



GRI STANDARDS

GRI 1: Foundation 2021

4. Reporting principles

Reporting principles are fundamental to achieving high-quality sustainability reporting. An organization's reporting principles to be able to claim that it has prepared the reported information in accordance with the GRI Standards (see section 3 in this Standard).

Reporting principles guide the organization in ensuring the quality and proper presentation of the reported information. High-quality information allows information users to make informed assessments and decisions about an organization's impacts and its contribution to sustainable development.

Each reporting principle consists of a requirement and guidance on how to apply it.

GRI STANDARDS

GRI 11: OI and

The GRI Standards

Enabling transparency on organizational impacts

EFFECTIVE DATE: 1 JANUARY 2022
SECTOR STANDARD

11

EFFECTIVE DATE: 1 JANUARY 2021
TOPIC STANDARD

2

The business case for sustainability reporting

From the need to safeguard marine habitats to responding to pressures on natural resources and growing inequality, our world faces significant economic, environmental and social challenges. By doing business in a way that aligns long-term growth strategies with care for people and planet, organizations can play a crucial role in sustainable development.

The GRI Sustainability Reporting Standards (GRI Standards) help organizations increase their transparency and communicate their sustainability contributions and impacts. By better understanding, managing and disclosing impacts, organizations can unlock benefits that inform decisions, reduce risks, improve business opportunities and strengthen stakeholder relationships. This, in turn, enables companies to demonstrate their contributions towards environmental stewardship and societal wellbeing.

73%

of the largest 250 companies in the world reporting on sustainability use GRI*

67%

of the largest 100 companies in 52 countries reporting on sustainability use GRI*

What GRI has to offer

The GRI Standards are the world's most widely used standards for sustainability reporting. They have been widely adopted by leading companies in more than 100 countries, and are referenced in policy instruments and stock exchange guidance around the world. Over 160 policies in more than 60 countries and regions reference or require GRI.

Comprehensive range of topics

The Standards include disclosures on a wide range of topics. From anti-corruption to water, biodiversity to employment, tax to forced labor, they cover relevant topics across the economic, environmental and social dimensions. Organizations choose from among these to report on their significant impacts.

Flexible structure

The Standards help organizations to prepare a complete sustainability report that covers all topics where they have significant impacts. Alternatively, they can select and report on individual topics to meet specific stakeholder demands or comply with regulatory requirements.

A modular system

The GRI Standards comprise of three series of standards: the Universal Standards, the Sector Standards, and the Topic Standards. The Standards contain disclosures, which provide a means for an organization to report information about itself and its impacts.

Development of Sector Standards

Organizations in sectors share common impacts on the economy, environment and people. More consistent reporting on sector-specific impacts increases transparency and accountability for the issues that matter most. Sector Standards are a new addition to the family of GRI Standards, with the intention to develop standards for 40 sectors.

Designed to be used by any organization

The Standards enable consistent reporting, which helps organizations meet the data needs of their stakeholders. Any organization – large or small, private or public, regardless of sector, location, and reporting experience – can use the Standards to report in a standardized, comparable way. This means that a car manufacturer in Japan can report on its energy consumption in the same way as a mining company in Brazil.



Compatible with other reporting frameworks

GRI continually works with other organizations in support of the vision of a single, coherent global set of reporting standards. Companies can use the Standards in combination with a wide range of frameworks, including the International Integrated Reporting Framework, the CDP climate change and water questionnaires, and the SASB industry standards.

Updated to reflect latest developments

The Standards are regularly reviewed to include new issues as they emerge and update existing topics. This helps organizations respond to emerging stakeholder and regulator demands for sustainability information. The latest global developments in tax transparency, and the transition to a circular economy, are two recent examples that have been encompassed into updates to the Standards.

Aligned with best practice for impact reporting

The GRI Standards are aligned with international instruments for responsible business behavior, including the UN Guiding Principles on Business and Human Rights, the ILO Conventions, and the OECD Guidelines for Multinational Enterprises. Organizations can also use the Standards to report on their impacts and progress on the UN Sustainable Development Goals.

A free public good available in multiple languages

The Standards can be downloaded and used free of charge. In addition to English, translations are available in Arabic, Bahasa Indonesian, Simplified and Traditional Chinese, French, German, Italian, Japanese, Portuguese, and Spanish.



Using the GRI Standards

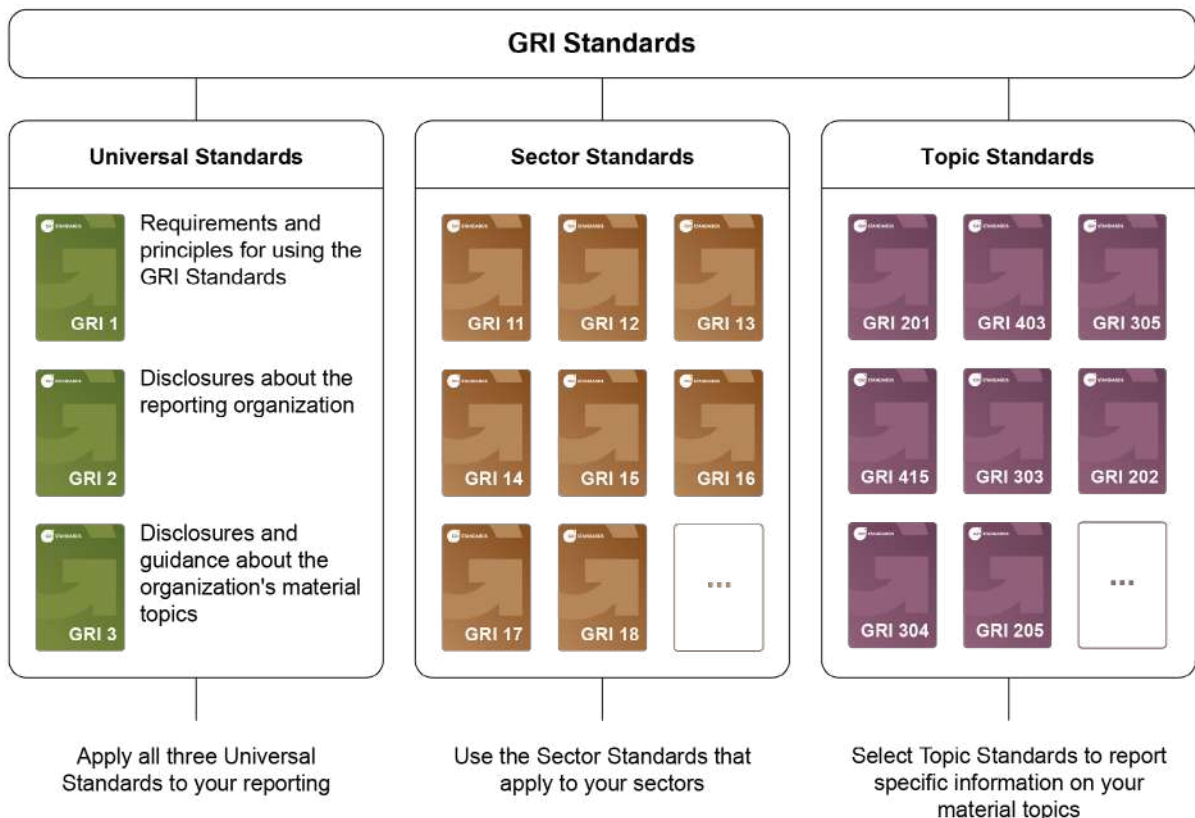
The sustainability reporting process begins with the organization identifying the reporting topics that reflect their significant economic, environmental and social impacts. With the Standards, these are the 'material' topics to report on.

The **Universal Standards** support the company in identifying its material topics by laying out important principles when preparing a report. They also contain disclosures on the organization's specific context, such as its size, activities, governance and stakeholder engagement.

The **Sector Standards**, when available and applicable to the reporting organization, support companies within sectors to determine their material topics and what to report for each topic. For example, an oil company reporting in accordance with the GRI Standards is required to use the Oil and Gas Sector Standard.

The **33 Topic Standards** contain disclosures that organizations use to report their impacts in relation to a topic and how it manages these impacts. For example, a business can use the GRI Standard on water and effluents to report their impacts on the environment because of its water withdrawal from areas facing water stress and how it manages these impacts.

This approach of identifying and reporting on material topics helps companies create reports that focus on the impacts of their activities and operations and meet the information demands of their stakeholders.





GRI's support products

GRI offers a full range of reporting support. Our training, services, tools and membership program guide new and experienced reporters every step of the way. Support is focused on using the Standards to develop a thorough reporting process and compile better reports.

Support products include:

- the **Professional Certification Program**, globally recognized professional training delivered online via the GRI Academy and/or in-person through our Certified Training Partners
- the **GRI Community**, our global network of organizations jointly advancing the knowledge and practice of sustainability reporting
- **alignment checks** to ensure reporting meets the requirements of the Standards
- **workshops** that offer dedicated support and guidance to master the reporting process
- **software and digital tools**, using GRI content, to make sustainability reporting easier and more manageable



About GRI

Established in 1997, GRI is the independent, international organization that helps businesses and other organizations to take responsibility for their impacts by providing them with the global common language to communicate those impacts. Today, more than 10,000 companies around the world use GRI for their sustainability reporting.

The GRI secretariat is headquartered in Amsterdam, the Netherlands, with a network of seven regional hubs ensuring strategic support for organizations and stakeholders worldwide.



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