A Review of the activity and progress of the Global Reporting Initiative (GRI) from 2010 to 2012, with a special focus on GRI’s presence in developing countries and emerging markets in the implementation of its Sustainable Development Strategy.
About the Global Reporting Initiative

The Global Reporting Initiative (GRI) produces a comprehensive Sustainability Reporting Framework that is widely used around the world, to enable greater organizational transparency. The Framework, including the Reporting Guidelines, sets out the Principles and Indicators organizations can use to report their economic, environmental, and social performance. GRI is committed to continuously improving and increasing the use of the Guidelines, which are freely available to the public.

GRI, a multi-stakeholder foundation, was set up in the US in 1997 by CERES and the United Nations Environment Program (UNEP). In 2002, GRI moved its central office to Amsterdam, where the Secretariat is currently located. GRI has regional ‘Focal Points’ in Australia, Brazil, China, India and the USA, and a worldwide network of some 30,000 people.

Website: www.globalreporting.org

GRI Vision

A sustainable global economy where organizations manage their economic, environmental, social and governance performance and impacts responsibly, and report transparently.

GRI Mission

To make sustainability reporting standard practice by providing guidance and support to organizations.

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GRI Sustainable Development Strategy

Objectives:

- To enhance all stakeholders’ knowledge, skills and ownership of sustainability reporting, and its link to sustainable development, poverty reduction, resource conservation and biodiversity protection;

- To strengthen the sustainability performance of local business actors in order to positively impact sustainable development, and strengthen their competitiveness on the regional and global market.

- To increase the capacity of stakeholders - in particular civil society, labor unions and local authorities - to engage in constructive dialogue with local and multi-national businesses on their environmental, social and economic performance, on the basis of sustainability reporting. Capacity-building in the field should enable the creation of multi-stakeholder approaches that are specific to developing countries.

- To increase transparency regarding the impact of foreign multi-national companies that invest and operate in developing countries.

The Swedish International Development Cooperation Agency (Sida)

Business for Development - B4D: Sida’s programme for collaboration with the private sector

Sida is reinforcing and increasing its collaboration with companies that see profit in sustainable development. This will reduce poverty and impact positively on the environment, provide more jobs with better conditions and contribute to growth. B4D is a priority of Swedish development policy. Further information can be found on www.sida.se

Business is a high priority for Sida. Sida plays a lead role in international fora, such as the Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee Busan Partnership Agreement. GRI is one of the flagships of the B4D Programme.
PART I • EXECUTIVE SUMMARY

Preface by the Review Team, Warner Strategy & Fundraising

The Review Team hopes this Review contributes to GRI’s accountability, learning and further strategizing. We also hope that this report serves donors’ and other stakeholders’ decision making about continuation or extension of their support for GRI and its mission.

We want to express our gratitude to all of those, within and outside GRI, who provided valuable information and comments. In particular we want to thank Aliona Tency-Roshmendilo, Isabella Pagotto and Teresa Fogelberg (all GRI) for their active support in terms of providing guidance, information, documentation and feed-back and Trude Vredeveld (Warner Strategy & Fundraising) for her general support.

Bart Romijn and Viraf Mehta

This Review

The Swedish International Development Cooperation Agency (Sida) provides core funding to the Global Reporting Initiative (GRI), including for the period 2010-2012. Instigated by this funding agreement, GRI commissioned this Review to assess its results, with particular attention to the impact of sustainability reporting on poverty alleviation and related issues. The Review Team studied documentation, interviewed internal and external stakeholders, including from developing countries, and discussed its findings and preliminary conclusions with GRI staff, its Board of Directors, and Sida. A baseline for this Review is provided by a former external review in 2008, commissioned by the Netherlands Ministry of Foreign Affairs.

This is an abridged version of the GRI Review undertaken by Warner Strategy and Fundraising. To receive a copy of the full Review, please email info@globalreporting.org.

What is sustainability reporting?

A sustainability report is an organizational report that gives information about economic, environmental, social and governance performance.

An increasing number of companies and organizations want to make their operations sustainable and respond effectively to their external impacts. Establishing a sustainability reporting process helps them to set goals, measure performance, and manage change. A sustainability report is the key platform for communicating the performance information – both positive and negative - that is needed by organizations themselves, and by all those who are affected by them.

Sustainability reporting is therefore a vital step for managing change towards a sustainable global economy – one that combines long term profitability with social justice and environmental care.
GRI Organization in brief

The Global Reporting Initiative was set up in 1997 to promote sustainability reporting worldwide with the use of its Sustainability Reporting Framework. It is an independent foundation under Dutch law and organized and functioning as a global, multi-stakeholder network-based organization. GRI's Secretariat, based in Amsterdam, operates under the leadership of the Chief Executive and Deputy Chief Executives. It had 40 staff members in 2008/9, 54 in 2010/2011 and is still growing. In addition, it has established five GRI Focal Points (regional offices) in Brazil (2007), Australia (2008), China (2009), India and the USA (2010), each with 1 to 2 staff persons, plus concrete plans for one in South Africa. Its total income (excluding contributions for the bi-annual GRI Conference) increased from € 4.1 million in 2008/9 to € 5.5 Million in 2010/11 and is still increasing.

Governance bodies

The Board of Directors (BoD) had 14 members in 2011; three from emerging economies; majority from OECD countries, three women. It is the final decision-making body on Framework developments and organizational strategy.

The Stakeholder Council (SC) had 50 members in 2011; 22 from developing countries and 28 from OECD member countries; about 20 female members. A key role of the Stakeholder Council is to advise on strategies, policies and business plans, and to approve nominations for the Board of Directors. GRI refers to the Stakeholder Council as the 'eyes and ears' of its global network.

The Technical Advisory Committee (TAC) had 8 members in 2011 of which one was female; no representation from developing countries. This Committee guards the Due Process in the Framework standardization, and oversees the overall quality and coherence of the GRI Framework.

Governance and strategy

GRI has reinforced its multi-stakeholder governance bodies, with a good balance in terms of constituency representation, consisting of Business, Civil Society, Labor and Mediating Institutions.

It continuously and successfully seeks the active involvement of a wide range of stakeholders, in its own strategizing as well as in developing sustainability reporting guidelines, capacity building, and related outreach. Its solid governance structure and broad constituency guard GRI's independence, and form the cornerstone of GRI's legitimacy as a global standard setter and global network organization.

GRI's approach towards developing countries evolved from a programmatic (up to 2008) into a full-fledged strategic engagement. The Results Assessment Framework agreed with Sida, and core funding from Sida, the Norwegian Ministry of Foreign Affairs and other donors, has been very conducive in this respect. However, GRI needs to further its strategy for developing countries in terms of practical elaboration, ownership amongst staff, and coordination.

Poverty relevance and impact

GRI has strongly enhanced the development and poverty alleviation relevance of its Reporting Framework and Guidelines, and is continuing to do so. The latest update of the GRI Guidelines (G3.1 version) contains expanded and improved guidance for reporting on human rights, gender, and impacts on local communities. GRI also has made considerable progress

Summary by area

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GRI has reinforced its multi-stakeholder governance bodies, with a good balance in terms of constituency representation, consisting of Business, Civil Society, Labor and Mediating Institutions.

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on all its other objectives geared towards developing countries, such as on capacity building, supply chain, policy advocacy, local ownership, and the transparency of foreign multinational companies. Increased reporting and related capacity building has certainly had impact on the behavior of many multinationals, and as such has also positively impacted sustainability, poverty alleviation and related issues. But there is still a long way to go to optimize this impact.

**GRI Guidelines, reporting and usage of reports**

Increasingly, GRI’s Reporting Framework is being regarded as the de facto global standard for sustainability reporting. The organization has established good linkages and relationships with other reporting frameworks. GRI successfully updated its Reporting Guidelines in 2011 (G3.1 version) and the development of a next generation (G4) is underway. There exists general consensus that GRI manages this process very well. It is also actively seeking the inclusion of stakeholders from developing countries. Content-wise, many elements relevant for poverty alleviation are being taken care of in these updates: expanded and improved disclosures on human rights, gender, local community engagement, and supply chain performance. Some diverging views on Guidelines’ development remain, such as on the relatively high frequency of Guidelines updates.

Most of the top 500 multinational companies do prepare sustainability reports, including those in emerging economies. With regard to multinationals, the tipping point might be within reach, or have already been reached. Nevertheless, there is still a way to go with regard to this group. Moreover, the Small and Medium Enterprise (SME), public and Non-Governmental Organization (NGO) sectors are only moving slowly. Prospects in this respect are improving, such as through supply chain leverage and the emergence of new audiences using and/or promoting sustainability reports, such as governments, stock markets, rating agencies, accountancies, banks, etc. The quality of sustainability reports varies highly. There remains a clear need to enhance the capacity of both reporters and assurers, as well as the awareness and involvement of external stakeholders. GRI has taken a lead position in the furthering of integrated reporting: a new approach to corporate reporting that demonstrates the linkages between an organization’s strategy, governance and financial performance and the social, environmental and economic context within which it operates. The Review Team commends this leadership, but also warns GRI to guard the rigor of sustainability reporting herein.

**Capacity development, regulation and outreach**

GRI has considerably boosted its training and learning program. It has now contracted more than 70 Certified Training Partners, of which 32 are in developing countries, offering courses in more than 50 countries. In 2011, 109 courses, out of a total of 270, were delivered in developing countries to 1792 participants (3854 in total). These and complementary learning activities have reached a considerable audience. An assessment of the impact will be undertaken mid-2012. In addition to straightforward capacity building, GRI is also very actively engaged in fruitfully mobilizing and engaging governments, stock exchanges and other market regulators in pursuit of global agreements and national legislation conducive for sustainability reporting. GRI acted as a spider in the web at the United Nations Conference on Sustainable Development (Rio+20) which resulted in a strong focus on sustainability reporting. This was reflected in the Rio+20 outcome document, in paragraph 47, with specific wording on the capacity building needs of developing countries. In Rio itself several governments asked GRI to help them implement the post-Rio+20 sustainable development agenda, including the Sustainable Development Goals and how to measure them. The organization has made quite an effort of improving its external communications. Both the quality and quantity of its publications and other messaging has significantly improved. Yet, again, despite major efforts by GRI and significant progress in many regards, the challenge to reach actors in most of the developing countries remains vast. In this regard GRI needs to seek and mobilize new strategic partners in developing countries, including SME platforms, sector associations and leading management education institutions.

**Organization and resources**

GRI now has Focal Points in Brazil, India, China, Australia
and the USA. The Focal Point in Brazil has evolved into an effective organization and the other Focal Points are becoming increasingly active. Further, the Secretariat (HQ) in Amsterdam is gradually expanding. Operations are well planned and managed and staff is highly performing. However, some deficiencies deserve attention, such as decreased responsiveness in comparison to the 2008 review.

The volume of funding of GRI has increased, and the funding structure is well balanced in terms of both diversity of funding sources and core, programmatic and project funding. In particular, the core funding has been very conducive for GRI’s work in developing countries (training, engagement of international organizations and governments, and outreach). Nevertheless, GRI needs to step up its fundraising in developing countries in conjunction with efforts to extend its local partnerships for promoting sustainability reporting to various audiences in developing countries.

GRI reporting, and GRI itself, have profited from support from diverse sources, among which are the governments of:

- Australia (The Treasury)
- Austria (Federal Ministry for Agriculture, Forestry, Environment and Water Management)
- European Commission (DG Employment and Social Affairs)
- Germany (Gesellschaft für Internationale Zusammenarbeit (GIZ))
- Iceland (Ministry of Foreign Affairs)
- Netherlands (Ministry of Foreign Affairs and Ministry of Economic Affairs)
- Norway (Royal Ministry of Foreign Affairs)
- Sweden (Swedish International Development Cooperation Agency (Sida))
- Switzerland (State Secretariat for Economic Affairs (SECO) and Ministry of Foreign Affairs)

MAIN CONCLUSIONS AND RECOMMENDATIONS
The Review Team considers that GRI has made major progress since the former (2008) review. It has performed well against its objectives for developing countries, and clearly provided high value for money. The challenges of sustainability reporting in developing countries remain huge. Therefore we recommend GRI to further reinforce its developing countries strategy, establish a developing countries coordinating unit, and invest in existing and new Focal Points and regional hubs. It also should seek more collaboration with well-targeted strategic partners in the South. We recommend to Sida, the Norwegian Ministry of Foreign Affairs and other future donors, to continue and where possible extend the (core) support to GRI to enable it to continue and boost its presence, work and impact in developing countries.

“The emerging economies are the ones that will have to develop new approaches for efficiency, use of resources and reduced consumption, and it is up to us to teach the western world how to do things more efficiently.”

Dr. Glenn Frommer, Chief Sustainable Development Manager, MTR Corporation, Hong Kong Special Administrative Region of China, in an interview with GRI, June 2012
PART II  REVIEW FINDINGS, CONCLUSIONS, RECOMMENDATIONS

1. On Governance

The 2008 review concluded that GRI had evolved as an independent and truly multi-stakeholder, network-based organization. Since then, GRI has maintained its multi-stakeholder governance bodies well, with a good balance in terms of constituency representation, consisting of Business, Civil Society, Labor and Mediating Institutions.

GRI’s governance bodies have their specific procedures (developed and ultimately agreed by the Board of Directors). The Review Team considers these procedures appropriate. In general, both representatives of the distinct governance bodies as well as informed external stakeholders commend GRI’s broad governance structure and solid processes.

In 2008, GRI established a Governmental Advisory Group (Gov Group), as an informal body that meets twice a year. Its current 15 members are from Organisation for Economic Cooperation and Development (OECD) and Brazil India China South Africa (BICS) countries, United Nations Environment Program (UNEP) and OECD. It has a twofold function: 1) to advise GRI from a governmental perspective and 2) to exchange information between its own members as well as between GRI staff and its members.

CONCLUSIONS

1.1 GRI has reinforced its multi-stakeholder governance bodies, with a good balance in terms of constituency representation, consisting of Business, Civil Society, Labor and Mediating Institutions. Its solid governance structure and broad constituency guard GRI’s independence, and form the cornerstone of GRI’s legitimacy as a global standard setter and global network organization.

1.2 OECD member states, and to a lesser extent Brazil, India and South Africa, are well represented on the Board of Directors (BoD), Stakeholder Council (SC) and Technical Advisory Committee (TAC). Developing countries are clearly underrepresented. There is no governmental representation in the formal governance bodies; the Review Team recommends their inclusion.

1.3 The establishment of an informal Governmental Advisory Group has been beneficial for both GRI – through its advisory role – and for the members themselves, through exchange of Corporate Social Responsibility and sustainability reporting-related policy information and coordination.

1.4 Both representatives of the distinct governance bodies as well as other informed stakeholders do commend GRI’s broad governance and solid governing processes. Some external stakeholders from the South point at the need to step up representation from developing countries.

1.5 The regional balance of the organization, and hence its true international character, has developed positively with the establishment of the Focal Points in Brazil, Australia, India, China and the USA. This balance will be further reinforced by the Focal Point in South(ern) Africa.

1.6 At Secretariat level, GRI has more female staff at all levels of the organization. The governance bodies, i.e., BoD, SC and TAC, have a majority of men.
2. On GRI’s strategy regarding developing countries

The Sida Results Assessment Framework, which forms an integral component of the Sida-GRI partnership, describes the following objectives:

General Strategic Objectives:
1. Maintain and improve GRI’s position as the leading sustainability reporting standard setter globally.
2. Increase the value of GRI-based sustainability reporting for businesses and other organizations.
3. Increase the value of reporting for stakeholders, readers and users of information.

Strategic goals for developing countries, as stated in GRI’s Sustainable Development Strategy:
1. Enhance the understanding of all stakeholders in developing countries of the link between sustainable development and poverty reduction and natural resource and biodiversity protection on the one hand, and sustainability reporting on the other hand.
   (Review Team-defined objective): Technical development of the Guidelines for and with developing countries.
   (Review Team-defined objective): Improve capacity building, including SME and Supply Chain.
2. Create a countervailing power of stakeholders in developing countries, in particular of civil society, labor unions and local authorities, by engaging in a constructive dialogue with businesses, both local and MNEs, on their environmental, social and economic performance, on the basis of sustainability reporting.
   (Review Team-defined objective): Policy advocacy.
3. Strengthen the sustainability performance of local business actors in developing countries, which will have a positive impact on sustainable development, but in addition strengthen their competiveness, for example as suppliers, on the regional and global market.
   (Review Team-defined objective): Improve ownership in Global South and Global Partnerships.
4. To increase transparency regarding the impact of foreign multinational companies that invest and operate in developing countries. This should strengthen companies’ governance around sustainability performance and impacts in their host countries, and increase their transparency for investors and stakeholders.

All strategic goals are geared at direct intervention in developing countries. The fourth goal provides for a complementary, more generic approach. The challenge for GRI is to not consider this goal as a kind of post hoc rationalization of its ongoing global work, but to use it proactively to reinforce the developing country and poverty alleviation perspective in global guidelines and in programs geared at multinational companies (including those with their home base in Brazil India China South Africa (BICS)) and other developing countries).
Sustainable Development: Better Business for Better Lives

Jubilant Life Sciences started project Muskaan (meaning smile) in 2007 to support government initiatives towards primary education for everyone.

Alongside work on primary education, Jubilant also runs Livelihood Generation programs for young people in rural areas. The aim is to contribute to developing the resource pool of skilled workers – in particular, the programs aim to help women become self-reliant, working towards providing vocational training to 5000 young people and women every year.

There are often problems in rural areas with education, health and livelihood – as a company operating in those areas it is our responsibility to support communities, and improve quality of life.

If you want such a license to operate, you have to engage with the local community, and establish dialogue. You cannot create prosperity otherwise – to operate sustainably, you have to engage with local people.

There are many reasons to engage communities, for example optimizing human resources. If you want to manufacture something, you need technically educated manpower. Sourcing workers from outside areas costs more, and absenteeism may be high. By employing locally, companies can ensure more committed staff, and lower absentee rates – this ultimately saves money. Staff will be happy to be with the company, and the company will be supporting the local economy.

We report the results annually. In 2008 we did the baseline assessment and reported this in our sustainability report, which is based on the GRI Guidelines. We first looked at the GRI Guidelines in 2002/3, and they have given us direction. At the beginning we started working to the Millennium Development Goals, and we reported based on this: here is the Goal, here is what we are doing. GRI has given us the Guidelines for reporting this information to our stakeholders.

Reporting our performance using the GRI Guidelines has given us good mileage with suppliers and vendors. If we have to sign an export agreement, they send a questionnaire for social audit for us to complete. When we started using the GRI Guidelines, they were more than happy with the information we were reporting – they can see we’re doing a lot.

Vivek Prakash, CSR Coordinator - Jubilant Life Sciences, India, in an interview with GRI, 2012

CONCLUSIONS

2.1 GRI’s strategy regarding developing countries is relevant and comprehensive, through its complementary, generic and in-country approaches.

2.2 The Results Assessment Framework agreed between Sida and GRI is very conducive for GRI’s strategic focus on developing countries.

2.3 Operationally speaking the developing countries strategy is too implicit, both in GRI’s annual activity plans and in the mindset of a large proportion of staff. This causes unnecessary transaction costs (because of efforts to arrange for focus, internal alignment and coordination,) and limits performance as well as GRI’s capacity to harness strategic opportunities.
The 2008 external review had noted that whilst measuring impact on poverty is not a specific indicator within the GRI Guidelines, there was emerging evidence of a causal relationship between disclosure on sustainability impacts and poverty alleviation.

The Review Team believes that Right to Information – and therefore also information on sustainability through reporting – is critical to the realization of all other rights, and that the element of both mandatory and voluntary public disclosure of social, environmental and economic impacts is a key element in this discourse. The Review Team notes that such causal relationships may stem from an organization either taking steps to maximize its positive impact or minimize its negative impact. Alternatively, external usage of sustainability reports by groups such as trade unions, investors and NGOs can also result in positive outcomes for the company and stakeholders.

In addition to the above, the Review Team has also noted the positive steps taken by GRI to further strengthen its Reporting Framework in several key areas that we believe are critical to the examination of the relationship between sustainability reporting and poverty, and these include:

a) The G3.1 version of the Reporting Guidelines, released in March 2011, was updated to include additional guidance on human rights, gender and local communities. Indicators were amended to reflect these issues, all of which are particularly relevant to developing country contexts.

b) GRI has launched various Sector Supplements, including for the Mining and Metals sector, where it correctly identified a high impact on the aforementioned issues such as human rights. It is noteworthy that in 2010, members of the International Council on Mining and Metals (ICMM) reported their sustainability performance following the Mining and Metals Sector Supplement.

c) GRI has also taken steps to address the challenges of climate change through extensive research into global reporting trends.

GRI is leveraging the poverty relevance and impacts of GRI-based sustainability reports through a number of complementary activities:

i. The development process of the GRI Guidelines, mobilizing many experts and other stakeholders, as well as the training programs, introductory courses, dissemination of related educational materials and general outreach activities

ii. Translations of Guidelines in local languages

iii. Publications and presentations to international organizations, governments and international events on the relevance of, and relations between, GRI reporting and poverty alleviation, human rights, gender, climate change and environment, governance and democracy

iv. The activities of the Focal Points with regard to education,
promotion, engagement and service provision with regard to sustainability reporting

v. Supply chain programs

vi. Engagement of governments and the UN and other international organizations, and the subsequent mutual reinforcement and alignment of poverty related policies and measures

vii. The Report or Explain Campaign Forum

viii. Engagement of a great variety of market-related actors, such as accountants, stock exchanges, raters, etc.

ix. Agreed language on sustainability reporting in the UN Rio+20 summit outcome document, in paragraph 47, with specific wording on the capacity building needs of developing countries

tax. The establishing of a post-Rio+20 sustainable development agenda, including: the Sustainable Development Goals and how to measure them; and on government policy (with the Group of Friends of Paragraph 47)

CONCLUSIONS

3.1 GRI, through its Sustainability Reporting Framework and related products and services, has had a major impact on companies’ awareness about, pursuit of and performance with regard to sustainability, poverty and related issues.

3.2 GRI has generated impact on poverty alleviation and related matters, through both GRI-based sustainability reports and a range of supporting capacity building and advocacy activities for sustainability reporting.

3.3 GRI has made considerable progress towards all its objectives for developing countries:

- (Review Team-defined) Objective 1: Technical development of the Guidelines for and through developing countries

- (Review Team-defined) Objective 2: Improve capacity building, including SME and supply chain

- (Review Team-defined) Objective 3: Policy advocacy

- (Review Team-defined) Objective 4: Improve ownership in Global South and Global Partnerships.

- (Review Team-defined) Objective 5: (derived from GRI’s Sustainable Development Strategy): Increase transparency regarding the impact of foreign multinational companies that invest and operate in developing countries.

3.4 Notwithstanding the clear and significant progress of GRI in this respect, there are still vast sustainability reporting challenges in developing countries, such as mainstreaming reporting, adequate capacity to report, quality of reports and assurance, and active usage of sustainability reports.

SELECTED RECOMMENDATIONS

i) GRI reinforces its pursuit of promoting and supporting sustainability in developing countries and further elaborates and implements its developing country strategy in terms of priorities, coordination with all teams and Focal Points, alignment of internal policies, a platform for input by stakeholders from developing countries, and fundraising.

ii) GRI to consider the establishment of a Working Group, comprising companies, NGOs and government, tasked with identifying more thoroughly the most effective pathways and connections between sustainability reporting and poverty alleviation, and to document case studies illuminating these. In addition to this, additional resources may be set aside to systematically research existing sustainability reports to track improvements made by companies since they initiated reporting, and to co-relate these to positive impacts upon poverty, human rights, gender and environment. Training Partners, Organizational Stakeholders, and other institutional partners could be approached for their participation in such a project.
4. On progress on GRI Guidelines and reporting

Regarding GRI Guidelines development
In March 2011, GRI published an update of the third generation of its Reporting Guidelines, G3.1. GRI herein has been very proactive in responding to the path-breaking work of John Ruggie, the UN Special Representative of the UN Secretary-General, on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises, and the Human Rights Council adoption of his “Protect, Respect and Remedy” Framework, and the subsequent UN Guiding Principles for Business and Human Rights. Human rights became a major focus of the upgrading of the G3 Reporting Guidelines to G3.1. This also applies to the incorporation of gender, community, and supply chain impacts.

GRI is currently in the process of the major undertaking of developing its fourth generation (G4) Sustainability Reporting Guidelines, due for launch in May 2013. The G4 Guidelines will aim to:
- Support mainstreaming of sustainability reporting
- Reflect new and emerging issues
- Improve precision of technical definitions
- Provide guidance on integrated reporting
- Harmonize with other reporting frameworks
- Be user friendly for reporters and information users

The Review Team considers the quality and rigor of process as adequate, both from the technical and inclusiveness perspectives. Most stakeholders were highly appreciative of the continuous improvement and incorporation of development-relevant reporting guidance.

The Review Team sees that GRI is genuinely striving to harness
the opportunity of development of the G4 Guidelines, still a year away from its launch, to enhance developing country issues and perspectives, and to develop new and stronger Indicators and Protocols which incorporate Sida’s priorities of Poverty Alleviation, Gender, Human Rights and Environment.

CONCLUSIONS

4.2 After the successful G3.1 update, GRI is now engaged in the major undertaking of a fourth generation of Guidelines (G4, to be ready by 2013). G4 is envisaged to enhance conduciveness for mainstreaming sustainability reporting and harmonization with other reporting frameworks, as well as to incorporate new and emerging issues, including many issues relevant for poverty alleviation and for developing countries in general.

4.3 The Review Team considers the quality and rigor of processes as appropriate, both from a technical and an inclusiveness perspective.

4.4 In general, external stakeholders appreciate the robustness and speed of continuous improvements. But there are also views expressing that – in the light of existing awareness gaps and huge training needs of reporters and users - the frequency of updates forms a constraint for alignment of reporters.

SELECTED RECOMMENDATIONS
i) The Review Team recommends that GRI, in the further development of G4, remains alert to issues pertinent for developing countries, both with regard to Indicators and Protocols and to the speed of publication.

Regarding Progress on Reporters
The number of sustainability reports has increased each year since GRI began publishing its Sustainability Reporting Framework. GRI maintains a GRI Reports List to track progress in this regard. We note that there are many more sustainability reports that are not formally listed. The GRI List indicates that from 1 January to 31 December 2010 there had been a 22% increase in the number of sustainability reports over the previous year.

KPMG research (International Survey of Corporate Responsibility Reporting, 2011) shows that, globally, 95% of the largest 250 companies issued sustainability reports (of which 80% based on GRI Guidelines), up from 80% in 2008 and around 50% in 2005. Their ranking of the top 100 companies per country shows other remarkable progress:
- South Africa (ranking third, with 97% companies reporting in 2011, and 45% in 2008)
- Brazil (6th, 88% in 2011, 78% in 2008)
- China (21st, 59% in 2011, 0 in 2008)
- India (32nd, 20% in 2011, 0 in 2008)

Many leadership reporting companies are increasingly pointing to the internal benefits, such as efficiency, productivity, and cost-saving, that accrue from the sustainability reporting process.

CONCLUSIONS
4.5 GRI has been successful in maintaining a year on year increase in the number of companies reporting, especially in emerging economies, most notably Brazil, South Africa and China, and in Nigeria and Mexico. Nevertheless, the number of sustainability reporters in the vast majority of low and middle-income developing countries is very low and in a number of them reporting is totally absent. Hence, whilst substantial progress has been made, a vast investment is still needed to step up reporting in developing countries.

4.6 In addition to internal CSR and external drivers, such as voluntary initiatives, mandatory regulations, procurement rules and stock market listing requirements, it is also internal benefits, such as efficiency, productivity and cost-saving, that act as incentives to continue CSR reporting.

Regarding Usage of Reports
In its 2010/11 Year In Review (or activity) report, GRI provides an account of new global trends in audiences that engaged with sustainability reporting. These include financial market players such as stock exchanges, accountancy and audit firms,
investors and analysts, associations of professional accountants, sustainability ratings agencies, and government institutions. In 2009-10, GRI commissioned a survey of approximately 5,000 readers and writers of sustainability reports (Readers and Reporters Survey 2010), wherein the key findings included:

- More than 50% said they used sustainability reports as a basis for company evaluations regarding products, services and investment decisions
- Approximately 40% claimed that sustainability reports had positively impacted their behavior as consumers
- Many saw it as an important tool for business decision making, but wanted robust data showing performance over time and a clear link between business strategy and sustainability

In this connection, the Review Team finds it instructive to take note of the development of a sustainability ratings industry, and the steps taken by them to pinpoint the weaknesses and improve the value of sustainability ratings. The UK based organization, SustainAbility, in May 2010 launched the ‘Rate the Raters’ research project to better understand and improve the current set of ratings.

CONCLUSIONS

4.7 Worldwide, there is a distinct trend of engagement in sustainability reporting by new audiences, such as stock exchanges, accountancy and audit firms, investors and analysts, sustainability rating agencies and government institutions.

4.8 Sustainability reports do influence company behavior, directly (such as through management decisions) and indirectly (such as through supply chain effects, as well as the requirements of external market partners and market regulators).

4.9 Information about usage of sustainability reports is largely anecdotal. Apart from limiting knowledge whether the target audiences are being reached, this also hampers learning.

Regarding quality and assurance of sustainability reports

The Review Team, through its conversations with external stakeholders in the South, received valuable feedback on the issue of the quality of sustainability reports. In summary, there was concern raised about the quality and readability of reports as well as the assurance process. These may be summarized as:

- Lack of fairly balanced information disclosure: most disclosed information tends to discuss positive sustainability achievements, avoiding reference to failures to meet targets, negative impacts, and compliance with laws and regulations
- Lack of quantitative information: focus on story-telling and qualitative narratives and pictures highlighting positive achievements dominate the sustainability report, with less focus on consistent quantitative data and accompanying information on the methodologies of data collection. But also: quantitative data without proper narrative assessment
- Lack of information about the company's sustainability strategy: disclosure of and analysis of corporate sustainability risks and opportunities are often inadequate

GRI recommends that sustainability reports are externally assured. In 2010, almost half of the reports on GRI’s Reports List were assured. The critical issue of quality and assurance of sustainability reports is discussed in GRI’s Guidelines and other publications.

The Review Team would like to make a particular note about GRI’s own sustainability reports, most notably the versions 2009/2010 (Paper, Planes and People, based on the G3 Guidelines) and 2010/2011 (GRI: Inside and Out, based on the G3.1 Guidelines, as well as on the NGO Sector Supplement). The reports are comprehensive in assessing GRI’s direct and indirect impacts on sustainability. Exemplary for other organizations is GRI’s effort to involve stakeholders to inform the report. Particularly the institution of a so-called External Feedback Committee for the 2010/2011 report – and GRI’s response to its actual feedback - is praiseworthy and an interesting mechanism for organizations that due to budgetary constraints refrain from external assurance.

CONCLUSIONS

4.10 The quality and readability of sustainability reports varies. There is a tendency to favor positive achievements above negative impacts. Another challenge in this light is to overcome insufficient awareness about the value of sustainability reporting.
4.11 The number of externally assured sustainability reports is increasing, but in many developing countries the number of assurers is limited, and the quality of assurance varies.

4.12 Also in terms of quality of reports, investment in awareness, training and capacity building remains an issue of prime importance for GRI.

4.13 The Review Team commends GRI on its own annual Sustainability Reports, for both their comprehensiveness and active involvement of external stakeholders.

SELECTED RECOMMENDATIONS
i) GRI might consider extending its training program to assurance.

ii) GRI should seek further engagement of media, and NGOs such as consumer awareness organizations, in enhancing public awareness about the importance of sustainability reporting.

Regarding integrated reporting
Integrated reporting is a form of corporate reporting that brings together material information about an organization’s strategy, governance, performance and prospects in a way that reflects the commercial, political, social and environmental context within which it operates. To give this vision momentum GRI, in 2010, co-convened the International Integrated Reporting Council (IIRC), together with The Prince’s Accounting for Sustainability project (A4S) and the International Federation of Accountants (IFAC). The IIRC has a far reaching and diverse membership, including accountancy and auditing bodies, investors, civil society organizations, and reporting companies, and is tasked with creating a globally accepted framework for integrated reporting. The IIRC still has to define its own due process.

GRI also aims for its Guidelines to be a provider of robust content for the forthcoming integrated reporting framework.

The Review Team praises the GRI leadership on visioning a future reporting trend and ensuring itself a place in making a lasting contribution towards this objective through its co-convening of the IIRC. We also note the following positive measures taken by GRI in mainstreaming integrated reporting, including:

1. That all Focal Points have integrated reporting as a key objective in their business plans.
2. That the G4 Guidelines will incorporate elements of the trend towards integrated reporting.
3. That pilot integrated reporting projects under the aegis of GRI and the IIRC will be initiated.
4. That steps are being taken to make international and national accounting bodies key stakeholders in the process of developing an integrated reporting framework.

The Review Team has noted in its interviews with representatives of South Africa and India that there was widespread appreciation and support of the significance of the evolving integrated reporting paradigm, and in fact South Africa can be said to be a global leadership country in this regard. Similarly, the Focal Point in India has forged a partnership with the South Asian Association of Accountants to promote integrated reporting-related discussions at a regional level.

CONCLUSIONS
4.14 GRI has done well in co-convening and supporting the IIRC and integrated reporting in general, as well as in incorporating considerations conducive for integrated reporting in the G4 development process.

4.15 By all means, GRI has to guard that progress with sustainability reporting is not compromised by the pursuit of integrated reporting. Pursuing mainstreaming of sustainability reporting in terms of numbers of reporters, quality of reports and level of usage should remain its priority.

SELECTED RECOMMENDATIONS
i) That GRI remains involved in the IIRC to further integrated reporting and to ensure that lessons learned with, and the rigor of, sustainability reporting remains intact.

ii) That GRI supports the exchange of lessons learned in the integrated reporting field, and creates virtual learning networks to exchange experiences and insights.
Learning and training services

GRI has made considerable progress with its Certified Training Program. At the start of 2012, GRI had contracted a total of 74 Certified Training organizations (starting with 2 in 2007/2008), of which 32 were in developing countries. This is a major step forward. Still there is a way to go, with only a few Certified Training Partners in (South) Africa.

Courses are offered in over 50 countries. Since their inception the number of annual courses and participants continuously increased.

GRI further complements the courses by its series of Learning Publications geared at various levels of reporters (the introductory ‘Starting Points’; the more advanced ‘Pathways’ and ‘Explorations’ focusing on leadership and innovative issues). Most of these publications are freely accessible and their quality is well appreciated by stakeholders. Also the availability of materials in many languages is highly appreciated by many interviewees.

The former project Transparency in the Supply Chain was followed up in 2009 by the project Global Action Network for Transparency in the Supply Chain (GANTSCh), funded by Gesellschaft für Internationale Zusammenarbeit (GIZ). Key to this program is multinational enterprises embedding sustainability and reporting in their supply chains, with a strong focus on SMEs. The first year mobilized 15 suppliers from 6 countries, of which 4 were developing countries; increasing in the second year, 2010-2011, to 34 suppliers from 8 countries (7 developing). The program is still expanding. The exemplary function of the multinationals encourages other companies, as well as related bodies, such as for example chambers of commerce. Also, GRI is actively drawing and disseminating lessons from these experiences, such as in the reports ‘Global Action, Local Change – Moving Towards Sustainable Supply Chains’ and ‘Small, Smart and Sustainable’. Both excellent reports capture important anecdotal evidence of steps taken by a diverse group of developing country SMEs, across sectors and regions, to enhance their competitiveness by adopting social and environmental practices that have a positive impact on human rights, gender and environment.

Promotion of regulations and legislation

Widely accepted guidelines, adequate capacity and appropriate incentives (such as through supply chain considerations) to report are three basic prerequisites to make GRI reporting a success. Another means is through instituting voluntary agreements and mandatory regulations. This is a major thrust of the work of GRI’s Governments, International Organizations, Development and Advocacy (GiDA) team.
GRI has been and still is remarkably active and effective in its interrelations with high level representatives of governments (including of the G77) and international organizations. Governmental representatives contacted by the Review Team, including those representing donors, are consistently positive about the constructive policy dialogues with, and information provided by, GRI. The Governmental Advisory Group is one important, conducive and appreciated means for this. Also instrumental are partnership agreements GRI has concluded with key UN agencies and other international organizations such as the OECD and the International Organization for Standardization (ISO).

**Outreach**

In terms of positioning and external communication, the Review Team has observed a significant improvement in comparison with 2008. GRI has become clearer and more consistent in expressing its mission (to make sustainability reporting standard practice by providing guidance and support to organizations). Also the availability, readability and style of many of its communication channels (website, digital newsletter, annual reports) has greatly improved.

One constraint for achieving high media impact is GRI’s neutral position. It does highlight the positive achievements of other actors, including through a set of award schemes. But it refrains from highlighting scandals and from attributing failings to actors, which most media are much more keen to report on. We consider this attitude as correct and conducive to the branding pursued.

The key challenge for GRI is to reach out in developing countries. Content-wise GRI is pursuing this through incorporation of development-relevant issues in its updated Guidelines, a wide range of publications geared at developing countries, and through translating its information in more than 20 languages. In terms of leverage mechanisms GRI is reaching out through quite a number of interrelated approaches: 1) Focal Points, 2) international organizations and agreements (including at the United Nations Conference on Sustainable Development - Rio+20), Southern governments, stock markets, financial institutions and other market actors, 3) supply chain activities, 4) Training Partners and other capacity building institutions, and 5) national and regional business, NGOs and other associations. In addition, we recommend that GRI specifically targets Southern media and seeks closer engagement of media organizations.

**CONCLUSIONS**

5.1 GRI has made considerable progress with its reinforcement of its Certified Training Program globally, but in particular in developing countries.

5.2 GRI also has made significant achievements in engaging governments, stock markets and other market regulators and actors in sustainability reporting, including in developing countries.

5.3 Still, with regard to both the training and the supply chain program and outreach activities there is quite a way to go, especially in Africa and in the least developed developing countries elsewhere.

5.4 GRI has been and still is remarkably active and effective in its interrelations with high level representatives of governments (including of the G77) and international organizations. This has reinforced GRI’s position as global standard setter. It also has served alignments of GRI’s Guidelines with other international frameworks, and encouraged governments to take regulatory measures for sustainability reporting.

5.5 GRI’s engagement in the Rio+20 process, promoting Environmental, Social and Governance reporting, is highly relevant and gaining good momentum.

5.6 GRI has in many regards significantly improved the quality and quantity of its external communication means.

5.7 As a small but highly networked organization, GRI has achieved impressive outreach through its Guidelines development processes, joint activities with international and national governmental bodies, non-governmental private sector organizations, learning and training activities, publications, and through the activities of its Focal Points. However, outreach to developing countries, most notably in Africa (with South Africa as a noteworthy exception) remains a key challenge.
SELECTED RECOMMENDATIONS

i) To promote sustainability reporting in developing countries other than the BRICS, and in particular towards SMEs, GRI has to seek additional partners better positioned to reach out on a national and local scale, such as SME platforms, sector associations, etc. It should endeavor to engage these partners in long term programs geared towards sustainability reporting, and it should increasingly seek local funding for these programs, such as through embassies, regional development banks and others.

ii) GRI to consider the establishment of a Working Group, comprising companies, NGOs and government, tasked with identifying more thoroughly the most effective pathways and connections between sustainability reporting and poverty alleviation, and to document case studies illuminating these. In addition to this, additional resources may be set aside to systematically research existing sustainability reports to track improvements made by companies since they initiated reporting, and to co-relate these to positive impacts upon poverty, human rights, gender and environment. Training Partners, Organizational Stakeholders (for-profit and non-profit funders/supporters of GRI), and other institutional partners could be approached for their participation in such a project.

iii) We recommend that GRI seeks closer engagement of Southern media and explores the establishment of fundable programs with South-based media organizations.

iv) GRI to consider establishing a campaign (like it has with the Report or Explain Campaign Forum) on ‘Sustainability Reporting and Poverty’, with the UN Millennium Campaign and other UN agencies, that can be launched in selected developing countries. This campaign would have as its primary objective the demonstration of positive impacts that reporting and disclosure (as a form of learning, and accountability and transparency) can have on poverty, environment, gender equality, and human rights. The campaign can utilize the help and support of companies, NGOs and government agencies, and academia and media, to conduct workshops and seminars as well as special publications on different themes from the Millennium Development Goals (MDGs). Herein, GRI can build on its previous efforts to explain the linkage between the MDGs and GRI’s Performance Indicators, and how the MDGs can be linked to Corporate Social Responsibility (CSR) and sustainability reporting.

v) We recommend that GRI, in its annual publication of data on its key achievements, specifies progress in various categories in developing countries.

“Organizations have realized that respect of human rights is essential when conducting day to day activities. Regardless of the sector, business activities have the potential to impact human rights in many ways, including labour conditions, activities of security forces, scope of local community programmes, and being complicit in the abusive activities of others with whom we interact or finance.

Already, some countries have instituted legislations which oblige organizations to disclose key sustainability issues such as employee, social and community matters. Reporting on human rights sustainability performance is an important way for organizations to manage their impact on sustainable development. Reports are produced to improve internal processes, engage stakeholders and persuade investors.

Reporting guidelines such as the GRI Sustainability Reporting Guidelines provide for Human Rights reporting. The Human Rights Performance Indicators require organizations to report on the extent to which human rights are considered in investment and supplier/contractor selection practices. This encourages taking responsibility for the organization’s performance and positively influencing the value chain. By doing so, we can effectively contribute to building a sustainable society.”

Omobolanle Babtunde, Head - Corporate Social Responsibility, Access Bank plc, Nigeria, in an interview with GRI, 2011
Regarding Focal Points

GRI recognizes that another crucial way of implementing its strategic objectives in key developing countries is through a presence ‘on the ground’ in the form of a national Focal Point. GRI expects its Focal Points to add value to in-country and regional contexts by:

- Providing a local platform for organizations to engage with each other and with GRI, to advance sustainability reporting and to generate feedback
- Creating linkages between global and local innovations on CSR, reporting, and bridging any gaps between developing countries and international developments
- Building local capacity through understanding of the local context, and designing communications in local languages

To guide its identification of developing and developed countries GRI has evolved a ‘Pyramid of Priority Countries’, based on criteria that include CSR market maturity; regulatory framework; financial viability; and GRI’s presence. Each of these criteria is accompanied by a set of parameters that assist strategic choice and categorization of countries.

It is noted that a Focal Point may be hosted by another organization that shares GRI’s purpose, or may be established as an independent office. The Review Team conversations with stakeholders from developing countries revealed widespread support for the Focal Point concept, both in terms of country selection and extension. However, it was not unnatural to receive concerned feedback from non-Focal Point countries, on the precise regional hub mechanism that will service countries in proximity to the Focal Point country, for instance in South and South East Asian countries, as well in other Southern African countries.

CONCLUSIONS

6.1 GRI has taken steps to increase the number of Focal Points and invest in their capacities in key developing countries through innovative and strategic partnerships with local organizations that lend support for the Focal Points’ long term local ownership, sustainability and capacities.

6.2 GRI is also examining the possibility of establishing Focal Points as regional hubs to cover multiple countries.

SELECTED RECOMMENDATIONS

i) That GRI considers the establishment of decentralized regional knowledge hubs in selected developing countries
to promote learning and best practice on different focus or thematic areas of GRI's Reporting Framework. The Focal Points should be tasked with identifying themes and topics best suited to their countries and regions, and in which they can be facilitated by GRI to act as a knowledge center or hub for the world or a wider continent.

ii) That the Focal Points devote adequate time to locating champions for sustainability reporting in non-business sectors, including NGOs, academic institutions, government bodies, trade unions and others, to enable capacity for promoting reporting by organizations within their spheres of influence.

Regarding financial resources

The Review Team considers GRI's processes well designed and managed. Its current income structure is healthy, although its financial reserves are rather limited. The organization also has managed to establish a good balance between various income sources:

- Nearly one third of its income is institutional or core funding (mainly income from Organizational Stakeholders and governments). This component is highly relevant and conducive for GRI to act as a hub in a worldwide network organization, as many aspects of this function are hard to fund through program or project funding. It also allows for flexibility to prepare new initiatives and engage in strategic pilot projects
- about one fifth consists of revenues from services provided by GRI
- about half of its income is related to projects and programs
- roughly 25% governmental funding, both core and program/project funding

Only part of GRI's activities in developing countries has been supported through program and projects funding. Core funding has enabled GRI to devote considerable resources to activities in and relevant for developing countries.

The Review Team sees major need and scope for exploring and extending GRI's fundraising activities in the South. Earlier, with regard to the learning and training services and Focal Points, we advised to seek collaboration with strategically well-positioned Southern partners in programs to promote sustainability reporting in the South, most notably the SME sector. These activities could be well funded through embassies of Northern-based development aid agencies, including delegations of the European Union, and multilateral and regional development banks. The Focal Points themselves also might seek additional funding, both core, program, and project, as well as through increased service delivery for local governments, embassies and other development agencies and the private sector.

CONCLUSIONS

6.3 GRI has managed to establish a sound funding basis. It has increased its income and its income sources are diversified and well balanced. However, its reserve fund is still (too) modest.

6.4 Core funding, including the funding by Sida and the Norwegian Ministry of Foreign Affairs, has enabled GRI to devote considerable resources to activities in and relevant for developing countries.

6.5 The Review Team sees a major need and good scope for further increase and diversification of income through Southern funding sources.

SELECTED RECOMMENDATIONS

i) The Review Team strongly recommends the current core and programmatic donors to continue and where feasible to increase their support to GRI to enable it to continue and reinforce its mission in developing countries.

ii) GRI should define an explicit fundraising strategy for its work in developing countries that also pursues to raise major income in developing countries on the basis of collaborative programs with Southern partners.
7. On future scenarios for GRI

The Review Team considers GRI in many respects as a relevant, effective and relatively resilient organization. With regard to its work in developing countries, we see two basic scenarios: GRI can maintain its current approach and seek gradual growth of its activities in the South (Scenario I), or it can seek a further and strong boost in this respect (Scenario II). A third scenario emerges from the premise that GRI might want to split between a) a global standard setter that is fully independent from specific stakeholder, service and product-related revenue generation activities, capacity building and advocacy, and b) an organization engaged in service provision, capacity building and advocacy (Scenario III).

A few resource persons suggested this as an option to explore, and we understand also the Governance Task Force of GRI’s Board of Directors is assessing this option.

SELECTED RECOMMENDATIONS

i) The Review Team recommends GRI implement a number of strategic and organizational measures to further reinforce its presence and work in developing countries. Recommended measures include:

- Further elaborate a comprehensive strategy for developing countries
- Further step up explicit attention for developing countries through revision of the annual work plans of both Secretariat teams and Focal Points and integration of the Sustainable Development Strategy and the (Sida) Results Assessment Framework therein, such that the development-related objectives, activities and results are explicitly recognizable and thus enhance targeted steering, monitoring, learning
- Where possible, decentralize and delegate services delivery to developing countries (e.g., GRI Application Level checks)
- Increase the capacities of the existing Focal Points, and simultaneously increase the number and rate of establishment of Focal Points, in identified top-priority countries
- Establish regional hubs in Africa, Latin America and South and South East Asia
- Continue to increase the number of Training Partners in developing countries
- Engage in strategic and programmatic partnerships with national and regional organizations that have good access to SMEs and other target audiences
- Boost local fundraising and investment in increasing the Focal Point resource mobilization/fund raising capacity
- Seek financial support from both Northern and Southern based donors for this strategy.

ii) At the Secretariat (HQ), establish an explicit, cross-team and Focal Point coordinating unit for developing countries, to be placed under GIDA. In due time, this coordinating unit might be located at one of the Focal Points or forthcoming regional hubs.
Review Team resumes

BART ROMIJN, REVIEW TEAM LEADER
Bart Romijn is Director of Warner Strategy & Fundraising, a Netherlands based consultancy supporting national and international organizations in their positioning, internal and external institutional strengthening and revenue generation strategies. Before Warner he founded (1988) and acted as Director of Aidenvironment, a social enterprise avant-la-lettre, active in the field of natural resources management and development cooperation policies. Mr Romijn has more than 30 years’ experience with strategic, organizational and constituency building advice to organizations working in the area of sustainable development, development cooperation, natural resources management and environment. He has undertaken many institutional evaluations, including of IUCN, WWF, ECDPM, and IIED, as well as of a large number of policies and programs of governments and multilateral institutions. He also was the team leader of Reaching out to developing countries, the mid-term review of the GRI project Bridging the Sustainability Reporting Gap, 2008, which was commissioned by the Netherlands Ministry of Foreign Affairs.

VIRAF MEHTA, REVIEW EXPERT MEMBER
Viraf Mehta is an Indian citizen and is based in New Delhi India. A social anthropologist by training, he has been associated with pioneering and contributing to the corporate responsibility agenda in India since 1988, in senior and leadership positions, both with Business (Tata Group: 1986-2001) and Civil Society Organizations (Advisor-Organizational Evolution, CARE India, 2001-2002) & Chief Executive, Partners in Change, 2002-10). Mr. Mehta was appointed by the Ministry of Corporate Affairs, Govt. of India as a member of the Drafting Committee of the recently released (July 2011) ‘National Voluntary Guidelines for the Social Environmental and Economic Responsibilities of Business, and is also a member of the Bureau of Indian Standard’s Committee on Social Responsibility. Mr. Mehta has been working independently for the past two years and is presently, amongst others, Advisor to The Centre of Responsible of Business at GIZ India, Country Coordinator- Responsible and Accountable Garment Sector (RAGS). Mr. Mehta has also served as a member of the Board of the Global Compact Network in India, and has a long standing association with the development of global and national transparency and disclosure initiatives. His particular focus over the past five years within the wider corporate responsibility field has been towards the Human Rights and Business domain.