
**UNCTAD, OECD, CDSB and GRI Workshop on
Climate Change Reporting**

16 March 2012, Room XXV
Palais des Nations, Geneva

SESSION III

**BEYOND RIO: A ROADMAP FOR MORE CONSISTENT
CLIMATE CHANGE RELATED REPORTING**

PRESENTED BY

Isabella Pagotto
*Manager Governmental Relations & International
Organizations*
Global Reporting Initiative

*This material has been reproduced in the language and form as it was provided.
The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.*



Global Reporting Initiative (GRI)

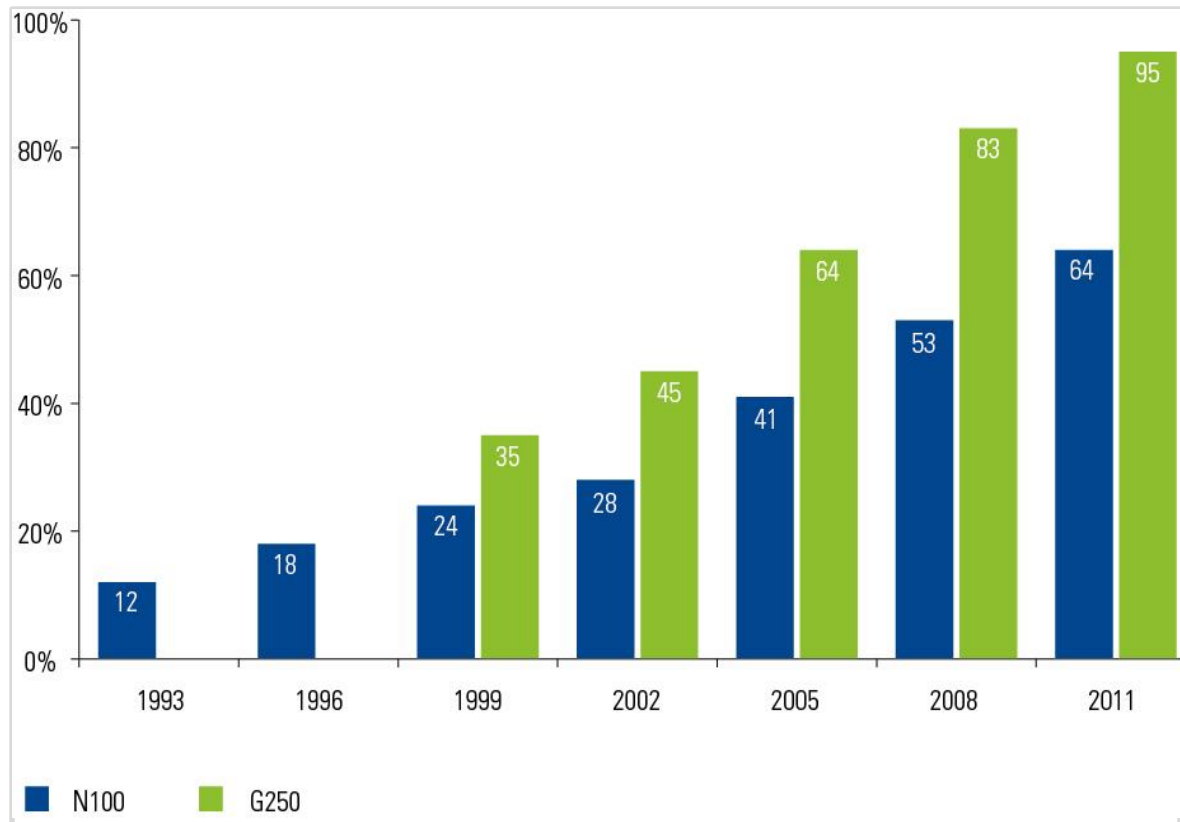
**UNCTAD, OECD, CDSB and GRI Joint Project and
Workshop on Climate Change Reporting**

**Session III – Beyond Rio: A Roadmap for more consistent
climate change related reporting**

*Isabella Pagotto,
Manager Government and International Organizations
Relations*

Growth of Sustainability Reporting: “Corporate responsibility reporting has become the *de facto* law for business”. KPMG

International Survey of Corporate Responsibility Reporting 2011



“80% of the G250 and 69% of the N100 companies adhere to GRI Reporting Guidelines”

“The number of companies reporting on CR has continued to rise. Where CR reporting was once merely considered an ‘optional but nice’ activity now seems to have become virtually mandatory for most multinational companies.”
80% of the G250 and 69% of the N100 companies adhere to GRI Reporting”



5000 sustainability reporters

95% of Fortune Global 250

But how do we
mainstream?

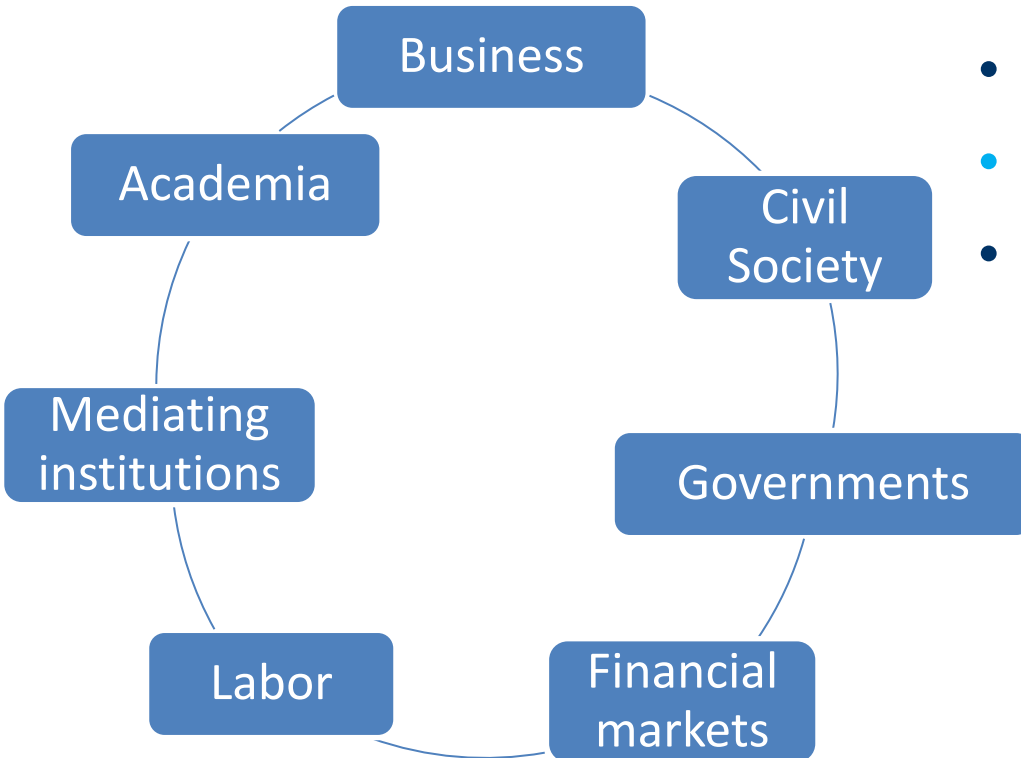
82.000 transnational companies

45.000 Publicly traded companies

Sustainability Reporting: Climate Change in the Context of Sustainable Development



The Global Reporting Initiative: A Network Organization



- Multi-Stakeholder Approach
- **UNEP** Collaboration Centre
- Collaboration & Synergies, for instance:

OECD, United Nations Global Compact, UNCTAD, IFC

UN Guiding Principles (Ruggie), PRI

CDSB, CDP

ISO

IIRC

Climate Change Disclosure Regime

(inter)governmental measures

- UNFCCC regime
- National measures

voluntary measures

Measurement / Methodology:

- GHG Protocol WRI / WBCSD
- ISO

Reporting:

- Sustainability Reporting GRI
- CDSB / CDP
- Accounting standards

Global Consistency-based models

Global Consistency-based models identified in the joint project:

- Financial Reporting – IFRS/IASB
- Sustainability Reporting – GRI
- Integrated Reporting - IIRC

The Future: G4 - GRI's next Generation of Sustainability Reporting Guidelines

G4 Key Objectives - Outcomes

- Robust Guidelines to support use in the mainstream economy
- Align with Integrated Reporting architecture
- Common language for normative frameworks
- Format fit for data tagging and digital databanks
- User friendliness for reporters (easier and cost efficient)

G4 Key Objectives - Process

- Consult financial markets
- Consult reporting info users
- Dialogue with shapers, such as regulators

Follow the latest developments on the GRI website [here](#).

E-mail: G4@globalreporting.org

Opportunity of Rio+20 and beyond



RIO United Nations
2012 Conference on
Sustainable
Development

Opportunity for the global community

Corporate transparency on sustainability including climate change strategy and performance as a keystone of sustainable development



Feedback and Questions:

Isabella Pagotto

pagotto@globalreporting.org

www.globalreporting.org