



The GRI Sustainability Reporting Guidelines -Main Features of **G4**-

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Topics

G4 SUSTAINABILITY
REPORTING
GUIDELINES



REPORTING PRINCIPLES
AND STANDARD DISCLOSURES

- Introduction
- Focus on materiality
- New and revised content
- The structure of G4
- Using G4 around the world

What is GRI about?

It is about **measurements** which enable organizations **to change** the way they **manage** their impacts

It is about promoting change

G4 is about 'focus' to promote significant change

Why G4?

When G4 started, GRI anticipated:

- Continued strong growth in sustainability reporting
- Increased interest in what organizational leadership identifies as critical sustainability topics (and how it will address these impacts)
- Increasing interest from report users for clearly-presented and accessible information
- Harmonization between reporting systems
- Increased integration of financial and sustainability reporting

Starting points for G4

G3.1 Guidelines

- The most up-to-date version of the GRI Guidelines

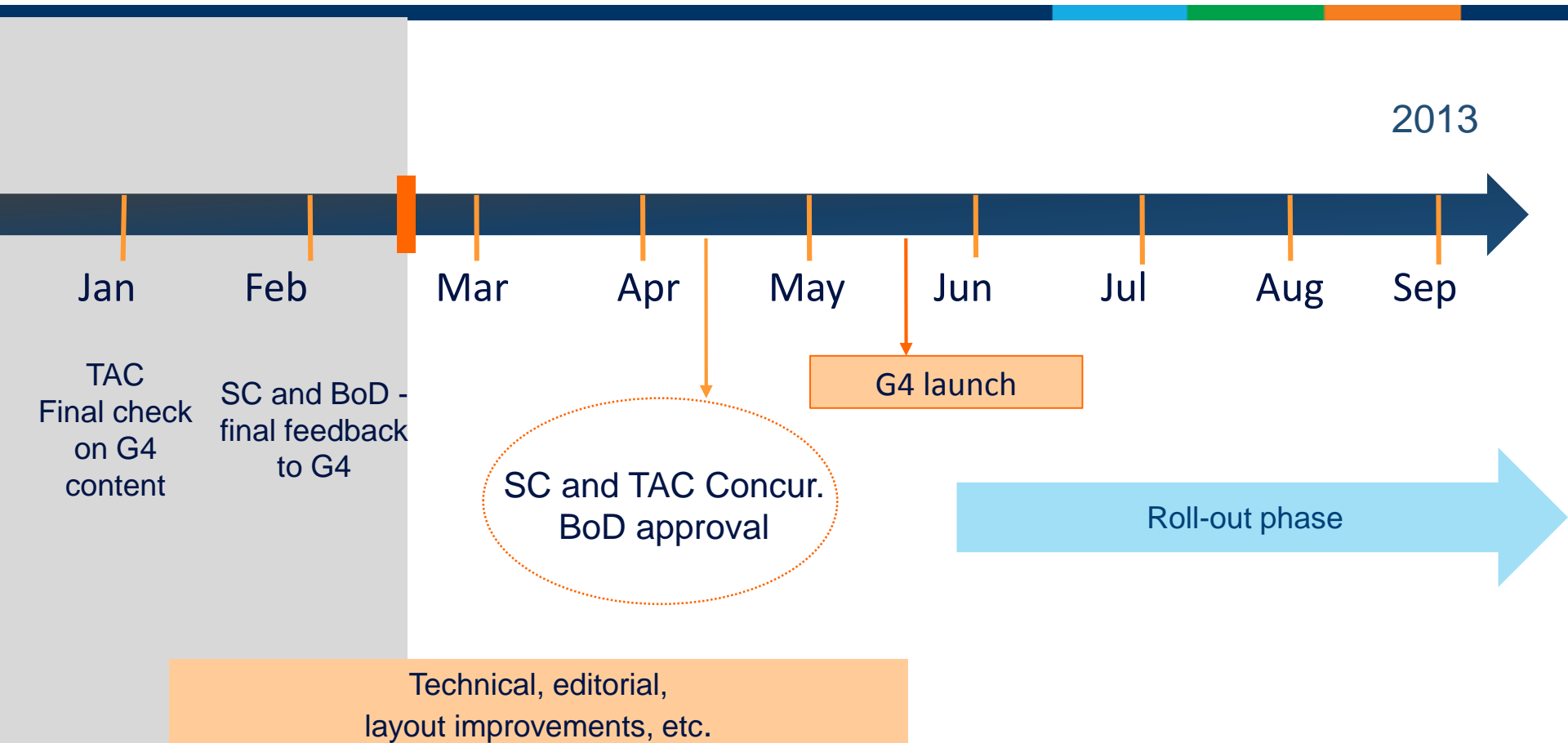
G4 Objectives

- Be user-friendly for beginner and experienced reporters
- Improve technical quality, with clearer definitions
- Align with other international reporting references (frameworks)
- Lead to reports that focus on material topics
- Offer guidance on how to link sustainability and integrated reporting, aligned with the IIRC
- Improve data accessibility (XBRL taxonomy)

on G4 development

- Over **2,5 years** of activities
- **120 WG members selected** from hundreds candidates from all stakeholder groups (business, labor, investors, experts, civil society) , 11 in-person WG meetings and over 60 WG webinars
- Over **80 Workshops** with more than 2000 participants and **2 PCPs - with over 2500 participants**, generated over 3500 pages of written feedback, analyzed manually and digitally, and published
- 4 SC and BoD meetings, 5 TAC meetings and 15 TAC conferences calls
- **All steps of the Due Process checked and implemented**
- G4 approved by the BoD in April 2013 and ...

G4 development timeline



G4 Launch at the GRI Conference

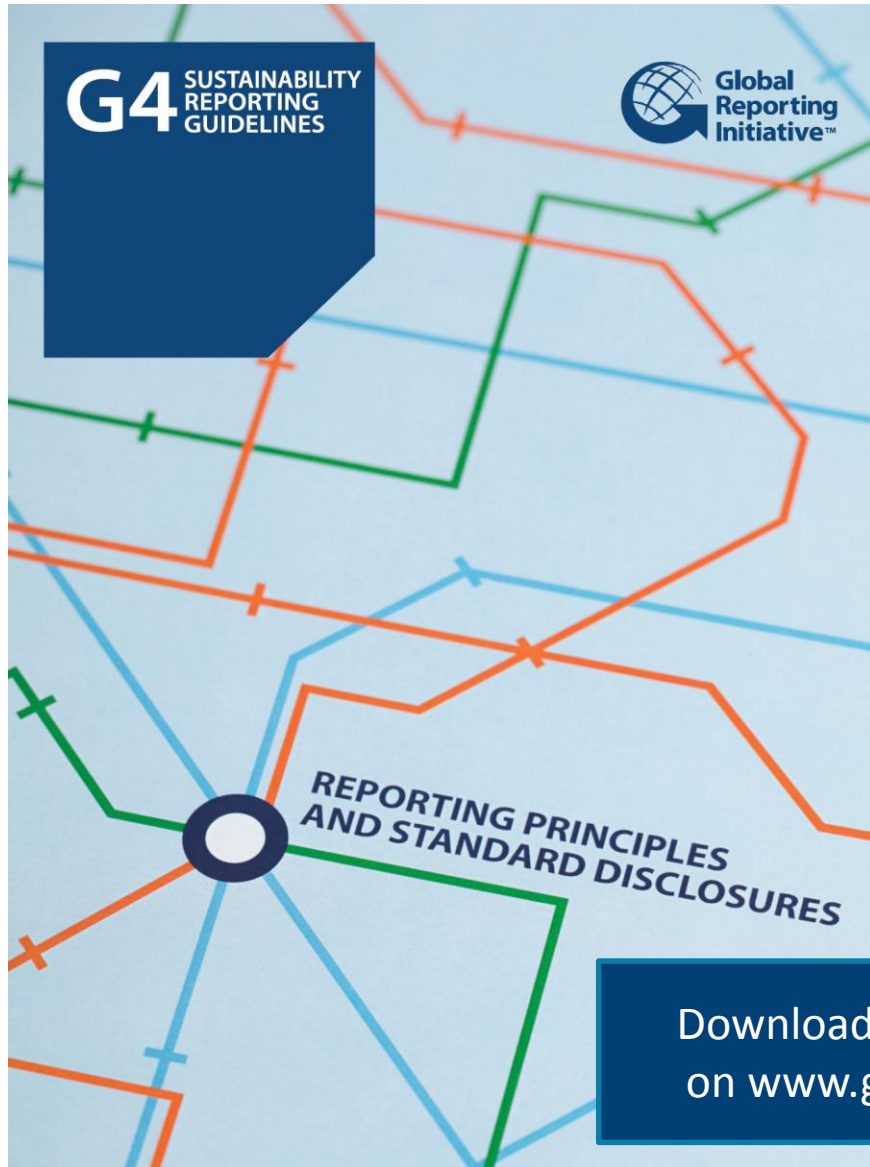
- Over 1600 people, from over 80 countries
- Over 40 sessions, around 200 speakers



New structure and new sections



Guidelines presented in two parts



Download both parts for free
on www.globalreporting.org

General and Specific Disclosures

STRATEGY AND ANALYSIS										
G4-1	G4-2									
ORGANIZATIONAL PROFILE										
G4-3	G4-4	G4-5	G4-6	G4-7	G4-8	G4-9	G4-10	G4-11	G4-12	G4-13
							UNGC	OECD/UNGC		
G4-14	G4-15									

G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW *(continued)*

Indicators by Aspects				
LABOR PRACTICES AND DECENT WORK				
Supplier Assessment for Labor Practices				
G4-LA14	G4-LA15			
Labor Practices Grievance Mechanisms				
G4-LA16				
HUMAN RIGHTS				
Investment				
G4-HR1	G4-HR2			

Indicators by Aspects				
SOCIETY				
Local Communities				
G4-SO1	G4-SO2			
Anti-corruption				
G4-SO3	G4-SO4	G4-SO5		
Public Policy				
G4-SO6				
Anti-competitive Behavior				

Facilitating the journey

6
QUICK LINKS

5
REFERENCES

7
DEFINITIONS OF
KEY TERMS

6
GLOSSARY

Quicklinks

Overview of linkages

- OECD MNE Guidelines
- UNGC Principles
- UN Guiding Principles on Business and Human Rights

Further explanation on the concept of
Integrated Reporting

Overview **supply chain** disclosures

G4 and Integrated Reporting

*‘G4 is designed to provide guidance on how to best **present sustainability disclosures** in different report formats.....*

..... be they alone sustainability reports, integrated reports, annual reports or other disclosure formats’

Transition from G3/G3.1 to G4

- Reports published after **31 December 2015** should be prepared in accordance with the G4 Guidelines
- GRI recommends that **first time reporting** organizations use the **G4** Guidelines

Focus on what matters, where it matters



G4 is about

- The focus on **what matters, where it matters**
- Identifying **what is critical to be managed and changed**, even if the organization is **not ready** to measure/manage it
- Not about all possible sustainability related topics that the organization monitors. The **report is focused** on the material topics

Materiality

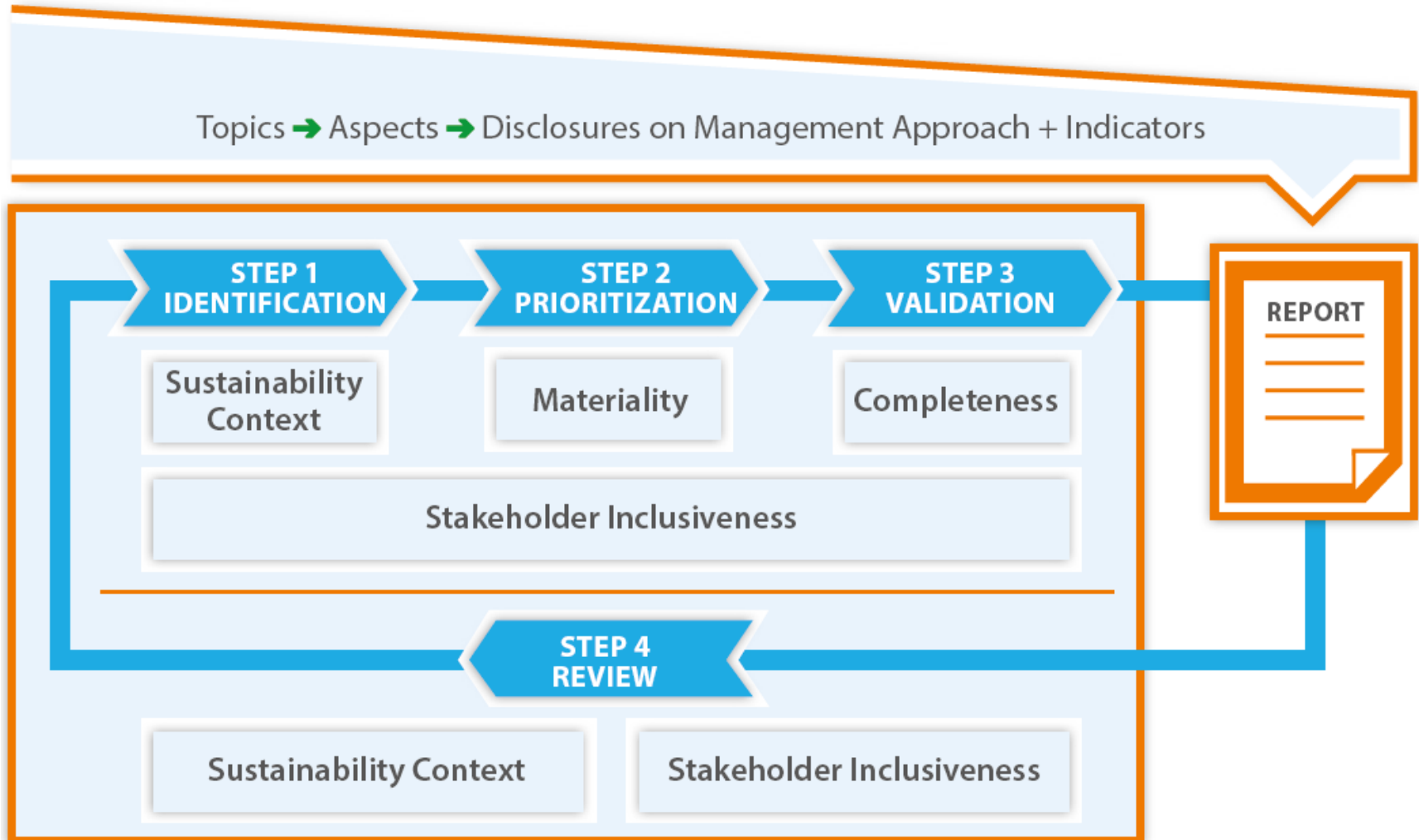
- Emphasis on what is material encourages organizations to **provide only information critical to their business and stakeholders.**
- Organizations and report users can **concentrate on sustainability impacts that matter**, resulting in reports that are more strategic, more focused, more credible, and easier to navigate.
- G4 provides guidance on how to **select material topics**, and **explain the boundaries** of where these occur

General Standard Disclosures

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES						
 G4-17	 G4-18	 G4-19	 G4-20	 G4-21	 G4-22	 G4-23

List all the material Aspects identified in the process for defining reporting content

Defining Material Aspects and Boundaries



In Accordance – Two Options

Two options

- **Core**
- **Comprehensive**

Both have focus on process to define material
Aspects and Boundaries

In Accordance – Two Options

TABLE 3: REQUIRED GENERAL STANDARD DISCLOSURES

General Standard Disclosures	'In accordance' – Core (This information should be disclosed in all cases)	'In accordance' – Comprehensive (This information should be disclosed in all cases)
Strategy and Analysis	G4-1	G4-1, G4-2
Organizational Profile	G4-3 to G4-16	G4-3 to G4-16
Identified Material Aspects and Boundaries	G4-17 to G4-23	G4-17 to G4-23
Stakeholder Engagement	G4-24 to G4-27	G4-24 to G4-27
Report Profile	G4-28 to G4-33	G4-28 to G4-33
Governance	G4-34	G4-34 G4-35 to G4-55(*)
Ethics and Integrity	G4-56	G4-56 G4-57 to G4-58(*)
General Standard Disclosures for Sectors	<i>Required, if available for the organization's sector(*)</i>	<i>Required, if available for the organization's sector(*)</i>

In Accordance – Two Options

TABLE 4: REQUIRED SPECIFIC STANDARD DISCLOSURES (DMA AND INDICATORS)

Specific Standard Disclosures	'In accordance' – Core	'In accordance' – Comprehensive
Generic Disclosures on Management Approach	For material Aspects only(*)	For material Aspects only(*)
Indicators	At least one Indicator related to each identified material Aspect(*)	All Indicators related to each identified material Aspect(*)
Specific Standard Disclosures for Sectors	<i>Required, if available for the organization's sector and if material(*)</i>	<i>Required, if available for the organization's sector and if material(*)</i>

GRI Content Index – e.g. Comprehensive

GENERAL STANDARD DISCLOSURES			
General Standard Disclosures	Page	Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
STRATEGY AND ANALYSIS			
G4-1		Not applicable	
G4-2		Not applicable	
ORGANIZATIONAL PROFILE			
G4-3		Not applicable	
G4-4		Not applicable	
G4-5		Not applicable	
G4-6		Not applicable	
G4-7		Not applicable	
G4-8		Not applicable	
G4-9		Not applicable	
G4-10		Not applicable	

New and revised disclosures



New and revised disclosures

Ethics & Integrity

General Standard Disclosures

- G4-56 (Core & Comprehensive)
- G4-57 to G4-58 (Comprehensive)

Governance

General Standard Disclosures

- G4-34 (Core & Comprehensive)
- G4-35 to G4-55 (Comprehensive)

New and revised disclosures

Supply Chain

General and Specific Standard Disclosures

- G4-12: Description of the Supply Chain (Core & Comprehensive)
- G4-EC9: Procurement Practices
- Supplier Assessment & Grievance Mechanisms (Environmental, Labor, Human Rights, Society)

New and revised disclosures

GHG Emissions & Energy

Specific Standard Disclosures

- G4-EN3 to G4-EN7
- G4-EN15 to G4-EN21

Anti-corruption and Public Policy

Specific Standard Disclosures

- G4-SO3 to G4-SO6

New and revised disclosures

Generic DMA

- Report why the Aspect is material. Report the impacts that make this Aspect material
- Report how the organization manages the material Aspect or its impacts
- Report the evaluation of the management approach

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES

Category	Economic	Environmental
Aspects ^{III}	<ul style="list-style-type: none">• Economic Performance• Market Presence• Indirect Economic Impacts• Procurement Practices	<ul style="list-style-type: none">• Materials• Energy• Water• Biodiversity• Emissions• Effluents and Waste• Products and Services• Compliance• Transport• Overall• Supplier Environmental Assessment• Environmental Grievance Mechanisms

Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{III}	<ul style="list-style-type: none">• Employment• Labor/Management Relations• Occupational Health and Safety• Training and Education• Diversity and Equal Opportunity• Equal Remuneration for Women and Men• Supplier Assessment for Labor Practices• Labor Practices Grievance Mechanisms	<ul style="list-style-type: none">• Investment• Non-discrimination• Freedom of Association and Collective Bargaining• Child Labor• Forced or Compulsory Labor• Security Practices• Indigenous Rights• Assessment• Supplier Human Rights Assessment• Human Rights Grievance Mechanisms	<ul style="list-style-type: none">• Local Communities• Anti-corruption• Public Policy• Anti-competitive Behavior• Compliance• Supplier Assessment for Impacts on Society• Grievance Mechanisms for Impacts on Society	<ul style="list-style-type: none">• Customer Health and Safety• Product and Service Labeling• Marketing Communications• Customer Privacy• Compliance

Alignment with other frameworks

- **OECD Guidelines** for Multinational Enterprises
- **United Nations Global Compact** 'Ten Principles'
- UN Guiding Principles on **Business and Human Rights**

Sector Disclosures

- **Current 10 Sector** Supplements content is reorganized based on G4
- Reporters to consider this content when defining **what is material**
- If material, sector disclosures are to be reported
- 10 “Sector Disclosures” tables will be published **on GRI website**

Rolling out G4 around the world



G4 Roll out phase - Dissemination

- Promoting G4 through GRI's **own channels**
- **Media** engagement
- GRI G4 promotion **events**
 - In over 40 countries
 - By GRI - with Focal Points, Training Partners, other partners
- G4 Guidelines **translations** (planned)
 - October/November 2013: Spanish, Portuguese, French, German, Chinese
 - February/March 2014: Japanese, Korean, Arab, Indonesian, Russian

G4 Roll out phase - Support

Learning Services Materials

- G4 Bridging Module - July 2013
- Standard course - September 2013
- SME course - December 2013

Report Services

- New “In accordance check “ - Sept 2013
- Certified Software for G4 – July 2013

G4 online

- A web based tool for G4 reporters

G4

The map for your sustainability journey

For technical enquiries, please email
guidelines@globalreporting.org

To provide feedback, please email
feedback@globalreporting.org