Global Reporting Initiative Update:

Global Trends in Sustainability & Reporting

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What is sustainability
What do we know
What is GRI
Where is the data
Is the data reliable
How is GRI applied
Where is reporting heading
What is sustainability?
What is sustainability?

**World Commission on Environment and Development (WCED), the Brundtland Commission (1987):**

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

- It contains two key concepts:
  - the concept of "needs"
    - in particular the essential needs of the world's poor, to which overriding priority should be given; and
  - the idea of limitations
    - imposed by the state of technology and social organization on the environment's ability to meet present and future needs.
What is sustainability?

**US EPA:**

- Sustainability is based on a simple principle:

  > Everything that we need for our survival and well-being depends, either directly or indirectly, on our natural environment. Sustainability creates and maintains the conditions under which humans and nature can exist in productive harmony, that permit fulfilling the social, economic and other requirements of present and future generations.

- Sustainability is important to making sure that we have and will continue to have, the water, materials, and resources to protect human health and our environment.
What is Sustainability?

Campbell’s Soup:

CSR & Sustainability are approaches to business operation and innovation that build employee engagement, improve environmental performance, create positive social impacts, enable operational efficiency, reduce cost, foster innovation, strengthen relationships with customers and consumers and ultimately... create business advantage.
What do we know?
What do we know?
What do we know?

- CSR  - Corporate Social Responsibility
- CC   - Corporate Citizenship
- SD   - Sustainable Development
- ES   - Environmental Sustainability
- BE   - Business Ethics
- CE   - Corporate Ethics
- CG   - Corporate Governance
- ESG  - Environmental, Social & Governance
- IR   - Integrated reporting
- SV   - Shared Value
- II   - Impact Investing
- IS   - Impact Sourcing
What is GRI?
GRI’s Vision & Mission

Vision

A sustainable global economy where organizations manage their economic, environmental, social and governance performance and impacts responsibly and report transparently.

Mission

To make sustainability reporting standard practice by providing guidance and support to organizations.
GRI Guidelines

GRI Principles:
These guide the content and quality of your reporting.

Materiality, boundary-setting, inclusiveness, stakeholder engagement etc.

GRI reporting elements:
1. Profile Disclosures
   Strategy, About, Governance.
2. Disclosures on Management Approach
   EC, EN, LA, HR, SO, PR
3. Performance Indicators
   EC, EN, LA, HR, SO, PR
Where is the data?
1960-2008
- Ecological Footprint

2008-2050, Scenarios
- Moderate business-as-usual
- Rapid reduction

y-axis: number of planet earths, x-axis: years
A Progress Report

• Reviewed 3400 companies representing the national leaders from 34 countries around the world, including the 250 largest global companies

Ninety-five percent of the 250 largest companies in the world (G250 companies) now report on their corporate responsibility (CR) activities, two-thirds of non-reporters are based in the US.

• CR reporting has gained ground within the Top 100 companies in each of the 34 countries surveyed.

• The total number of reporting N100 companies increased by 11 percentage points, to 64 percent in 2011.

• Eighty percent of G250 and 69 percent of N100 companies are now aligning to GRI reporting standards.
GRI Reporters
The GRI content index

You have to publish a GRI content index in order to classify as a GRI-based sustainability report.
Example: Sprint GRI index

GRI Index
Sprint is proud to be the first U.S. telecom company to deliver an "A+" Corporate Responsibility Performance Report verified by Global Reporting Initiative (Nov. 2012). The A+ rating reflects Sprint's commitment to transparency as well as the quality and breadth of our Corporate Responsibility (CR) reporting. Sprint reports its CR performance annually through an online CR Performance Summary report and an interactive online GRI index. Sprint's 2011 Corporate Responsibility Performance Summary and online GRI index fulfill the requirements of the GRI-G3.1 reporting guidelines. We are one of a small number of Fortune 100-North American companies that received GRI verification of our "A" report. The "+" is earned when a company externally assures at least a portion of its report. Sprint externally assures its carbon and water disclosures for 2011.

Our interactive GRI index allows readers to access and understand Sprint's CR efforts and positions while providing direct links to more detailed content within Sprint's CR website. By participating in GRI, Sprint is able to engage nearly all functional teams and work towards continuous improvement on CR issues across the entire enterprise.

Sprint also joined GRI's Organizational Stakeholder and US Sector Leader programs in order to more directly influence the GRI reporting requirements, to reinforce and formalize its own commitment to transparent reporting of CR data, and to accelerate adoption of the GRI as the CR reporting standard in the U.S.

The Application level table below further explains the requirements for each level.

### Economic Performance

<table>
<thead>
<tr>
<th>GRI INDICATOR</th>
<th>INDICATOR DESCRIPTION</th>
<th>CHAPTER</th>
<th>REFERENCE/NOTES</th>
<th>UNGC PRINCIPLE</th>
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</thead>
<tbody>
<tr>
<td>EC1</td>
<td>Economic Value Generated and Distributed</td>
<td>Business Overview</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EC2</td>
<td>Financial Implications, Risks and Opportunities Due to Climate Change</td>
<td>Environment</td>
<td>See Form 10-K.</td>
<td>7,8</td>
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<tr>
<td>EC3</td>
<td>Defined Benefit Pension Plan Obligations</td>
<td>Contained in other reporting</td>
<td>See Form 10-K.</td>
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<tr>
<td>EC4</td>
<td>Financial Assistance Received from Government</td>
<td>Not Reported</td>
<td>(A)</td>
<td></td>
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<tr>
<td>EC5</td>
<td>Wages Comparison</td>
<td>Not Reported</td>
<td>(A)</td>
<td>6</td>
</tr>
<tr>
<td>EC6</td>
<td>Spending on Locally Based Suppliers</td>
<td>Not Reported</td>
<td>(A)</td>
<td></td>
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<tr>
<td>EC7</td>
<td>Local Hiring</td>
<td>Not Reported</td>
<td>(A)</td>
<td>6</td>
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<tr>
<td>EC8</td>
<td>Infrastructure Investments and Public Benefit</td>
<td>Not Reported</td>
<td>(B)</td>
<td></td>
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<tr>
<td>EC9</td>
<td>Indirect Economic Impacts</td>
<td>Not Reported</td>
<td>(B)</td>
<td></td>
</tr>
</tbody>
</table>
## Example: Dell GRI Index

### Environmental Performance Indicators

<table>
<thead>
<tr>
<th>Aspect: Materials</th>
<th>Coverage</th>
<th>Information Links</th>
</tr>
</thead>
</table>
| EN1 Materials used by weight or volume. See Indicator Protocol for guidance on calculation. | ![Icon] | Materials Used  
- Greener Materials  
- Global Environmental Policy |
| EN2 Percentage of materials used that are recycled input materials. | ![Icon] | Use of Recycled Input  
- Corporate Responsibility Report - 2011  
- Corporate Responsibility Report - 2012  
- Forest Stewardship  
- Transportation and Logistics |

### Energy

<table>
<thead>
<tr>
<th>Aspect: Energy</th>
<th>Coverage</th>
<th>Information Links</th>
</tr>
</thead>
<tbody>
<tr>
<td>EN3 Direct energy consumption by primary energy source.</td>
<td>![Icon]</td>
<td>Direct Energy Use</td>
</tr>
<tr>
<td>EN4 Indirect energy consumption by primary source.</td>
<td>![Icon]</td>
<td>Indirect Energy Use</td>
</tr>
</tbody>
</table>
| EN5 Energy saved due to conservation and efficiency improvements. | ![Icon] | Energy saved  
- Carbon Disclosure Project Website |
| EN6 Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives. | ![Icon] | Product Energy Saved  
- Dell on Dell: Energy Efficiency  
- Corporate Responsibility Report - 2011  
- Corporate Responsibility Report - 2012  
- Transportation and Logistics |
The Global Reporting Initiative (GRI) has pioneered the development of the world's most widely used sustainability reporting framework. The GRI Guidelines set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance. The GRI has concluded that the SAP Integrated Report 2012 fulfills the requirement of Application Level A+.

<table>
<thead>
<tr>
<th>Category</th>
<th>Reporting Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Strategy and Analysis</td>
<td>Fully reported</td>
</tr>
<tr>
<td>2. Organizational Profile</td>
<td>Partially reported</td>
</tr>
<tr>
<td>3. Report Parameters</td>
<td>Not reported</td>
</tr>
<tr>
<td>4. Governance, Commitments, and Engagement</td>
<td></td>
</tr>
<tr>
<td>Economic</td>
<td></td>
</tr>
<tr>
<td>Environmental</td>
<td></td>
</tr>
<tr>
<td>Social: Labor Practices and Decent Work</td>
<td></td>
</tr>
<tr>
<td>Social: Human Rights</td>
<td></td>
</tr>
<tr>
<td>5. Economic</td>
<td></td>
</tr>
<tr>
<td>6. Environmental</td>
<td></td>
</tr>
<tr>
<td>7. Social: Labor Practices and Decent Work</td>
<td></td>
</tr>
<tr>
<td>8. Social: Human Rights</td>
<td></td>
</tr>
</tbody>
</table>

The GRI Index/UN Global Compact
Financial Market Uptake
Investor Demand

• **Principles for Responsible Investment (PRI) [2006]**
  – Currently represents over **$22 Trillion** in investment capital
  – **Close to 1000 signatories**

• **Investor Network on Climate Risk (INCR) [2003]**
  – Currently represents over **$9 Trillion** in investment capital
  – **90+ members**

• **Carbon Disclosure Project (CDP) [2002]**
  – Currently represents over **$71 Trillion** in investment capital
  – act on behalf of **551 institutional investors**

• **Institutional Investors Group on Climate Change (IIGCC) [2001]**
  – Currently represents **$6 Trillion** in investment capital
  – **70 members**

• **Interfaith Center on Corporate Responsibility (ICCR) [1972]**
  – Currently represents over **$100 Billion**
  – **300 members**
## Dell US Equity Analysis

### Settings
- **Comp Source**: Bloomberg
- **% Rev. by Industry FY2012**

### Actions
- **Metric**
  - **EV/EBITDA T12**: 3.89
  - **Rev 1 Yr Gr**: 0.94
  - **Gross Margin**: 22.25
  - **Op Margin**: 7.14
  - **R&D % T12**: 1.38

### Output
- **Currency**: USD
- **Comp Range**
  - High: 12.80
  - Low: 3.56
  - 177.85
- **High**: 46.89
- **Low**: 31.22
- **High**: 5.85

### Analyze Industry
- **Overview**
- **Comp Sheets**
- **Markets**
- **EPS Preview**
- **Ownership**
- **Credit**
- **Custom**
- **Create Template**
- **Fields**
- **Save As**

### Add Column
- **Column**: Enter a field, e.g. P/E

### Table

<table>
<thead>
<tr>
<th>Name</th>
<th>Ticker</th>
<th>Mkt Cap (USD)</th>
<th>ESG Disc Score:Y</th>
<th>Intens/Slts:Y</th>
<th>GHG Total Waste:Y</th>
<th>% Women Emp:Y</th>
<th>% Women on Bd:Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 Dell Inc</td>
<td>DELL</td>
<td>55.58B</td>
<td>39.59</td>
<td>12.68</td>
<td>0.04</td>
<td>28.97</td>
<td>14.25%</td>
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<tr>
<td>101 Hewlett-Packard Co</td>
<td>HPQ</td>
<td>26.43B</td>
<td>47.11</td>
<td>5.99</td>
<td>0.04</td>
<td>33.00</td>
<td>8.00%</td>
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<tr>
<td>102 Int'l Business Machines Corp</td>
<td>IBM</td>
<td>229.72B</td>
<td>42.98</td>
<td>28.58</td>
<td>0.08</td>
<td>28.10</td>
<td>15.38%</td>
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<tr>
<td>103 Apple Inc</td>
<td>AAPL</td>
<td>497.29B</td>
<td>35.98</td>
<td>2.00</td>
<td>0.00</td>
<td>N.A.</td>
<td>12.50%</td>
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<tr>
<td>104 Lenovo Group Ltd</td>
<td>HK</td>
<td>992 HK</td>
<td>47.11</td>
<td>2.89</td>
<td>0.01</td>
<td>N.A.</td>
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<td>105 Acer Inc</td>
<td>2353</td>
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<td>21.90</td>
<td>N.A.</td>
<td>N.A.</td>
<td>N.A.</td>
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<td>106 Asustek Computer Inc</td>
<td>2357</td>
<td>7.78B</td>
<td>74.79</td>
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<td>0.00</td>
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<td>107 Cognizant Tech Solutions-A</td>
<td>CTSH</td>
<td>18.27B</td>
<td>36.36</td>
<td>38.31</td>
<td>N.A.</td>
<td>31.00</td>
<td>12.50%</td>
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<tr>
<td>108 Accenture PLC-CL A</td>
<td>ACN</td>
<td>41.30B</td>
<td>40.50</td>
<td>7.90</td>
<td>N.A.</td>
<td>35.00</td>
<td>25.00%</td>
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<td>109 Computer Sciences Corp</td>
<td>CSC</td>
<td>4.01B</td>
<td>24.38</td>
<td>N.A.</td>
<td>N.A.</td>
<td>N.A.</td>
<td>10.00%</td>
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<tr>
<td>110 Syntel Inc</td>
<td>SYNT</td>
<td>2.41B</td>
<td>N.A.</td>
<td>N.A.</td>
<td>N.A.</td>
<td>N.A.</td>
<td>N.A.</td>
</tr>
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</table>

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*Australia 61 2 9777 8600 Brazil 5511 3048 4500 Europe 44 20 7330 7500 Germany 49 69 9204 1210 Hong Kong 852 2977 6000 Japan 81 3 3201 8900 Singapore 65 6212 1000 U.S. 1 212 318 2000 Copyright 2012 Bloomberg Finance L.P. SN 1081811 6557-104-1 17-May-12 12:28:40 EDT GMT-4:00*
Performance

MSCI World & GRI
2002 to 2012

S&P 500 & GRI
2001 to 2011
Performance

S&P 500 Companies: 47% with GRI Reports, 53% with GRI Advanced Reports, 32% Non-GRI Reports (Source: 2012 CR Report)

Ethisphere's 2012 World's Most Ethical Companies: 90% GRI, 70% GRI Advanced, 5% GRI, 5% Non-GRI, 0% No Report (As of March 2012)

2011 Newsweek's Green Rankings - US Companies (As of June 2011): 64% GRI, 12% GRI Advanced, 5% Non-GRI, 8% No Report

CR's 100 Best Corporate Citizens 2011 (As of March 2011): 53% GRI, 47% Non-GRI, 7% No Report

Dow Jones Sustainability Index North America (As of September 2012): 85% GRI, 9% GRI Advanced, 5% Non-GRI, 0% No Report

Dow Jones Sustainability Index World (As of September 2012): 87% GRI, 4% GRI Advanced, 2% Non-GRI, 0% No Report

NASDAQ OMX CRD Global Sustainability Index (As of June 30, 2011): 90% GRI, 10% Non-GRI, 0% No Report

Global Reporting Initiative™
Is the data reliable?
The report shows that in the USA, only 10 percent (26 out of 269) of GRI-based sustainability reports declared a “+” in 2011.
Assured Reporters Outperform
How else is GRI applied?
Regulatory Trends

"More governments are making sustainability reporting mandatory."

In 2006, 58 percent of policies were mandatory; now, more than two thirds (72 percent) of the **180 policies** in the 45 reviewed countries are mandatory.

United States
- WH CEQ - EO 13514
- US Army, GSA, USPS, etc....
- SEC
- Dodd-Frank
- CA Transparency on Trafficking & Slavery
Financial Market Developments

May 2010

January 2011
Supply Chain Developments

Impacts everyone: Large, Small, Public & Private
Survey Fatigue & SMEs

The Farther Backward You Can Look, the Farther Forward You Can See

Linda Qian  January 16, 2013

As Winston Churchill once said, “The farther backward you can look, the farther forward you can see.” During the holiday season, I spent some time reflecting on the work Intel’s Supply Chain Environmental, Social and Governance (SEG) team did during 2012. I’ve been part of this effort for the past 3½ years of my 16 years at Intel, and I think this was a year of genuine progress in supplier sustainability that pales in comparison to what I believe we achieved in 2012. I’ll focus on just three of the key programs that are representative of our broader efforts: an expanded focus on supplier transparency, our audit programs, and our first annual Supplier Sustainability Leadership Summit.

In 2012, we increased transparency expectations of our Tier 3 suppliers by setting specific requirements and timelines for CSR Reporting for our Tier 7 suppliers. To support this initiative, we provided training in partnership with the Global Reporting Initiative, to help suppliers get started or make improvements to their reporting practices. This training was made available to all Tier 3 suppliers, both forward or demand, free of charge. Additionally, we partnered with Microsoft and Microsoft Robotics to successfully propose the creation of a Supplier Transparency Work Group to the Electronics Industry Citizenship Coalition (EICC) Board of Directors and we are now part of the Work group collaborating with other member companies to drive better industry standards.

Currently released 2012 report details what Intel stands for as a company and goals.
Precedent Setting Developments
Global Harmonization & Alignment

GRI has global strategic partnerships with:

- OECD
- The Global Compact
- UNEP
- ISO

The GRI guidelines also have synergies with:

- IFC
- International Finance Corporation
- UNCTAD

- CSHS: Center for Safety & Health Sustainability
- EPRI: Electric Power Research Institute
- AIAG: Automotive Industry Action Group
Where is reporting heading?
G4
How the GRI network does it?
Through a “Due Process”!

BoD → Public Comment Period → WG → Public Comment Period → SC + TAC → BoD

Launch
Decision
G4 Development Process

• Over **2.5 years** of activities

• **120 Working Group members selected** from hundreds candidates from all stakeholder groups (business, labor, investors, experts, civil society), 11 in-person meetings and over 60 webinars

• Over **80 Workshops** with more than 2000 participants and **2 Public Consultation Periods - with over 2500 participants**, generated over 3500 pages of written feedback, analyzed manually and digitally, and published

• 4 Stakeholder Council and BoD meetings, 5 Technical Advisory Committee (TAC) meetings and 15 TAC conferences calls

• **All steps of the Due Process checked and implemented**
G4 Objectives

- G4 Objectives
  - Materiality in reports
  - User-friendly for all reporters
  - Technical quality; clear definitions
  - Alignment to international frameworks
  - Guidance on IR
  - Improve data access
G4 Focus Areas

Structural changes

• Application levels and In Accordance
• Boundary and Value Chain
• Disclosures on management approach

Content changes

• NEW: Supply chain
• NEW: Governance, remuneration, ethics
• UPDATED: Greenhouse gas emissions
• UPDATED: Anti-corruption
“Materiality” Definition - GRI

“Material topics for a reporting organization should include those topics that have a direct or indirect impact on an organization’s ability to create, preserve or erode economic, environmental and social value for itself, its stakeholders and society at large.”

G4 Updates:

- Explain **WHY** a topic is material in the sustainability report
  = Update to GRI’s Management Approach Disclosures

https://www.globalreporting.org/reporting/guidelines-online/TechnicalProtocol/Pages/MaterialityInTheContextOfTheGRIReportingFramework.aspx
Areas of Profound Revision from G3.1 to G4

- Application Levels
- Boundary
- DMA
- Supply Chain
- Governance & Remuneration
- Greenhouse Gas Emissions
- Anti-corruption

Structural changes (G4)
## GRI Aspects

<table>
<thead>
<tr>
<th>Category</th>
<th>Economic</th>
<th>Environmental</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aspects</td>
<td>• Economic Performance</td>
<td>• Materials</td>
</tr>
<tr>
<td></td>
<td>• Market Presence</td>
<td>• Energy</td>
</tr>
<tr>
<td></td>
<td>• Indirect Economic Impacts</td>
<td>• Water</td>
</tr>
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<td></td>
<td>• Procurement Practices</td>
<td>• Biodiversity</td>
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<td>• Emissions</td>
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<td>• Effluents and Waste</td>
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<td></td>
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<td>• Products and Services</td>
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<td></td>
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<td>• Compliance</td>
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<td></td>
<td>• Transport</td>
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<tr>
<td></td>
<td></td>
<td>• Overall</td>
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<tr>
<td></td>
<td></td>
<td>• Supplier Environmental Assessment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Environmental Grievance Mechanisms</td>
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## GRI Aspects

<table>
<thead>
<tr>
<th>Category</th>
<th>Social</th>
<th>Human Rights</th>
<th>Society</th>
<th>Product Responsibility</th>
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<tbody>
<tr>
<td>Sub-Categories</td>
<td>Labor Practices and Decent Work</td>
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<tr>
<td>Aspects</td>
<td>Employment</td>
<td>Investment</td>
<td>Local Communities</td>
<td>Customer Health and Safety</td>
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<td>Labor/Management Relations</td>
<td>Non-discrimination</td>
<td>Anti-corruption</td>
<td>Product and Service Labeling</td>
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<tr>
<td></td>
<td>Occupational Health and Safety</td>
<td>Freedom of Association and Collective Bargaining</td>
<td>Public Policy</td>
<td>Marketing Communications</td>
</tr>
<tr>
<td></td>
<td>Training and Education</td>
<td>Child Labor</td>
<td>Anti-competitive Behavior</td>
<td>Customer Privacy</td>
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<td></td>
<td>Diversity and Equal Opportunity</td>
<td>Forced or Compulsory Labor</td>
<td>Compliance</td>
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<tr>
<td></td>
<td>Equal Remuneration for Women and Men</td>
<td>Security Practices</td>
<td>Supplier Assessment for Impacts on Society</td>
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<td></td>
<td>Supplier Assessment for Labor Practices</td>
<td>Indigenous Rights</td>
<td>Grievance Mechanisms for Impacts on Society</td>
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<tr>
<td></td>
<td>Labor Practices</td>
<td>Assessment</td>
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<td></td>
<td>Grievance Mechanisms</td>
<td>Supplier Human Rights Assessment</td>
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<td></td>
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<td>Human Rights</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Grievance Mechanisms</td>
<td></td>
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</tr>
</tbody>
</table>
a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.
Guidance – New publications

**Sector Research Findings**
Language: English  
Publication date: May 2013  
Description: Identification of sectors that would be relevant by different stakeholders  
Visit the [Sustainability Topics](#) to read more about this research.

**The sustainability content of integrated reports - a survey of pioneers**
Language: English  
Publication date: May 2013  
The purpose of this publication is to investigate the self-declared integrated reports in the GRI database over the period of 2010-2012, to explore the different ways in which reporters are currently experimenting with the concept of integration. The research asks questions regarding the types of organizations, countries and sectors involved in experimenting with integrated reporting. The research also explores the different ways in which integrated reports are taking shape: the variety of titles, expressed intentions, different structures and length. The research also looks at trends in Australia and South Africa.

**The External Assurance of Sustainability Reporting**
Language: English  
Publication date: May 2013  
Sustainability reporting is a process that assists organizations in understanding the links between sustainability related issues and an organization’s plans and strategy, goal setting, performance and managing change towards a sustainable global economy. It combines profitability with social responsibility and environmental performance. The final product of this process is a sustainability report where the report on the most critical (or material) aspects of the organization’s economic, social and environmental impacts and the relationship with the stakeholders. This publication aims to help sustainability reports understand the external assurance of sustainability reports so, GRI hopes to clarify and further improve the use of external assurance.

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**GRI Focal Point USA launches US study on external assurance of sustainability reports**
Today, GRI in collaboration with Bloomberg LP and G&A Institute launched a special US study showcasing trends on assurance of sustainability information. GRI did this by means of a webinar (slide deck) with over 100 attendees. GRI undertook this study in order to shed light on which companies utilize assurance providers for their sustainability reporting and their reasons for doing so. According to a study of G&A Institute now 53% of the S&P 500 companies publicly disclose sustainability information, up from 10% in just the year before. In absolute numbers, GRI-based sustainability reports grew by 46% from 2010 to 2011 to a total of 269 GRI-based sustainability reports that included a GRI Content Index. These US growth numbers outpace reporting trends in many other countries, and in that sense the US is clearly catching up – however, GRI’s mission is not just about increasing quantity...
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Thank you!

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