
UNCTAD-ISAR Workshop on the Future Direction of the Corporate Reporting Model

Monday, 13th October 2014
Room XXVI, Palais des Nations, Geneva

Workshop material:

***Major trends and initiatives in corporate reporting models to
address issues of sustainable development***

Presented by

Teresa Fogelberg
Deputy Chief Executive
Global Reporting Initiative (GRI)

*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.*



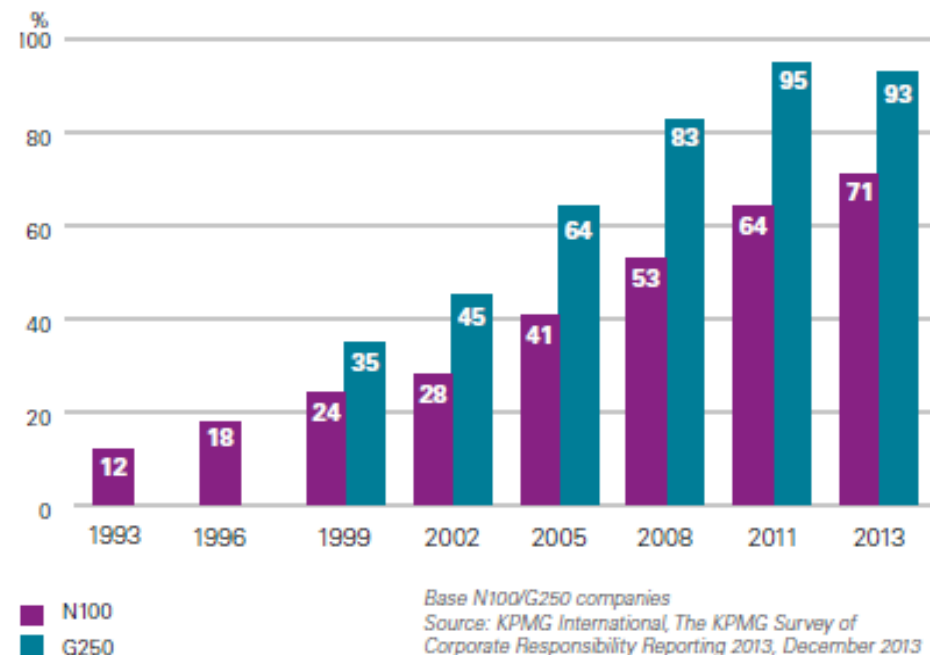
Future Direction of Corporate Reporting Models

Teresa Fogelberg

Deputy Chief Executive - GRI

Current State of Reporting

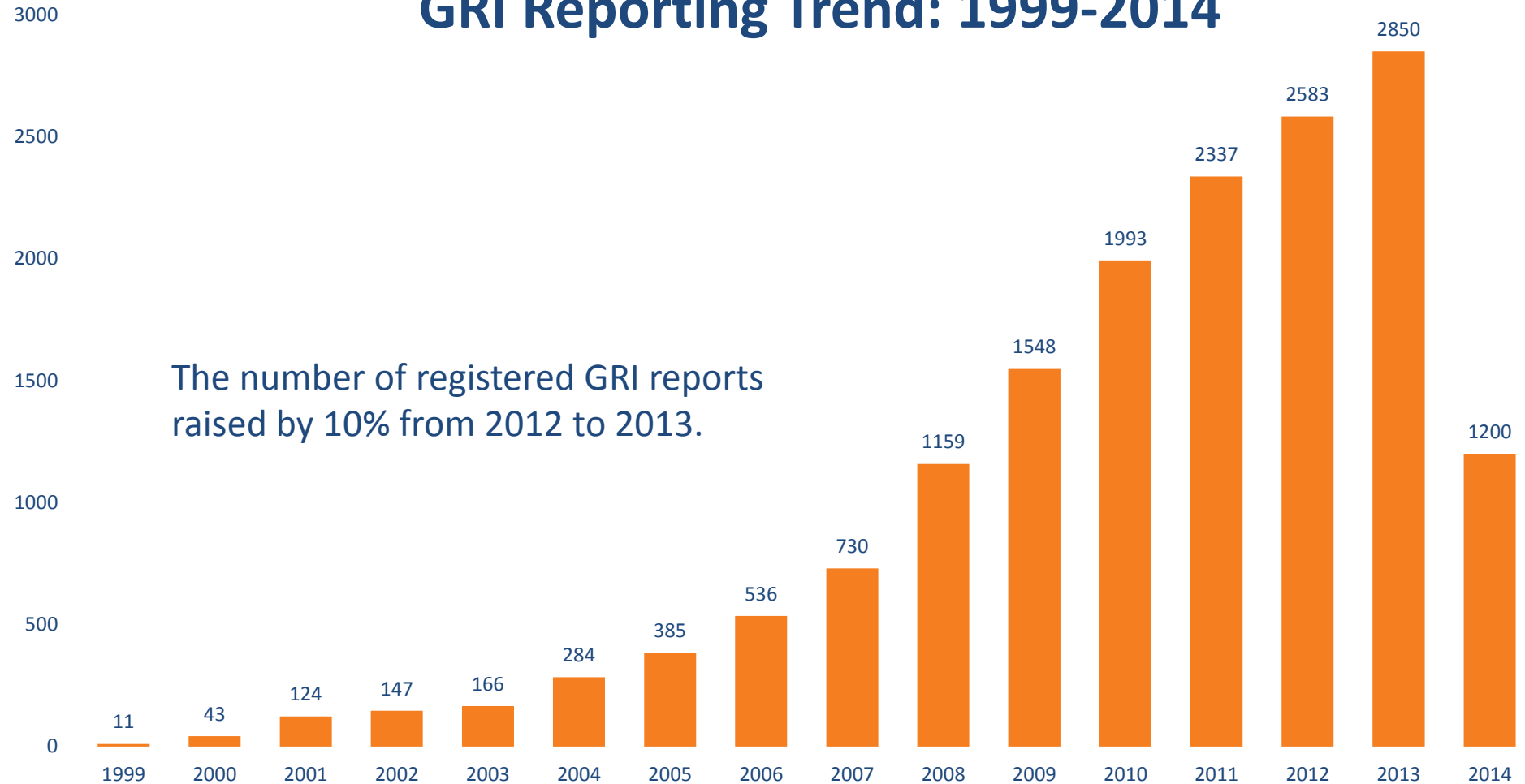
Growth in reporting since 1993



- Companies should no longer ask whether or not they should publish a sustainability report.
- High rates of sustainability reporting globally suggest it is now standard business practice worldwide.
- The important questions now are “what?” and “how?”
- It is now about the quality of reporting and the best means to reach relevant audiences.

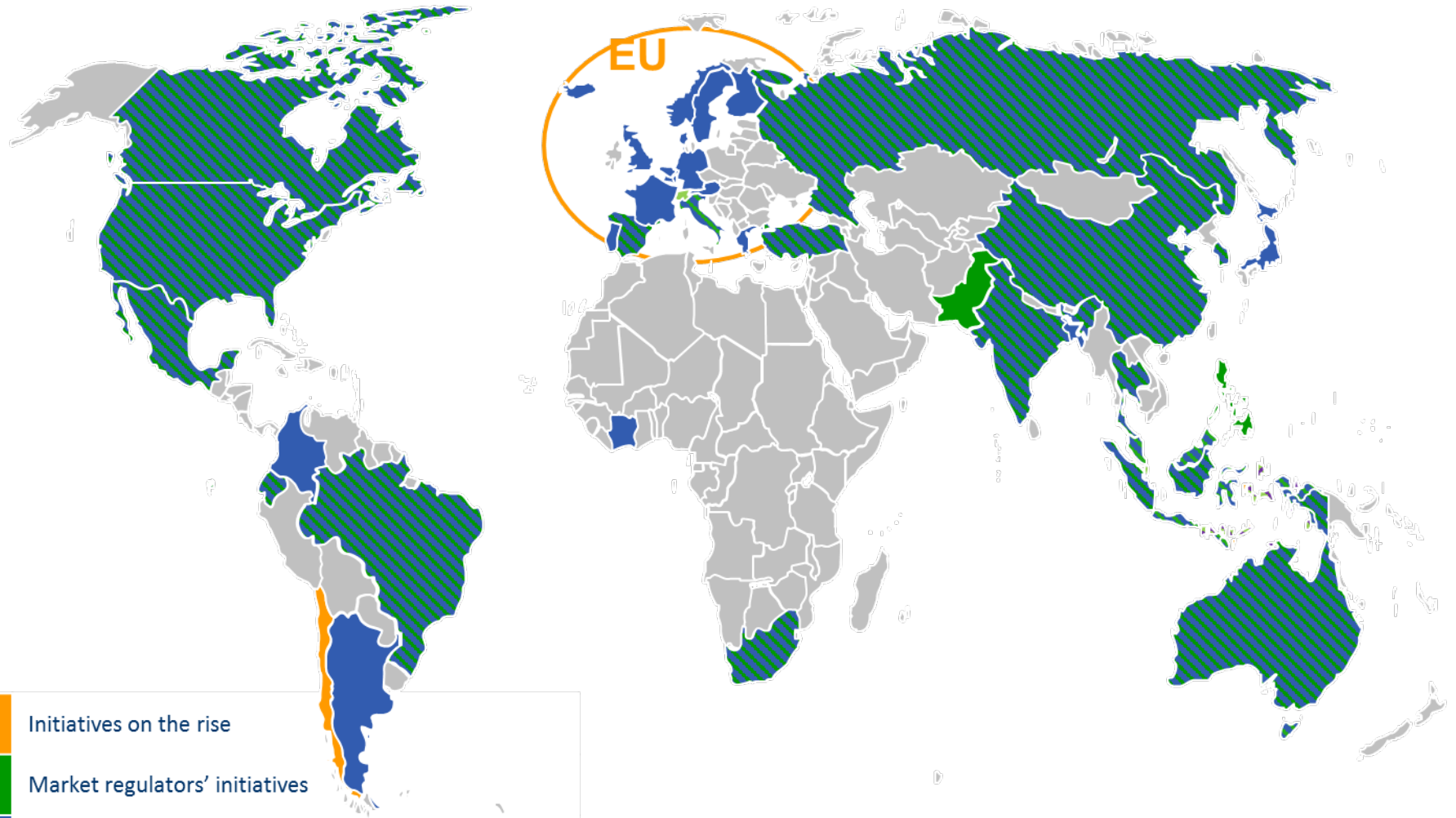
Current State of Reporting

GRI Reporting Trend: 1999-2014



* Data from the Sustainability Disclosure Database as at 29 July 2014

Sustainability Reporting Policies



European Directive on Non Financial Reporting

More sustainability reporting in the EU



The Post-2015 Development Agenda

Opportunities

1. Outcome document OWG on SDGs:

- Target on SR under SCP
- Chapeau – private sector role
- Means of implementation
 - I. Multi-stakeholder partnerships
 - II. Data, monitoring and accountability



2. The Post-2015 Business Engagement Architecture

On how to motivate and support global business in realizing its full potential to advance sustainable development through:

- Action
- Collaboration
- Co-investment.



Reporting on Impacts



Best Practice in Reporting

A close-up photograph of a person's hands holding a camera. The camera lens is prominent in the foreground, with its lens cap on. The background is blurred, showing parts of the camera body and the person's hands. The overall image is slightly faded to serve as a background for the text.

**Focus on what matters,
where it matters**

Integrated Reporting

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'*

Future of Reporting





Thank you!

Teresa Fogelberg

Deputy Chief Executive

Global Reporting Initiative (GRI)

www.globalreporting.org

