



Global Reporting Initiative

Anna Krotova, Manager - Standards



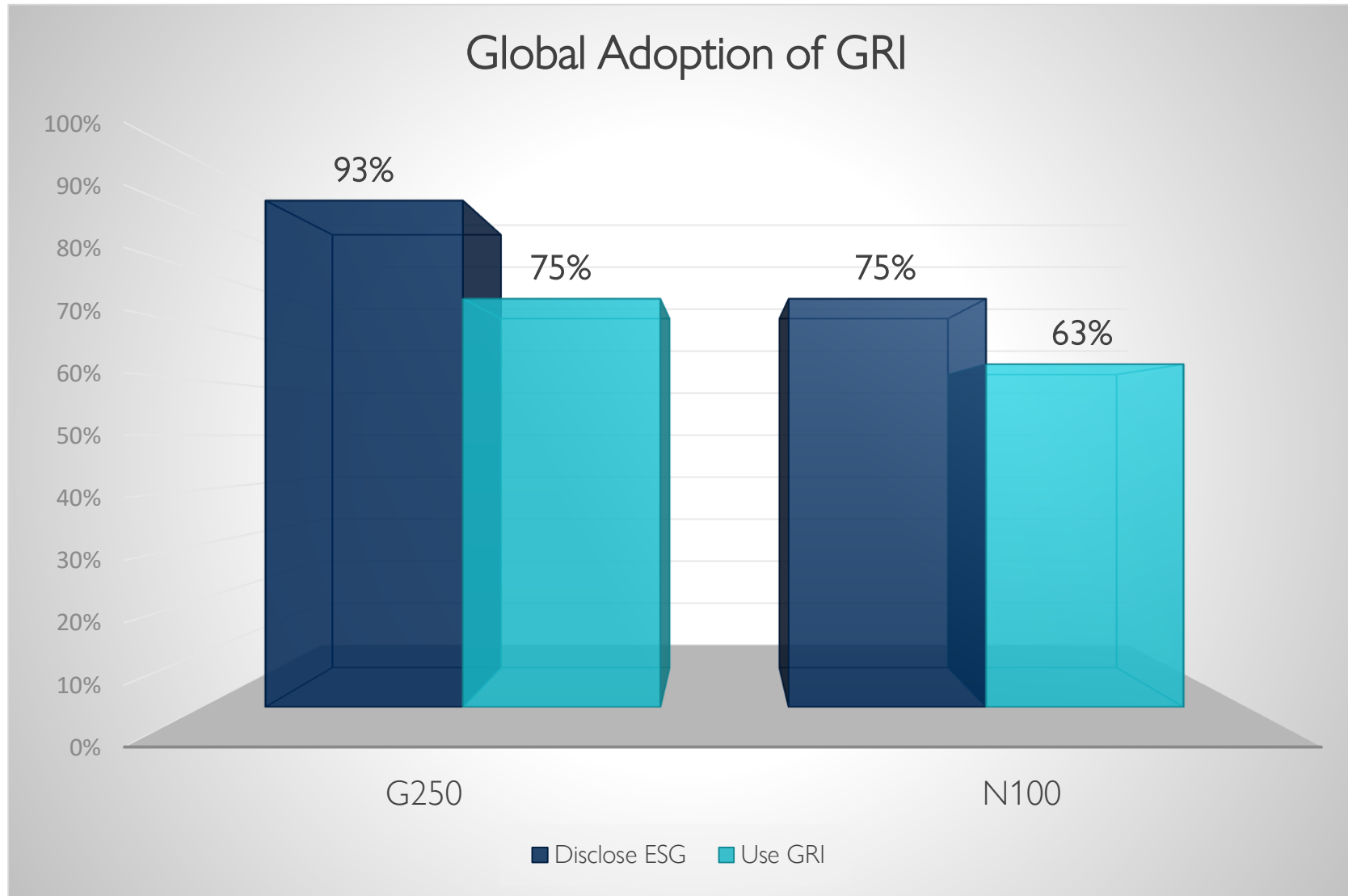
The power of sustainability reporting

- The practice of disclosing sustainability information inspires **accountability**, helps identify and manage **risks**, and enables organizations to seize new **opportunities**.
- Reporting supports companies to protect the **environment** and improve **society**, thrive economically by improving governance and stakeholder relations, enhancing **reputation** and building **trust**.





Converging on a single global ESG standard



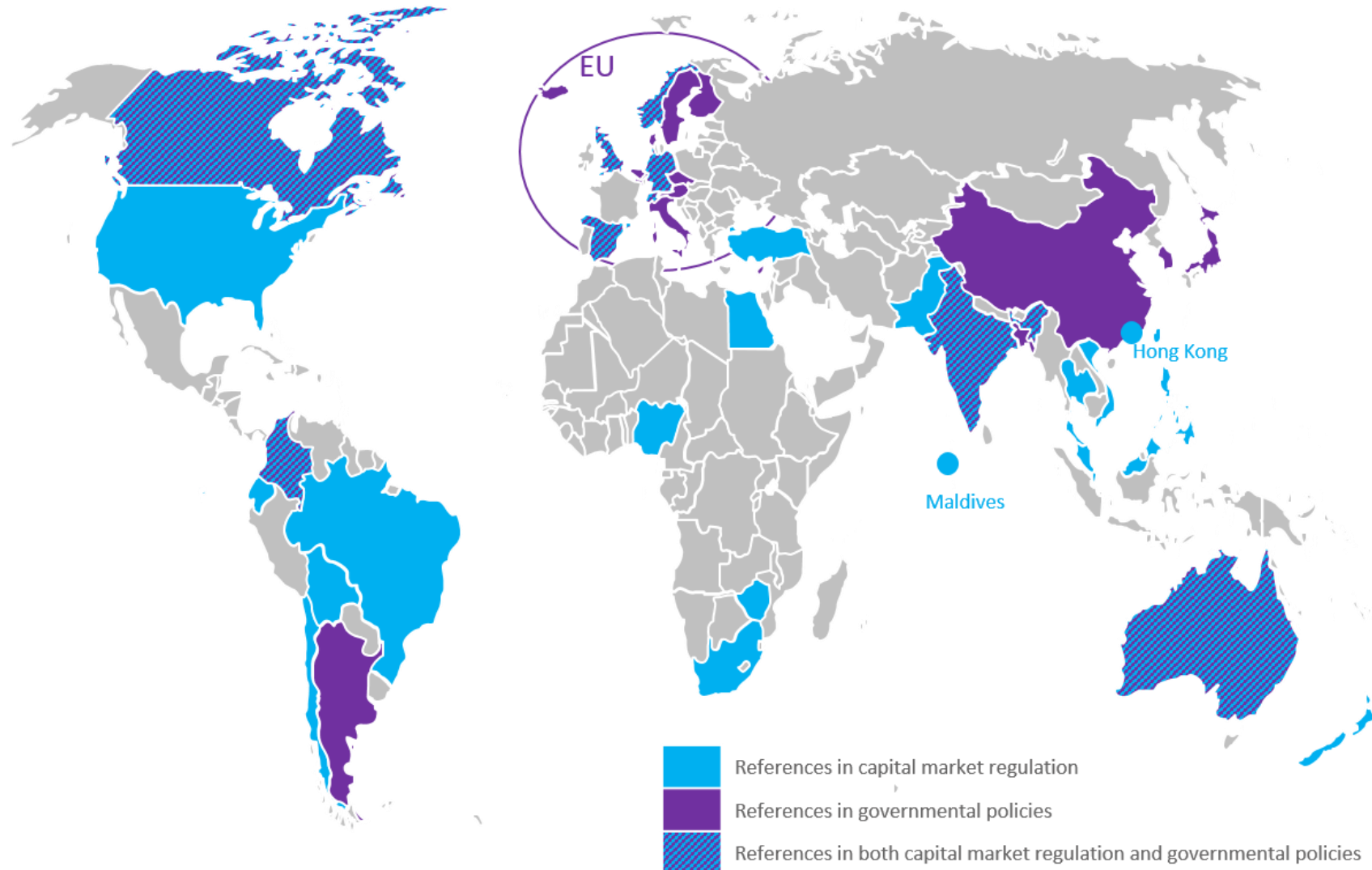
G250 – Largest 250 companies in the world by revenue

N100 – Largest 100 companies by revenue in 49 countries



References to GRI in policy

125 policies in 60 countries and regions





Evolving corporate reporting landscape

ESG and financial disclosures are converging

ESG

Finance

FRAMEWORK

STANDARD

FRAMEWORK

STANDARD

Global, Comprehensive ESG



Global



Global, Environmental Focus



US Focused



Integration Focused



Climate & Integration Focused





Actors in the ESG reporting landscape

Standards
and
Frameworks*

Report
Issuers

Data
Aggregators

Analysts and
Ratings

Data
Consumers

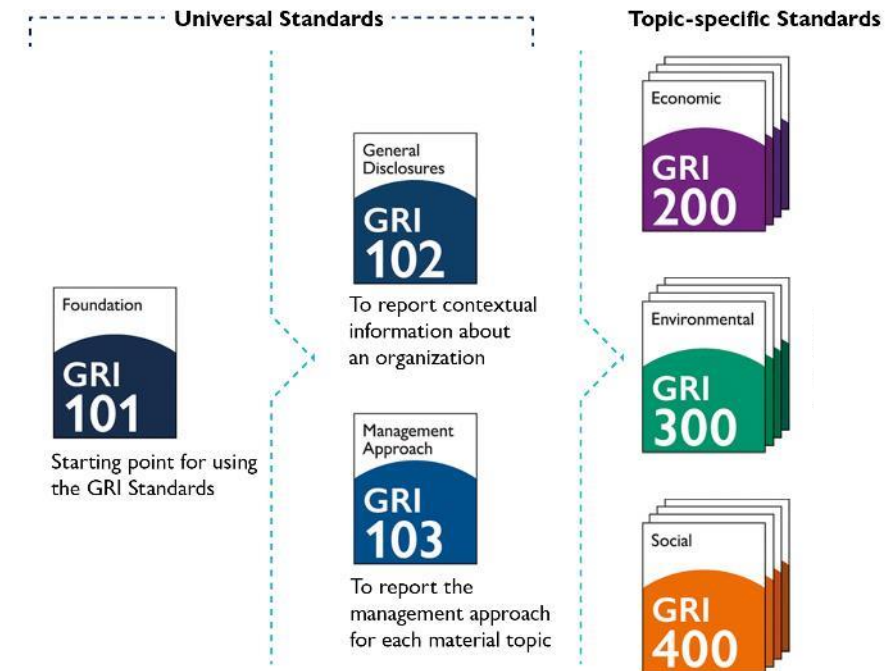
* Definitions:

- Framework: A set of principles and guidance for “how” a report is structured
- Standards: Specific, replicable and detailed requirements for “what” should be reported for each topic



GRI Standards

- A set of interrelated reporting standards, enabling organizations to report publicly on their economic, environmental and social **impacts** and contribution towards **sustainable development**.
- **Flexible and future-proof structure:** ensure the GRI Standards remain up-to-date and relevant.
- **Credibility and robustness:** developed with multi-stakeholder contributions and rooted in the public interest.
- **Policy integration and referencing:** governments and market regulators can easily reference the Standards in their policy initiatives.
- **Common language:** one framework to meet all sustainability reporting needs – from comprehensive reports to issue-specific disclosures.





Introducing circularity metrics in GRI Standards – GRI 306: Waste

- **Emphasis on the connection between materials and waste**, to provide a comprehensive understanding of how materials procurement and use affect the quantity and quality of waste, and prompt organizations to rethink how they create products and services in ways that prevent waste generation
- **Introduced concepts of circularity**, to shift the perception of waste from an ‘unwanted burden’ to a source of materials.
- **Emphasis on waste generated in the value chain**, to prompt organizations to recognize responsibility for this waste and adopt circularity strategies.
- **Public comment planned for late spring** – please visit the project page or get in touch for opportunities to get involved and to learn more.

<https://www.globalreporting.org/standards>

waste@globalreporting.org





THANK YOU

waste@globalreporting.org

www.globalreporting.org

📍 Barbara Strozilaan 336
1083 HN Amsterdam
The Netherlands

Amsterdam – Beijing – Bogota – Johannesburg – New Delhi – New York – São Paulo