

GRI Reporting Trends

Fall 2010



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Overview

- Introduction
- Terminology
- Due Diligence
- Reporting Trends
- GRI Activities
- Q&A

What are the issues?

- CSR - Corporate Social Responsibility
- SD - Sustainable Development
- BE - Business Ethics
- CG - Corporate Governance
- ESG - Environmental, Social & Governance
- IR - Integrated reporting



What is your “Footprint”?

As a buyer, what do you expect?

When you buy a house, a car, what about the shares in your own pension plan?

What information do you deserve?

GRI Reporters - Database

<http://www.globalreporting.org/GRIReports/GRIReportsList/>

Organization	Report Title	Publication Year	Guidelines	Application Level	Status	Sector
Abbott	Global Citizenship Report 2008	2009	G3	Undeclared		Healthcare Products
Agilent Technologies	Environment and Social Responsibility Report 2008	2009	G3	C	Self-declared	Technology Hardware
Albemarle Corporation	Sustainability Report 2008	2009	G3	A	GRI-checked	Chemicals
Alcoa	2008 Sustainability Highlights	2009	G3	Undeclared		Metals Products
Allergan	Sustainability Performance Report 2009	2009	G3	Undeclared		Healthcare Products
AMB Property	Sustainability Report 2008	2009	G3	B+	GRI-checked	Logistics
American Electric Power (AEP)	Corporate Sustainability Report 2008	2009	G3	A	GRI-checked	Energy Utilities
AMR	2008 Environmental Responsibility Report	2009	G3	C	Self-declared	Aviation
Apple	Environmental Update 2009	2009	G3	Undeclared		Computers
Applied Materials	Citizenship Report	2009	G3	Undeclared		Technology Hardware
Ashland	Sustainability Overview	2009	G3	C	Self-declared	Chemicals
AT&T	Sustainability Report	2009	G3	C	Self-declared	Telecommunications
Avon Products	CR Report	2009	G3	C	Self-declared	Metals Products
Bank of America Corp.	Sustainability Report 2007/2008	2009	G3	B	Third-party-checked	Financial Services
Baxter International	2008 Sustainability Report	2009	G3	B	Self-declared	Healthcare Products
Best Buy	2009 Corporate Responsibility	2009	G3	Undeclared		Retailers
Bristol-Myers Squibb Company	2009 Sustainability Highlights	2009	G3	B+	Third-party-checked	Healthcare Products
BrownFlynn	2008-2009 Sustainability Report	2009	G3	C	Self-declared	Other
Brown-Forman Corporation	Sustainability Report 2009/2010	2009	G3	Undeclared		Food and Beverage Products
CBRE	2008 Corporate Responsibility Report	2009	G3	C	Self-declared	Real Estate

ESG Analysis of Tech Sector

	 Dow Jones Sustainability Indexes	 FTSE4Good	 CRO CORPORATE RESPONSIBILITY OFFICERS	FORTUNE
Apple*		X		AA
Computer Associates	X			AA
Dell*	X		X	GA/AA
EMC		X		AA
Fujitsu*	X			GA
HP*	X	X	X	GA/AA
Intel*	X	X	X	GA/AA
IBM*	X		X	GA/AA
Microsoft*		X	X	GA/AA
NEC*	X			GA
Toshiba*	X			AA

ESG at Goldman Sachs

Company	Corporate Governance	Social			Environment	Overall 2006 ESG Score
		Leadership	Employees	Stakeholders		
Apple	25	3	9	6	14	57
CA, Inc.	n/a	n/a	n/a	n/a	n/a	n/a
Dell	24	8	16	7	26	81
EMC	22	3	10	9	16	60
Fujitsu	11	8	9	5	16	49
HP	28	9	17	11	27	92
Intel	n/a	n/a	n/a	n/a	n/a	n/a
IBM	26	9	15	13	27	90
Microsoft	n/a	n/a	n/a	n/a	n/a	n/a
NEC	15	7	9	5	15	51
Toshiba	14	8	12	10	22	66
Maximum score (possible)	30	10	25	15	30	110

*Can this really be
measured?*

Data Aggregation



Data Comparison (FY2008)

Bloomberg

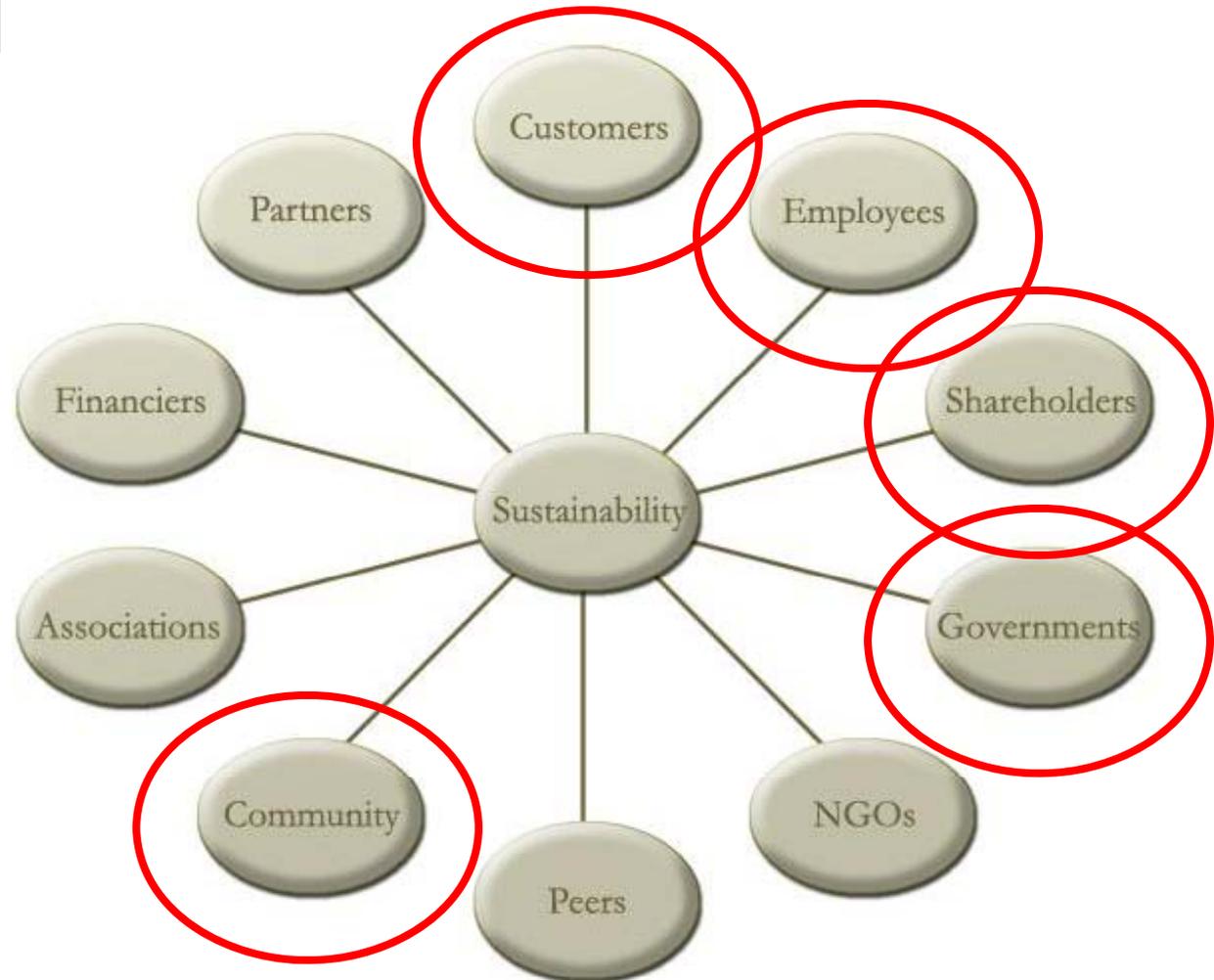
Company	ESG Disclosure Score	Total GHG ('000 tonnes)	Total Energy Consumption ('000 Mwh)	Total Waste ('000 tonnes)	Community spending (mln US\$)	% Independent directors
Apple	37.96	130.00	247	2.2	---	87.50%
CA, Inc.	40.28	---	---	---	5.26	91.67%
Dell	53.24	528.54	---	90.66	26.40	83.33%
EMC	44.91	371.62	727.51	---	---	81.82%
Fujitsu	45.83	----	13798	33.95	---	20.00%
HP	45.83	1713	---	91.83	46.20	90.00%
Intel	66.20	3500	5643	83.80	102	83.33%
IBM	52.31	2500	6598	103.13	179.30	91.67%
Microsoft	43.06	257.7	192.79	---	865.20	80.00%
NEC	59.26	1980	---	48.00	7.90	33.33%
Toshiba	51.39	3510	16138	281.52	---	28.57%

Who really cares?

Increasing Stakeholders and Demand



Modern
Due
Diligence



Shareholder Initiatives & Coalitions

- **Principles for Responsible Investment (PRI) [2006]**

- Currently represents over \$20 Trillion in investment capital
- 800+ signatories



- **Investor Network on Climate Risk (INCR) [2003]**

- Currently represents over \$9 Trillion in investment capital
- 90+ members



- **Carbon Disclosure Project (CDP) [2002]**

- Currently represents over \$60 Trillion in investment capital
- act on behalf of 500 institutional investors



- **Institutional Investors Group on Climate Change (IIGCC) [2001]**

- Currently represents \$5 Trillion in investment capital
- 50 members



- **Interfaith Center on Corporate Responsibility (ICCR) [1972]**

- Currently represents over \$100 Billion
- 300 members



Signatories to the PRI (US)

- over 800 international signatories



PARTIAL LIST OF ASSET OWNERS (200+):

- AFL-CIO Reserve Fund / AFL-CIO Staff Retirement Plan
- CalPERS / CalSTRS
- Connecticut Retirement Plans and Trust Funds (CRPTF)
- General Board of Pension and Health Benefits United Methodist Church
- Illinois State Board of Investments
- Los Angeles County Employees Retirement Association (LACERA)
- Maryland State Retirement and Pension System
- New York City Employees Retirement System / New York State Local Retirement System
- SEIU Pension Plans Master Trust
- State Universities Retirement System of Illinois
- Teachers' Retirement System of the City of New York
- Universal Health Care Foundation of Connecticut

Signatories to the PRI (US)

- over 800 international signatories



PARTIAL LIST OF INVESTMENT MANAGERS (400+):

- BlackRock
- Calvert Investments
- CBRE Investors
- Domini Social Investments
- JPMorgan Asset Management
- Kohlberg Kravis Roberts & Co, LLP
- Krull & Company
- Northern Trust Global Investments
- Prudential Real Estate Investors
- Russell Investments
- TD Asset Management Inc.
- The Townsend Group
- TIAA - CREF

*How is this rippling
through the
markets?*

Mainstream Involvement



Bloomberg Company Review

Company being reviewed by Bloomberg on ESG

- 70,000 employees
- \$11 Billion in sales in 2009
- Doing business in over 150 countries

```
<HELP> for explanation. N297 3 EquityDRQS
1<G0> Update, 2<G0> Add Text, 5<G0> ADSK, 44<G0> PN Note, 99<G0> Options
REQUEST UPDATE Page 1/3
REQUESTED ENHANCEMENT TO ESG DATA ON BLOOMBERG
Num 18905477 Type EN Status W FN FA Queue YK EQTY Att N
Owner 39026 Created 3/10/10 by DSK
Route 30 DATA/EQTY QC/E BACHELLOR Rqstr 4371709 BLOOMBERG/ 73 NY
Bill to TS Cust SLA U
3/10/10 13:33:55
RECENTLY DEMO'D ESG DATA (FA ESG, BSUS, ETC) TO AND
HEADS OF THE SUSTAINABILITY GROUP AT . THEY SAID THAT TO MAKE
OUR CONTENT RELEVANT TO THE MARKETPLACE, WE NEEDED TO DISPLAY THE INFORMATION
EXACTLY IN THE FORMAT PROVIDED BY GRI (GLOBAL REPORTING INITIATIVE), AS THIS
HAS BECOME THE MARKET STANDARD. THERE ARE 79 KEY DATA POINTS TRACKED BY GRI,
49 OF WHICH ARE ACTIVELY USED BY PEOPLE IN THE INDUSTRY. THEY SAID THAT IF WE
WERE TO CHANGE OUR DATA SO THAT EACH OF THESE POINTS IS REPRESENTED, BLOOMBERG
WOULD BE INVALUABLE TO THEM AND PEOPLE LIKE THEM. THEY SAID THAT COMPLETE
INFORMATION IS AVAILABLE ON THE GRI WEBSITE:
http://www.globalreporting.org/Home
FURTHER, THEY SAID THAT CUSTOMERS ARE CONSTANTLY ASKING THEM (AND COMPANIES
LIKE THEM) TO COMPLETE QUESTIONAIRES WITH RESPECT TO ESG DATA. THEY SAID THAT
```

Bloomberg Call Notes:

“ . . . to make our (Bloomberg) content relevant to the marketplace, we needed to display the information exactly in the format provided by GRI (Global Reporting Initiative), as this has become the market standard.”

Mainstream Uptake

(May 14, 2010)



Is there evidence of ROI?

Findings:

Companies that focused on sustainability outperformed peers by 15% during the financial crisis

Source Data:

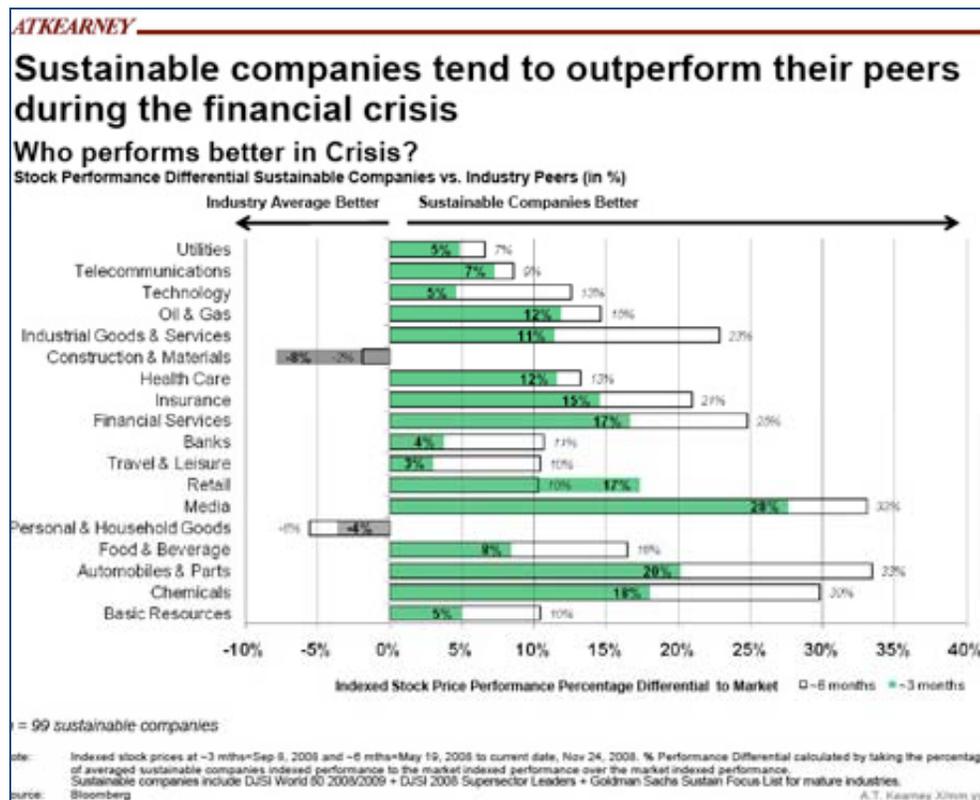
DJSI and GS Sustain Companies

Takeaway:

Sustainability equals cost savings and forward thinking management

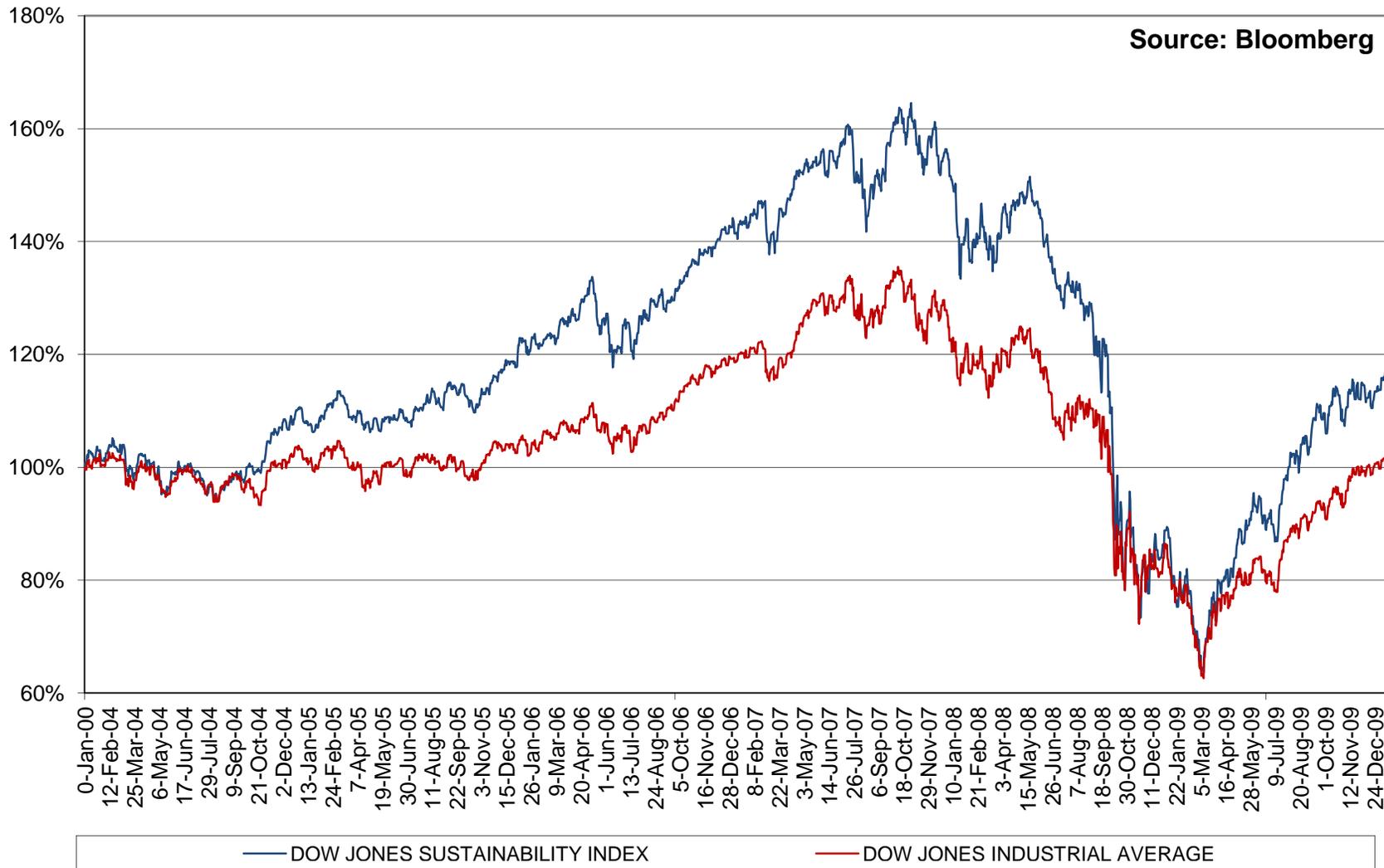
Correlation:

Getting listing on these indices leads companies to outperform



Source: AT Kearney – Feb. 2009

Sustainability Performance



*What do the stats
show about
reporting?*

Fortune 250 Survey

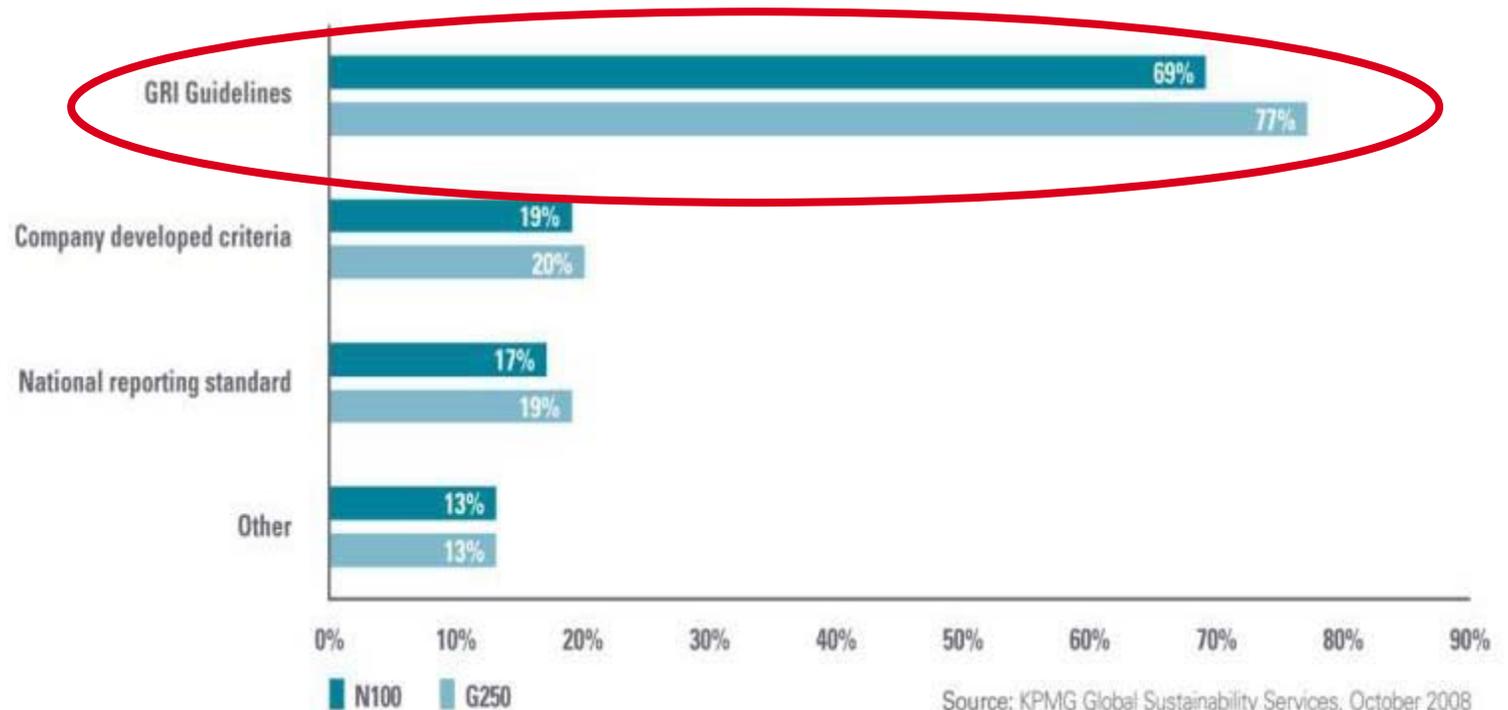


October 2008

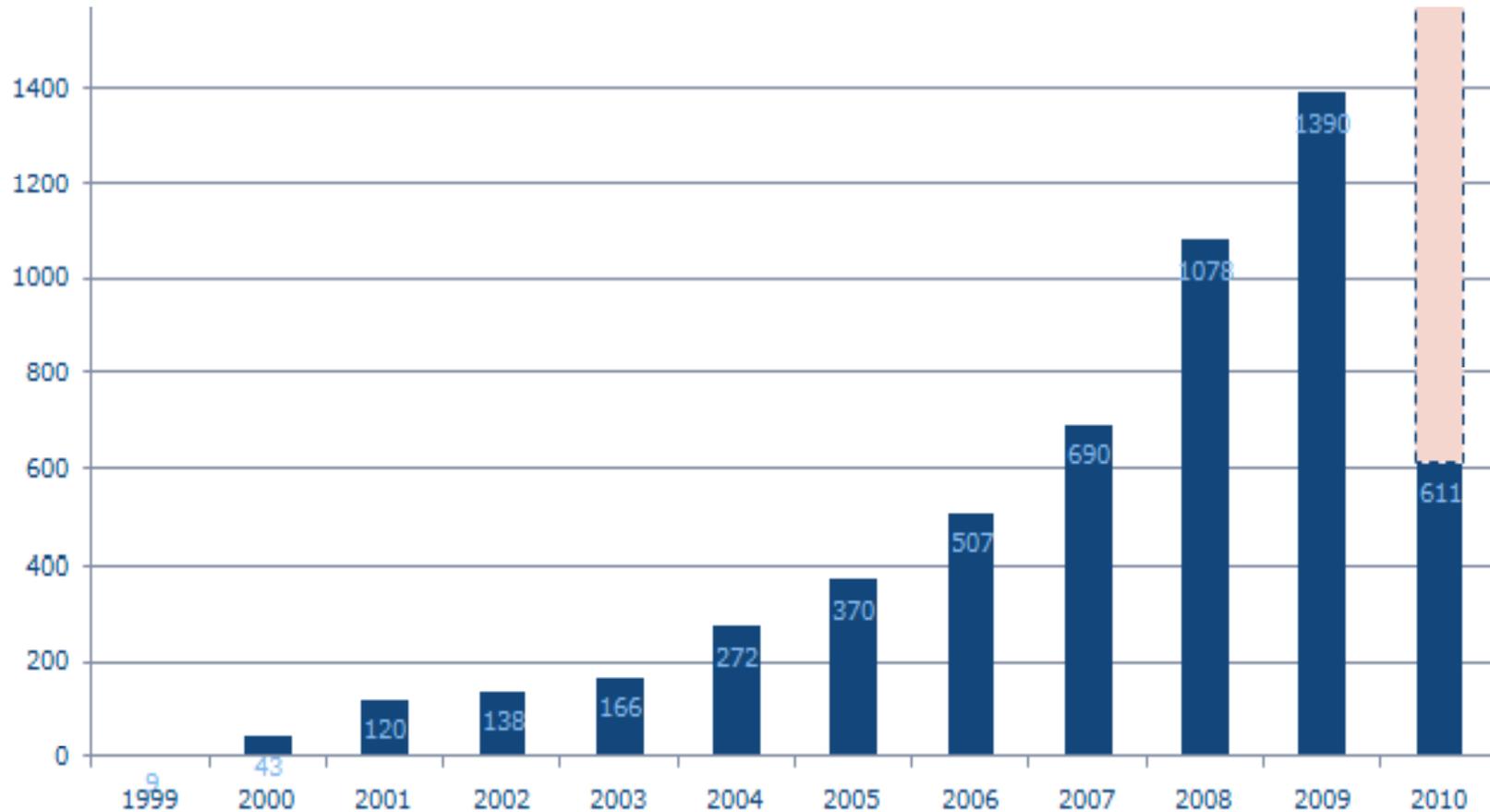
- **80% of Global Fortune 250 companies now release CR data**
 - **Doubled since 2005 - up from 37%**
 - Increasingly driven by economic concerns
- **74% of top 100 US companies** published corporate responsibility (CR) information in 2008 either as part of their annual financial report or as a separate document
- **Reasons cited:**
 - 70% cited ethical considerations as primary driver for CR disclosures
 - 50% cited economic concerns as the leading reason
- **GRI is used by:**
 - 77% of G250
 - 69% of N100 in 22 countries

Standardized Reporting

Figure 4.9 Reporting standards and guidelines used by companies (G250 and N100)

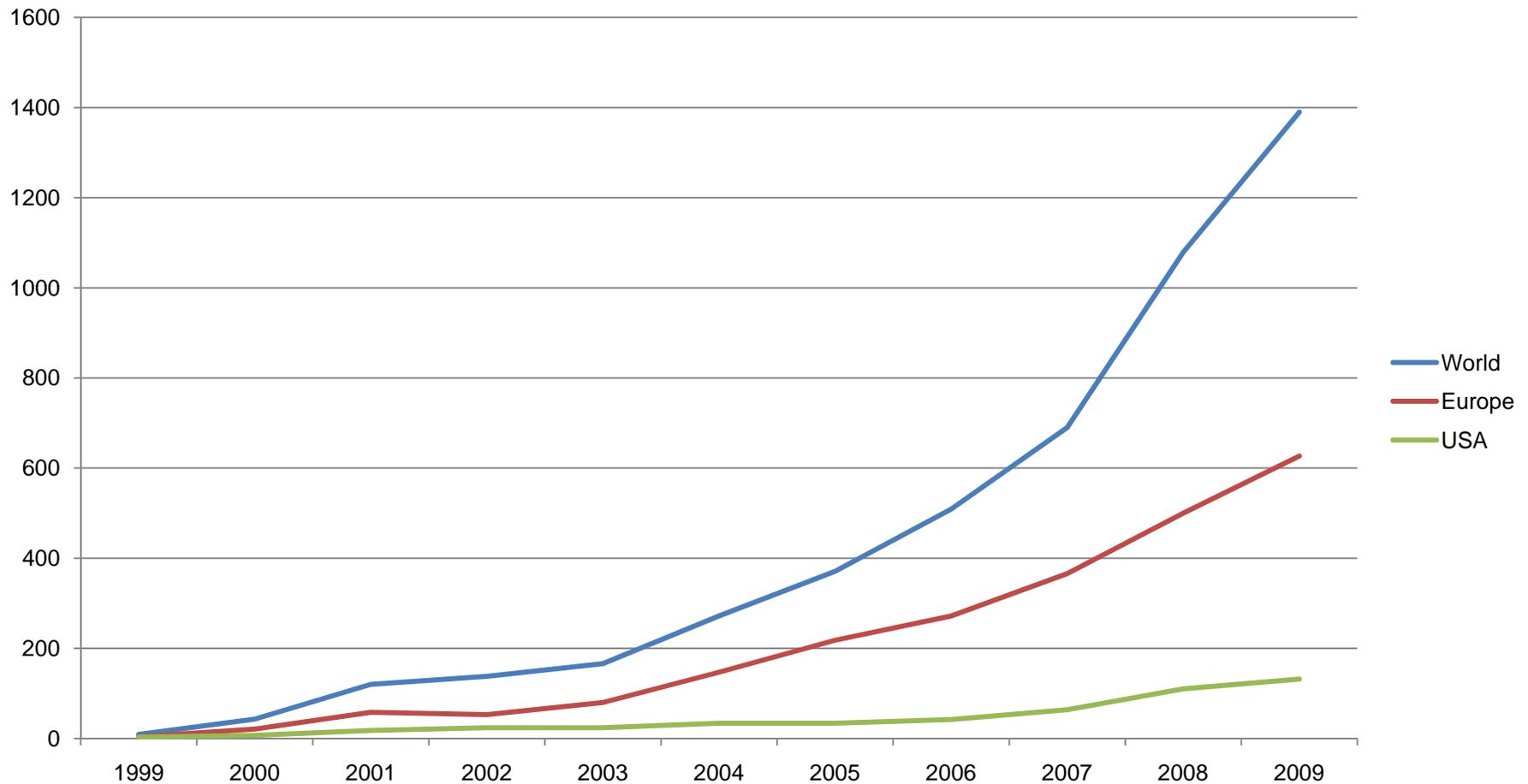


Growth in GRI Reporting



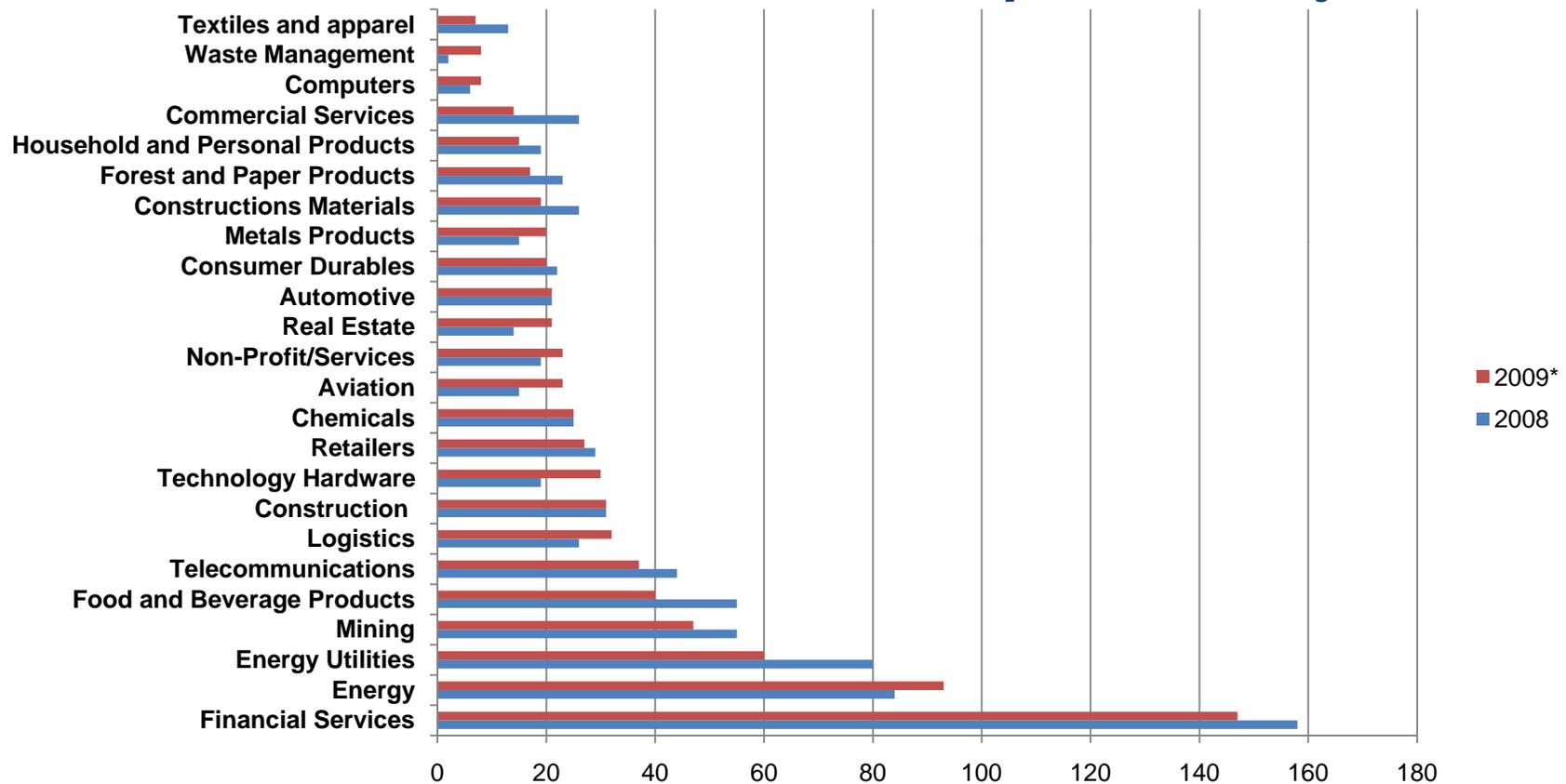
GRI Guidelines are being used in 65 countries.

Global distribution of GRI reports



Industry Distribution of GRI Reporters

Breakdown per Industry



*Who are some of
these reporters?*

GRI Reporters

(North American Sample)



US Business Roundtable

GRI Reporters

- **Abbott (2004-now)**
- **Alcoa (2008)**
- **American Electric Power (2007-now)**
- **Chevron (2005-now)**
- **Chubb (2008)**
- **Citi (2006-now)**
- **Coca-Cola (2004-now)**
- **Dow Chemical (2002-now)**
- **Duke Energy (2007-now)**
- **DuPont (2002-2004, 2008)**
- **Exxon Mobil (2006-now)**
- **General Electric (2005-now)**
- **General Motors (1999-2004)**
- **HSBC (2005-now)**
- **IBM (2007-now)**
- **International Paper (2002-2003)**
- **ITT (2007-2008)**
- **Johnson Control (2004-now)**
- **Merck (2005-now)**
- **Motorola (2001-now)**
- **Office Depot (2006-now)**
- **Owens Corning (2008-now)**
- **Pfizer (2007-now)**
- **SaraLee (2008)**
- **SAP USA (2008)**
- **SAS (2008)**
- **Tyco (2008)**
- **Weyerhaeuser (2003-now)**
- **Williams (2008)**
- **Xerox (2008)**

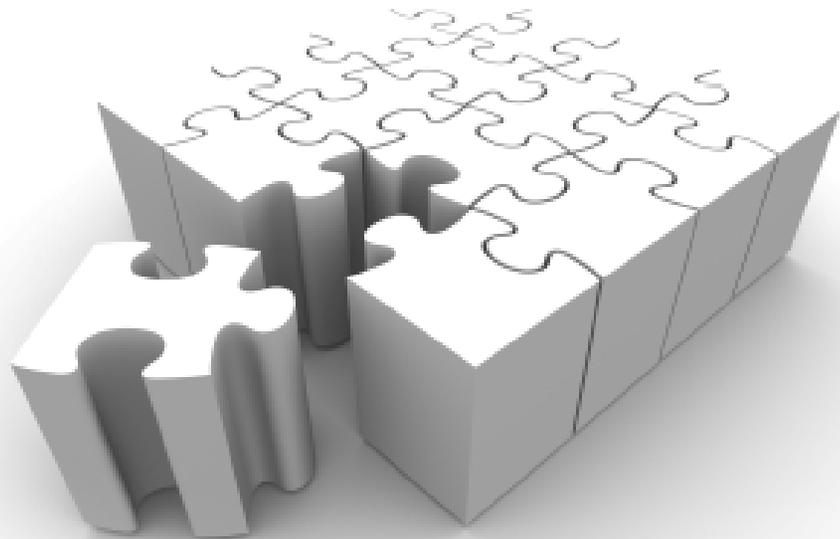
April 2009



What are governments doing?

Acting as:

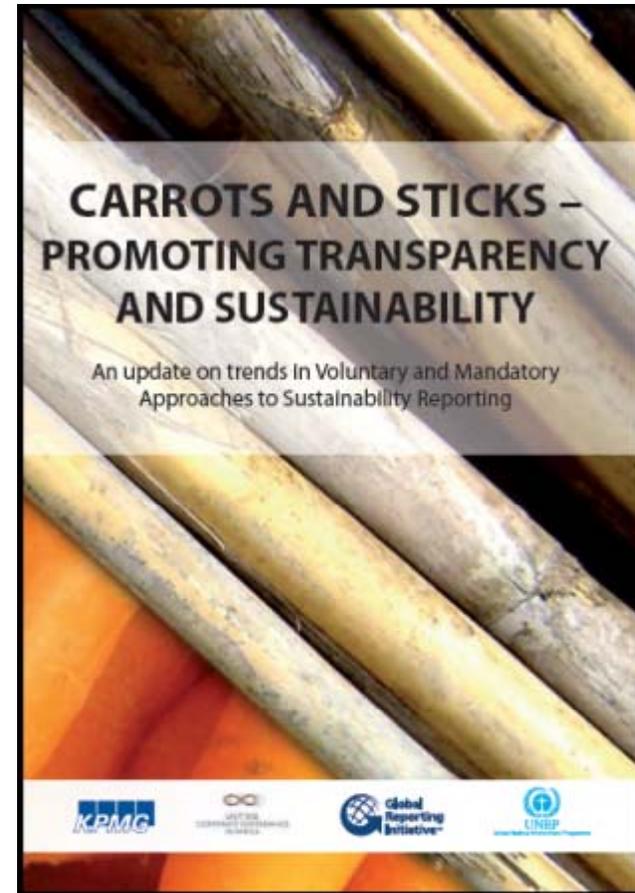
- *Regulators*
- *Shareholders*
- *Reporters*
- *Customers*



Global Regulatory Review

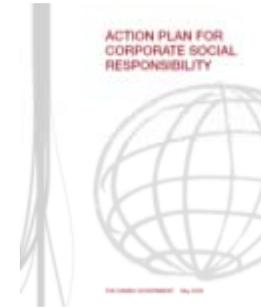
"More governments are making sustainability reporting mandatory."

- 142 regulatory instruments addressing sustainability reporting exist in the 30 countries
- 65 percent of the standards are classified as mandatory, the rest are considered voluntary



Government Actions

- **Danish** action plan for CSR released in May 2008; Hundreds of the largest private and state-owned companies and institutional investors in Denmark must include corporate social responsibility information in their annual financial reports beginning in 2010.
- In 2002 **Sweden** was the first country to require sustainability reports from state-owned companies. Guidelines for external reporting by state-owned companies November 2007.
- Statement on International Corporate Social Responsibility in **the Netherlands** December 2008



Swedish Reporting



“Sustainability reporting is a tool to drive forward work with sustainable development by clear reporting and follow-up. The boards of the state-owned companies are responsible for the companies presenting sustainability reports in accordance with the Global Reporting Initiative (GRI)’s guidelines which, together with other financial reports, make up an integrated basis for assessment and follow-up.”

GRI Reporters - Public Sector

A Coruña Port Authority - Spain

Abu Dhabi Chamber of Commerce & Industry - United Arab Emirates

Alsterdorf assitenz umland - Germany

Architectural Services Department - China

ASM Bressanone - Italy

aT - Republic of Korea

Auckland City Council - New Zealand

Bilprovningen - Sweden

BSCI - Belgium

Canada Post - Canada

City of Amsterdam – The Netherlands

City of Melbourne - Australia

City of Waidhofen an der Ybbs - Germany

City West Water - Australia

Confederació de Cooperatives de Catalunya - Spain

Context Group – United Kingdom

CSIRO - Australia

Department of Corrections – New Zealand

Zealand

Department of the Environment and Heritage (DEH) - Australia

Department of Sustainability and Environment (DSE) - Australia

UNEP Division of Technology, Industry and Economics (DTIE) – France

Eduvic - Spain

Ejército de Chile

Electrical and Mechanical Services

Department, Government of Hong Kong - China

EMC (Environmental Management Corporation) – Republic of Korea

Emvisesa - Spain

Environment Agency Abu Dhabi (EAD) - United Arab Emirates

FaHCSIA - Australia

Fondation - Canada

Gold Coast City Council - Australia

Hokkaido - Japan

Ihobe - Spain

Inypsa - Spain

KCSC – Republic of Korea

KED (Hellenic Public Real Estate Corporation) - Greece

Korea Tourism Organization – Republic of Korea

Lebensministerium Oesterreich - Austria

Linklaters – United Kingdom

Ministry Economic Affairs – The Netherlands

Nomura Research Institute Japan

Office National des Forest - France

Penrith City Council – New Zealand

Queensland Environmental Protection Agency – Australia

Redland City Council - New Zealand

Redland Shire Council - New Zealand

Seoul Metro - Republic of Korea

Serviguide - Spain

Sociedade Galega do Medio Ambiente (SOGAMA) - Spain

Société de transport de Montréal - Canada

SOSFO – Republic of Korea

System State of the Environment of Minas Gerais - Brazil

TEP - Italy

The World Bank - USA

US Army- USA

US Postal Service

Vägverket - Sweden

Waitakere City Council - New Zealand

* Between 2001 and 2009

CEQ – Strategic Sustainability Performance Plans



The screenshot shows the website for the Council on Environmental Quality (CEQ) at the White House. The header includes the White House logo and navigation links such as 'BLOG', 'PHOTOS & VIDEO', 'BRIEFING ROOM', 'ISSUES', 'the ADMINISTRATION', 'the WHITE HOUSE', and 'our GOVERNMENT'. A search bar is located in the top right. The main content area features the CEQ logo and the title 'Council on Environmental Quality'. Below this, there is a navigation menu with links like 'CEQ Home', 'About CEQ', 'What's New', 'Press Releases', 'Initiatives', 'FOIA Home', 'Internships', and 'Open CEQ'. The 'INITIATIVES' section lists several topics, with 'Federal Agency Strategic Sustainability Performance Plans' highlighted in red. The main text of this section describes the release of these plans on September 9, 2010, and their purpose in achieving environmental, economic, and energy goals. It also mentions the Executive Order on Federal Leadership in Environmental, Energy and Economic Performance (Executive Order 13514) signed by President Obama on October 5, 2009. A final line of text invites users to click on links to view individual agency plans.

the WHITE HOUSE PRESIDENT BARACK OBAMA

Get Email Updates | Contact Us

BLOG PHOTOS & VIDEO BRIEFING ROOM ISSUES the ADMINISTRATION the WHITE HOUSE our GOVERNMENT

Home • The Administration • Council on Environmental Quality

Search Council on Environmental Qu Search

 Council on Environmental Quality

CEQ Home | About CEQ | What's New | Press Releases | Initiatives | FOIA Home | Internships | Open CEQ

INITIATIVES

- Carbon Capture & Storage
- Gulf Coast Ecosystem Restoration
- Steps to Modernize and Reinvalidate NEPA
- Review of MMS NEPA Procedures
- Federal Sustainability Sustainability Plans
- GHG Accounting & Reporting Guidance
- Submitted Comments

Federal Agency Strategic Sustainability Performance Plans

Continuing a commitment to lead by example, the White House released Federal Agency Strategic Sustainability Performance Plans on September 9, 2010, which work to achieve the environmental, economic and energy goals called for in the Executive Order on Federal Leadership in Environmental, Energy and Economic Performance (Executive Order 13514) signed by President Obama on October 5, 2009. This is the first time agencies have developed and submitted Sustainability Plans.

Under the Executive Order, Federal agencies were asked to develop, implement and annually update a plan that prioritizes actions based on a positive return on investment for the American taxpayer and to meet energy, water, and waste reduction targets.

Click on the links below to view individual agency Strategic Sustainability Performance Plans:

US Postal Service

2009 Sustainability Report
Reduce, Reuse, Recycle

GRI Content Index

This section contains a listing of each GRI disclosure and performance indicator either included in the report or provided in other published documents. Indicators and disclosures included here are among the most material to the Postal Service's operations.

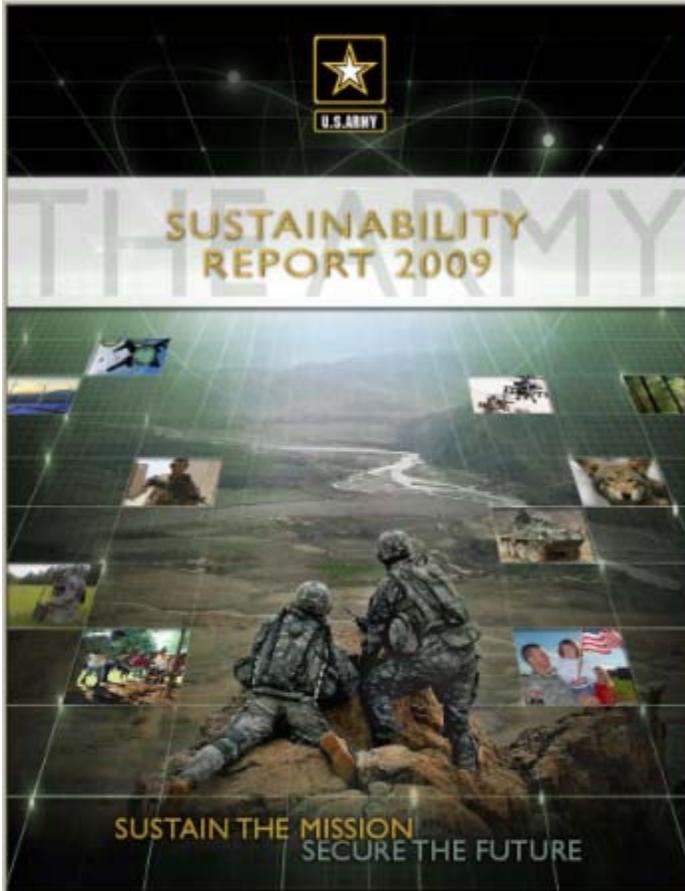
The Postal Service does extensive public reporting, and additional information can be found in the 2009 Annual Report and the 2009 Comprehensive Statement on Postal Operations, both available at usps.com/about.

Strategy and Profile Disclosures

Indicator	Description	Type	Addressed	Location/Notes
1.1	Statement from the most senior decision-maker of the organization.	Core	●	For the Postmaster General
1.2	Description of key impacts, risks, and opportunities.	Core	●	For the Postmaster General Additional information on key impacts, risks, and opportunities can be found in the 2009 Annual Report (pages 1-15, 25-32, 34-52).
2.1	Name of the organization.	Core	●	United States Postal Service
2.2	Primary brands, products, and/or services.	Core	●	Green Products and Services Complete information on USPS products and services can be found in the 2009 Annual Report (pages 20-27) and 2009 Comprehensive Statement (page 13-21).

- Operations
- Supply Chain
- Green Products & Services
- Championing People
- Safe & Healthy Environment
- Community Connections

US Army



GRI Indicator	Description of GRI Recommended Report Content	Reference to Army FY08 Information
FA2	Define sustainable development used in the report	See Indicator 4.1
4.11	Description of whether	Pages 14-24, Strategic Sustainability Goals, and as stated in the ASR, pp. 9-11, "Through education and excellence."
4	Governance Commitments	
3	Report Profile	
3.1	Reporting period for	2008
1	Mission and Strategy	
1.1	Statement from the most senior decision maker of the organization	First of this report, "Message from the Secretary of the Army and the Army Chief of Staff"
1.2	Description of key impacts, risks, and opportunities	Pages 24-33, FY08 Performance Highlights, describe a selection of key impacts on Army missions, environment, and community including successes, trends, and challenges. Page 13-13, Trends in Global Sustainability describes some of the risks to global sustainability that will affect the Army's mission success. Pages 1-2, 12-12, and the 2008 Army Posture Statement Sustainability Information Paper (http://www.army.mil/press/2008/08/2008ArmyPostureStatementSustainabilityInfoPaper.pdf) include information on the Army's approaches and opportunities for sustainable activities. Table 2 shows trends in Army Sustainability and accompanying text explains metrics.
2	Organization Profile	
2.1	Name of reporting organization	United States Army
2.2	Organization mission, functions, and responsibilities	Pages 9-11
2.3	Operational structure of the organization	Pages 9-11
2.4	Location of organization's headquarters	Arlington, VA (http://www.army.mil/locations)
2.5	Number of countries where the organization operates	Page 9, more than 80 countries worldwide, use the FY08 Posture Statement Army Global Commitments for specific countries of significance for sustainability (http://www.army.mil/press/2008/08/2008ArmyPostureStatementGlobalCommitments.pdf)
2.6	Nature of ownership and legal form	Pages 9-11, the Army executes Title 10 and Title 23 United States Code directives, to include organizing, equipping and training forces for the conduct of prompt and sustained combat operations on land. It accomplishes missions assigned by the President, Secretary of Defense, and combat commanders.
2.7	Markets served	Pages 9-11, Army website: http://www.army.mil/whatwe.do/whatwe.do
2.8	Scale of the reporting organization, including number of employees, net revenues, and quality of products or services provided	Page 27 includes net costs and end strength. Assets are available, pg 28: FY08 Army Annual Financial Report (http://www.defense.gov/annualfinancialreport/080808.html) Information on the quantity of services provided is located throughout the 2009 ASR, as well as here: 2008 Army Posture Statement, Strategic Context (http://www.army.mil/press/2008/08/2008ArmyPostureStatementStrategicContext.pdf)
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: The location of, or changes in, operations including facility openings, closings, and expansions	Annex Page 1, and also FY08 Army Annual Financial report, pg 19 (http://www.defense.gov/annualfinancialreport/080808.html) Fort Monmouth, NJ, closure report (http://www.hqs.mil/press/2008/08/2008FortMonmouthNJClosureReport.htm) Reporting changes in capital is not applicable to the Army because the Army, as a department within the Executive Branch of U.S. Federal Government, does not have authority to change capital structure. The Army does not publicly report in one source the location of the changes described in the beginning of this Annex.
2.10	Awards received in the previous reporting period	Page 15, sustainability and environmental awards are also described here: http://www.army.mil/press/2008/08/2008ArmySustainabilityEnvironmentalAwards , including the White House Climate Change Circle Awards (http://www.whitehouse.gov/the-press-office/2008/08/2008-08-20-awards), Secretary of the Army Energy and Water Awards (http://www.army.mil/press/2008/08/2008ArmyEnergyWaterAwards), Secretary of the Army Environmental Awards (http://www.army.mil/press/2008/08/2008ArmyEnvironmentalAwards), and a Federal Energy Management Program Award for Fort Hood (http://www.army.mil/press/2008/08/2008ArmyFEMPAward)

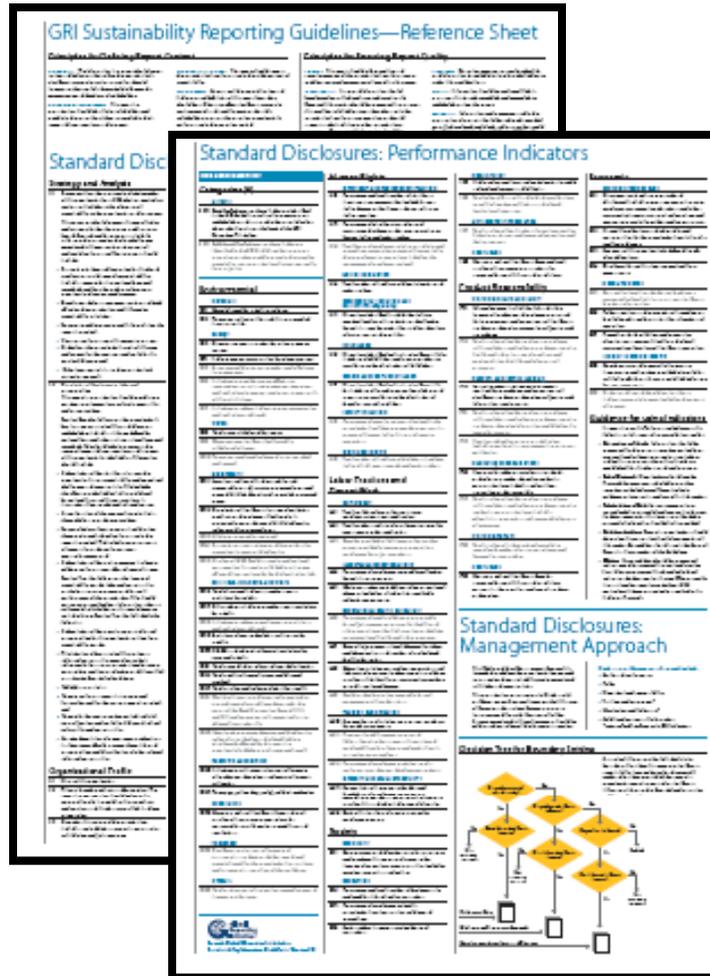
What is GRI and how can it help?

Global Reporting Initiative

- Non-profit, originated in United States in 1997
- Reputable, respected, credible multi-stakeholder approach
- Many more reporters have made reference to the Guidelines.
- www.globalreporting.org

The image shows two screenshots of the Global Reporting Initiative website. The top screenshot is the homepage, featuring a navigation bar with links like 'Home', 'Steering', 'Contact GRI', and 'Login'. Below the navigation bar is a search box and a main menu with categories such as 'About GRI', 'Reporting Framework', 'Current Priorities', 'GRI Reports', 'Learning & Support', 'News & Events', and 'Who are you?'. The main content area includes a banner for 'Rethink. Rebuild. Report.' with a globe graphic and several call-to-action buttons: 'Visit Conference Website', 'Reader's Choice Awards', 'Download G3 Guidelines', 'Organizational Stakeholders', and 'E-shop'. To the right, there's a section titled 'The Global Reporting Initiative' with sub-sections for 'What's new?' (listing latest press releases, GRI Certification of Software and Tools launched, and Polish 'Let's Report!' Application Level C template out now), 'Get involved?' (listing becoming an Organizational Stakeholder, register your report, training programs, and ongoing development of guidelines), and 'New releases' (featuring 'National Australia Bank - 2011 CR Report'). At the bottom of the homepage, there are three boxes for 'Newsletter', 'Organizational Stakeholder', and 'Quick links: G3 Guidelines'. The bottom screenshot shows the 'GRI Reports List' page, which has a navigation bar with 'About GRI', 'Reporting Framework', 'Current Priorities', 'GRI Reports', and 'Learning & Support'. The page content includes a sidebar with 'GRI Reports' (Featured Reports, GRI Reports List, Report Services, Application Levels) and a main section titled 'GRI Reports List' with a sub-section 'Who is reporting?' that asks if the user is interested in knowing which organizations have reported and provides a link to the GRI Reports List. Below this, there's a partial view of a hand holding a document, with the text 'This li 1999-' visible.

How does this relate to GRI?



Environmental

- EN 3 – Direct energy consumption by primary energy source

Labor

- LA 7 – Rates of injury, occupational diseases, lost days and absenteeism, and number of work related fatalities by region.

Human Rights

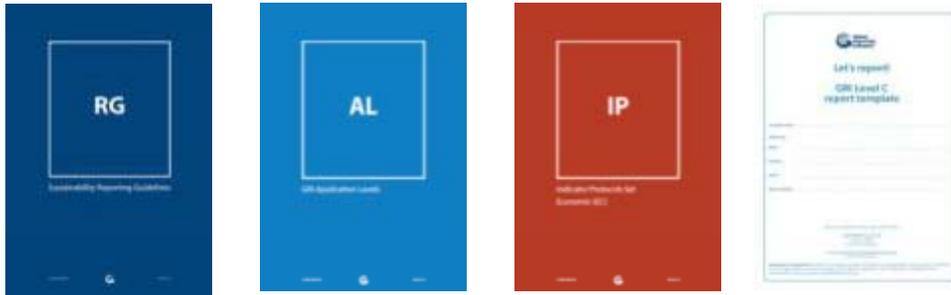
- HR 4 – Total number of incidents of discrimination and actions taken

Product Responsibility

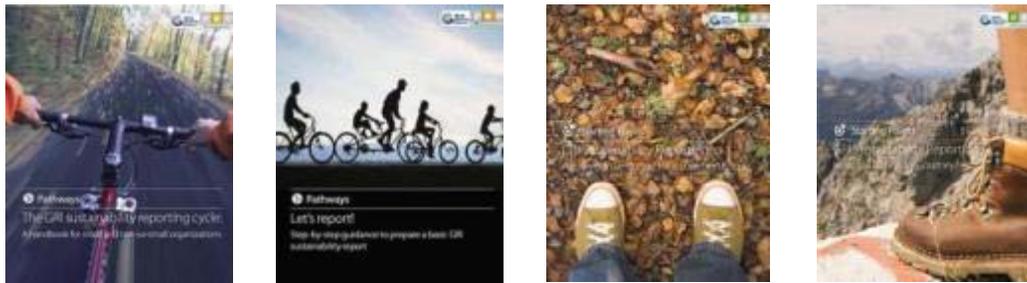
Economic

GRI Publications

- **GRI Guidelines & Template:**



- **GRI Learning Publications:**



- **Research and Development Publications...**

GRI Sector Supplements



Airports



Apparel & Footwear



Automotive



Construction & Real Estate



Electric Utilities



Events



Financial Services



Food Processing



Logistics & Transportation



Media



Mining & Metals



NGOs



Oil & Gas



Public Agency



Telecommunications

G3 Content Index New & Improved

The screenshot shows the GRI website interface. At the top, there is a navigation bar with links for Home, Sitemap, Contact GRI, and Login. Below this is a search bar and a secondary navigation bar with links for About GRI, Reporting Framework, Current Priorities, Report Services, Learning & Support, and News & Events. The main content area is titled 'Report Services' and features a sidebar with links for Report Services, Featured Reports, GRI Reports List, and Application Level Checks. The central focus is the 'G3 Content Index' table, which is organized into sections for Profile Disclosures and Report Parameters. The table has columns for Application Level, Description, Reported, Cross-reference/Direct answer, If applicable, indicate the part not reported, Reason for omission, and Explanation.

G3 Content Index						
Application Level						Assured by
STANDARD DISCLOSURES PART I: Profile Disclosures						
1. Strategy and Analysis						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
1.1	Statement from the most senior decision-maker of the organization					
1.2	Description of key risks, risks, and opportunities					
2. Organizational Profile						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
2.1	Name of the organization					
2.2	Primary brands, products, and/or services					
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures					
2.4	Location of organization's headquarters					
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report					
2.6	Nature of ownership and legal form					
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)					
2.8	Scale of the reporting organization					
2.9	Significant changes during the reporting period regarding size, structure, or ownership					
2.10	Awards received in the reporting period					
3. Report Parameters						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3.1	Reporting period (e.g., fiscal/calendar year) for information provider					
3.2	Date of most recent previous report (if any)					
3.3	Reporting cycle (annual, biennial, etc.)					
3.4	Contact point for questions regarding the report or its contents					
3.5	Process for defining report content					
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.					

US Training Partners



GRI Certified Software & Tools Program

[About GRI](#) |
 [Reporting Framework](#) |
 [Current Priorities](#) |
 [Report Services](#) |
 [Learning & Support](#) |
 [News & Events](#)

Learning & Support | **Software and Tools**

[Support for reporters](#)
[Support for SMEs](#)
[Support for Supply Chain](#)
[Support for others](#)
[GRI Publications](#)
[Training & workshops](#)
[Tools & Resources](#)

[Back to the main page>>](#)
GRI Certified Software and Tools Program
Software containing verified GRI content*
 Last Updated 1 September 2010

	Organization	Software or Tool	Certified FROM	Certified UNTIL	Language(s)
1	PE INTERNATIONAL	SoFi Solution 4	12 May 2010	11 May 2011	English
2	SAP AG	SAP BusinessObjects Sustainability Performance Management 1.0	1 June 2010	31 May 2011	English
3	S2D2 - Stratégies et Solutions de Développement Durable	PureReport	16 June 2010	15 June 2011	English

*Software listed in this directory have fulfilled all the requirements of the GRI Certified Software and Tools Program

Organizational Stakeholders

Microsoft

Bloomberg



ING  GROUP

Vancity



STATE STREET



DUBAI CHAMBER
CENTRE FOR RESPONSIBLE BUSINESS

PHILIPS

Calvert
INVESTMENTS



ZOOiD



Baxter



OnePlanet
comunicazione sostenibile



BOSCH

mgm
partners



GRAPHOS

arrive

Office DEPOT

NOVUS
PERFORMANCE THROUGH INNOVATION

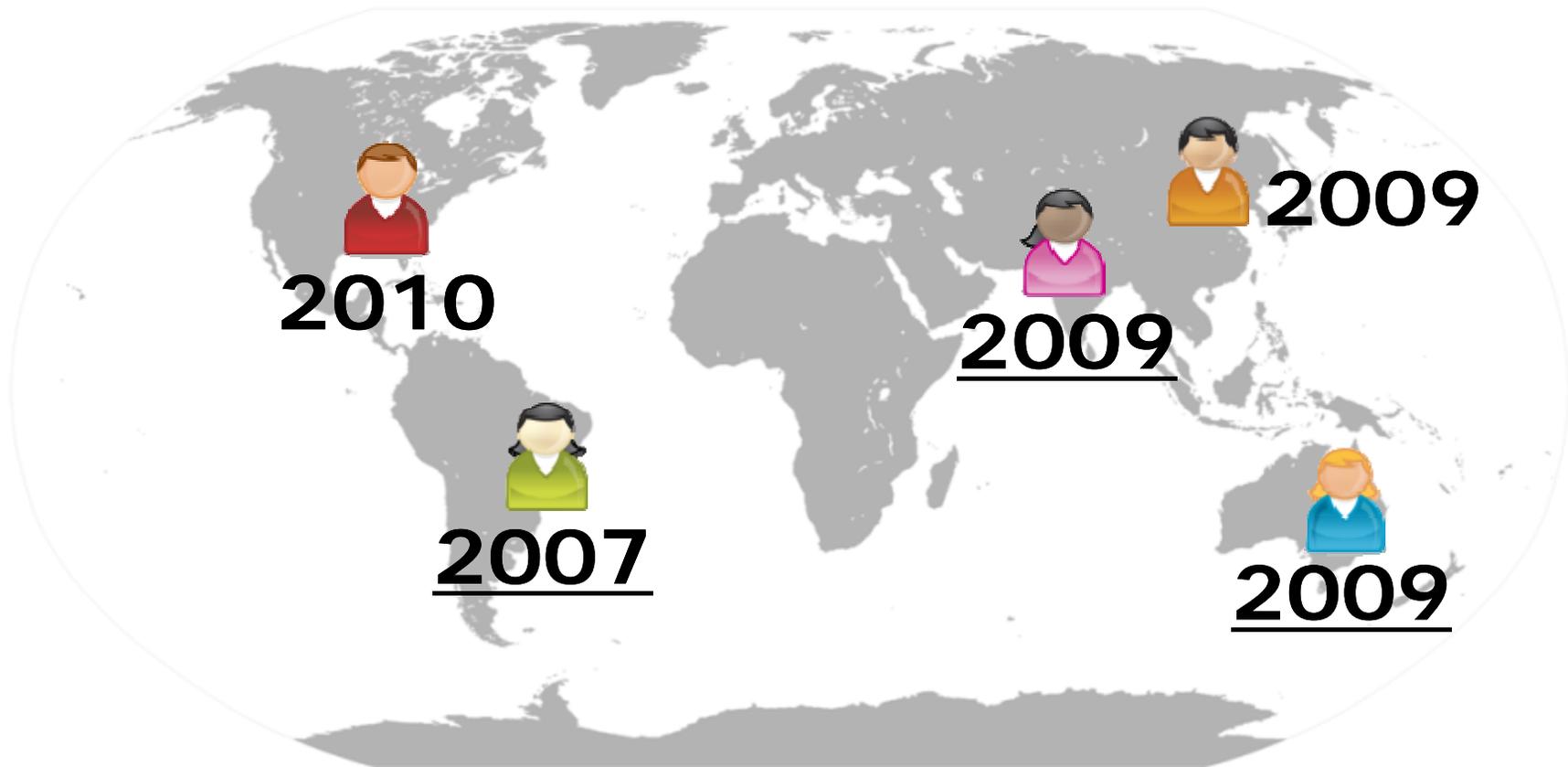
Greater Good



European Investment Bank

GRI Regional Representation

Brazil, Australia, India, China & US



Leveraging your supply chain

Global Action Network for Transparency in the Supply Chain

Program Aim

- Develop sustainability management skills, to understand & take ownership of sustainability impacts by using the GRI G3 Reporting Framework.

Implementation

- Large organizations nominate & invite suppliers/ SMEs to participate.
- GRI Certified SME Training Program: Sustainability Reporting Process (16 hrs).
- Post training support through local sustainability consultant to complete first report.
- All participating suppliers will complete first GRI Level C Report after 12 months.



*Where is reporting
heading?*

Integrated Reporting

Integrated Reporting

http://en.wikipedia.org/wiki/Integrated_reporting



[Try Beta](#) [Log in](#) / [create account](#)

Navigation

- [Main page](#)
- [Contents](#)
- [Featured content](#)
- [Current events](#)
- [Random article](#)

Search

Interaction

- [About Wikipedia](#)
- [Community portal](#)
- [Recent changes](#)
- [Contact Wikipedia](#)
- [Donate to Wikipedia](#)
- [Help](#)

toolbox

- [What links here](#)
- [Related changes](#)
- [Upload file](#)
- [Special pages](#)
- [Printable version](#)
- [Permanent link](#)
- [Cite this page](#)

article
discussion
edit this page
history

Integrated reporting

From Wikipedia, the free encyclopedia

Integrated reporting refers to a holistic and integrated representation of the company's performance in terms of both its finance and its sustainability.

In the King III Report (otherwise known as King Code of Governance for South Africa 2009), integrated reporting is referred to in this manner: *"A key challenge for leadership is to make sustainability issues mainstream. Strategy, risk, performance and sustainability have become inseparable; hence the phrase 'integrated reporting' which is used throughout this Report."*^[1]

Contents [[hide](#)]

- [1 Integrated Reporting Discussion Timeline](#)
- [2 References](#)
- [3 See also](#)
- [4 External links](#)

Integrated Reporting Discussion Timeline [\[edit\]](#)

Year	Source	Aspect of Discussion
1994	SustainAbility	Creators of Triple Bottom Line concept which started sustainability reporting, TBL reporting was historically intended to develop as a single report which considered financial and non-financial performance information in one document. ^[2]
1999	PricewaterhouseCoopers (PWC)	Created the ValueReporting Framework (now known as the Corporate Reporting Framework) that identifies information that all industries and companies share in common: market overview, strategy and structure, managing for value, and performance, all underpinned by relevant performance measures. ^[3]
2002	Institute of Directors of Southern Africa (KING II)	South African governance code. Integrated Sustainability Reporting. A company is expected to report on its commitments in social & environmental areas. ^[4]
2004	SustainAbility	Timescale for experimentation with integrated reporting and challenges and opportunities associated with integrated reports. ^[5]
	Enhanced Business Reporting Consortium (EBRC)	Mission is to provide a voluntary, global disclosure framework for the presentation of the nonfinancial components of business reports, including key performance indicators. The focus of the model will be on information that delivers a broader view of a company's current and future performance. ^[6]
2005	Allen White	Puts forward an agenda for integrated reporting, who, why, what could be common approaches. ^[7]
	Vancity	Reviews 12 organizations producing integrated reports and discusses definitions of integrated reporting based on exploratory research. Presents issues & challenges. ^[8]
2007	Alan Willis	Proposes a new corporate reporting model based on Corporation20/20 principles of governance. This includes integrating financial & non-financial information in one report. ^[9]
2008	Accounting For Sustainability (A4S)	Proposes the Connected Reporting Framework, a framework for approaching reporting that recognizes ESG concerns. Includes reporting on "core" environmental indicators such as waste, water, energy, carbon emissions. ^[10]
	WICI, World Intellectual Capital Initiative (WICI)	WICI's mission is to develop a voluntary global framework for measuring and reporting corporate performance to shareholders and other stakeholders. This framework is based on a combination of a PWC reporting framework and KPIs for ESG issues by the DVFA – Society of Investment Professionals in Germany. WICI is essentially a XBRL taxonomy. ^[11]
	KPMG & SustainAbility	Trends found in GRI Readers Choice 2008 survey indicate readers are looking for sustainability reports to be integrated with annual financial reports. ^[12]
2009	International Corporate Governance Network (ICGN)	Puts forward a statement discussing the reasons for integrating non-financial information into annual reports. Couched in terms of risk mitigation and assessing the quality of management in dealing with risk. ^[13]
	St. James Palace Meeting	Meeting of key players in sustainability reporting on September 11, 2009. Discussed idea & meaning of integrated reporting and its challenges & adoption.
	European Commission Workshops on ESG Disclosure	Series of 5 workshops. Discussed ESG disclosure from different stakeholders perspectives Identified motivations, barriers, challenges & ways of addressing these issues. ^[14]
	Institute of Directors of Southern Africa (KING III)	South African governance code to take effect in March 2010. Provides guidance against Companies Act 2008. Asks companies to provide an integrated report that provides a holistic and integrated representation of the company's performance. Reports may be presented in a single report or dual reports. If dual reports, then should be released simultaneously. ^[15]
2010	Tracy Oates	Reports on need for integrated reporting, discusses issues and challenges involved in developing integrated reports. ^[16]
	Jayne Mammatt, Ernst & Young South Africa	Paper outlines recent trends in sustainability reporting. References King III in call for integrated reporting. Says "integrated sustainability reporting is more about management than reporting." ^[17]
	Robert Eccles & Mike Krzus	Book discussing trends towards greater transparency in external reporting and how integrated reporting can address this. Coins the term "one report" as a reference to integrated reporting. ^[18]

Integrated Reporting

<http://www.linkedin.com/groupRegistration?gid=2733425>

The screenshot shows a LinkedIn group page for 'Integrated Reporting'. At the top, the LinkedIn logo and 'Account type: Basic' are visible. The user 'Mike Wallace' is logged in, with options for 'Add Connections' and 'Help'. The navigation bar includes 'Home', 'Profile', 'Contacts', 'Groups', 'Jobs', 'Inbox' (with 16 notifications), and 'More'. A search bar is present with a dropdown menu set to 'Groups'. Below the navigation, the group name 'Integrated Reporting' is displayed, along with tabs for 'Discussions', 'Members' (selected), 'Promotions', 'Jobs', 'Search', 'Manage', and 'More...'. An 'Invite others' link is also visible. On the left side, there is a 'Search members' section with a text input field and a 'Search' button, and an 'Advanced Search' link. Below that is a 'New Members: Last 7 Days' section listing four members: Hendrik Garz, Dai Forterre, Dallas Terry, and Karin Tyche, each with their job title and location. The main content area is titled 'Members (503)' and is sorted by 'most relevant', showing 'Showing 1 - 20 of 503'. The list includes: Mike Wallace (Sustainability/ESG Reporting Expert, 500+ followers), Gil Friend (CEO at Natural Logic, 500+ followers), Daniela Bonora (Communications/Web Editor Intern, 48 followers), Bethan Walker (Project Co-ordinator, 27 followers), and Ignacio Puentes (Governmental and International Organizations Relations, 117 followers). Each member entry includes a profile picture, name, job title, location, and follower count.

International Integrated Reporting Committee – August 2010



Initiative launched to overhaul reporting standards worldwide

Initiative launched to overhaul reporting standards worldwide

Participants



International Accounting Standards Board®



Declared Integrated Reporters



van Ganswinkel



Rabobank

PHILIPS



Key Take Aways

- Sustainability performance is measurable
- Once measured, it can be managed
- Operational (internal) management can result in greater resource efficiency
- Supply chains pose the greatest risks and opportunities
- Demand for standardized sustainability information is coming from all sides
- Asking for GRI reporting from suppliers provides mutual benefits

Q & A

- How can I help you?
- Do you need/want more of the business case?
- Do you want/need more guidance or support?
- What is holding US companies back?

Thank You!



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