

A decorative arc at the top of the slide, composed of three segments: purple on the left, orange in the middle, and green on the right.

# **GRI Standards**

## **Global Common Language for Sustainability Reporting**

**28 November 2017**

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# GRI Standards – the basics

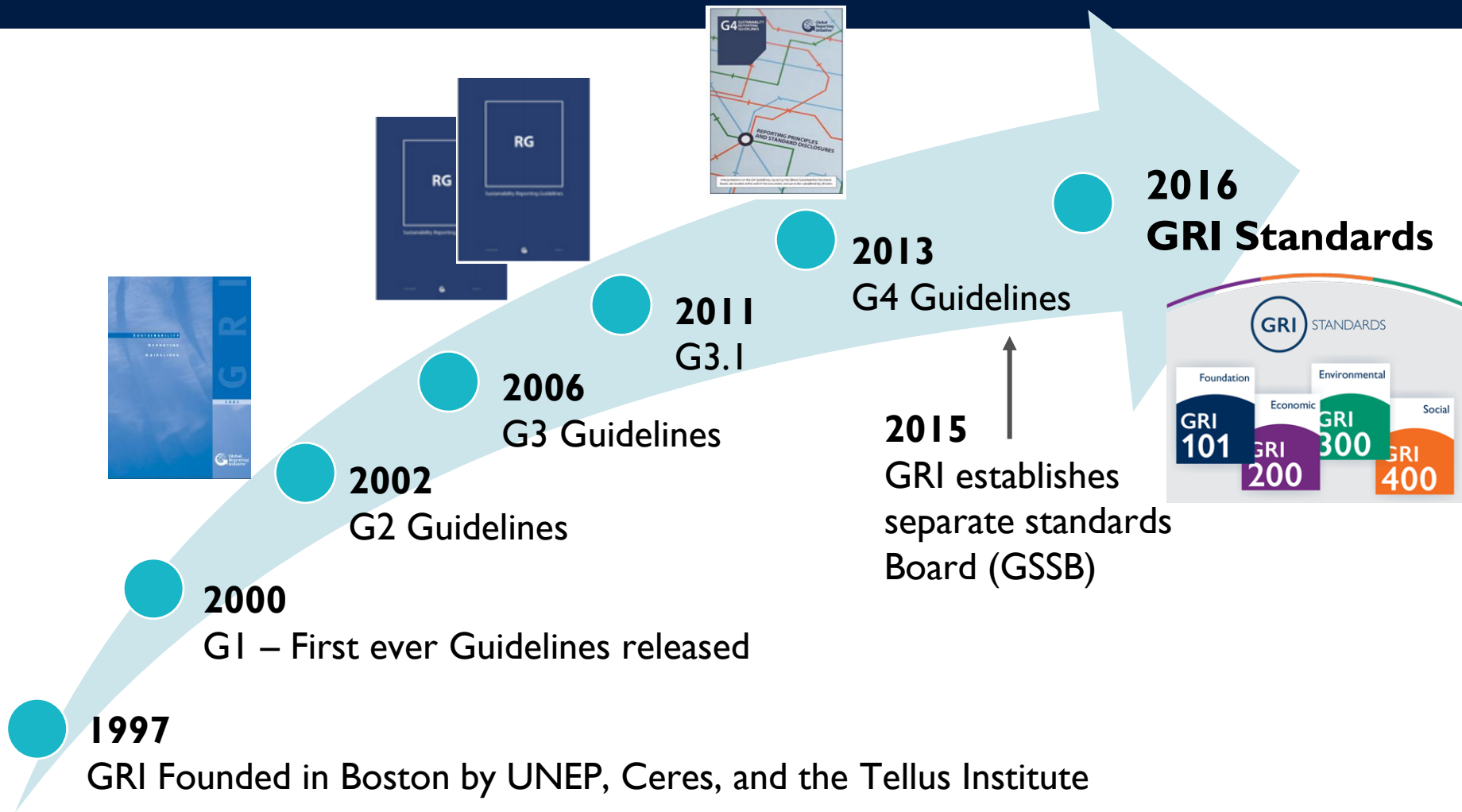
Sustainability reporting, as promoted by the GRI Standards, is an organization's practice of reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions – positive or negative – towards the goal of sustainable development.

## Sustainability Reporting

- = Externalities
- = Depletion of natural resources
- = Societal participation in financial value creation



# GRI Standards – 20 years

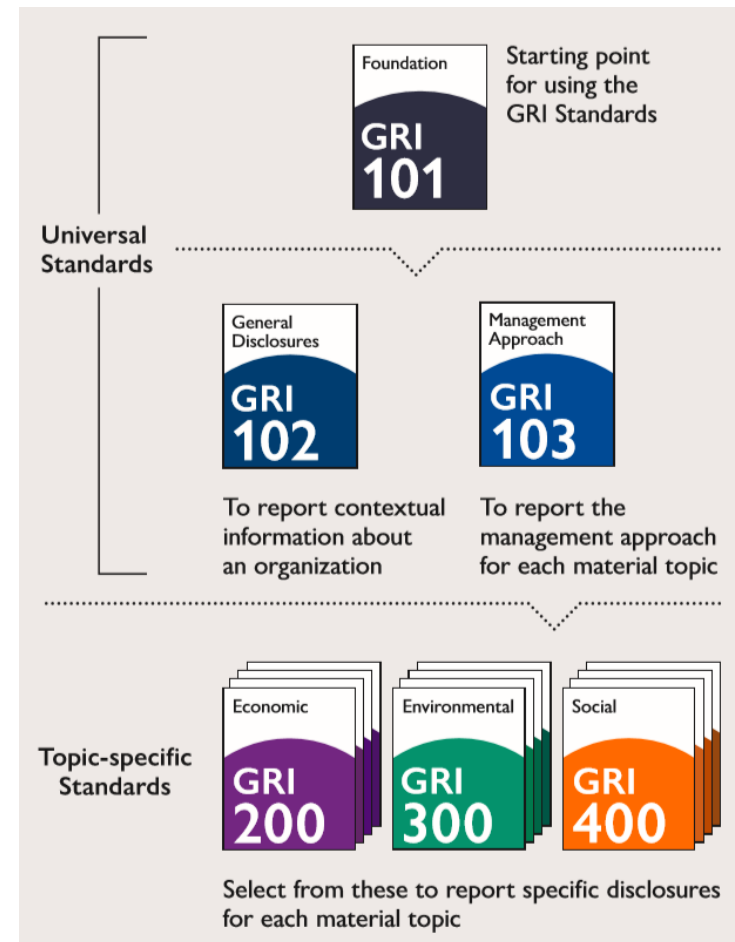


# GRI Standards

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**



# GRI Standards – Focus

## 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](https://globalreporting.org/standards)

# Global common language

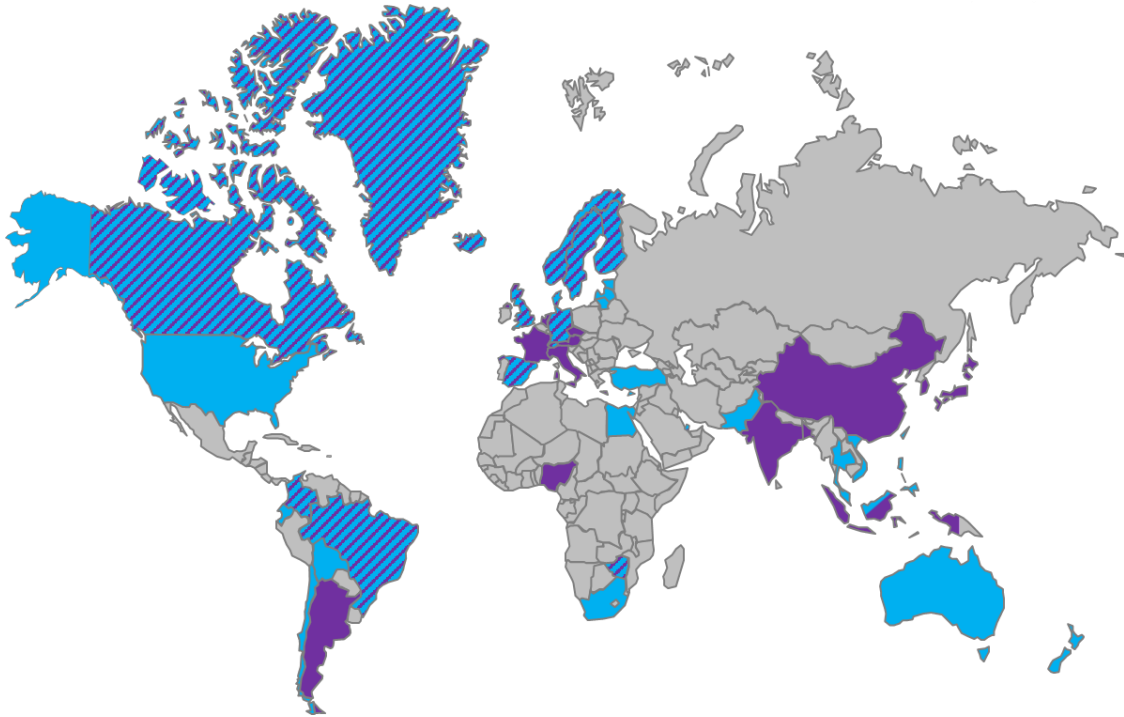
## Uptake

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

# Global common language

## Policy & Regulation

- References in capital market regulation
- References in governmental policies
- References in both capital market regulation and governmental policies



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



# Thank you

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