



## United Nations Conference on Trade and Development

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### Trade and Development Board

#### Sixty-fifth executive session

Geneva, 27 June 2017

Item 3 of the provisional agenda

#### Designation of non-governmental organizations for the purposes of rule 77 of the rules of procedure of the Board

### Application from the Stichting Global Reporting Initiative

#### Note by the UNCTAD secretariat

##### *Executive summary*

The UNCTAD secretariat has received an application from the Stichting Global Reporting Initiative requesting its inclusion by the Trade and Development Board in the list provided for in rule 77 of the rules of procedure of the Board.

Having reviewed the information provided, the secretariat is of the opinion that, subject to the concurrence of the Bureau of the Board, the Stichting Global Reporting Initiative may be classified in the special category under the provisions of paragraph 12 (b) of Board decision 43 (VII).

The Board may wish to take action on the above-mentioned application at its sixty-fifth executive session.

Information on the Stichting Global Reporting Initiative is annexed to this note.



## Annex

### Stichting Global Reporting Initiative: Background information

#### History

1. Through its role as co-founder of the Stichting Global Reporting Initiative, the United Nations Environment Programme addressed a key obstacle in advancing sustainability reporting in the 1990s, namely the absence of a generally accepted reporting framework that would greatly enhance the credibility, comparability and comprehensiveness of corporate sustainability reports. Since its inception in 1997, the Initiative has worked to design and build acceptance of a common framework for reporting on the triple bottom line of sustainability, namely the economic, environmental and social aspects. The sustainability reporting guidelines developed under the Initiative are intended to be applicable to all types of organizations. The revised or third generation version of the guidelines was launched in October 2006 at an international conference held in Amsterdam.
2. The Initiative is an international independent organization that helps Governments, businesses and other organizations understand and communicate the impact of business on critical sustainability issues such as, among others, human rights, climate change and corruption.
3. The Initiative offers the world's most widely used standards on sustainability reporting and disclosure, enabling Governments, businesses, civil society and citizens to make better decisions based on information that matters.

#### Aims and objectives

4. The Stichting Global Reporting Initiative aims to focus on the following four strategic areas over the next five years to ensure that sustainability reporting empowers sustainable decisions:
  - (a) Enabling smart policy: The Initiative works with Governments, international organizations and capital markets. As a result of its work, 40 countries use the Initiative's standards in their sustainability policies.
  - (b) More reporters, better reporting: The Initiative works with its growing community to develop industry-leading activities to further the value of sustainability reporting and encourage organizations to promote the uptake of reporting among small and medium-sized enterprises. For a better quality of reporting, the Initiative provides training and knowledge-sharing activities and also works in collaboration to envision big-picture challenges, such as the future of reporting, through its corporate leadership engagement activities.
  - (c) Moving beyond sustainability reports: The Initiative's role in thinking beyond reports is to help the increasingly diverse range of users tap into the sustainability information they need, enabling them to use such information in more innovative ways.
  - (d) Innovation and collaboration: The Initiative is 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.

#### Membership

5. The Gold Community of the Stichting Global Reporting Initiative includes intergovernmental agencies, civil society organizations, mediating institutions and public agencies, as well as business, academia and labour.

6. The Initiative has 542 members based in the following countries and/or territories: Andorra; Argentina; Australia; Austria; Bahrain; Belgium; Bolivarian Republic of Venezuela; Brazil; Bulgaria; Canada; Chile; China; Colombia; Costa Rica; Cyprus; Denmark; Dominican Republic; Ecuador; Finland; France; Georgia; Germany; Ghana; Greece; Honduras; India; Indonesia; Ireland; Israel; Italy; Japan; Jordan; Kenya; Kyrgyzstan; Lebanon; Luxembourg; Malaysia; Mauritius; Mexico; Netherlands; New Zealand; Nigeria; Norway; Pakistan; Peru; Philippines; Plurinational State of Bolivia; Poland; Portugal; Qatar; Romania; Republic of Korea; Russian Federation; Saudi Arabia; Senegal; Singapore; Slovakia; South Africa; Spain; Sri Lanka; Sweden; Switzerland; Tajikistan; Thailand; Turkey; United Arab Emirates; United Kingdom of Great Britain and Northern Ireland; United States of America; Zimbabwe; Hong Kong, China; Macao, China; Taiwan Province of China.

## Structure

7. The governance bodies of the Stichting Global Reporting Initiative are designed to maintain multi-stakeholder representation. The Stakeholder Council sets up the Board of Directors, Board of Supervisors, members' meeting and president's office meeting.

8. The Board of Directors has ultimate fiduciary, financial and legal responsibility for the Initiative and is the final decision-making authority, including on proposed revisions to the Initiative's framework and guidelines and on its organizational strategy and workplans. The Board arranges two in-person meetings and four virtual meetings per year. Its last meeting was held in Amsterdam on 28 and 29 September 2016.

9. The following directors currently serve on the Board: Ms. Christianna Wood; Mr. Paul Boykas; Ms. Özlem Denizmen; Mr. Eric Hespeneide; Mr. Robert E. McGarrah, Jr.; Mr. Kevin McKinley; Ms. Malini Mehra; Mr. David Nieh; Mr. Roberto de Ocampo; Mr. Pavan Sukhdev; Mr. Roberto Waack; Mr. Manfred Warda; Ms. Alexandra Watson; Mr. Eric Dugelay.

## Finance

10. The audited cash flow statement of the Stichting Global Reporting Initiative for the year 2014–2015 is provided in the table.

**Stichting Global Reporting Initiative cash flow statement, 2014–2015**  
(United States dollars)

<b>Organizational stakeholders</b>	<b>1 784 220.07</b>
<b>Restricted programme income</b>	
Global and regional awareness	1 556 978.12
Transparency in the supply chain	348 709.46
Building of learning capacity	94 349.79
Translations and publications development	128 575.35
Knowledge research	160 694.73
<b>Total restricted programme income</b>	<b>2 289 307.46</b>
<b>Restricted project income</b>	
Standard development	767 570.63
Topic research	73 057.05
<b>Total restricted project income</b>	<b>840 627.68</b>
<b>Unrestricted donations</b>	
Governments and corporate foundations	4 838.96
<b>Total unrestricted donations</b>	<b>4 838.96</b>

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**Stichting Global Reporting Initiative cash flow statement, 2014–2015**  
 (United States dollars)
 

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**Support and services**

Learning publications and brochures	7 385.95
Training partner certification	472 506.32
Software and tools certification	149 489.94
Alignment services	1 834 635.59
Featured reports	35 253.38
Other	844.23

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<b>Total support and services</b>	<b>2 500 115.42</b>
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<b>Conferences and events</b>	<b>33 563.81</b>
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**Other**

In-kind support (hardware and software)	84 577.33
Reimbursements, honorariums and miscellaneous	16 149.28

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<b>Total other</b>	<b>100 726.61</b>
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<b>Total income</b>	<b>7 553 400.02</b>
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**Relations with other international organizations**

11. The United Nations Environment Programme is a co-founder of the Stichting Global Reporting Initiative. The Initiative has signed memorandums of understanding with the United Nations Global Compact, International Organization of Employers and Danish Institute for Human Rights.

12. The Initiative has special category consultative status with the United Nations Economic and Social Council.

**Publications**

13. The Stichting Global Reporting Initiative keeps track of policies issued by Governments and capital market regulators that promote sustainability reporting.

14. To date, the Initiative has published more than 23,500 sustainability reports.

**Liaison**

15. Liaison with UNCTAD will be handled by:
- Mr. Pietro Bertazzi  
 Deputy Director, Policy and Global Affairs  
 Tel: 31 20 531 0000  
 Mobile tel: 31 65 745 1415  
 E-mail: bertazzi@globalreporting.org

**Address**

16. Headquarters:
- Stichting Global Reporting Initiative  
 Barbara Strozzi laan 336  
 1083 HN Amsterdam  
 Netherlands  
 Tel: 31 20 531 0000  
 E-mail: info@globalreporting.org  
 Website: <http://www.globalreporting.org>

17. Postal address/secretariat:  
Stichting Global Reporting Initiative  
PO Box 10039  
1001 EA Amsterdam  
Netherlands

**Language**

18. The working language of the Stichting Global Reporting Initiative is English.
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