GRI Standards
Global Common Language for Sustainability Reporting

28 November 2017

Bastian Buck, Director of Standards, GRI
Sustainability reporting, as promoted by the GRI Standards, is an organization’s practice of reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions – positive or negative – towards the goal of sustainable development.

Sustainability Reporting
= Externalities
= Depletion of natural resources
= Societal participation in financial value creation
GRI Standards – 20 years

1997
GRI Founded in Boston by UNEP, Ceres, and the Tellus Institute

2000
G1 – First ever Guidelines released

2002
G2 Guidelines

2006
G3 Guidelines

2011
G3.1

2013
G4 Guidelines

2015
GRI establishes separate standards Board (GSSB)

2016
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 their relevant topic-specific Standards, based on their **material topics**
Materiality

The report shall cover topics that:

• reflect the reporting organization’s significant economic, environmental, and social impacts; or

• substantively influence the assessments and decisions of stakeholders.
Development of the GRI Standards

• The GRI Standards are developed and issued by the Global Sustainability Standards Board (GSSB) – GRI’s independent standard-setting body

• The Standards were developed following the GSSB’s Due Process Protocol, which ensures:
  
  • **Multi-stakeholder input** throughout the process – including public consultation period and in-depth stakeholder workshops around the world
  
  • **Full transparency** – all GSSB standard-setting meetings and all materials are open to the public

For more detail, see: globalreporting.org/standards
Global common language

**Uptake**

- 4000 + companies globally
- 74 % of the Global Fortune 250*
- 63 % of the Top 100 in 49 leading economies*
- Active network of 50000 + practitioners

*KPMG Survey of Corporate Responsibility Reporting 2017*
Global common language

Policy & Regulation

40 + countries and 35 stock exchanges reference GRI in policy and regulation
Thank you

standards@globalreporting.org
www.globalreporting.org

GRI
Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands