



THE FUTURE OF REPORTING

# Overview of the GRI Standards

December 2016  
*#GRIStandards*

# Background on the GRI Standards

- Since 2000, GRI's Sustainability Reporting Guidelines have been used by **thousands of organizations** in more than 90 countries to report publicly about their **impacts on the economy, the environment, and society**
- In October 2016, GRI released its first-ever set of ***GRI Sustainability Reporting Standards***
- The **GRI Standards** include all the main concepts and disclosures from the G4 Guidelines, but feature a new **modular structure** and **revised format with clear reporting requirements**
- The new structure of the Standards allows them to be **updated more easily** and makes them **even more suitable for referencing in policy initiatives**



# Summary of new features and improvements compared to G4

## New modular structure

The Standards are now organized as a set of modular, interrelated standards

## New format with clearer requirements

The new format has clear distinctions between requirements (indicated by 'shall'), recommendations ('should') and guidance

## Content clarifications

Key concepts from G4 have been clarified (e.g., defining the topic Boundary, and reporting on topics not covered by the GRI Standards)

## Greater flexibility and transparency in how to use the Standards

For organizations preparing a report in accordance with the Standards as well as those using selected Standards to report specific information

## Overall editing

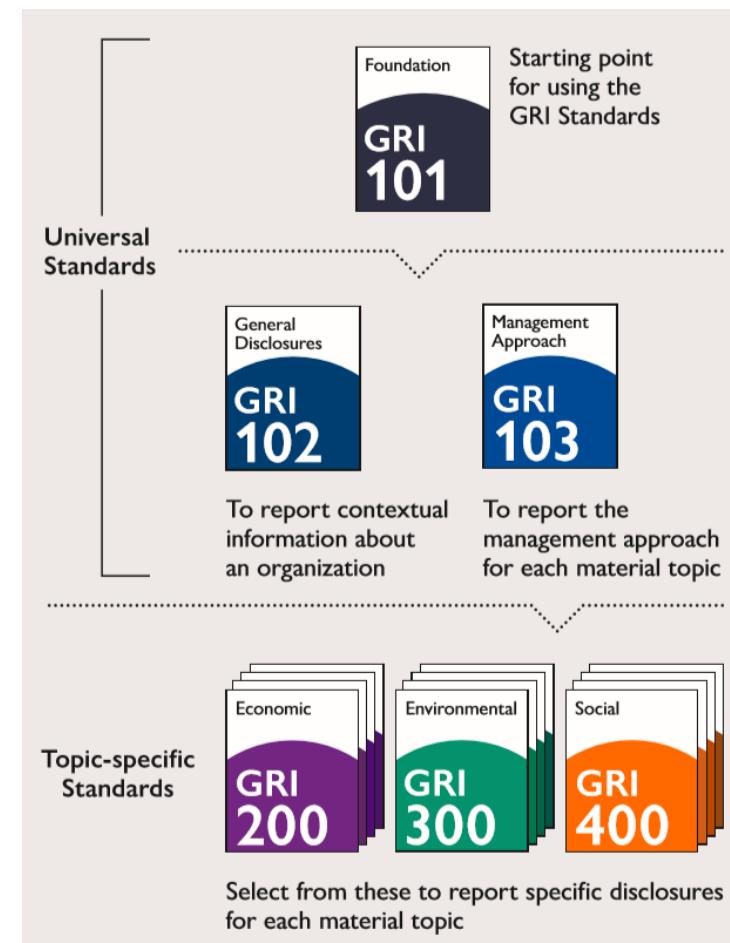
Content from G4 has been edited for greater clarity and simpler language

# About the new modular structure

The set of GRI Standards includes:

- **3 universal Standards**, applicable to all organizations
- **33 topic-specific Standards**, organized into Economic, Environmental, and Social series

Organizations select and use only the relevant topic-specific Standards, based on their **material topics**



# Implications for reporters

For organizations **already reporting in accordance with G4**, impacts on the reporting process should be **relatively minor**

- This is not ‘G5’ – the key concepts and most disclosures from G4 carry through
- Reporting Principles, management approach (DMA) and the emphasis on reporting only material topics remain
- Some disclosures have been clarified, and some content has been relocated to reduce duplication (see *detailed mapping document on GRI website*)
- It is still required for organizations to notify GRI of the use of the Standards in any reports or other published materials (see *GRI 101: Foundation*)



The Standards will be required for all reports published on or after **1 July 2018 – earlier adoption is encouraged**. The G4 Guidelines remain in effect until this date.

# Additional resources

- Detailed ‘**Mapping G4 to the GRI Standards**’ document, showing changes from G4 by topic (Aspect) and disclosure
- New **half-day training module** offered through GRI’s Certified Training Partners: *Transitioning from G4 to the GRI Standards*
- **Recorded webinars** and presentation on key changes
- **Free, in-person launch events** in selected countries
- **Translated versions** for languages (expected 2017)
- **‘GRI Standards Pioneers’** program for early adopters

Excerpt from the ‘*Mapping G4 to the GRI Standards*’ document

| CHANGES TO DISCLOSURES – FULL OVERVIEW  |               |                              |                        |   |                   |              |            |  |  | <a href="#">Download as PDF</a>                      |                    |   |
|---|---------------|------------------------------|------------------------|---|-------------------|--------------|------------|--|--|--|--------------------|---|
| TYPE OF CHANGE:   | GRI Standards |                              |                        |   |                   |              |            |  |  |  |                    |   |
|   | G4 Guidelines | G4 Section                   | G4 Sub-section         | Page number in G4 Implementation Manual | Required for Core | GRI Standard | Disclosure | Title                                      | Individual disclosure items (a, b, c, d, etc.) not listed here | Page number  | Type of change     | Comments  |
| <b>Revised disclosure</b> [The disclosure has been revised with respect to reporting requirements.] |               |                              |                        |   |                   |              |            |  |  |  |                    |   |
| 1   | <b>G4-1</b>   | General Standard Disclosures | Strategy and Analysis  | p. 22                                   | Core              | GRI 102      | 102-14     | Statement from senior decision-maker       |  | Page number and<br>number of pages<br>to be provided | Revised disclosure | The most<br>recent<br>version<br>less<br>than<br>one year<br>old    |
| 2   | <b>G4-2</b>   | General Standard Disclosures | Strategy and Analysis  | p. 24                                   |                   | GRI 102      | 102-15     | Key impacts, risks, and opportunities      |  | Page number and<br>number of pages<br>to be provided | Revised disclosure | The<br>last<br>year<br>and<br>one<br>year<br>prior                  |
| 3   | <b>G4-3</b>   | General Standard Disclosures | Organizational Profile | p. 25                                   | Core              | GRI 102      | 102-1      | Name of the reporting organization         |  | Page number and<br>number of pages<br>to be provided | No revision        |   |
| 4   | <b>G4-4</b>   | General Standard Disclosures | Organizational Profile | p. 25                                   | Core              | GRI 102      | 102-2      | Activities, brands, products, and services |  | Page number and<br>number of pages<br>to be provided | Revised disclosure | The<br>most<br>recent<br>version<br>less<br>than<br>one year<br>old |

For more detail, see: [globalreporting.org/standards](http://globalreporting.org/standards)

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**globalreporting.org/standards**

# Thank you

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