



The GRI Sustainability Reporting Guidelines Main Features of G4

Why G4?

GRI anticipates:

- Continued strong growth in sustainability reporting
- Increased interest in what organizational leadership identifies as critical sustainability topics
- Increasing interest from report users for clearly-presented and accessible information
- Harmonization between reporting tools and 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 cover material topics
- Offer guidance on how to link sustainability and integrated reporting, aligned with the IIRC
- Improve data access (XBRL)

G4 is about

- 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 manage it
- Not about all possible sustainability related topics that the organization monitors, but focused on the material ones

Materiality and boundary

- 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

General Standard Disclosures

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17

G4-18

G4-19

G4-20

G4-21

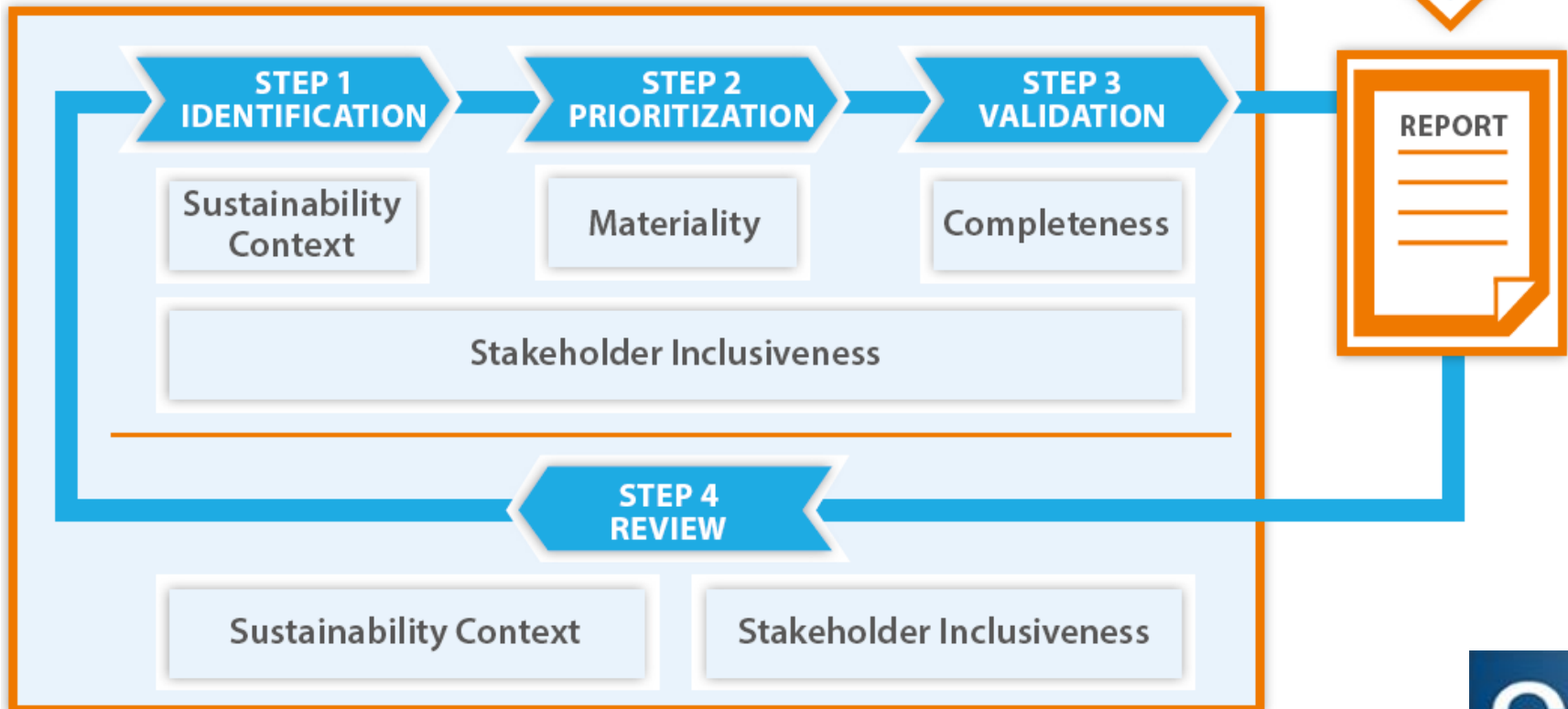
G4-22

G4-23

List all the material Aspects identified in the process for defining reporting content

Defining Material Aspects and Boundaries

Topics → Aspects → Disclosures on Management Approach + Indicators



In Accordance – Two Options

Two options

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

Both have focus on process to define material
Aspects and Boundaries

New and revised disclosures

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)

Governance General Standard Disclosures

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

New and revised disclosures

Ethics & Integrity General Standard Disclosures

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

Anti-corruption and Public Policy Specific Standard Disclosures

- G4-SO3 – G4-SO6

GHG Emissions & Energy Specific Standard Disclosures

- G4-EN3 – G4-EN7
- G4-EN15 – G4-EN21

New and revised disclosures

Generic DMA

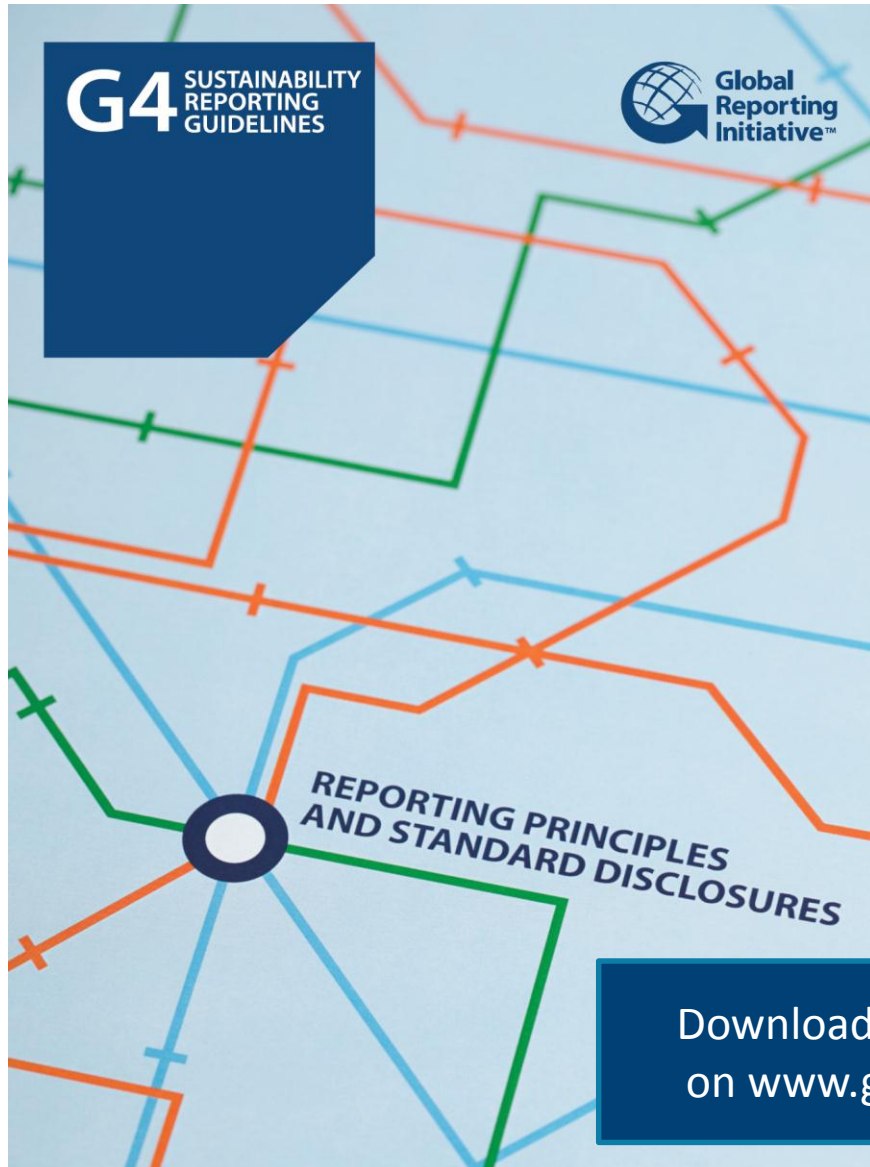
- Report why the Aspect is material. Report the impacts that make this Aspect material.
- Report how the organization manages the material Aspect or its impacts.
- Report the evaluation of the management approach.
 - The mechanisms for evaluating the effectiveness of the management approach
 - The results of the evaluation of the management approach
 - Any related adjustments to the management approach

Alignment with other frameworks

- **OECD Guidelines** for Multinational Enterprises
- **United Nations Global Compact** 'Ten Principles'
- UN Guiding Principles on **Business and Human Rights**

- *Overview of links per framework in G4 Quicklinks section*
- *For OECD and UNGC: references in G4 Standard Disclosures Overviews*

Guidelines presented in two parts



Download both parts for free
on 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 |  G4-16 |
|---|---|---|

G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW (continued)

| Indicators by Aspects | |
|---|--|
| LABOR PRACTICES AND DECENT WORK OECD/UNGC | |
| Supplier Assessment for Labor Practices | |
|  G4-LA14 |  G4-LA15 |
| Labor Practices Grievance Mechanisms OECD | |
|  G4-LA16 | |
| HUMAN RIGHTS OECD/UNGC | |
| Investment | |
|  G4-HR1 |  G4-HR2 |

| Indicators by Aspects | | |
|--|--|--|
| SOCIETY | | |
| Local Communities OECD/UNGC | | |
|  G4-SO1 |  G4-SO2 | |
| Anti-corruption OECD/UNGC | | |
|  G4-SO3 |  G4-SO4 |  G4-SO5 |
| Public Policy OECD/UNGC | | |
|  G4-SO6 | | |
| Anti-competitive Behavior OECD | | |



G4 and Integrated Reporting

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

- GRI will continue to recognize reports based on G3 and G3.1 Guidelines for up to two full reporting cycles
- 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

G4 Roll out phase

- **G4 promotion events**
 - In over 40 countries
 - By GRI Secretariat, Focal Points, Training Partners
- **G4 Guidelines translations**
 - Planned for 10 languages
 - More detail on GRI website
- **Learning Services Materials**
 - G4 Bridging Module
 - Standard course & Pathways I
 - SME course & Pathways II
- **Report Services**
 - Decision on “In accordance” checks: Sept 2013
 - Certified Software for G4

G4 SUSTAINABILITY
REPORTING
GUIDELINES



G4

The map for your sustainability journey

For technical enquiries, please email
guidelines@globalreporting.org

To provide feedback, please email
feedback@globalreporting.org

www.globalreporting.org

