

The GRI Guidelines to report sustainability

GRI's Guidelines feature Reporting Principles and Standard Disclosures. The 10 Principles offer guidance on best practice for preparing a sustainability report, and are:

- Materiality
- Stakeholder Inclusiveness
- Sustainability Context
- Completeness
- Balance
- Comparability
- Accuracy
- Timeliness
- Clarity
- Reliability

The Disclosures include items that request information about an organization's strategy and profile; Disclosures on Management Approach, which concern how an organization manages its sustainability performance and impacts; and Indicators, which are usually metrics for calculating specific sustainability-related data.

The Guidelines contents are organized into three categories: Economic, Environmental and Social. The Social Category is broken down further by Labor, Human Rights, Society, and Product Responsibility sub-Categories. GRI also provides sector guidance. By 2012, GRI had published 10 Sector Supplements – versions of its Guidelines that are tailored to address the sustainability issues of specific sectors. GRI strives for its Framework to harmonize with other reporting tools worldwide. The Guidelines include broad references to other global initiatives. This makes it easier for organizations to understand how complementary guidance can be used together, helping them prepare reports swiftly.

Alignments and synergies between GRI's Framework and other instruments include those with:

- The UN Global Compact Principles and Communication on Progress
- The OECD Guidelines for Multinational Enterprises
- ISO 26000 (the International Organization for Standardization)
- The Carbon Disclosure Project

This document is part of a series of papers 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/resourcelibrary/GRI-non-paper-Report-or-Explain.pdf

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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.

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