Category: Obligations Relating to Non-State Actors

Sub-Category: Monitoring and Access to Information

Name of Good Practice: Global Reporting Initiative’s Sustainability Reporting Framework

Key Words: Access to Information, Climate Change, Corporations, Indigenous, Monitoring, Reporting,

Implementing Actors: Civil Society Organisation: Global Reporting Initiative (GRI)

Location: Global

Description: **​** The Global Reporting Initiative (GRI) is an international non-profit organisation that promotes the use of sustainability reporting as a way for organisations to become more sustainable and contribute to sustainable development. According to GRI, a “sustainability report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model.” ​GRI has developed comprehensive guidelines for preparing sustainability reports which serve as a reporting system that provides a framework for measuring and reporting sustainability-related impacts and performance. GRI explains on its website that “The Guidelines are developed through a global multi-stakeholder process involving representatives from business, labor, civil society, and financial markets, as well as auditors and experts in various fields; and in close dialogue with regulators and governmental agencies in several countries.” GRI hosts a sustainability disclosure database where organisations can publish their reports. According to GRI, there are 6,826 companies registered on the database and 17,060 reports.

GRI’s “G4 Sustainability Reporting Guidelines” is the fourth iteration of the guidelines and includes sections on both environmental and human rights reporting for corporations, and each of these sections have sets of indicators and sub-indicators that help guide the reporting process. For example, the environmental section has the following indicators, among others, for reporting relating to the protection of human rights: water resources significantly affected by the withdrawal of water, reduction of greenhouse gases, hazardous and ozone emissions, total number and volume of significant [oil, chemical, and other] spills, including those affecting protected areas and water resources, significant actual and potential negative environmental impacts, and number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms. The human rights sections includes the following indicators: total number and percentage of operations that have been subject to human rights reviews or impact assessments; total number of incidents of violations involving rights of indigenous peoples; and actions taken.

Further Information: GRI’s website: <https://www.globalreporting.org/Pages/default.aspx>. The GW Guidelines are available at: <https://www.globalreporting.org/resourcelibrary/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>.