Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)

30th SESSION
6 - 8 November 2013
Room XVIII, Palais des Nations, Geneva

Friday, 8 November 2013
Afternoon Session

G4 –the fourth generation of GRI Sustainability Reporting Guidelines

Presented by

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G4 – the fourth generation of GRI Sustainability Reporting Guidelines

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Global Reporting Initiative™

Introduction

- 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 Launch at the GRI Conference

- Over 1600 people, from over 80 countries

- Over 40 sessions, around 200 speakers

GLOBAL CONFERENCE ON SUSTAINABILITY AND REPORTING
Information. Integration. Innovation.

Amsterdam | 22-24 May 2013

Focus on materiality

- 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

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

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)

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)

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
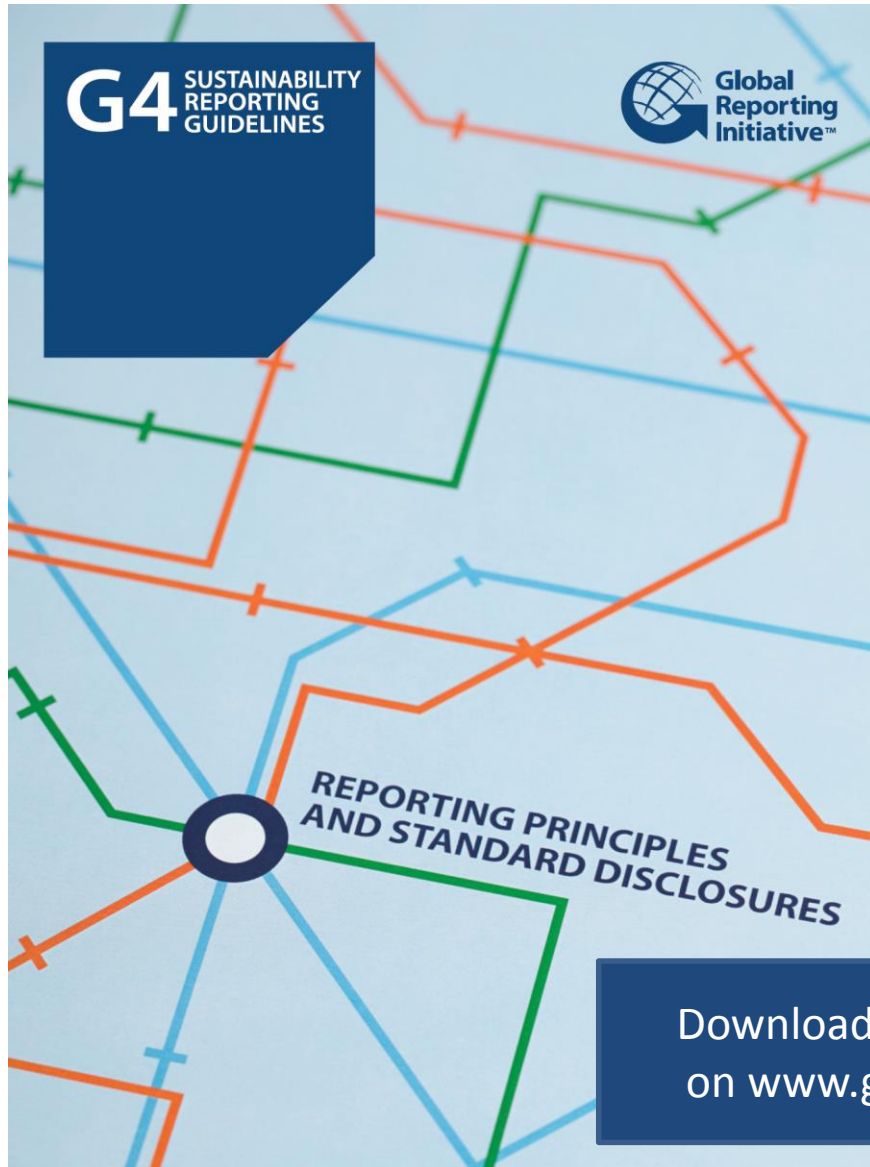
Alignment with other frameworks

- **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**

New structure and new sections

G4 SUSTAINABILITY REPORTING GUIDELINES — Global Reporting Initiative™

REPORTING PRINCIPLES AND STANDARD DISCLOSURES

G4 SUSTAINABILITY REPORTING GUIDELINES — Global Reporting Initiative™

IMPLEMENTATION MANUAL

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 OECD/UNGC

Supplier Assessment for Labor Practices

G4-LA14 G4-LA15

Labor Practices Grievance Mechanisms OECD

G4-LA16

HUMAN RIGHTS OECD/UNGC

Investment

G4-HR1 G4-HR2

Indicators by Aspects

SOCIETY

Local Communities OECD/UNGC

G4-SO1 G4-SO2

Anti-corruption OECD/UNGC

G4-SO3 G4-SO4 G4-SO5

Public Policy OECD/UNGC

G4-SO6

Anti-competitive Behavior OECD

Facilitating the journey

5 REFERENCES

6 QUICK LINKS

7 DEFINITIONS OF KEY TERMS

6 GLOSSARY

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'

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

Thank you!

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