Global Reporting Initiative Statement

January 2015

GRI welcomes the UN Secretary-General’s synthesis report on the post-2015 development agenda: *The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet*.

“As well as emphasizing the important role of businesses and the private sector in the agenda,” says GRI’s Deputy Chief Executive Teresa Fogelberg, “the report also stresses the ‘mosaic’ of different cultures and the transformative nature of accepting diversity. I also salute the report’s encouragement and furtherance of ‘data literacy’. GRI supports the Secretary-General in embracing any tools, methodologies, capacities and information necessary to ‘shine a light’ on the challenges of responding to the new agenda. We are ready and prepared to play a convening role in any aspect of the agenda.”

The report pulls together the strings of all the processes which are contributing to the definition on the post-2015 development agenda. In particular, the report embraces “the outcome produced by the Open Working Group and identifies "six essential elements [which] would help frame and reinforce the universal, integrated and transformative nature of a sustainable development agenda.”

GRI applauds the emphasis on increasing role of the private sector in the sustainable development agenda: it is identified as a key actor throughout the report. In particular the report references the UN Global Compact efforts in this field: “The key role of business in the post-2015 agenda was distilled in the report of the UN Global Compact *Perspectives from UN Global Compact Participants on Global Priorities and How to Engage Business Towards Sustainable Development Goals*. Companies are ready to change how they do business and contribute by transforming markets from within and making production, consumption and the allocation of capital more inclusive and sustainable.”

The private sector cuts through the report. In particular it plays an important role in many of the points touched upon by the Secretary-General:

- **Transformation of economy**
  “All call for meaningful transformations of our economies. They call for making our patterns of growth more inclusive, sustained and sustainable. [...] We have also heard strong calls to reform international trade, ensure effective regulation of markets and financial actors.”

---

2. The road to dignity, Para 132
3. *id*, Para 141
5. The road to dignity, cit., Para 59
6. *id*, Para 66
7. *id*, Para 37 (d)
8. *id*, Para 54
Linked to the element of prosperity, the report emphasizes that “the strength of an economy must be measured by the degree to which it meets the needs of people, and on how sustainably and equitably it does so. We need inclusive growth, built on decent jobs, livelihoods and rising real incomes for all and measured in ways that go beyond GDP and account for human well-being, sustainability and equity”9.

- **The role of data**
  “For making our economies inclusive and sustainable, our understanding of economic performance, and our metrics for gauging it, must be broader, deeper and more precise”10. “The recent report11 of the Independent Expert Advisory Group on the Data Revolution for Sustainable Development called for the closing of key data gaps, between [...] the private and public sectors”12. Towards the end of the report, data is recognized as important for “lighting the way”, hence the call to “maximize our commitment to public transparency, information sharing, participatory monitoring and open data”13, the recommendation to establish a “comprehensive programme of action on data”14 under the auspices of the UN Statistical Commission and the call to “catalyze a multi-stakeholder Global Partnership for Sustainable Development Data, to mobilize and coordinate the actions required to make the data revolution serve sustainable development, promoting initiatives such as the holding of inclusive ‘World Fora on Sustainable Development Data’”15.

- **The role of regulation**
  “An enabled, properly regulated, responsible and profitable private sector is critical for employment, living wages, growth, and revenues for public programmes. Transforming business models for creating shared value is vital for growing inclusive and sustainable economies.”16 Further, a specific reference is made to the sustainability disclosures: “All countries should consider adopting policies to encourage responsible and accountable investment of private finance in sustainable development, and requiring companies to undertake mandatory Economic Environment Social and Governance (EESG) reporting, accompanied with regulatory changes that ensure that investor incentives are aligned with sustainable development goals”17.

- **Implementation and partnerships**
  The agenda will require serious commitments for financing and other means of implementation, including those to be agreed in Addis Ababa in July 2015 and Paris in December 2015”18. The report emphasizes that “We should work to ensure investment policies that are in line with the UN’s Guiding Principles on Business and Human Rights, core labour standards of the ILO, and United Nations environmental standards. It should also adequately balance investor preferences with the needs of the people in countries in which they operate.”19 “[But the] implementation [of the agenda] is not just about quantity. It is also about

---

9 *id*, Para 72
10 *id*, Para 133
12 *The road to dignity*, cit., Para 47
13 *id*, Para 142
14 *id*, Para 143
15 *id*, Para 144
16 *id*, Para 73
17 *id*, Para 104
18 *id*, Para 60
19 *id*, Para 105
doing things together, uniting around the problem [...] [with the] the participation of all relevant stakeholders. Mutual accountability is at the center. This means principled and responsible public-private-people partnerships.”

- Monitoring and mutual accountability

“All have asked for a rigorous and participatory review and monitoring framework to hold governments, businesses, and international organizations accountable to the people for results, and to ensure that no harm is done to the planet”21. [The agenda] should include strong, inclusive public mechanisms at all levels for reporting, monitoring progress, learning lessons, and ensuring mutual accountability”22. “The new paradigm of accountability [is for] all actors — governments, international institutions, private sector actors, and organizations of civil societies, and in all countries, to the people themselves.”23

“All inputs have underscored the need to integrate economic, social and environmental dimensions across the new agenda. To make this happen, they want norm-based policy coherence at all levels [...] [which] should be based on solidarity, cooperation, mutual accountability, and the participation of governments and all stakeholders.”24

As the report recognizes “If we are to succeed, the new agenda must become part of the contract between people, including civil society and responsible business, and their governments—national and local. [...] All companies must pay their taxes, respect labour standards, human rights, and the environment”25.

In order to achieve greater impact and pool resources and expertise, GRI, the United Nations Global Compact and the World Business Council for Sustainable Development (WBCSD) have joined forces to mobilize the private sector as a key player in achieving our world’s Sustainable Development Goals (SDGs). Through the partnership, the three organizations will produce an implementation guide on impact assessment, KPI selection and goal setting, a publication that will support businesses in assessing their impacts, aligning their strategies with the SDGs and setting company goals. The guide is expected to be published in 2015, following the launch of the SDGs.

GRI remains available to offer its standard to help companies and organizations to disclose information on sustainability impacts and performances, as well as its expertise on corporate sustainability and transparency, and a global network.

---

GRI contact person
Pietro Bertazzi - Senior Manager Policy and Government Affairs
+31 (0)20 531 00 64
bertazzi@globalreporting.org

---

20 id, Para 81
21 id, Para 56
22 id, Para 60
23 id, Para 146
24 id, Para 55
25 id, Para 145
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