



# The GRI Sustainability Reporting Guidelines -Main Features of **G4**-

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# Topics

**G4** SUSTAINABILITY  
REPORTING  
GUIDELINES



REPORTING PRINCIPLES  
AND STANDARD DISCLOSURES

- Introduction G4
- Focus on materiality
- Financial Services Sector Disclosures
- Reporting in the sector

# Overview of G4



# Guidelines presented in two parts

**G4** SUSTAINABILITY  
REPORTING  
GUIDELINES



REPORTING PRINCIPLES  
AND STANDARD DISCLOSURES

**G4** SUSTAINABILITY  
REPORTING  
GUIDELINES



IMPLEMENTATION MANUAL

Download both parts for free  
on [www.globalreporting.org](http://www.globalreporting.org)

# General and Specific Disclosures

STRATEGY AND ANALYSIS										
G4-1	G4-2									
ORGANIZATIONAL PROFILE										
G4-3	G4-4	G4-5	G4-6	G4-7	G4-8	G4-9	G4-10	G4-11	G4-12	G4-13
							UNGC	OECD/UNGC		
G4-14	G4-15									

## G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW *(continued)*

Indicators by Aspects				
<b>LABOR PRACTICES AND DECENT WORK</b> <span style="float: right;">OECD/UNGC</span>				
Supplier Assessment for Labor Practices				
G4-LA14	G4-LA15			
Labor Practices Grievance Mechanisms <span style="float: right;">OECD</span>				
G4-LA16				
<b>HUMAN RIGHTS</b> <span style="float: right;">OECD/UNGC</span>				
Investment				
G4-HR1	G4-HR2			

Indicators by Aspects				
<b>SOCIETY</b>				
Local Communities <span style="float: right;">OECD/UNGC</span>				
G4-SO1	G4-SO2			
Anti-corruption <span style="float: right;">OECD/UNGC</span>				
G4-SO3	G4-SO4	G4-SO5		
Public Policy <span style="float: right;">OECD/UNGC</span>				
G4-SO6				
Anti-competitive Behavior <span style="float: right;">OECD</span>				

# G4 and Integrated Reporting

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*'G4 is designed to provide guidance on how to best present sustainability disclosures in different report formats.....*

*..... be they alone sustainability reports, integrated reports, annual reports or other disclosure formats'*

# Transition from G3/G3.1 to G4

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- Reports published after **31 December 2015** should be prepared in accordance with the G4 Guidelines
- GRI recommends that **first time reporting** organizations use the **G4** Guidelines

# Why G4?



## When G4 started, GRI anticipated:

- Continued strong growth in sustainability reporting
- Increased interest in what organizational leadership identifies as critical sustainability topics (and how it will address these impacts)
- Increasing interest from report users for clearly-presented and accessible information
- Harmonization between reporting systems
- Increased integration of financial and sustainability reporting



# Starting points for G4

## G3.1 Guidelines

- The most up-to-date version of the GRI Guidelines

## G4 Objectives

- Be user-friendly for beginner and experienced reporters
- Improve technical quality, with clearer definitions
- Align with other international reporting references (frameworks)
- Lead to reports that focus on material topics
- Offer guidance on how to link sustainability and integrated reporting, aligned with the IIRC
- Improve data accessibility (XBRL taxonomy)

Focus on what matters, where it matters



# G4 is about

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- The focus on **what matters, where it matters**
- Identifying **what is critical to be managed and changed**, even if the organization is **not ready** to measure/manage it
- Not about all possible sustainability related topics that the organization monitors. The **report is focused** on the material topics

# Materiality

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- Emphasis on what is material encourages organizations to **provide only information critical to their business and stakeholders.**
- Organizations and report users can **concentrate on sustainability impacts that matter**, resulting in reports that are more strategic, more focused, more credible, and easier to navigate.
- G4 provides guidance on how to **select material topics**, and **explain the boundaries** of where these occur

# In Accordance – Two Options

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Two options

- **Core**
- **Comprehensive**

Both have focus on process to define material  
Aspects and Boundaries

# In Accordance – Two Options

**TABLE 3: REQUIRED GENERAL STANDARD DISCLOSURES**

General Standard Disclosures	'In accordance' – Core (This information should be disclosed in all cases)	'In accordance' – Comprehensive (This information should be disclosed in all cases)
Strategy and Analysis	G4-1	G4-1, G4-2
Organizational Profile	G4-3 to G4-16	G4-3 to G4-16
Identified Material Aspects and Boundaries	G4-17 to G4-23	G4-17 to G4-23
Stakeholder Engagement	G4-24 to G4-27	G4-24 to G4-27
Report Profile	G4-28 to G4-33	G4-28 to G4-33
Governance	G4-34	G4-34 G4-35 to G4-55(*)
Ethics and Integrity	G4-56	G4-56 G4-57 to G4-58(*)
General Standard Disclosures for Sectors	<i>Required, if available for the organization's sector(*)</i>	<i>Required, if available for the organization's sector(*)</i>

# In Accordance – Two Options

**TABLE 4: REQUIRED SPECIFIC STANDARD DISCLOSURES (DMA AND INDICATORS)**

Specific Standard Disclosures	'In accordance' – Core	'In accordance' – Comprehensive
Generic Disclosures on Management Approach	For material Aspects only(*)	For material Aspects only(*)
Indicators	At least one Indicator related to each identified material Aspect(*)	All Indicators related to each identified material Aspect(*)
Specific Standard Disclosures for Sectors	<i>Required, if available for the organization's sector and if material(*)</i>	<i>Required, if available for the organization's sector and if material(*)</i>

# New and revised disclosures





# New and revised disclosures

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## Ethics & Integrity

### General Standard Disclosures

- G4-56 (Core & Comprehensive)
- G4-57 to G4-58 (Comprehensive)

## Governance

### General Standard Disclosures

- G4-34 (Core & Comprehensive)
- G4-35 to G4-55 (Comprehensive)

# New and revised disclosures

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## Supply Chain

### General and Specific Standard Disclosures

- G4-12: Description of the Supply Chain (Core & Comprehensive)
- G4-EC9: Procurement Practices
- Supplier Assessment & Grievance Mechanisms (Environmental, Labor, Human Rights, Society)

# New and revised disclosures

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## **GHG Emissions & Energy**

### Specific Standard Disclosures

- G4-EN3 to G4-EN7
- G4-EN15 to G4-EN21

## **Anti-corruption and Public Policy**

### Specific Standard Disclosures

- G4-SO3 to G4-SO6

# New and revised disclosures

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## Generic DMA

- Report why the Aspect is material. Report the impacts that make this Aspect material
- Report how the organization manages the material Aspect or its impacts
- Report the evaluation of the management approach

# Sector Disclosures

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- **Current 10 Sector** Supplements content is reorganized based on G4
- Reporters to consider this content when defining **what is material**
- If material, sector disclosures are to be reported
- 10 “Sector Disclosures” tables will be published **on GRI website**

# Why develop a Sector Supplement?

- Sector specific themes not (sufficiently) covered in the GRI Guidelines
- Interest in sustainability reporting from the sector and in creation of sector specific reporting guidance
- Potential to increase reporting in sector, and make reporting more effective

# How are GRI Supplements developed?

- Developed in a 2-year process
- By a multi-stakeholder Working Group consensus-seeking approach
- Including two opportunities for public comment
- Approval by GRI Governance bodies, under GRI due process

# Types of Disclosures

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**A.** General Standard Disclosures

**B.** Specific Standard Disclosures related to G4 Aspects and related to **C.** Sector Specific Aspects

- Sector specific DMA
- Sector specific Indicators
- Additional data points to G4 Indicators
- Additional Guidance to G4 Indicators

**D.** General Notes



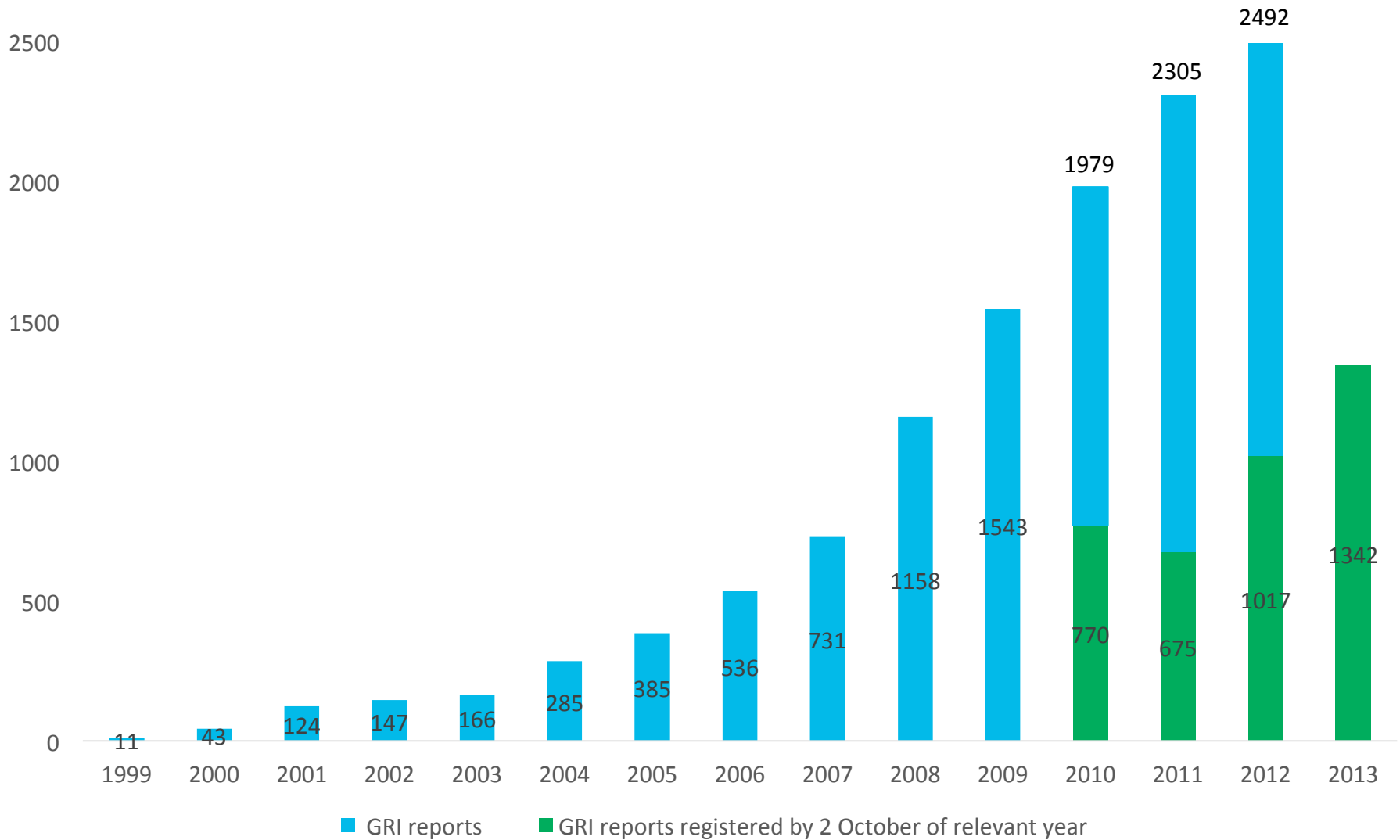
# Financial Services Sector Supplement

- First published GRI Supplement (2008)
- Development process started with two Working Groups: environment and social merged together in second phase

# Topics included in the Financial Services Sector Supplement

- Product Portfolio
- Audit
- Active ownership
- Economic Performance
- Investment and procurement practices
- Community
- Product and service labelling

# GRI Reporting Trend: 1999 -2013



\* Data from the Sustainability Disclosure Database as at 2 October 2013

**G4** SUSTAINABILITY  
REPORTING  
GUIDELINES



**G4**

## The map for your sustainability journey

For technical enquiries, please email  
[guidelines@globalreporting.org](mailto:guidelines@globalreporting.org)

To provide feedback, please email  
[feedback@globalreporting.org](mailto:feedback@globalreporting.org)

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