

### The complementarity of frameworks

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to a sustainable global economy. To achieve its mission of making sustainability reporting standard practice, GRI produces a freely available Sustainability Reporting Framework that enables all companies and organizations to report their economic, environmental, social and governance performance and impacts.

Key features of GRI’s Framework – which has become the leading global framework for sustainability reporting – include:

- Comprehensive scope, covering a broad range of sustainability issues
- Continuous development, reflecting user experience
- Multi-stakeholder development and organizational governance model
- Universal relevance, including for private sector, public agency and civil society organizations
- Fit for purpose to be referenced in smart and flexible regulation

All internationally recognized standards can be used complementarily with the GRI Framework<sup>i</sup>. The GRI Guidelines – the Framework’s core document – include references to the synergies and complementarities in these standards, making it easier for organizations to use them in conjunction and prepare reports swiftly.

G4, the newest generation of GRI Guidelines, includes references to widely recognized and issue-specific standards, and is designed as a consolidated framework for reporting performance against different codes and norms for sustainability. For example, the UN Global Compact *Ten Principles* and the OECD *Guidelines for Multinational Enterprises*<sup>ii</sup>, to which links are included throughout the GRI Guidelines, provide normative frameworks for socially responsible behavior.

The table below presents examples of how the main internationally recognized standards referenced in the Guidelines can be used in conjunction. This list is indicative and non-exhaustive and aims to provide a visualization of the comparability between the existing standards.<sup>iii</sup>

Standards		Topic		Link in G4 Guidelines
Normative Guidelines	United Nations Global Compact (UNGC) Ten Principles, 2000	Human Rights	Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights	<ul style="list-style-type: none"> <li>• Sub-Category: Human Rights (all Aspects)</li> <li>• Sub-Category: Society               <ul style="list-style-type: none"> <li>○ Local Communities</li> </ul> </li> </ul>
			Principle 2. Businesses should make sure they are not complicit in human rights abuses	<ul style="list-style-type: none"> <li>• Sub-Category: Human Rights (all Aspects)</li> </ul>
		Labour	Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	<ul style="list-style-type: none"> <li>• G4-11</li> <li>• Sub-Category: Labor Practices and Decent Work               <ul style="list-style-type: none"> <li>○ Labor/Management Relations</li> </ul> </li> <li>• Sub-Category: Human Rights               <ul style="list-style-type: none"> <li>○ Freedom of Association and Collective Bargaining</li> </ul> </li> </ul>
			Principle 4. Businesses should uphold the elimination of all forms of forced and compulsory labour	<ul style="list-style-type: none"> <li>• Sub-Category: Human Rights               <ul style="list-style-type: none"> <li>○ Forced and Compulsory Labor</li> </ul> </li> </ul>

			Principle 5. Businesses should uphold the effective abolition of child labour	<ul style="list-style-type: none"> <li>Sub-Category: Human Rights <ul style="list-style-type: none"> <li>Child Labor</li> </ul> </li> </ul>	
			Principle 6. Businesses should uphold the elimination of discrimination in respect of employment and occupation	<ul style="list-style-type: none"> <li>G4-10</li> <li>Sub-Category: Labor Practices and Decent Work (all Aspects)</li> <li>Sub-Category: Human Rights <ul style="list-style-type: none"> <li>Non-discrimination</li> </ul> </li> </ul>	
		Environment	Principle 7. Businesses should support a precautionary approach to environmental challenges	<ul style="list-style-type: none"> <li>Category: Environmental (all Aspects)</li> </ul>	
			Principle 8. Businesses should undertake initiatives to promote greater environmental responsibility	<ul style="list-style-type: none"> <li>Category: Environmental (all Aspects)</li> </ul>	
			Principle 9. Businesses should encourage the development and diffusion of environmentally friendly technologies	<ul style="list-style-type: none"> <li>Category: Environmental (all Aspects)</li> </ul>	
		Anti-Corruption	Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery	<ul style="list-style-type: none"> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Anti-corruption</li> <li>Public Policy</li> </ul> </li> </ul>	
		OECD Guidelines for Multinational Enterprises, 2011	IV. Human Rights		<ul style="list-style-type: none"> <li>Sub-Category: Human Rights (all Aspects)</li> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Local Communities</li> <li>Supplier Assessment for Impacts on Society</li> <li>Grievance Mechanisms for Impacts on Society</li> </ul> </li> </ul>
			V. Employment and Industrial Relations		<ul style="list-style-type: none"> <li>G4-11</li> <li>Category: Economic <ul style="list-style-type: none"> <li>Economic Performance</li> </ul> </li> <li>Sub-Category: Labor Practices and Decent Work (all Aspects)</li> <li>Sub-Category: Human Rights <ul style="list-style-type: none"> <li>Non-discrimination</li> <li>Freedom of Association and Collective Bargaining</li> <li>Child Labor</li> <li>Forced and Compulsory Labor</li> </ul> </li> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Local communities</li> </ul> </li> </ul>
			VI. Environment		<ul style="list-style-type: none"> <li>Category: Environmental (all Aspects)</li> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Occupational Health and Safety</li> <li>Training and Education</li> </ul> </li> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Local Communities</li> <li>Supplier Assessment for Impacts on Society</li> <li>Grievance Mechanisms for Impacts on Society</li> </ul> </li> <li>Sub-Category: Product Responsibility <ul style="list-style-type: none"> <li>Customer Health and Safety</li> </ul> </li> </ul>

		VII. Combating Bribery, Bribe Solicitation and Extortion	<ul style="list-style-type: none"> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Labor Practices Grievance Mechanisms</li> </ul> </li> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Anti-corruption</li> <li>Public Policy</li> <li>Supplier Assessment for Impacts on Society</li> <li>Grievance Mechanisms for Impacts on Society</li> </ul> </li> </ul>
		VIII. Consumer Interests	<ul style="list-style-type: none"> <li>Sub-Category: Product Responsibility (all Aspects)</li> </ul>
		IX. Science and Technology	None
		X. Competition	<ul style="list-style-type: none"> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Anti-competitive Behavior</li> <li>Compliance</li> <li>Supplier Assessment for Impacts on Society</li> <li>Grievance Mechanisms for Impacts on Society</li> </ul> </li> </ul>
		XI. Taxation	<ul style="list-style-type: none"> <li>Category: Economic <ul style="list-style-type: none"> <li>Economic Performance</li> </ul> </li> <li>Sub-Category: Society <ul style="list-style-type: none"> <li>Anti-competitive Behavior</li> <li>Compliance</li> </ul> </li> </ul>
	International Labour Organization (ILO)  Tripartite declaration of principles concerning multinational enterprises and social policy	Employment	<ul style="list-style-type: none"> <li>Sub-Category: Labor Practices and Decent Work (all Aspects)</li> <li>Sub-Category: Human Rights (all Aspects)</li> </ul>
		Training	<ul style="list-style-type: none"> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Training and Education</li> </ul> </li> </ul>
		Conditions of work and life	<ul style="list-style-type: none"> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Employment</li> <li>Occupational Health and Safety</li> <li>Equal Remuneration for Women and Men</li> </ul> </li> <li>Sub-Category: Human Rights <ul style="list-style-type: none"> <li>Child Labor</li> </ul> </li> </ul>
		Industrial relations	<ul style="list-style-type: none"> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Labor/Management Relations</li> <li>Diversity and Equal Opportunity</li> <li>Labor Practices Grievance Mechanisms</li> </ul> </li> <li>Sub-Category: Human Rights <ul style="list-style-type: none"> <li>Non-discrimination</li> <li>Freedom of Association and Collective Bargaining</li> </ul> </li> </ul>
Subject Matter Guidance	UN Guiding Principles on Business and Human Rights, 2011		•
		The Corporate Responsibility to Respect Human Rights	<p>General Standard Disclosures:</p> <ul style="list-style-type: none"> <li>Strategy and Analysis: G4-1</li> <li>Governance: G4-45, G4-46, G4-47</li> </ul> <p>Specific Standard Disclosures:</p> <ul style="list-style-type: none"> <li>Disclosures on Management Approach: G4-DMA</li> <li>Category: Environmental <ul style="list-style-type: none"> <li>Supplier Environmental Assessment: G4-EN32, G4-EN33, Aspect-specific DMA Guidance</li> </ul> </li> <li>Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>Supplier Assessment for Labor Practices: G4-LA14, G4-LA15, Aspect-specific DMA Guidance</li> </ul> </li> <li>Sub-Category: Human Rights (all disclosures)</li> </ul>

			<ul style="list-style-type: none"> <li>• Sub-Category: Society <ul style="list-style-type: none"> <li>○ Supplier Assessment for Impacts on Society: G4-SO9, G4-SO10, Aspect-specific DMA Guidance</li> </ul> </li> </ul>
		Access to Remedy	<ul style="list-style-type: none"> <li>• Disclosures on Management Approach: G4-DMA</li> <li>• Category: Environmental <ul style="list-style-type: none"> <li>○ Environmental Grievance Mechanisms: G4-EN34, Aspect-specific DMA Guidance</li> </ul> </li> <li>• Sub-Category: Labor Practices and Decent Work <ul style="list-style-type: none"> <li>○ Labor Practices Grievance Mechanisms: G4-LA16, Aspect-specific DMA Guidance</li> </ul> </li> <li>• Sub-Category: Human Rights <ul style="list-style-type: none"> <li>○ Human Rights Grievance Mechanisms: G4-HR12, Aspect-specific DMA Guidance</li> </ul> </li> <li>• Sub-Category: Society <ul style="list-style-type: none"> <li>○ Grievance Mechanisms for Impacts on Society: G4-SO11, Aspect-specific DMA Guidance</li> </ul> </li> </ul>
	CDP	Investor CDP 2013 Information Request (A more detailed linkage document will be published in January 2014 on the GRI website).	<p>General Standard Disclosures</p> <ul style="list-style-type: none"> <li>• Report Profile: G4-32</li> <li>• Governance: G4-34</li> </ul> <p>Specific Standard Disclosures:</p> <ul style="list-style-type: none"> <li>• Category: Economic <ul style="list-style-type: none"> <li>○ Economic Performance: G4-EC2</li> </ul> </li> <li>• Category: Environmental <ul style="list-style-type: none"> <li>○ Energy (All Indicators)</li> <li>○ Emissions: G4-EN15, G4-EN16, G4-EN17, G4-EN18, G4-EN19</li> </ul> </li> </ul>
World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD)	'GHG Protocol Corporate Accounting and Reporting Standard', Revised Edition, 2004 and the 'Greenhouse Gas Protocol Accounting Notes, No. 1, Accounting and Reporting Standard Amendment', 2012.	<ul style="list-style-type: none"> <li>• Category: Environment <ul style="list-style-type: none"> <li>○ Energy (All Indicators)</li> <li>○ Emissions (All Indicators)</li> </ul> </li> </ul>	

In addition to these, there are other standards that support organizations on setting out values and strategy on sustainability. For example, among others, the United Nations *International Bill of Rights*<sup>iv</sup>; the International Labor Organization (ILO) *Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy*<sup>v</sup>; CDP's Investor Information Request,<sup>vi</sup>; the *Greenhouse Gas Protocol* (GHG Protocol) by WRI and WBCSD;<sup>vii</sup> the United Nations *Convention on Biological Diversity*<sup>viii</sup>; Transparency International's *Business Principles for Countering Bribery*<sup>ix</sup>; and the *Principles for Responsible Investment* (PRI)<sup>x</sup>.

GRI follows developments in the sustainability field closely and establishes synergies with other corporate reporting initiatives. For instance, integrated reporting is an emerging and evolving trend in corporate reporting, which aims primarily to offer an organization's providers of financial capital an integrated representation of the key factors that are material to its present and future value creation. Sustainability reporting is an intrinsic element of integrated reporting as it considers the relevance of sustainability to an organization while addressing sustainability priorities and key topics, focusing on the impact of sustainability trends, risks and opportunities on the long term prospects and financial performance of the organization. For these reasons, GRI supported the establishment

of the International Integrated Reporting Council (IIRC), which is currently developing an International Framework for Integrated Reporting.<sup>xi</sup>

As a private standard, ISO 26000<sup>xii</sup> provides guidance on the underlying principles of social responsibility, and on ways to address the core subjects and issues pertaining to social responsibility. A formal linkage document between ISO 26000 and the GRI Guidelines is currently being developed and will be available on the GRI website in due course.

GRI is committed to the ongoing harmonization of its Framework with internationally recognized standards, and strives to ensure that its Guidelines can be used complementarily with them.

This document is part of a series of pagers on topics related to Sustainability Reporting and should be read in conjunction with the Global Reporting Initiative (GRI) non-paper on the Renewed EU Strategy 2011–2014 for Corporate Social Responsibility (CSR) and the European Commission’s proposal for a Directive on non-financial information disclosure available at:

[www.globalreporting.org/resource/library/GRI-non-paper-Report-or-Explain.pdf](http://www.globalreporting.org/resource/library/GRI-non-paper-Report-or-Explain.pdf)

**GRI contact person**

Pietro Bertazzi - Senior Manager Policy and Government Affairs

+31 (0)20 531 00 64

[bertazzi@globalreporting.org](mailto:bertazzi@globalreporting.org)

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to a sustainable global economy.

GRI’s mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines.

GRI is an international not-for-profit organization, with a network-based structure. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

[www.globalreporting.org](http://www.globalreporting.org)

- 
- <sup>i</sup> For examples on how these frameworks work complementarily with the GRI Guidelines see the 'Quick Links' section in the G4 Reporting Principles and Standard Disclosures [www.globalreporting.org/resourcelibrary/GRI4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf](http://www.globalreporting.org/resourcelibrary/GRI4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf) p. 85. A series of up-to-date linkage documents are under development and will provide a more detailed technical comparison (soon to be available on GRI website: [www.globalreporting.org](http://www.globalreporting.org)). For examples of previous linkage documents see: Making the Connection: The GRI Guidelines and the UNGC Communication on Progress [www.globalreporting.org/resourcelibrary/GRI-UNGC-Making-The-Connection.pdf](http://www.globalreporting.org/resourcelibrary/GRI-UNGC-Making-The-Connection.pdf); and GRI and ISO 26000: How to use the GRI Guidelines in conjunction with ISO 26000 [www.globalreporting.org/resourcelibrary/How-To-Use-the-GRI-Guidelines-In-Conjunction-With-ISO26000.pdf](http://www.globalreporting.org/resourcelibrary/How-To-Use-the-GRI-Guidelines-In-Conjunction-With-ISO26000.pdf).
- <sup>ii</sup> OECD Guidelines for Multinational Enterprises. [www.oecd.org/daf/inv/mne/48004323.pdf](http://www.oecd.org/daf/inv/mne/48004323.pdf).
- <sup>iii</sup> The list of standards included in the table is indicative and non-exhaustive and may not necessarily represent the views of individual organizations on the linkages. Up-to-date official linkage documents are under development and will soon be available on the GRI website: [www.globalreporting.org](http://www.globalreporting.org). For a full list of references used in G4 please consult p. 237 of the G4 Implementation Manual [www.globalreporting.org/resourcelibrary/GRI4-Part2-Implementation-Manual.pdf](http://www.globalreporting.org/resourcelibrary/GRI4-Part2-Implementation-Manual.pdf).
- <sup>iv</sup> The International Bill of Human Rights consists of the Universal Declaration of Human Rights, [www.un.org/en/documents/udhr](http://www.un.org/en/documents/udhr); the International Covenant on Civil and Political Rights (ICCPR) [www.ohchr.org/EN/ProfessionalInterest/Pages/CCPR.aspx](http://www.ohchr.org/EN/ProfessionalInterest/Pages/CCPR.aspx) and the International Covenant on Economic, Social and Cultural Rights (ICESCR) [www.ohchr.org/EN/ProfessionalInterest/Pages/ICESCR.aspx](http://www.ohchr.org/EN/ProfessionalInterest/Pages/ICESCR.aspx).
- <sup>v</sup> International Labour Organization (ILO) Tri-partite Declaration of Principles Concerning Multinational Enterprises and Social Policy [www.ilo.org/empent/Publications/WCMS\\_094386/lang--en/index.htm](http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm).
- <sup>vi</sup> The Carbon Disclosure Project (CDP) [www.cdproject.net/en-US/Pages/HomePage.aspx](http://www.cdproject.net/en-US/Pages/HomePage.aspx).
- <sup>vii</sup> The Greenhouse Gas Protocol (GHG Protocol) [www.ghgprotocol.org](http://www.ghgprotocol.org).
- <sup>viii</sup> United Nations Convention on Biological Diversity, 1992. [www.cbd.int/doc/legal/cbd-en.pdf](http://www.cbd.int/doc/legal/cbd-en.pdf).
- <sup>ix</sup> Transparency International, 'Business Principles for Countering Bribery', 2011. [archive.transparency.org/content/download/43008/687420](http://archive.transparency.org/content/download/43008/687420).
- <sup>x</sup> Principles for Responsible Investment (PRI) [www.unpri.org/principles](http://www.unpri.org/principles).
- <sup>xi</sup> International Integrated Reporting Council (IIRC) International Framework for Integrated Reporting [www.theiirc.org/companies-and-investors](http://www.theiirc.org/companies-and-investors).
- <sup>xii</sup> ISO, International Organization for Standardization, ISO 26000 International Standard providing guidelines for social responsibility (SR) [www.iso.org/iso/iso26000](http://www.iso.org/iso/iso26000).