

GRUPPO BANCARIO

**Credito  
Valtellinese**



# **GRI-G4**

## **Alcune considerazioni**

**Paolo Baroli**

Servizio Corporate Identity, Qualità e Sostenibilità  
Credito Valtellinese

# GRI-G4 – sei punti

1. Una premessa sui contesti
2. Obiettivo della rendicontazione
3. Materialità
4. La natura degli stakeholder
5. Clarity – una chiosa
6. Promoting change
7. IR

# GRI-G4 – 1. una premessa sui contesti



# GRI-G4 – 2. obiettivo della rendicontazione

- a) “Semplificare la rendicontazione e rendere i bilanci sociali più snelli”
- b) “Report più sintetici, flessibili e focalizzati su temi realmente rilevanti”

# GRI-G4 – 3. materialità

*Pg 17 “Reporting principles and standard disclosures”*

**Principle:** The report should cover Aspects that:

- reflect the organization’s significant economic, environmental and social impacts;

Or:

- Substantially influence the assessments and decisions of stakeholder

# GRI-G4 – 4. la natura degli stakeholder

*Pg 16 “Stakeholder inclusiveness”*

**Principle:** The organization should identify its stakeholders, and explain how it has responded to their reasonable expectations and interests.

# GRI-G4 – 5. clarity – una chiosa

*Pg 18*

**Principle:** The organization should make information available in a manner that is understandable and accessible to stakeholders using the report

# GRI-G4 – 6. promoting change

“It is about promoting change”

(Rome, 11-9)



# GRI-G4 – 7. Integrated Reporting

**Integrated thinking**