

The GRI logo is a blue circle containing the letters 'GRI' in white, bold, sans-serif font. The background of the entire page is a low-angle shot of a modern glass skyscraper with a grid of windows, partially obscured by the branches and green leaves of a large tree on the right side. The lighting is bright and natural, suggesting a sunny day.

GRI

GRI Explained

A simple guide

Why does sustainability reporting matter?

Sustainability reporting is about **impact, not image**. It focuses on how an organization affects the world, not only how sustainability issues affect the organization.

Reliable and complete information about the environmental, social and economic impacts of organizations is important **not only for investors**, but also for employees, customers, regulators, suppliers, civil society, and the wider public.

Transparency is the precursor for organizations to:

- Understand their real-world impacts
- Respond to stakeholder expectations
- Identify risks and opportunities
- Make better strategic decisions

In short, reporting done well drives positive change, not just compliance.

Why does GRI matter?

The Global Reporting Initiative (GRI) exists to help organizations to be **clear and transparent** about how their activities and **impacts affect people and the planet**, so they can share this information publicly, and use it for **informed and strategic decision making**.

Where did we come from?

GRI was **founded almost 30 years ago**, when companies were just beginning to discuss sustainability but had no shared approach. The way organizations communicated about their impacts, if they did at all, was difficult to compare and highly selective.

GRI led the development of a **common global language** for sustainability reporting, enabling **consistent disclosure** by organizations of all sizes and sectors.

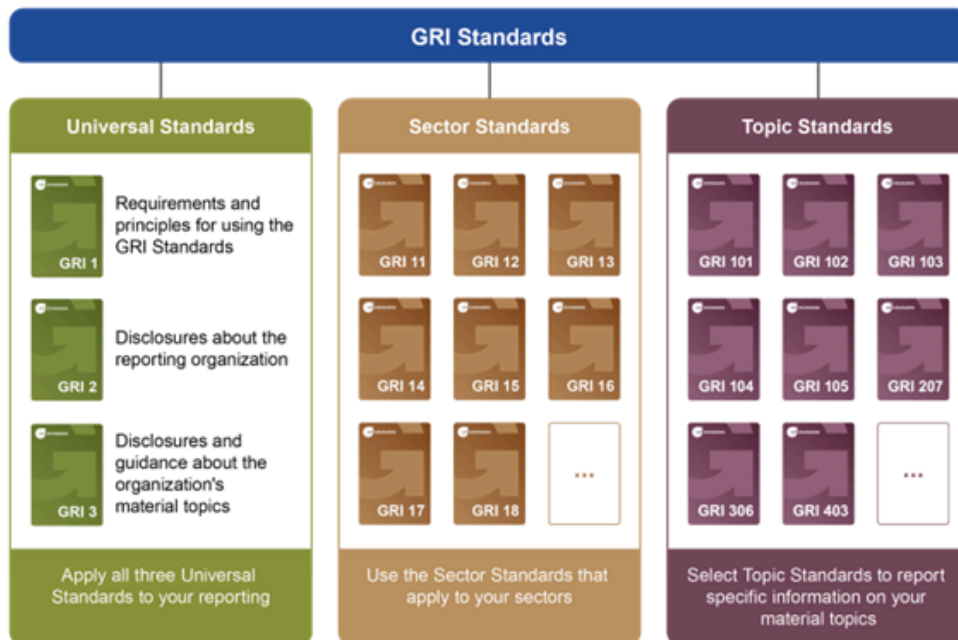
Today, GRI is an **independent nonprofit organization** headquartered in the Netherlands, with staff and regional networks worldwide.

Our global engagement ensures we respond to the needs of all stakeholders - the **multi-stakeholder approach** – while remaining locally relevant.



What are the GRI Standards?

The **GRI Standards** are the world's most widely adopted sustainability reporting system. They are used for reporting on impacts by most leading companies around the world.



Using our complete suite of Standards give organizations the **decision-useful information to answer key questions** like:

- *How do our activities affect people and communities?*
- *What impact do we have on the environment and economy?*
- *Where are the risks and opportunities linked to what we do?*

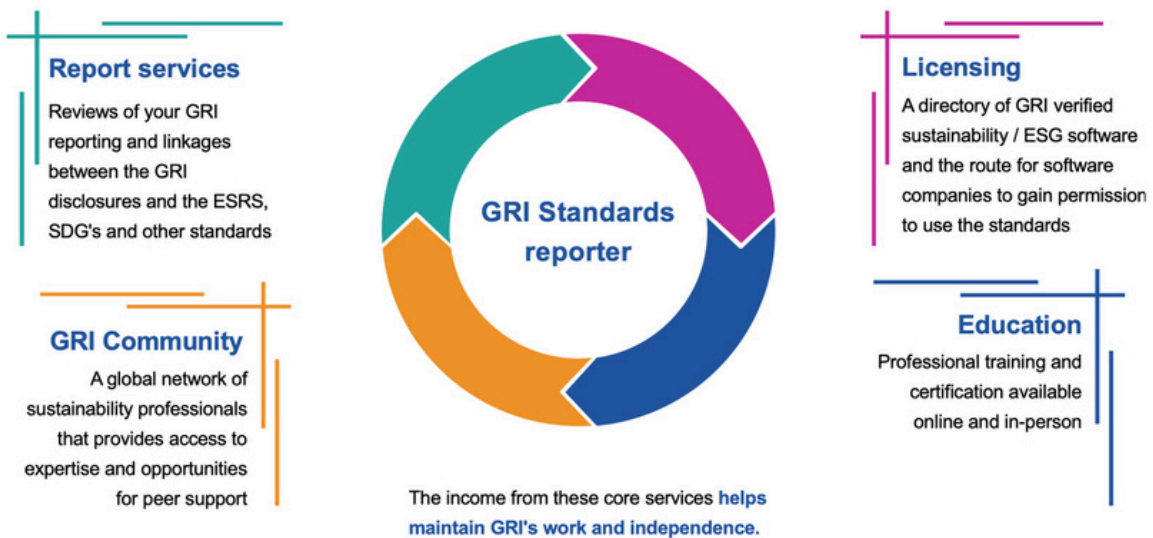
The GRI Standards **operationalize big global challenges** – such as goals and norms set by the UN, ILO and OECD – into **practical, usable disclosures**.

Because our Standards are **comprehensive, authoritative and widely used**, GRI-based reports are most likely to be independently assured, helping build credibility and trust.

What do we do beyond standards?

GRI doesn't just set the standards. We provide practical support to help organizations **unlock the value** of reporting:

- **Training and tools** to build reporting skills;
- **Support services** to improve reporting quality;
- **Global advocacy, collaboration and partnerships** that drive corporate transparency.



How are we relevant today?

Mandatory sustainability **reporting requirements** are on the **rise** in many countries, with GRI widely referenced in disclosure regulations worldwide. This is complemented by **widespread voluntary reporting** across global markets.

GRI plays a central role in shaping how impact data is consistently disclosed globally. This includes engagement with other frameworks and standard-setters to co-create a **practical, effective and streamlined global reporting system**, with impacts at its core.

GRI isn't just keeping up with change – we are leading it.

Five key facts about GRI

- 1. The GRI Standards are the world's most widely used sustainability reporting standards: nine-in-ten reporting companies use GRI.**
 - KPMG's biannual Survey of Sustainability Reporting (2024) revealed 79% of leading companies globally publish a sustainability report, of which 90% use GRI.
- 2. Companies that report with the GRI Standards account for a majority of global market capitalization.**
 - The OECD Global Corporate Sustainability Report (2025) found GRI reporting companies account for 61% of global market capitalization.
- 3. Almost all major markets and economies have disclosure policies that refer to GRI.**
 - 128 countries – two-thirds of the global total – have one or more national or jurisdictional policies that reference the use of the GRI Standards in reporting (*Carrots & Sticks, 2024*).
- 4. The benefits of sustainability reporting go well beyond reputational advantages and stakeholder trust.**
 - GRI analysis (2025) on the value of sustainability reporting finds 73% of empirical studies show a positive correlation between GRI-aligned reporting and financial performance.
- 5. Demand for high-quality sustainability reporting education is reaching record highs.**
 - In 2025, there was an all-time high of 20,000 enrollments from 150+ countries in GRI training courses, including 2,000 GRI Professional Certifications issued.



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

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