



# GRI: Empowering Sustainable Decisions

**Our five-year focus 2015-2020**



# Who we are

GRI is an international independent organization that helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others.

In pursuit of this we have pioneered sustainability reporting since the late 1990s, transforming it from a niche practice to one now adopted by a growing majority of organizations. GRI's Sustainability Reporting Standards are foundational to this success. With thousands of reporters in over 90 countries, GRI provides the world's most widely used standards on sustainability reporting and disclosure, enabling businesses, governments, civil society and citizens to make better decisions based on information that matters. Of the world's largest 250 corporations, 93% report on their sustainability

performance and 82% of these use GRI's Standards to do so.<sup>1</sup>

Today, information from the sustainability reporting process is being used in more ways than ever before by diverse groups of stakeholders to address their specific needs. From its use in business intelligence to creating new lines of business, organizations and individuals are finding new value from sustainability reporting information. It's an exciting time with increasing innovation and collaboration giving rise to an era where strategic business and smart policy decisions are made with these important sustainability issues in mind.

As the global cornerstone of sustainability reporting, it is our responsibility to work with our growing community to explore this new era.

# The importance of trust



Building and maintaining trust in businesses and governments is fundamental to achieving a sustainable economy and world. Every day, decisions are made by businesses and governments which have direct impacts on their stakeholders, such as financial institutions, labor organizations, civil society and citizens, and the level of trust they have with them. These decisions are rarely based on financial information alone. They are based on an assessment of risk and opportunity using information on a wide variety of immediate and future issues.

The value of the sustainability reporting process is that it ensures organizations consider their impacts on these sustainability issues, and enables them to be transparent about the risks and opportunities they face. Stakeholders also play a crucial role in identifying these risks and opportunities for organizations, particularly those that are

## Our vision

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

## Our mission

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



non-financial. This increased transparency leads to better decision making, which helps build and maintain trust in businesses and governments.

GRI is built upon a unique multi-stakeholder principle which ensures the participation and expertise of diverse stakeholders in the development of its standards. The benefit of this broad and inclusive approach is that organizations can have confidence in the robustness of stakeholder participation when considering a wide range of sustainability issues.

We are seeing a greater demand for sustainability information for specific uses demonstrated by the emergence of new reporting initiatives. Although the use of the information differs, the motivation for providing it is often the same: to build trust.

<sup>1</sup>) The KPMG Survey of Corporate Responsibility Reporting 2013

# Empowering sustainable decisions

GRI's work is already embedded in different types of decision making across the world, whether through businesses using the sustainability reporting process to understand, manage and communicate their impacts on critical issues, or governments using this reported information to build smarter policy.

Yet we believe there is even more value to capture from the sustainability reporting process. Across our organization, we will focus on four strategic areas over the next five years, as shown in the adjacent diagram, to ensure that sustainability reporting empowers sustainable decisions in all kinds of ways.



## ENABLING SMART POLICY



GRI's global community spans thousands of reporters but our scope extends beyond geography and into diverse fields of work.

We work with governments, international organizations and capital markets. As a result of this work, 27 countries use GRI in their sustainability policies and look to us for guidance as the world's most widely used sustainability reporting standards. In addition we have long-standing collaborations with over 20 international organizations such as the UNGC, OECD and the UN Working Group on Business & Human Rights.

We collaborate with other organizations on a number of global leading-edge initiatives which focus on tackling some of the world's most pressing challenges such as climate change, human rights and corruption. Through this type of collaboration we are finding innovative ways of using sustainability reporting information to help support businesses in particular.

Every year we help developed countries invest millions in sustainable development activities in emerging markets to address poverty related issues such as water use, land use and gender equality. GRI's Standards continue to play an important role in these types of investment flows ensuring that sustainability issues are taken into consideration by these organizations as they enhance their competitive edge in local and international markets.

## MORE REPORTERS, BETTER REPORTING



GRI is best known for leading the development of the sustainability reporting process and we continue to build our global community which includes thousands of trained practitioners and reporters. Among this diverse community we also have hundreds of core members who work directly with us to champion our mission.

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We work with our growing community to develop industry-leading activities to further the value of sustainability reporting. We encourage and enable those organizations that don't currently report to do so, specifically promoting the uptake of reporting among small and medium-sized enterprises. We motivate and support those that already do report to strive for a better quality of reporting through our training and knowledge sharing activities. And for those that are leading the way, we work in collaboration to explore and envision big picture challenges such as the future of reporting through our corporate leadership engagement activities.

We are committed to providing global standards for sustainability reporting and continue to strengthen our credibility and role as a standard setter through recent changes to our governance structure. This includes the creation of a separate governance body to develop and approve GRI's Sustainability Reporting Standards to increase the independence of these activities.

Ensuring that more businesses and governments value sustainability information will remain an integral part of our DNA, but the time has come for us to build on this legacy and catalyze a new era where businesses and governments make strategic decisions with these important sustainability issues in mind.

## MOVING BEYOND REPORTS



Our focus has always been on the reporting process and the value of the information that comes from it. While the sustainability report remains a crucial output of the reporting process, we must now move beyond the report itself to ensure that decision makers have



2012

- GRI hosted regional conferences in Australia, Canada and the USA.
- GRI held a number of side events at the Rio+20 UN Conference.
- GRI and the UNEP were asked to support the 'Group of Friends of Paragraph 47' which was formed at Rio+20.

2013

- GRI's fourth Global Conference: 'Innovation, Information, Integration' took place.
- GRI released the latest version of its Guidelines, G4, developed through a multi-stakeholder approach, with greater emphasis on material aspects.
- Regional Hub in South Africa established.

2014

- Regional Hub in Colombia established.
- Michael Meehan was appointed as the new GRI Chief Executive.
- GRI formed a triple alliance with WBCSD & UNGC to mobilize the private sector as a key player in achieving the SDGs.
- GRI launched the Global Sustainability Standards Board (GSSB) to strengthen the independence of the standards aspect of GRI's work.
- GRI held its 'Sustainability Reporting for Sustainable Development' conference in Mumbai.

2015

- G4 Exam was launched.
- Reporting 2025 was launched.
- GRI held its first African Regional Conference.

access to the high quality and reliable information they are increasingly demanding.

From the use of sustainability information in business intelligence to the actual creation of new lines of business, it is clear that this information isn't just for sustainability professionals. It is for investors to enable greater trust in their investments, customers in their products and services, citizens in their governments and so on. These groups and individuals all need different information, and need to access it in different ways.

Today we are seeing a wave of new ways in which information from the sustainability reporting process is being used by diverse groups of stakeholders to address their specific needs. But for this information to truly empower sustainable decisions in every organization, it must be more accessible, comparable and available in real-time.

Our role in thinking beyond the sustainability report is to help the increasingly diverse range of users tap into the sustainability information they need, enabling them to use this information in more innovative ways.

### INNOVATION & COLLABORATION



The sustainability landscape is constantly changing and we have always believed in the need for innovation. GRI's Standards are a free, open public good which have already inspired the creation of new frameworks, organizations, policies and careers all focused on improving the value of sustainability information.

We see ourselves as a launch pad for innovation and we want to build on that role to enable others to succeed based on our standards. Our involvement with the concept of integrated reporting since its inception is a good example of this. We continue to lead the dialogue

on integrating sustainability and financial information, working with a number of organizations and stakeholders to further this agenda.

Successful innovation requires a new spirit of collaboration and inclusiveness in the reporting field, ensuring organizations work together towards a common goal of building trust in businesses and governments. Some of the greatest innovations, however, will come from collaborations beyond the reporting field.

This is where technology and big data have a huge role to play and we're working with the world's leading technology companies to move to a future 'beyond reports'. This will help all stakeholders access the information they need to make better business and policy decisions, based on the world's most widely used and trusted sustainability reporting standards.

## We believe

- In the power of a multi-stakeholder process and inclusive network.
- Transparency is a catalyst for change.
- Our standards empower informed decision making.
- A global perspective is needed to change the world.
- Public interest should drive every decision an organization makes.

# Making it happen together

Through our standards, we've helped thousands of organizations across the world to understand, manage and communicate their sustainability impacts, building trust in businesses and governments.

We have a unique opportunity to build on the momentum we're seeing of the new ways in which sustainability reporting information is being used, and enhance the value of this information.

Now is the time to innovate for a future where sustainability is integral to every organization's decision-making process.

**Join our global community where together we're shaping the future of sustainability reporting to empower decision making towards a more sustainable economy and world.**

[www.globalreporting.org](http://www.globalreporting.org) • [info@globalreporting.org](mailto:info@globalreporting.org)

