Global Reporting Initiative

A Common Framework for Sustainability Reporting
Today’s Agenda

- Growth of Sustainability Reporting
- Financial Services Supplement
Sustainability

Stakeholders want to know what organizations are doing
The GRI Reporting Framework

G3

- Principles
- Standard Disclosures

+ Sector Supplements
  National Annexes

Global Reporting Initiative™
Performance Indicators

- Economic
- Environmental
- Labor Practices
- Human Rights
- Society
- Product Responsibility
Use of the Guidelines
Why Report?

Internal Benefits
- Build strategy
- Employee motivation
- Internal coordination
- Learning

External Benefits
- Competitive positioning
- Reputation/brand
- Stakeholder relationships
- Reinforces commitment
Use Reporting to Link External and Internal

Management Processes

Sustainability Reporting

External Engagement
Commitments into Actions

Global Compact Principle

- Principle 1 - 5
  - Labor Practices
  - Human Rights
  - Product Responsibility

- Principle 7-9
  - Environmental

- Principle 10
  - Society
Why Create Sector Indicators

- Direct Impacts
- Indirect Impacts
Why Create Sector Indicators

- Direct Impacts
- Indirect Impacts
## GRI Sector Supplements

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What Happens in a Supplement?

- Analyze Key Issues
- Gap Analysis
- 1. Commentary
  2. New Indicators
Working Group Process

- 2001-2002 Social Indicators
- 2004-2005 Environmental Indicators
  - Working Group
  - Public Comments
- 2006-2008 Final Version
  - Working Group
  - 2 Comment Periods
Revising the Financial Services Supplement

- Emerge with a single supplement
- Final set of tested disclosures and indicators
- Develop supporting indicator protocols
- Align with the G3 format
Principles Behind the Supplement

Design of Products & Services

Portfolio of Sustainable Products

Environmental

Social

Disclosures D1-D5

Performance Indicators
Key Issues for Financial Institutions

Products & Services
- Active Ownership
- Portfolio lending
- Volume of products

Social
- Access to Services
- Responsible service provision
- Financial literacy
- Pay equity

Environmental
- Travel & CO2
- Paper/IT Equipment

Global Reporting Initiative™
Emerging Issues

- Human rights complicity
- Biodiversity and other global commons
- Embedded carbon
Major Changes

- Merged environmental and social supplements
- Indicator refinements
  - Environmental indicators largely unchanged
  - Redundancies eliminated and new indicators added
- Formatted to match G3 – disclosures/indicators
Coming Soon!

- Plan to use it for 2009!
- Current supplements will be retired
Moving Reporting Forward

- Use the Guidelines!
- Let us know!
- Become an Organizational Stakeholder of GRI!
- Use our newsletter!
- Visit us online: www.globalreporting.org
- … or just simply:

GET INVOLVED!!!
Changing Landscapes:
Towards a sustainable economy in Asia

“Dialogue on responsible investment, sustainable finance and corporate citizenship - today and tomorrow”