

# Sustainability DIY

GRI Standards

Journey 1

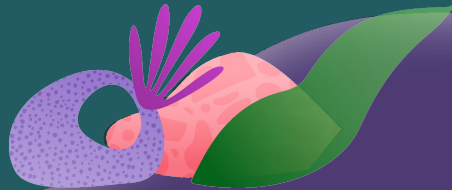




# DIY your sustainability report in accordance to the Global Reporting Initiative (GRI) Standards

## Journey 1

Introduction and getting prepared for the GRI Standards



*Disclaimer: This resource has been developed by Sustain Labs Paris & Microsoft to support the use of GRI Standards for sustainability reporting. It is not an initiative of GRI or endorsed by GRI.*



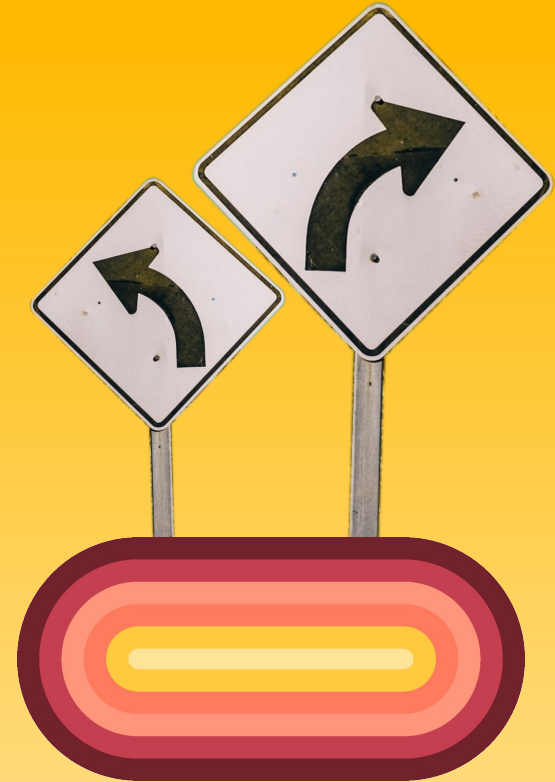
The GRI is an independent, international, non-profit organization, headquartered in Amsterdam, which helps businesses and other organizations take responsibility for their actions and impacts by providing them with **a common global language to communicate these actions and impacts.**<sup>1</sup> Since 2000, the GRI has formulated and published “the GRI Standards.”

**GRI defines sustainability reporting as the practice of companies disclosing the most significant economic, environmental, and social impacts that arise from their corporate activities, and thereby being held accountable and responsible for managing them.**<sup>2</sup>

1 - Global Reporting Initiative (GRI). (n.d.). *GRI - About GRI*. GRI. <https://www.globalreporting.org/about-gri/>

2 - Global Reporting Initiative (GRI) & Sustainability Accounting Standards Board (SASB). (2021, April). *A Practical Guide to Sustainability Reporting Using GRI and SASB Standards*. (pg. 4). <https://www.globalreporting.org/media/mlkjp11/gri-sasb-joint-publication-april-2021.pdf>

**The unique selling point of sustainability reporting in accordance with the GRI Standards is that it offers flexibility to pick material topics relevant to the organization to be then disclosed factually through specific disclosures.<sup>3</sup>**



3 - Global Reporting Initiative (GRI). (2022). *The GRI Standards Enabling transparency on organizational impacts*. (pg. 3). <https://www.globalreporting.org/media/wmx1klms/about-gri-brochure-2022.pdf>

## The process of writing a sustainability report in accordance to the GRI Standards leads to the following<sup>4</sup>



Helps companies to introspect, consult stakeholders, collect sustainability-related data, assess their sustainability performance, and make corrections where needed.

Supports informed decision making.

Facilitates the transfer of knowledge and expertise among employees and departments.

Helps to identify areas for improvement to assist the company continuously enhance its sustainability performance and related operations.

4 - Global Reporting Initiative (GRI). (n.d.). *The value of sustainability reporting and the GRI Standards*. <https://www.globalreporting.org/media/jzylu3ek/the-value-of-sustainability-reporting-and-the-gri-standards.pdf>

## The process of writing a sustainability report in accordance to the GRI Standards also leads to the following <sup>5</sup>



Helps companies to communicate to stakeholders both the positive and negative impacts of their actions on:

- environment
- society
- business

Sets appropriate business sustainability targets.

Helps to publicly commit to business sustainability priorities.

Enables companies to become more transparent about their risks and opportunities.

Provides stakeholders with greater insight into the company's performance.

GRI was founded in Boston, USA, in 1997<sup>6</sup>

The first version of the GRI guidelines (G1) was published in 2000

Current status:

- Sustainability reporting has been largely voluntary until now.
- 30 stock exchanges worldwide accept company sustainability reports if published in accordance with GRI standards.<sup>7</sup>

GRI in the future:

Currently, initiatives such as the International Sustainability Standards Board (ISSB) and the Corporate Sustainability Reporting Directive (CSRD) are aligning various reporting standards and frameworks, a process in which GRI is an important partner.<sup>8</sup> **There is no indication yet whether the GRI Standards will cease to exist or will coexist alongside the emerging consolidation.**

6 - Global Reporting Initiative (GRI). (n.d.). *GRI - Mission & history*. GRI. <https://www.globalreporting.org/about-gri/mission-history/>

7 - Global Reporting Initiative (GRI). (2017). *Linking the GRI Standards and the European Directive on non-financial and diversity disclosure*. (pg. 3). <https://www.globalreporting.org/media/mwydx52n/linking-gri-standards-and-european-directive-on-non-financial-and-diversity-disclosure.pdf>

8 - Global Reporting Initiative (GRI). (n.d.). *GRI - The reporting landscape*. GRI. <https://www.globalreporting.org/public-policy-partnerships/the-reporting-landscape/>

# GRI's 7 regional offices<sup>9</sup>



1. Amsterdam, Netherlands
2. Bogotá, Colombia
3. Hong Kong, China
4. Johannesburg, South Africa
5. New Delhi, India
6. New York, USA
7. Singapore
8. São Paulo, Brazil

<sup>9</sup> - Global Reporting Initiative (GRI). (n.d.). *GRI - About GRI*. GRI.  
<https://www.globalreporting.org/about-gri/>



# Practitioners, the following contact details of GRI's 7 regional offices might be useful to you<sup>10</sup>

## Amsterdam, Netherlands:

Manuel Meneses, GRI Community Europe and Middle East  
Contact: [community@globalreporting.org](mailto:community@globalreporting.org)

## New Delhi, India:

Aditi Haldar, Director  
Contact: [Haldar@GlobalReporting.org](mailto:Haldar@GlobalReporting.org)

## Bogota, Colombia:

Andrea Pradilla, Director  
Contact: [pradilla@globalreporting.org](mailto:pradilla@globalreporting.org)

## New York, USA:

Matthew Rusk, Head of North America Engagement and Public Affairs  
Contact: [northamerica@globalreporting.org](mailto:northamerica@globalreporting.org)

## Hong Kong, China:

Verna Lin, Head of Greater China  
Contact: [lin@globalreporting.org](mailto:lin@globalreporting.org)

## Singapore:

Dr. Allinnettes Adigue, Regional Head  
Contact: [Adigue@globalreporting.org](mailto:Adigue@globalreporting.org)

## Johannesburg, South Africa:

Douglas Kativu, Director  
Contact: [kativu@globalreporting.org](mailto:kativu@globalreporting.org)

## São Paulo, Brazil:

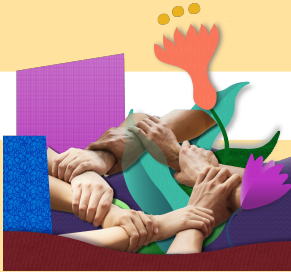
Andrea Pradilla, Director - Latin America  
Contact: [pradilla@globalreporting.org](mailto:pradilla@globalreporting.org)

# Commonly used terms for the GRI Standards<sup>11</sup>



## Impact

Effect the organization has or could have on the economy, environment, and people, including on their Human Rights, which in turn can indicate its contribution (negative or positive) to sustainable development.



## Local community

Individuals or groups of individuals living or working in areas that are affected or could be affected by the organization's activities.



## Material topics

Topics that represent the organization's most significant impacts on the economy, environment, and people.

# Commonly used terms for the GRI Standards<sup>12</sup> (contd.)



## Stakeholder

Individual or group that has an interest that is affected or could be affected by the organization's activities.



## Sustainable development/sustainability

Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.



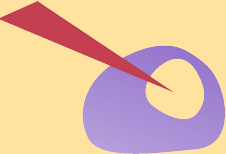
## Vulnerable group

Group of individuals with a specific condition or characteristic (e.g., economic, physical, political, or social) that could experience negative impacts as a result of the organization's activities more severely than the general population.

# GRI Standards have 8 Reporting Principles<sup>13</sup>

Reporting Principles serve as a guide for the organization to ensure the required quality of the reported information.

The 8 Reporting Principles are:



**Accuracy**



**Balance**



**Clarity**



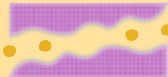
**Comparability**



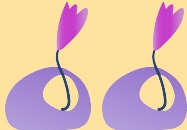
**Completeness**



**Sustainability context**



**Timeliness**



**Verifiability**

# GRI Reporting Principles<sup>14</sup> - Let's get to know them!



## **Accuracy:**

The organization shall report information that is correct and sufficiently detailed to allow for an assessment of its impact.

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## **Balance**

The organization shall report information in an unbiased way and provide a fair representation of the organization's negative and positive impacts.

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## **Clarity**

The organization shall present information in a way that is accessible and understandable.

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## **Comparability**

The organization shall select, compile, and report the information consistently to enable an analysis of changes in its impacts over time and an analysis of these impacts relative to those of other organizations.

# GRI Reporting Principles<sup>15</sup> - Let's get to know them! (contd.)



## **Completeness**

The organization shall provide sufficient information to enable an assessment of its impacts during the reporting period.

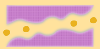
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## **Sustainability context**

The organization shall report information about its impacts in the wider context of sustainable development.

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## **Timeliness**

The organization shall report information on a regular schedule and make it available in time for the information users to make decisions.

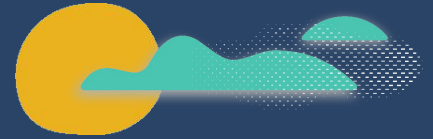
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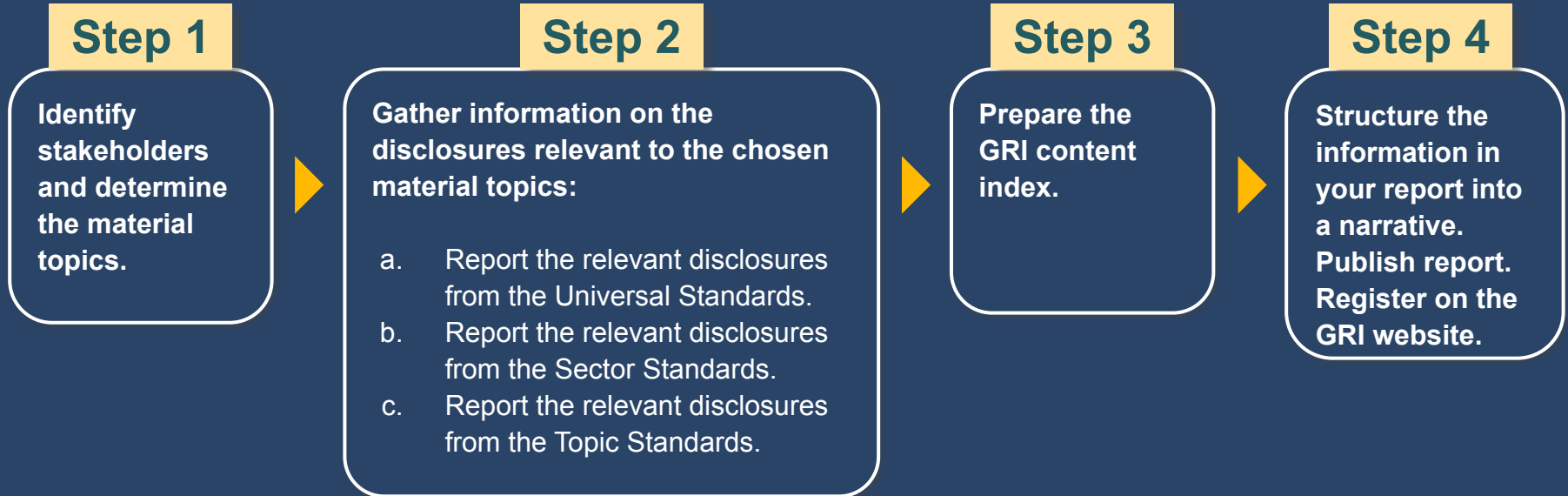
## **Verifiability**

The organization shall gather, record, compile, and analyze information in such a way that the information can be examined to establish its quality.

# You are all set!



## The journey to writing your report will be as follows<sup>16</sup>



16 - Global Reporting Initiative (GRI). (n.d.). *A Short Introduction to the GRI Standards*. (pg. 5). <https://www.globalreporting.org/media/wtaf14tw/a-short-introduction-to-the-gri-standards.pdf>

# Keep enough time aside for your report!

It takes approximately **6 months to write a sustainability report in accordance with the GRI Standards**. Organizations reporting for the first time will need more time.<sup>17</sup>

To be efficient, use the **Microsoft Sustainability Manager** - a solution designed to help automate sustainability management in an organization, and enables it to efficiently record, report, and reduce its waste, water and emissions impact.<sup>18</sup> This streamlines the functionality of reporting for the organization on sustainability. For more information on the solution, [click here](#).



17 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 1: Foundation 2021*. (pg. 23).

18 - Microsoft. (2023, September 29). *Microsoft Sustainability Manager overview*. Microsoft Cloud for Sustainability | Microsoft Learn. <https://learn.microsoft.com/en-us/industry/sustainability/sustainability-manager-overview>