodiversity and growing inequality. By doing business in a way that aligns long-term commercial strategies with care for people and the environment, companies can play a crucial role towards sustainable development.

Companies are increasingly being called on to show that they operate and make decisions in a responsible way. Investors are considering environmental, social and governance concerns when deciding which companies to invest in. They expect their money to make a tangible contribution towards prosperity for people and planet, and support companies with sustainable business models.

Consumers want to know that the products they buy have been produced responsibly, under fair and decent working conditions and without harm to the environment. And policymakers are introducing regulations, laws and other requirements to encourage companies to integrate sustainability into their practices and reporting.

The GRI Sustainability Reporting Standards (GRI Standards) help organizations increase their transparency and communicate both their positive and negative impacts on sustainable development. By better understanding, managing and disclosing their impacts, companies can enhance strategic decision-making, reduce risks, identify business opportunities and strengthen stakeholder relationships.

75% of the largest 250 companies in the world reporting on sustainability use GRI*

63% of the largest 100 companies in 49 countries reporting on sustainability use GRI*

130+ policies in more than 60 countries and regions reference GRI

* Source: KPMG Survey of Corporate Responsibility Reporting 2017



The GRI Standards: the global standards for sustainability reporting

What the GRI Standards have to offer

GRI pioneered sustainability reporting and, today, the GRI Standards are the leading global standards for organizations to report on economic, environmental and social impacts.

Whether you call it non-financial reporting, corporate social responsibility (CSR) reporting, or environmental, social and governance (ESG) reporting, the sustainability reporting framework provided by the GRI Standards is the world's most widely used and trusted framework. It has been adopted by the world's largest corporations and referenced in policy instruments and stock exchanges internationally.

Designed to be used by any organization

Any organization – large or small, private or public, regardless of sector, location and reporting experience – can use the GRI Standards to report on its impacts in a standardized, comparable way. This means that a car manufacturer in Japan can report on its energy consumption in a similar way as a mining company in Brazil. The GRI Standards enable consistent reporting, which helps organizations meet the needs of their stakeholders for comparable data.

Flexible framework for reporting

The GRI Standards are structured in such a way that organizations can prepare a complete report about their impacts on sustainable development. Alternatively, they can select and report on individual topics to meet specific stakeholder demands or comply with regulatory requirements. For instance, an organization can use the GRI Standards on energy and emissions to report its climate change impacts.

The GRI Standards: the global standards for sustainability reporting



Free public good available
in several languages

The Standards can be downloaded from the GRI website and used free of charge.

Take tax transparency for instance, a topic gaining ground in recent years, or the concept of circular economy, which reflects current thinking on resources and materials management. These are just some examples of issues that form the basis of GRI's continuing work to update the Standards.

In addition to English, translations are available in several key languages, such as Arabic, Chinese, French, German, Italian, Japanese, and Spanish.

Using the GRI Standards

The sustainability reporting process begins with the organization identifying relevant topics to report on.

Relevant topics are those that reflect the organization's significant economic, environmental, and social impacts and that are important to its stakeholders. With the GRI Standards, these are the 'material' topics that the organization reports on.

An organization's material topics might be related to its activities and operations. Data privacy, for instance, might be material for a telecommunications company to report on, while child labor might be material for a garment company with extensive supply chains.

The topic-specific GRI Standards contain disclosures that an organization can use to report on its impacts in relation to its material

topics, and how it manages these impacts. For instance, an organization can use the GRI Standard on water and effluents to report on the impacts it has on the environment because of its water withdrawal from areas facing water stress, and how it manages these impacts.

The universal Standards support the organization in identifying its material topics, and lay out important principles to use when preparing a report. They also contain disclosures on the organization's specific context, such as its size, activities, governance, and stakeholder engagement, all of which help to better understand its

approach towards the different topics it reports on.

This approach of identifying and reporting on material topics helps organizations create sustainability reports that focus on the impacts of their activities and operations and meet the information demands of their stakeholders.



Standards development

The GRI Standards are issued by the Global Sustainability Standards Board (GSSB), an independent operating entity of GRI. They are developed according to a formally defined due process overseen by the Due Process Oversight Committee (DPOC).

Experts from different stakeholder groups across the world are involved in developing the GRI Standards using a consensus-seeking approach that builds on their diverse backgrounds and expertise. The GSSB also routinely conducts public comment periods to gather stakeholder feedback on draft Standards.

Transparency lies at the heart of the GSSB's work. All meetings

of the GSSB and the documents discussed at these meetings, including drafts of Standards, are publicly accessible via the GRI website.

The GSSB receives independent funding from GRI, sourced from grants, corporate programs, and revenues from GRI's support services.

All of this helps ensure that the GRI Standards serve the public interest and can be applied by any organization worldwide.



The GRI Standards: the global standards for sustainability reporting

GRI's support services

GRI offers support services, tools and trainings to guide both new and experienced reporters every step of the way. This is not just about creating better reports but developing a reporting process that will reap growing benefits. GRI's support services include:

- specialized guidance, including reviewing and giving feedback on the report content and approach;
- software and online tools to help improve the quality of a sustainability report;
- workshops, seminars and e-learning sessions, delivered by GRI and certified training partners;
- peer-learning through the GRI Community – a global network of businesses committed to increasing transparency through sustainability reporting.

About GRI

GRI is an independent, international, nonprofit organization. It is headquartered in Amsterdam, the Netherlands, and has regional offices in Brazil, China, Colombia, India, South Africa and the United States.

GRI works together with businesses, investors, policymakers, civil society organizations, labor organizations, consultants and assurance providers to develop the GRI Standards and promote their use by organizations around the world.

With thousands of reporters in more than 100 countries, GRI is advancing the practice of sustainability reporting. It enables organizations and their stakeholders to take action and make better decisions that create social, environmental and economic benefits for everyone.

The GRI Standards: the global standards for sustainability reporting



+31 20 531 00 00
info@globalreporting.org

Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands

www.globalreporting.org