Tool 2: GRI Business Sustainability Reporting

Mr. Rohan Luthra,

Junior Research Consultant,

GRI South Asia

- GRI is an independent, international organization providing the global common language for corporate transparency.

- We help businesses and other organizations understand and communicate their sustainability impacts.

- We deliver the GRI Standards, the world's most widely adopted sustainability reporting framework – which is freely provided as a public good.

- The GRI Standards are applicable to organizations of all sizes, sectors and are a great way for companies to show their commitment to sustainability.

- They also allow companies to take a look at their processes and procedures and understand where their impacts lie and how to best make use of the information to further their business, gain and improve access throughout their supply chain and to investors.

Our Focus Area

1

Create and maintain world-class sustainability disclosure standards

2

Drive global adoption of the GRI Standards

3

Improve the quality of reporting

4

Support full public access to sustainability disclosures

Corporate sustainability reporting in the SDGs

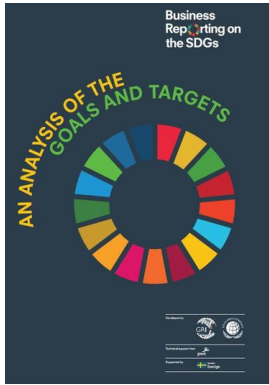- Corporate sustainability reporting is explicitly mentioned in SDG target 12.6.

GRI is committed to:

- Enable businesses to identify and communicate their contribution to the SDGs

- Engage more businesses to report as a response to the SDGs

- Support reporting aligned with the SDGs

TARGET 12·6

ENCOURAGE COMPANIES TO ADOPT SUSTAINABLE PRACTICES AND SUSTAINABILITY REPORTING

Tools for reporting on SDGs by GRI

Analysis of the Goals and Targets

A handbook of indicators to make reporting on the SDGs straightforward and simple to execute.

Integrating the SDGs into corporate reporting

A 3-step guide to embed the SDGs in existing business and reporting processes.

Linking SDGs and the GRI Standards

A linkage document that shows the disclosures within the GRI Standards that can be used to report on specific SDGs and their targets.

In Focus: Addressing Investors need in business reporting on the SDGs

A guide to addressing investor needs within your reporting

Our Impact

75%
of the largest **250 companies** in the world reporting on sustainability use GRI

168
policies in **67 countries** and regions reference or require the GRI Standards

186,000
unique downloads of the GRI Standards in 2019, a **44% rise** on previous year

Around
450
organizations from **68 countries** active in the GRI Community

More than
100
training partners across **57 countries** offer GRI Certified Training Courses

GRI

UN
environment
programme

FICCI

How GRI supports sustainable efforts among SMEs

- Through the Competitive Business Program, GRI is enabling better integration of SMEs into global value chains by developing their capacity for sustainability reporting. SMEs in selected countries are building up a network and receiving training in sustainability reporting.

- The GRI publication Empowering Small Business: Recommendations for Policy Makers gives recommendations at both the national and global level to support a more conducive reporting environment for SMEs.

- The document has been discussed at policy roundtables across the six target countries within the Competitive Business Program, and disseminated to relevant actors globally.

- GRI South Asia partnered with STENUM Asia for a two-year program to further enhance capacity of SMEs.

Ten Practices Towards Conducive SME Reporting

1.
Bringing transparency to the supply chain: national, regional and international supply chain reporting policy

2.
Providing direction to SMEs: national guidance, frameworks, programs and legislation.

3.
Zooming in to topics: specific reporting requirements

4.
Applying the global principles for Business & Human Rights: National Action Plans

5.
Supporting the local through global efforts: international and regional reporting frameworks and guidelines

6.
Giving a financial boost: national subsidies for SME sustainability

7.
Demanding data: SME sustainability reporting requirements from financial institutions

8.
Celebrating success: certifications and awards for SME sustainability

9.
Raising awareness and providing support: training and capacity building for SME reporting

10.
Enabling key stakeholder action: support other stakeholder activities to improve the SME reporting environment

Empowering Small Business
Recommendations for policy makers to enable corporate sustainability reporting for SMEs

The GRI Sustainability Reporting Standards
34 Topic-Specific Standards

GRI 200 — Economic

201	Economic Performance
202	Market Presence
203	Indirect Economic Impacts
204	Procurement Practices
205	Anti-corruption
206	Anti-competitive Behavior
207	Tax

GRI 300 — Environmental

301	Materials
302	Energy
303	Water
304	Biodiversity
305	Emissions
306	Waste 2020
307	Environmental Compliance
308	Supplier Environmental Assessment

GRI 400 — Social

401	Employment
402	Labor/Management Relations
403	Occupational Health and Safety
404	Training and Education
405	Diversity and Equal Opportunity
406	Non-discrimination
407	Freedom of Association and Collective Bargaining
408	Child Labor
409	Forced or Compulsory Labor
410	Security Practices
411	Rights of Indigenous Peoples
412	Human Rights Assessm
413	Local Communities
414	Supplier Social Assessment
415	Public Policy
416	Customer Health and Safety
417	Marketing and Labeling
418	Customer Privacy
419	Socioeconomic Compliance

GRI Topic Specific Standard: 301-Materials

GRI 301: MATERIALS
2016

GRI
301

This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 301-1 Materials used by weight or volume
- Disclosure 301-2 Recycled input materials used
- Disclosure 301-3 Reclaimed products and their packaging materials

Key Features of GRI 306: Waste 2020

- Helps provide a comprehensive overview of waste-related impacts of activities, products and services.

- Introduces a stronger relationship between materials and waste, helping organizations understand how procurement, design, and use of materials lead to waste-related impacts.

- Enables organizations to identify and report on circularity and waste prevention opportunities and actions.

- Encourages organizations to assess waste generated throughout the value chain, prompting them to recognize responsibility for waste-related impacts upstream and downstream.

- Helps identify management decisions and actions that can lead to a systemic change.

Thank You

#WeSwitch

Contact us at

Rohan Luthra

Junior Research Consultant,

GRI South Asia

luthra@globalreporting.org

Aditi Haldar

Director,

GRI South Asia

haldar@globalreporting.org

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