

# Global Reporting Initiative - GRI

## At a glance

This document provides an overview of the Global Reporting Initiative (GRI).

GRI is one of the several guidance providers that are referenced in Standards Map, the interactive web-based tool on private standards developed by the T4SD program of ITC.

## What is GRI

GRI produces a comprehensive Sustainability Reporting Framework that is widely used around the world to enable greater organizational transparency. The Framework, including the Sustainability Reporting Guidelines, sets out the Principles and Indicators organizations can use to report their economic, environmental, and social performance. GRI is committed to continuously improving and increasing the use of the Guidelines, which are freely available to the public.

GRI, a multi-stakeholder non-profit organization, was founded in the US in 1997 by Ceres and the United Nations Environment Program (UNEP). In 2002, GRI moved its central office to Amsterdam, where the Secretariat is currently located. GRI has regional 'Focal Points' in Australia, Brazil, China, India and the USA, and a worldwide network of more than 30,000 professionals.

GRI's Sustainability Reporting Framework is composed of four key elements (<https://www.globalreporting.org/reporting/reporting-framework-overview/Pages/default.aspx>):

1. The Sustainability Reporting Guidelines (the Guidelines) are the foundation of the Framework and are now in their third generation (G3). The G3.1 Guidelines are the latest and most complete version. Launched in 2011, G3.1 completes the content of the G3 Guidelines released in 2006. G3.1 features expanded guidance on local community impacts, human rights and gender. While G3-based reports are still accepted, GRI recommends that reporters use G3.1, the most comprehensive reporting guidance available today. They feature Performance Indicators and Management Disclosures that organizations can adopt voluntarily, flexibly and incrementally, enabling them to be transparent about their performance in key sustainability areas.
2. Indicator Protocols are the 'recipes' behind each Performance Indicator and include definitions for key terms in each Indicator, compilation methodologies, intended scope of the Indicators, and other technical references.
3. Sector Supplements are tailored versions of the Sustainability Reporting Guidelines that cover sector specific issues. Visit the Sector Supplement page to learn more and view the full list of available Sector Supplements: <https://www.globalreporting.org/reporting/sector-guidance/Pages/default.aspx>
4. The Technical Protocol - Applying the Report Content Principles, provides process guidance on how to define the content of a sustainability report. It helps organizations to produce relevant reports more easily and can be used with the G3.1 and G3 Guidelines, and with Sector Supplements.

(Note: National Annexes with country specific reporting guidance are in pilot phase). The GRI Sustainability Reporting Framework is publicly available and organizations of any size, sector or location may produce reports using the GRI Guidelines. A reporting organization should first assess, together with its stakeholders, which economic, social and environmental impacts it has and choose the set of sustainability Aspects from the Framework corresponding to those impacts. After reports have been generated, it is possible to have GRI verify the extent to which the report follows the Guidelines (<https://www.globalreporting.org/reporting/report-services/application-levels/Pages/default.aspx>).

## What products are covered by the standard system

Sustainability reporting practices can apply to any organization seeking to develop transparency on the environmental, social and economic impacts of its operations. GRI's Sustainability Reporting Framework can therefore apply to all types of organization in any sector or region.

## What are the key features of the standard system

- GRI is a network based organization. GRI's global multi-stakeholder network

includes experts who participate in Working Groups and governance bodies, reporters, and report users worldwide.

- GRI's Sustainability Reporting Framework is developed through a consensus-seeking, multi-stakeholder process.
- GRI's Regional Network Program has established representation (Focal Points) in India, China, Australia, Brazil and the USA. The Focal Points seek to increase engagement with national organizations and to share experience and develop best practices in these countries. Another Focal Point will be opened in South Africa in late 2012.
- Reports based on the GRI Framework can be classified as Application Level A, B or C, depending on the extent to which the Framework has been applied. GRI recommends the use of external assurance <https://www.globalreporting.org/reporting/report-services/external-assurance/Pages/default.aspx>. For each of the Application Levels, a "+" can be added to the Level when an organization has had its report externally assured. For more information on Application Levels, visit <https://www.globalreporting.org/reporting/reporting-framework-overview/application-level-information/Pages/default.aspx>
- GRI provides free Application Level Checks for Organizational Stakeholders (OS). Any organization can download and use the Guidelines free of charge, but non-OS must pay for an Application Level Check. For more information on Application Level Checks, visit <https://www.globalreporting.org/reporting/report-services/application-levels/Pages/default.aspx>

## GRI: facts and figures

- As of September 2012, 603 Organizational Stakeholders globally, of which 152 are from developing countries
- At least 12 governments worldwide have initiatives, policies or legislation that reference, or require, the adoption of the GRI Guidelines by private, public and/ or state-owned companies when reporting on economic, social and environmental impacts.
- An overview of the publicly available sustainability reports and reporting organizations that GRI is aware of, from 1999 until present, is available through GRI's Sustainability Disclosure Database (<http://database.globalreporting.org>)
- The G3 Guidelines are available in 25 languages.
- For information on GRI's financial and sustainability performance, see GRI's Year in Review and sustainability reports at <https://www.globalreporting.org/information/about-gri/Pages/GRI-own-reports.aspx>

## Support

GRI provides the following guidance and support for organizations that wish to use the Sustainability Reporting Framework:

- Reporting templates and sample documents
- Introductory Workshops conducted by GRI staff, and Certified Training courses offered via Certified Training Partners
- Publications which detail the overall Framework, support learning, and provide issue-specific research and development topics
- A software certification process to verify correct usage and reference to the GRI Framework in digital reporting and data collection tools

More information on GRI's support can be reviewed at <https://www.globalreporting.org/reporting/reporting-support/Pages/default.aspx>

## GRI Contact Details

Global Reporting Initiative  
PO Box 10039  
1001 EA  
Amsterdam  
Netherlands  
+31(0) 20 531 00 00  
[info@globalreporting.org](mailto:info@globalreporting.org)  
[www.globalreporting.org](http://www.globalreporting.org)

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The Global Reporting Initiative is a global network organization, with its Secretariat based in the Netherlands. It also has regional representation in Australia, Brazil, China, India and the USA. Any organization in any region worldwide may choose to use the GRI Sustainability Reporting Framework. GRI has Organizational Stakeholders located around the world and has a global geographical scope.



## 77 countries

**ASIA** Bahrain, Bangladesh, Cambodia, China, Cyprus, Democratic People's Republic of Korea, Georgia, India, Indonesia, Israel, Japan, Jordan, Kuwait, Malaysia, Mongolia, Oman, Pakistan, Palestinian Administered Areas, Philippines, Qatar, Republic of Korea, Saudi Arabia, Singapore, Sri Lanka, Thailand, Turkey, United Arab Emirates **AFRICA** Egypt, Kenya, Mauritius, Nigeria, Seychelles, South Africa, Uganda, Zimbabwe **AUSTRALIA & OCEANIA** Australia, New Zealand, Papua New Guinea **CENTRAL AMERICA AND CARIBBEAN** Costa Rica **EUROPE** Albania, Andorra, Austria, Belarus, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Luxembourg, Netherlands, Norway, Poland, Romani, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom **NORTH AMERICA** Canada, Mexico, United States of America **SOUTH AMERICA** Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Honduras, Peru, Uruguay, Venezuela

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## How to join GRI

Joining GRI is free and easy – just download the Guidelines and start reporting! You can get involved in content development by participating in a Working Group or voicing your opinion through a Public Comment Period, or join GRI at one of the many events that it hosts or participates in. GRI also has an Organizational Stakeholder (OS) Program -- this Program convenes a network of more than 600 organizations from over 60 countries, committed to advancing sustainability reporting. OS are GRI's core supporters; they play an important governance role, and provide key funding for GRI's activities. Any organization can join this vibrant network: <https://www.globalreporting.org/network/organizational-stakeholders/Pages/default.aspx>