



# Global Reporting Initiative

Sarah-Jayne Dominic, Senior Manager – Standards



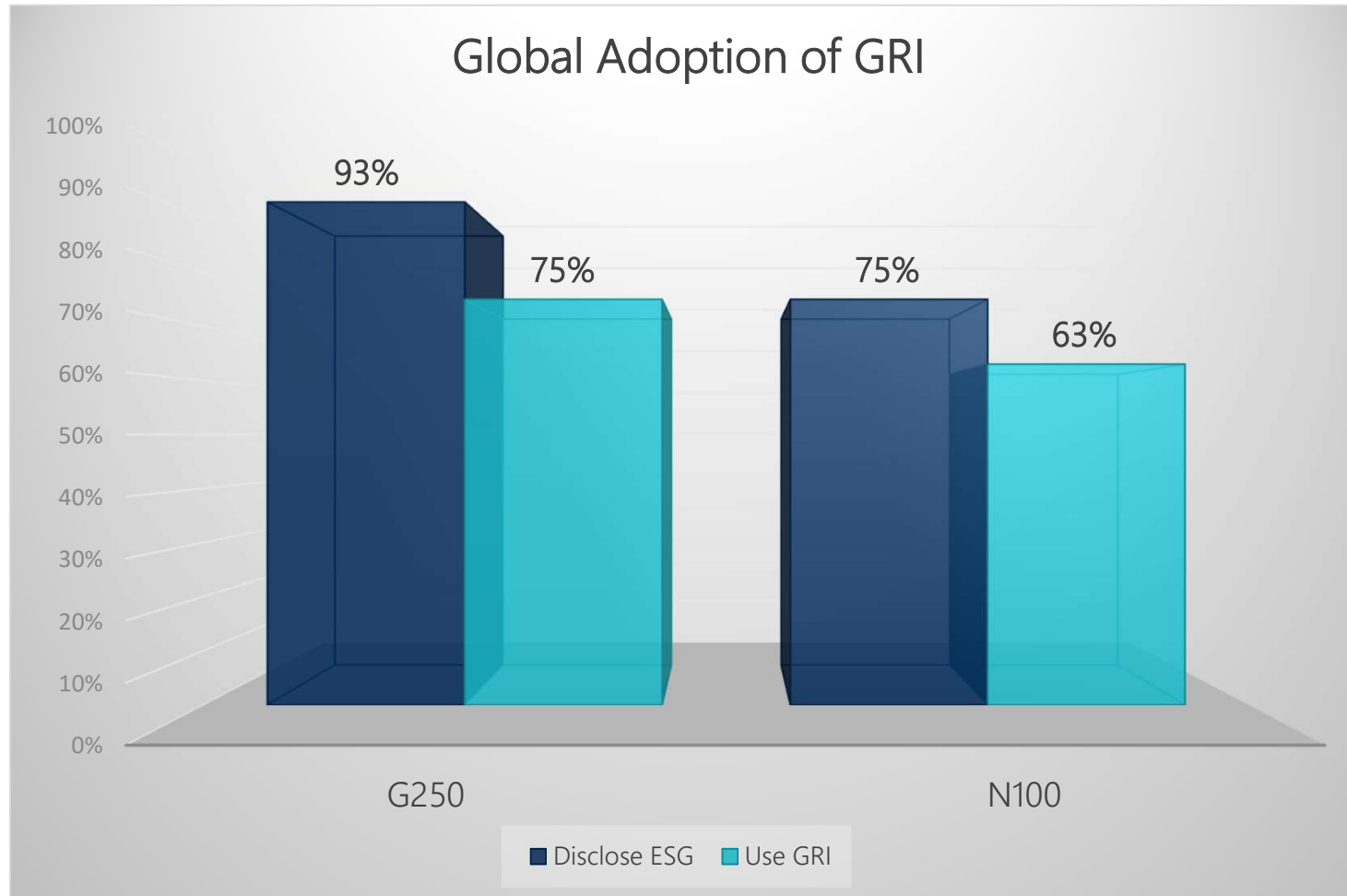
## The power of sustainability reporting

- The practice of disclosing sustainability information inspires **accountability**, helps identify and manage **risks**, and enables organizations to seize new **opportunities**.
- Reporting supports companies to protect the **environment** and improve **society**, thrive economically by improving governance and stakeholder relations, enhancing **reputation** and building **trust**.





## Converging on a single global ESG standard



G250 – Largest 250 companies in the world by revenue

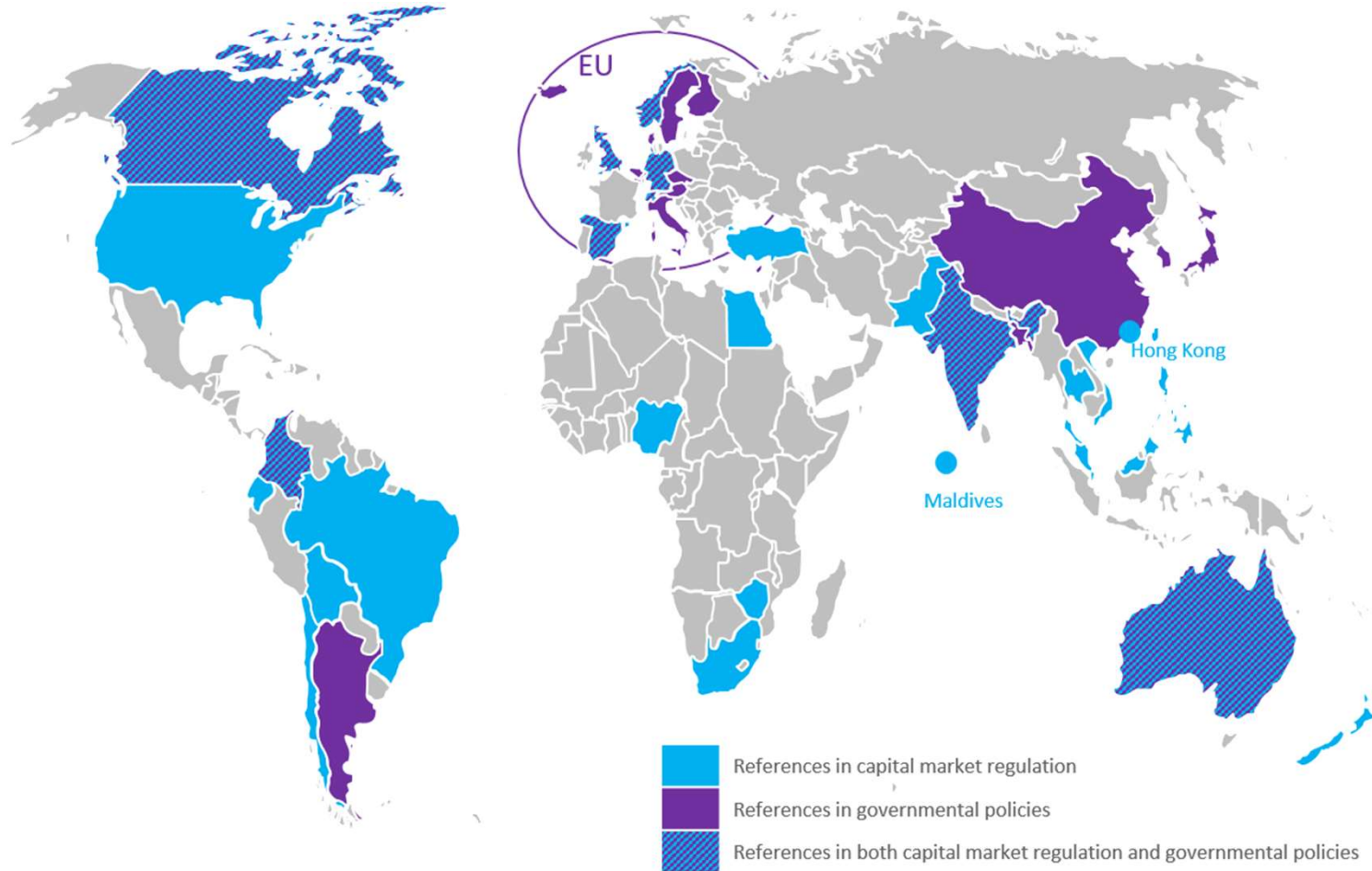
N100 – Largest 100 companies by revenue in 49 countries

Source: [KPMG Survey, 2017](#)



# References to GRI in policy

125 policies in 60 countries and regions





# Evolving corporate reporting landscape

ESG and financial disclosures are converging

ESG

Finance

FRAMEWORK

STANDARD

FRAMEWORK

STANDARD

Global, Comprehensive ESG



Global

Global, Environmental Focus



US Focused

Integration Focused



Climate & Integration Focused





## Actors in the ESG reporting landscape



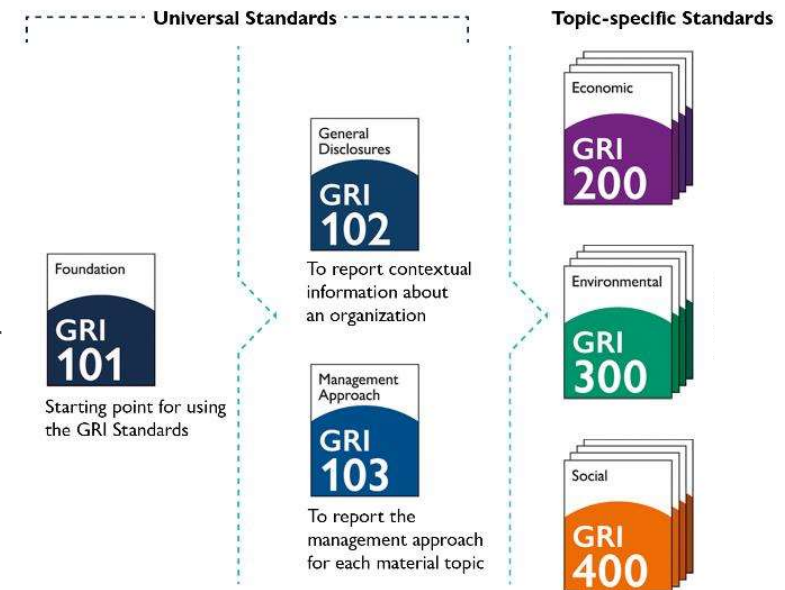
\* Definitions:

- Framework: A set of principles and guidance for “how” a report is structured
- Standards: Specific, replicable and detailed requirements for “what” should be reported for each topic



# GRI Standards

- A set of interrelated reporting standards, enabling organizations to report publicly on their economic, environmental and social **impacts** and contribution towards **sustainable development**.
- **Flexible and future-proof structure:** ensure the GRI Standards remain up-to-date and relevant.
- **Credibility and robustness:** developed with multi-stakeholder contributions and rooted in the public interest.
- **Policy integration and referencing:** governments and market regulators can easily reference the Standards in their policy initiatives.
- **Common language:** one framework to meet all sustainability reporting needs – from comprehensive reports to issue-specific disclosures.





## What is the impact of ESG reporting?

- Reporting is a means to an end... the goal is **Sustainable Development**.
- ESG reporting using GRI Standards provides **transparency**.
- Enabler for **SDG reporting**: development of the SDG Compass (developed in conjunction with WBCSD and UN Global Compact), Action Platform and a Practical Guide.
- GRI Standards can be applied by **any type of organization** – by size, by sector, by geography and is applicable for both private and public sector.





# THANK YOU

[waste@globalreporting.org](mailto:waste@globalreporting.org)

[www.globalreporting.org](http://www.globalreporting.org)

📍 Barbara Strozilaan 336  
1083 HN Amsterdam  
The Netherlands

Amsterdam – Beijing – Bogota – Johannesburg – New Delhi – New York – São  
Paulo