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

<table>
<thead>
<tr>
<th>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</th>
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<tr>
<td><strong>G4-17</strong></td>
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<td><strong>G4-23</strong></td>
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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
- G4-14
- G4-15
- G4-16

#### G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW (continued)

**Indicators by Aspects**

<table>
<thead>
<tr>
<th>Aspects</th>
<th>OECD/UNGC</th>
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<tbody>
<tr>
<td>LABOR PRACTICES AND DECENT WORK</td>
<td>OECD/UNGC</td>
</tr>
<tr>
<td>Supplier Assessment for Labor Practices</td>
<td>G4-LA14, G4-LA15</td>
</tr>
<tr>
<td>Labor Practices Grievance Mechanisms</td>
<td>G4-LA16</td>
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<tr>
<td>HUMAN RIGHTS</td>
<td>OECD/UNGC</td>
</tr>
<tr>
<td>Investment</td>
<td>G4-HR1, G4-HR2</td>
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<td>Local Communities</td>
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<td>G4-SO1</td>
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<tr>
<td>G4-SO2</td>
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<td>G4-SO4</td>
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<td>G4-SO5</td>
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<tr>
<td>Public Policy</td>
<td>OECD/UNGC</td>
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<tr>
<td>G4-SO6</td>
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<tr>
<td>Anti-competitive Behavior</td>
<td>OECD</td>
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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
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