



# **The GRI: An Introduction to Sustainability Reporting Standards**

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# Table of contents

- Sustainability Reporting
- About GRI
- The GRI Standards
- Our Services
- Q&A

# What is Sustainability Reporting?

- Sustainability reporting is an organization's practice of reporting publicly on its **economic, environmental, and/or social impacts**, and hence its contributions – positive or negative – towards the goal of sustainable development
- A process of **internal reflection** where organisations collect data to reflect on their current standing with regards to ESG + E
- A **tool** that can be used strategically to pursue sustainability as an organization



# ABOUT THE GRI

## Who we are

- GRI is an **independent, international** organization providing the **global common language** for corporate transparency.
- We help businesses and organizations understand and communicate their **sustainability impacts**.
- We deliver the **GRI Standards**, the world's most widely adopted sustainability reporting framework – which is **freely provided** as a **public good**.
- GRI is a **not-for-profit** organization and activities are funded through services we deliver and by governmental and other funders that support our work.

# Our focus areas



1

**Create** and maintain world-class sustainability disclosure standards

2

**Drive** global adoption of the GRI Standards

3

**Improve** the quality of reporting

4

**Support** full public access to sustainability disclosures

# Our impact

**73%**

of the **largest 250 companies** in the world reporting on sustainability use GRI

**10,000+**

Companies publish a **GRI report**

**168**

policies in **67 countries** and regions reference or require the GRI Standards

**500**

organizations from **68 countries** active in the GRI Community

**673,000+**

unique downloads of the GRI Standards in 2021, a **52% rise** on previous year

**More than 100** training partners across **57 countries** offer GRI Certified Training Courses



# The GRI Standards



# Our approach



The GRI Standards represent **global best practice** for reporting sustainability performance – enhancing the **comparability and quality** of information.

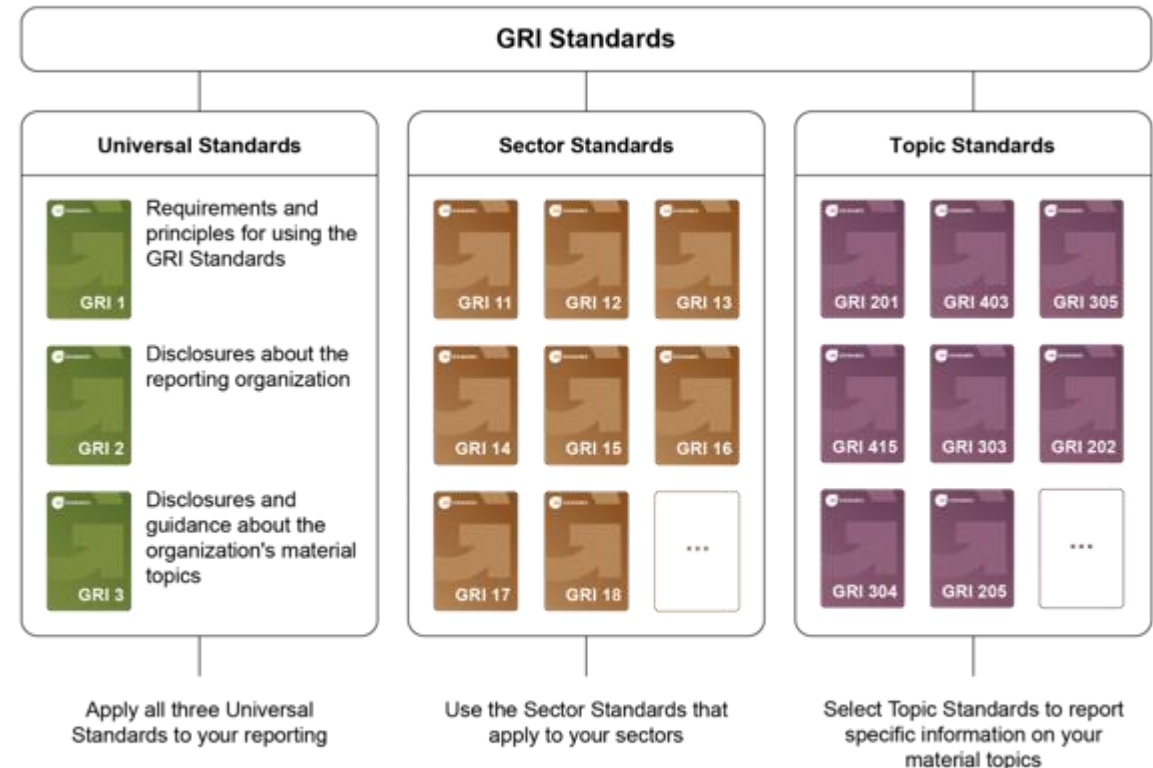
We operate through a robust **multi-stakeholder** approach, ensuring participation and **expertise** of diverse stakeholders in the development of the **GRI Standards**.



# The GRI Standards



- The GRI Standards are a **modular system** comprising three series of standards: the revised **Universal Standards**, the new **Sector Standards**, and the adapted **Topic Standards**
- The new **Sector Standards** increase the quality, completeness, and consistency of reporting by organizations within sectors
- There are now **31 Topic Standards**. An organization selects the Topic Standards that correspond to the **material topics** it has determined for reporting.
- The updated GRI Standards are made **freely available** to any organization. Currently available in English, translations will be available over the course of the year



# The Universal Standards



The Universal Standards, which apply to all reporting organizations, consist of the following:

- **GRI 1: Foundation 2021**
- **GRI 2: General Disclosures 2021**
- **GRI 3: Material Topics 2021**

They are the first and only reporting standards to fully reflect the **due diligence expectations** for sustainability impacts - including on human rights, as set out in intergovernmental instruments by the UN and OECD.

The 2021 revision of the Universal Standards come into effect for reporting from 1 January 2023 – with early adoption encouraged.

# The GRI Sector Standards



- When an applicable GRI Sector Standard is available, organizations are required to use it when reporting in accordance with the GRI Standards
- The Sector Standards list the topics that are likely to be material for organizations in a given sector, and indicate relevant disclosures to report for each topic
- The Sector Standards intend to increase the quality, consistency and completeness of reported data



Use the Sector Standards that apply to your sectors

# The Topic Standards

- The Topic Standards contain disclosures for providing information on material topics, e.g., tax, water, occupational health and safety, etc..
- Each standard incorporates an overview of the topic and disclosures specific to that topic that organizations use to report how they manage their impacts associated to the topic
- Organizations select the Topic Standards that correspond to their material topics



Select Topic Standards to report specific information on your material topics

# Sustainable Development Goals

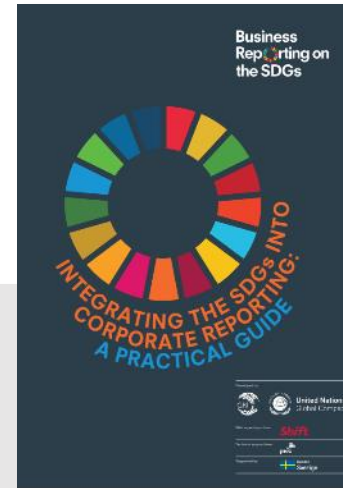
- The SDGs call for worldwide **joint action** by governments, business and civil society to solve pressing global sustainability issues
- In 2017, GRI and the UN Global Compact launched **Business Reporting on the SDGs**, a multi-stakeholder action platform to facilitate corporate reporting on the SDGs
- We provide tools and resources to help companies **measure and manage** their SDGs **contributions**





## The Analysis of the Goals and Targets

Helps companies report in a comparable and effective way, including an inventory of **established disclosures** and possible **actions per target**.



## Integrating the SDGs into Corporate Reporting

A practical guide on how companies can **embed the SDGs** in existing business and reporting processes.

Now supported by **examples of corporate reporting** in practice.



## Addressing Investor Needs in Business Reporting on the SDGs

Covers **investor-relevant** aspects of corporate SDG reporting. It gives recommendations on the **key parameters** useful for investors.

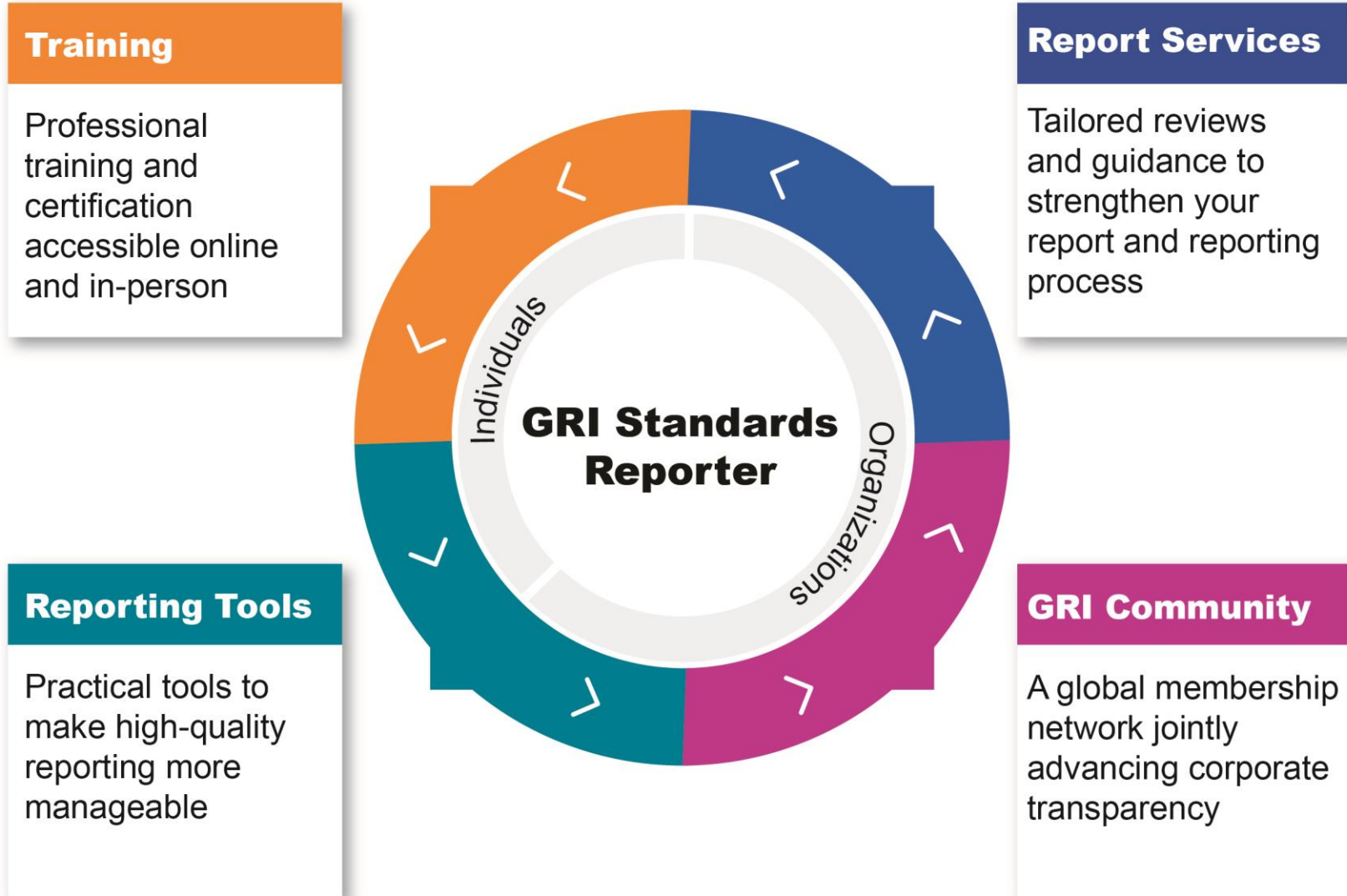


**More reporters,  
better reporting**



# Areas of support

We help professionals and organizations succeed with their sustainability reporting



# The GRI Community

A **global membership network of organizations** committed to corporate transparency, providing opportunities for learning, networking and profiling.

The GRI Community jointly advances knowledge and practice in the use of the GRI Standards, to improve the quality and application of sustainability reporting.

## **Benefits of membership:**

- Year-round program of in-depth learning and knowledge-sharing
- Engage and connect with a global community of sustainability practitioners and experts
- Showcase your organization's commitment and contribution to corporate transparency
- Discount on fees for GRI offerings

**THANK YOU**



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