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The Global Reporting Initiative- Toward A Global Standard for Corporate Sustainability Reporting

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Abstract

The Global Reporting Initiative (GRI) was established in late 1997 with the mission of designing globally applicable guidelines for preparing corporate sustainability reports. The GRI is convened by CERES (Coalition for Environmentally Responsible Economies) and incorporates the participation of a global group of stakeholders, including business, non-governmental organizations, and accountancy organizations. The GRI seeks to establish a common framework for reporting on the linked environmental, economic, and social aspects of sustainability, while elevating sustainable development information to the level of general acceptance and practice now accorded financial

reporting.

The GRI Corporate Sustainability Reporting Guidelines were made public as an exposure draft in March 1999 at the conference Toward a Common Framework for Corporate Sustainability Reporting, held at Imperial College, London. The conference was organized by six of GRI's key participants: UNEP, Stockholm Environment Institute, World Business Council for Sustainable Development, Association of Certified Chartered Accountants, CERES, and Imperial College, London.

The Guidelines comprise three sections: The Preamble describes the rationale and underpinnings of the Guidelines, their value and applicability, general reporting principles, and other information on their continuing evolution.

The Guidelines themselves recommend specific data related to sustainability performance, along with explanatory notes to assist in interpreting and compiling the recommended information. The Guidelines are divided into nine parts: 1) CEO Statement, 2) Key Indicators, 3) Profile of Reporting Entity, 4) Policies, Organization and Management Systems, 5) Stakeholder Relationships, 6) Management Performance, 7) Operational Performance, 8) Product Performance, and 9) Sustainability Overview.

Several Appendices provide additional explanation and illustrations pertaining to various parts of the Guidelines. The exposure draft Guidelines may be viewed or downloaded from www.globalreporting.org.

Since the March conference, twenty-one companies have agreed to participate in a formal pilot testing program for the Guidelines. A parallel pilot testing program for external stakeholders (i.e., those other than companies) is also taking place. The feedback from pilot test companies and external stakeholders, as well as continuing input from stakeholders worldwide, will inform the revision of the Guidelines prior to their re-release in final form in March 2000. Thereafter, GRI intends that ongoing stewardship of the process will be the role of a new permanent, independent institutional body, governed by a range of stakeholders including, but not limited to, those currently involved in GRI.

In this session, we will present an overview of the GRI process and guidelines, report on the preliminary results of the company and external pilot testing programs, as well as the reaction of other stakeholders-including ISO-to the guidelines. In addition, we discuss the ongoing challenges in building a global consensus in support of the GRI guidelines.