

KNOWLEDGE TOOLKIT FOR SUSTAINABILITY PROFESSIONALS

Vol 2

Top #10 resources on the GRI Standards

Dear Readers,

Sustainability Reporting has become an integral part of organizational performance, strategy and stakeholder engagement. Yet, this process is demanding and complex and often organizations find it difficult to commit to upgrading their strategic system and include systematic disclosure of Sustainability commitments, progress and impact.

In this respect, we have curated this valuable collection of available publications on GRI Sustainability Reporting with a focus on the GRI

Standards in order to help you find all the necessary information about GRI Standards and Sustainability Reporting: how it can be conducted, its principles, how organizations should incorporate SDGs in their existing reporting process and latest trends.

We trust you will find this publication useful. For any questions you may have regarding Sustainability Reporting, feel free to reach out to us.

Sustainability Knowledge Group

CONSOLIDATED SET OF GRI SUSTAINABILITY REPORTING STANDARDS 2019

Publication Title: Consolidated Set Of GRI
Sustainability Reporting Standards 2019

Issued by: GRI

Publication Date: Last update 2020

Description: The GRI Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts. All the GRI Standards are available at the link provided.

Keywords: Sustainability reporting, GRI Standards, framework

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CONSOLIDATED SET OF GRI SUSTAINABILITY REPORTING STANDARDS 2019

THE EXTERNAL ASSURANCE OF SUSTAINABILITY REPORTING

Publication Title: The external assurance of sustainability reporting

Issued by: The GRI

Publication Date: 2013

Description: This publication is designed to help sustainability reporters and report readers understand the external assurance of sustainability reporting. In doing so, Global Reporting Initiative (GRI) hopes to clarify and further improve the use of external assurance.

Keywords: Sustainability reporting, external assurance, independent assurance

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SUSTAINABILITY AND REPORTING TRENDS IN 2025 – PREPARING FOR THE FUTURE –

Publication Title: Sustainability and Reporting Trends in 2025 – Preparing For The Future –
GRI's Reporting 2025 Project: First Analysis Paper

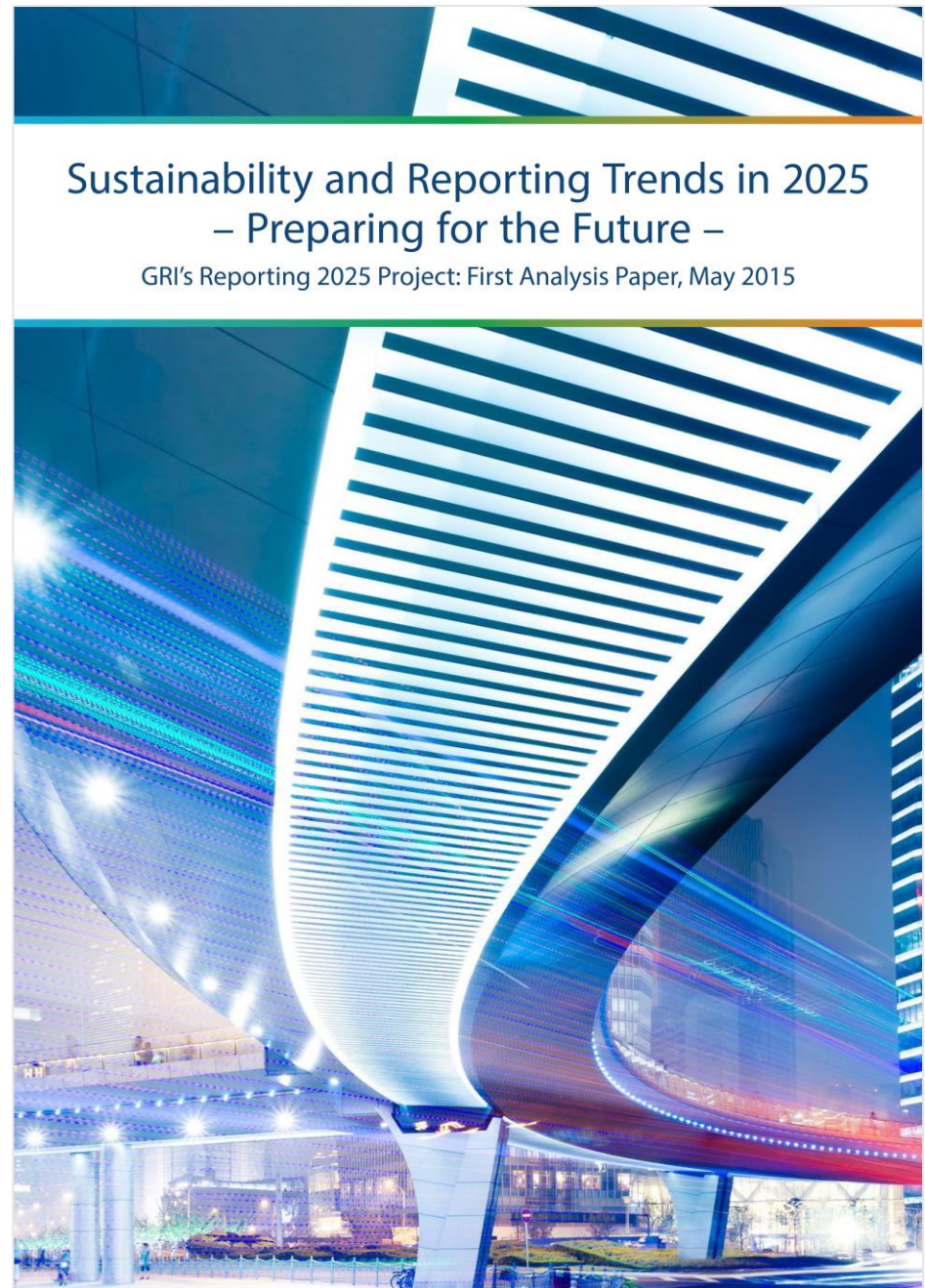
Issued by: The GRI

Publication Date: May 2015

Description: This paper examines the key topics for decision makers to consider to transition to a sustainable economy and looks how disclosures and reporting should be shaped to support them in this process.

Keywords: Sustainability reporting, transparency, sustainable economy, strategy

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FREQUENTLY ASKED QUESTIONS ON CORPORATE SUSTAINABILITY REPORTING: TACKLING THE BIG QUESTIONS AROUND THE GLOBAL CORPORATE SUSTAINABILITY REPORTING AGENDA

Publication Title: Frequently Asked Questions on Corporate Sustainability Reporting: Tackling the big questions around the global corporate sustainability reporting agenda

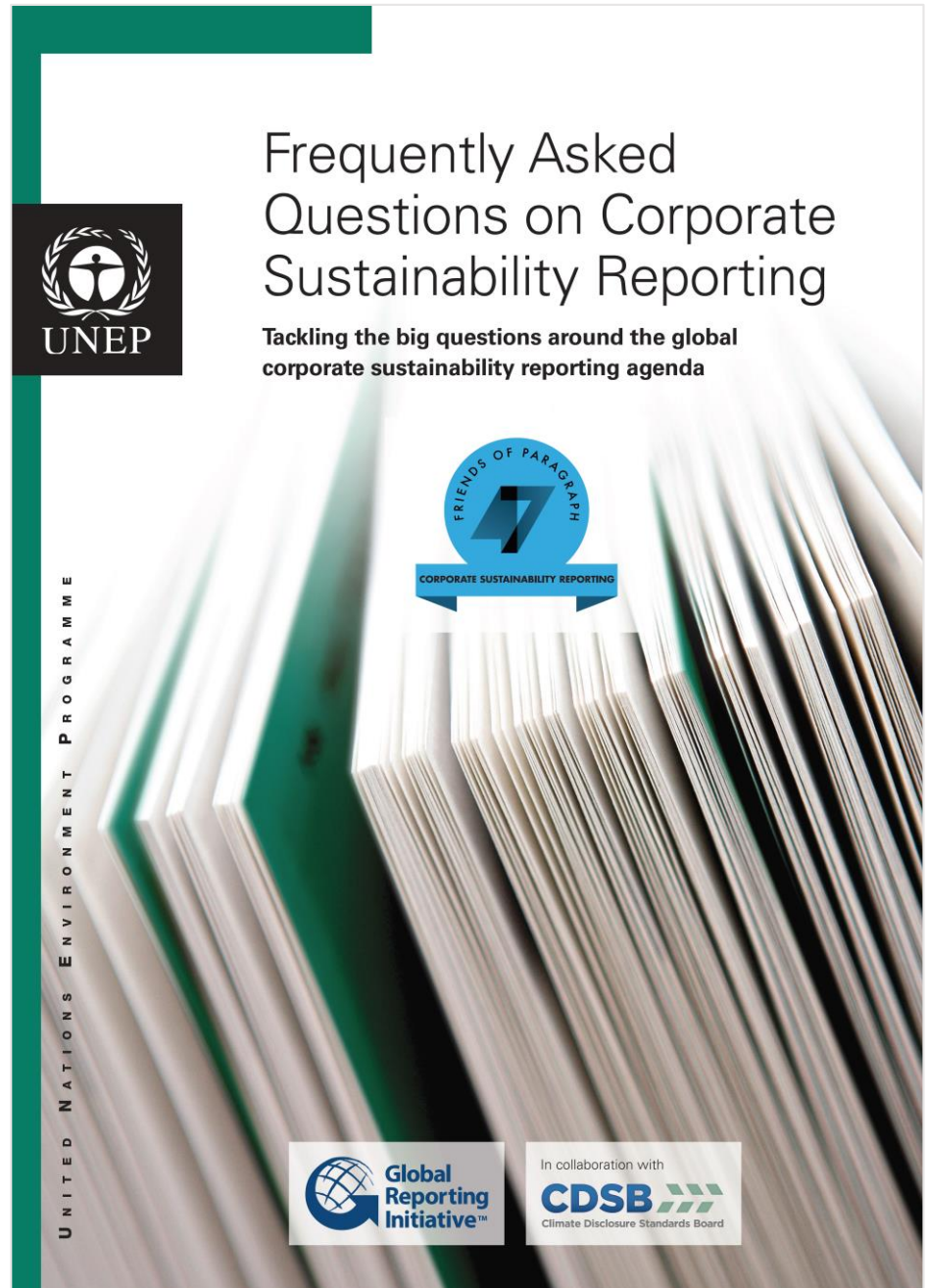
Issued by: The GRI in collaboration with Climate Disclosure Standards Board (CDSB)

Publication Date: 2013

Description: This document provides information about sustainability reporting, what it is and why it is important for the global sustainability agenda. It provides an overview of current sustainability reporting policies, initiatives and practices focusing on the opportunities for GoF47 and others to develop corporate sustainability reporting further.

Keywords: Corporate sustainability reporting, the global sustainability agenda, companies, policies

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LINKING THE SDGS AND GRI

Publication Title: Linking the SDGs and GRI


Issued by: The GRI, the UN Global Compact and the WBCSD

Publication Date: January 2017

Description: This document contains the table that links the Sustainable Development Goals (SDGs) to the relevant indicators and disclosures in the GRI Standards and Sector Disclosures.

Keywords: Sustainability reporting, SDG, disclosures

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Linking the SDGs and GRI

The following table links the Sustainable Development Goals (SDGs) to the relevant indicators and disclosures in the GRI Standards and Sector Disclosures. These linkages are based on a more detailed analysis available on the SDG Compass website: www.sdgcompass.org.

Please note that this document was updated in January 2017 to align with the new structure of the GRI Standards, released in October 2016. In the table, all G4 indicators have been updated to reflect the relevant GRI Standards and disclosures that correspond to each area of the SDGs. However, indicators from the GRI Sector Disclosures have been left unchanged, as the Sector Disclosures have not been updated as part of the transition from G4 Guidelines to the GRI Standards.

Consulting the relevant GRI Sector Disclosures in order to help identify material topics is recommended, but not required, for organizations that wish to prepare a sustainability report in accordance with the GRI Standards. Please refer to GRI 101: Foundation for more information on how to use and reference the GRI Standards.

The full set of GRI Standards and Sector Disclosures are available for download at: www.globalreporting.org/standards.




Legend

Indicators from the GRI G4 Sector Disclosures are highlighted in **bold blue**.

AO: Airport Operators; **CRE:** Construction and Real Estate; **EU:** Electric Utilities; **EO:** Event Organizers; **FS:** Financial Services; **FP:** Food Processing; **M:** Media; **MM:** Mining and Metals; and **OG:** Oil and Gas.

Please note that the GRI Standards referenced in the following table are the 2016 versions.

Developed by

 United Nations
Global Compact

INSIGHTS FROM

THE REPORTING EXCHANGE:

NATIONAL, REGIONAL AND

INTERNATIONAL DEVELOPMENTS

Publication Title: Insights from the Reporting Exchange: National, regional and international developments

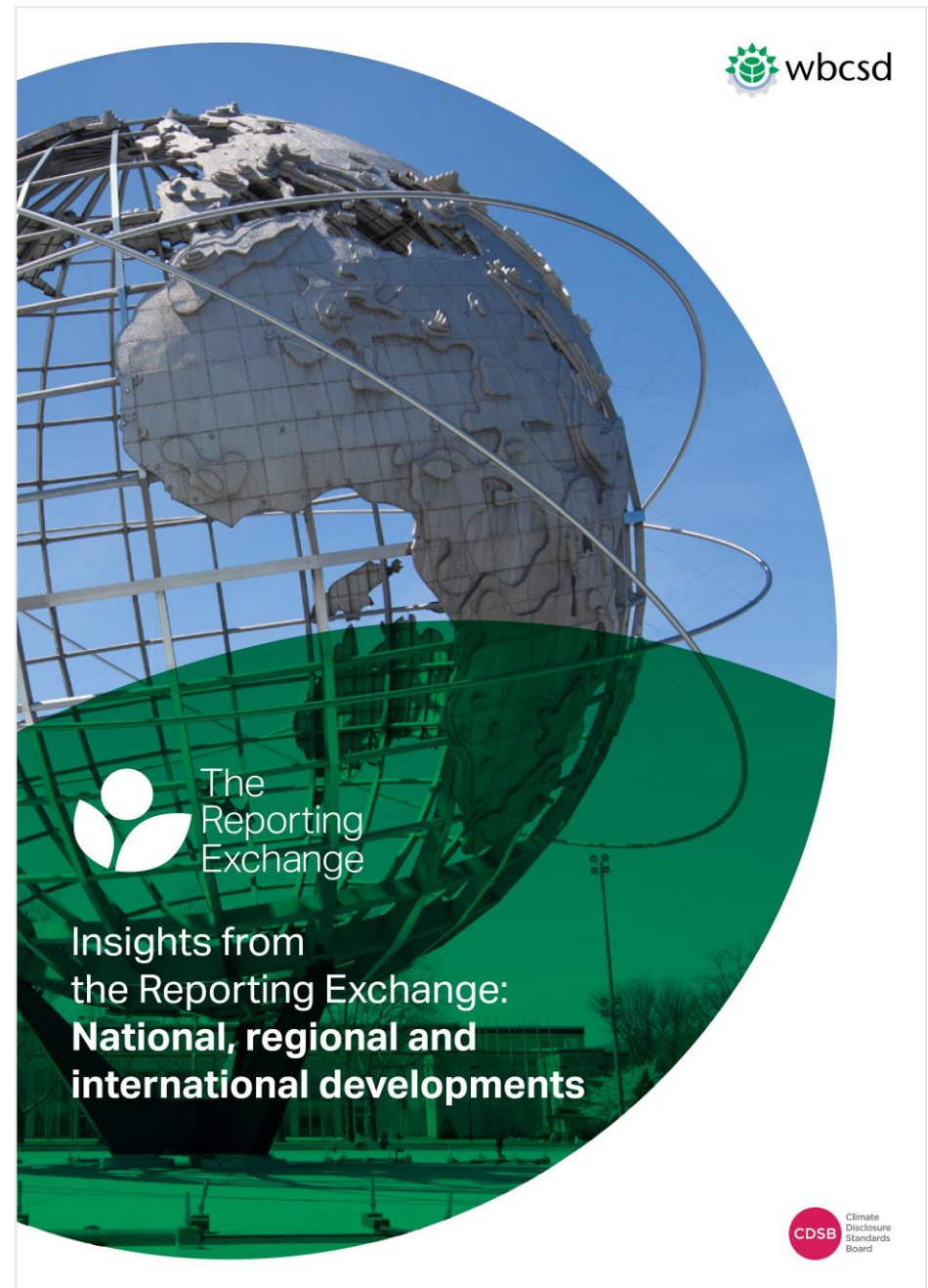
Issued by: The World Business Council for Sustainable Development (WBCSD)

Publication Date: May 23, 2018

Description: This paper considers how national ambitions, challenges and characteristics shape corporate reporting. By looking at a range of countries collated on the Reporting Exchange, the paper lays out how economic factors may or may not bring international alignment, with a specific focus on regional harmonization of the European Union (EU) in corporate reporting.

Keywords: Corporate sustainability reporting, sustainability, reporting practices

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INTEGRATING THE SDGS INTO CORPORATE REPORTING: A PRACTICAL GUIDE

Publication Title: Integrating the SDGs into corporate reporting: A Practical Guide

Issued by: The GRI and the UN Global Compact

Publication Date: August 2018

Description: This Practical Guide outlines a three-step process to embed the SDGs in existing business and reporting processes. It aims to provide guidance for all businesses, regardless of size, sector or operating location.

Keywords: SDGs, SDG targets, priorities, objectives, reporting, GRI, implementation

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AN ANALYSIS OF THE GOALS AND TARGETS

Publication Title: An Analysis of the Goals and Targets

Issued by: The GRI and the UN Global Compact

Publication Date: 2018

Description: This publication aims to aid progress towards the global top priorities by helping businesses large or small, all over the world, improve their reporting and performance on the SDGs. It is meant to be used together with the Practical Guide as part of a company's regular reporting cycle.

Keywords: SDGs, SDG targets, business disclosures, GRI, sustainability reporting

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2018 RESEARCH REPORT: THE STATE OF CORPORATE SUSTAINABILITY DISCLOSURE UNDER THE EU NON- FINANCIAL REPORTING DIRECTIVE

Publication Title: 2018 Research Report: The state of corporate sustainability disclosure under the EU Non-Financial Reporting Directive

Issued by: The Alliance for Corporate Transparency

Publication Date: 2019

Description: This report presents the results and conclusions from the project research that has assessed the reports of 105 European companies from the Energy, ICT and Health Care sectors in the initial round held in 2018.

Keywords: ESG, legal requirements, EU, the NRF Directive

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Linking the GRI Standards and the European Directive on non-financial and diversity disclosure

Publication Title: Linking the GRI Standards and the European Directive on non-financial and diversity disclosure

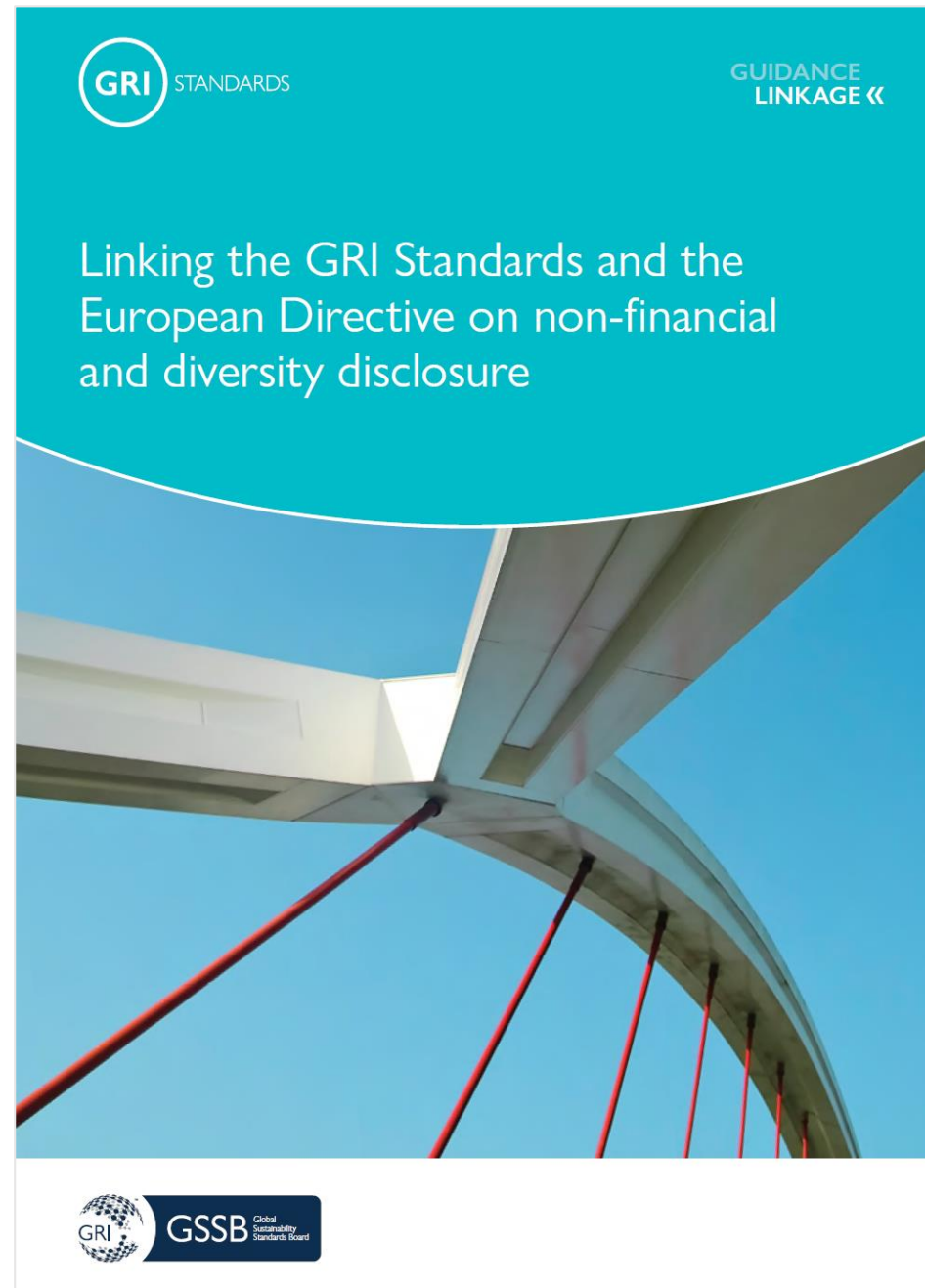
Issued by: GRI and the Global Sustainability Standards Board (GSSB)

Publication Date: 2017

Description: This linkage document shows how the GRI Standards can be used to comply with all aspects of the European Directive on the disclosure of non-financial and diversity information.

Keywords: GRI Standards, European Directive, non-financial, diversity, disclosure

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Links to Publications

No.	Publication Title	Link
1.	GRI Sustainability Reporting Standards 2019	https://www.globalreporting.org/standards/gri-standards-download-center/
2.	The external assurance of sustainability reporting	https://www.globalreporting.org/resourcelibrary/GRI-Assurance.pdf
3.	Sustainability and Reporting trends in 2025 - Preparing for the Future -	https://www.globalreporting.org/resourcelibrary/Sustainability-and-Reporting-Trends-in-2025-1.pdf
4.	Frequently Asked Questions on Corporate Sustainability Reporting: Tackling the big questions around the global corporate sustainability reporting agenda	https://www.globalreporting.org/resourcelibrary/GoF47Para47-FAQs.pdf
5.	Linking the SDGs and GRI	https://www.globalreporting.org/Documents/ARCHIVES/resource library/SDG_GRI_Linkage.pdf
6.	Insights from the Reporting Exchange: National, regional and international developments	http://docs.wbcsd.org/2018/05/National_regional_and_international_developments.pdf
7.	Integrating the SDGs into corporate reporting: A Practical Guide	https://www.globalreporting.org/resourcelibrary/GRI_UNGC_Reporting-on-SDGs_Practical_Guide.pdf
8.	An Analysis of the Goals and Targets	https://www.globalreporting.org/resourcelibrary/gri_ungc_business-reporting-on-sdgs_analysis-of-goals-and-targets.pdf
9.	2018 Research Report: The state of corporate sustainability disclosure under the EU Non-Financial Reporting Directive	https://www.allianceforcorporatetransparency.org/assets/2018_Research_Report_Alliance_Corporate_Transparency-66d0af6a05f153119e7cffe6df2f11b094affe9aaf4b13ae14db04e395c54a84.pdf
10.	Linking the GRI Standards and the European Directive on non-financial and diversity disclosure	https://www.globalreporting.org/standards/resource-download-center



Sustainability Knowledge Group is a global advisory firm dedicated in creating value for businesses through **strategic advisory** and **training solutions**. In recognition of the importance of sustaining competitive advantage in today's marketplace, we support companies to develop and apply strategies that minimise risks and demonstrate leadership.

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