Using private sector SDGs related data

Pietro Bertazzi

Senior Manager - Policy and Government Affairs
Global Reporting Initiative (GRI)
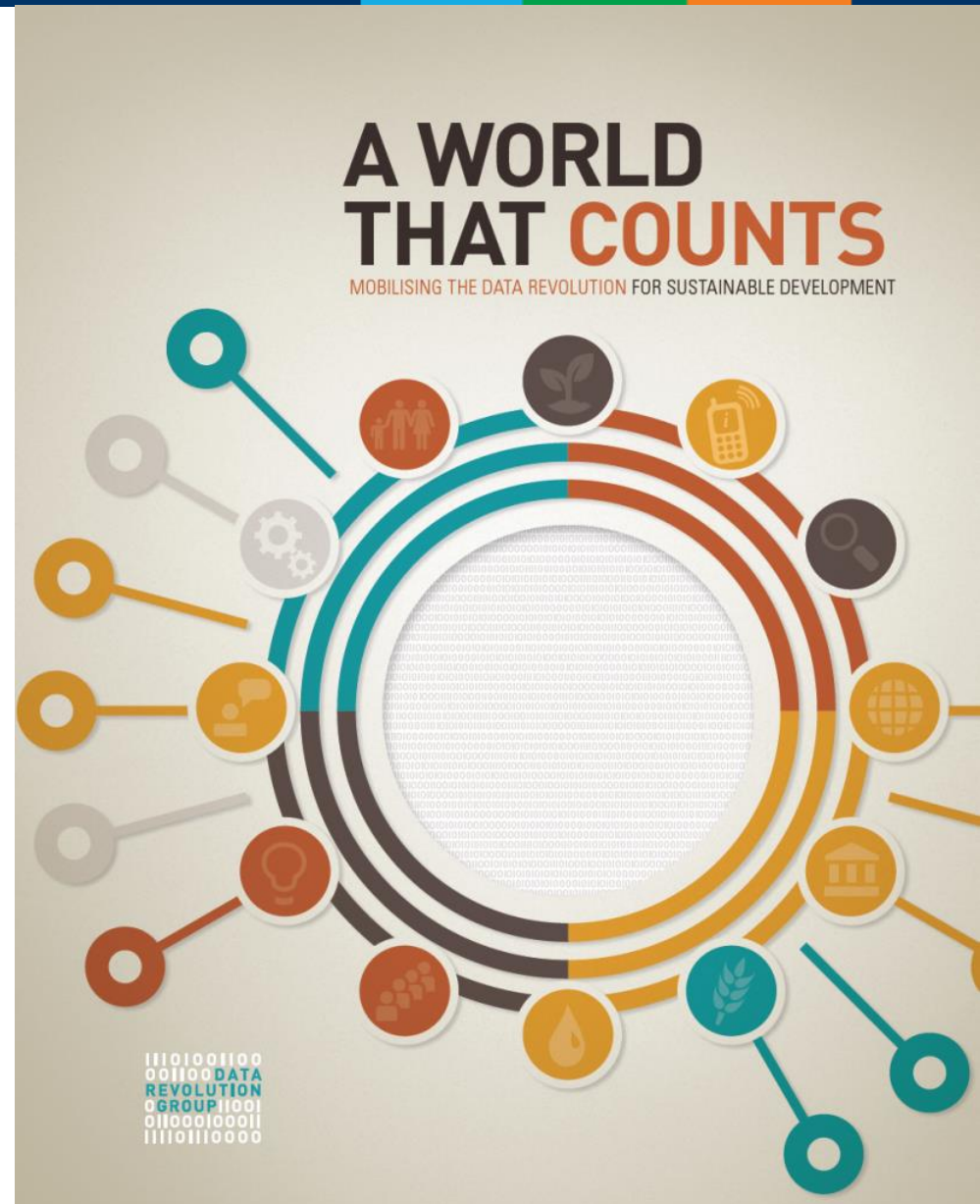
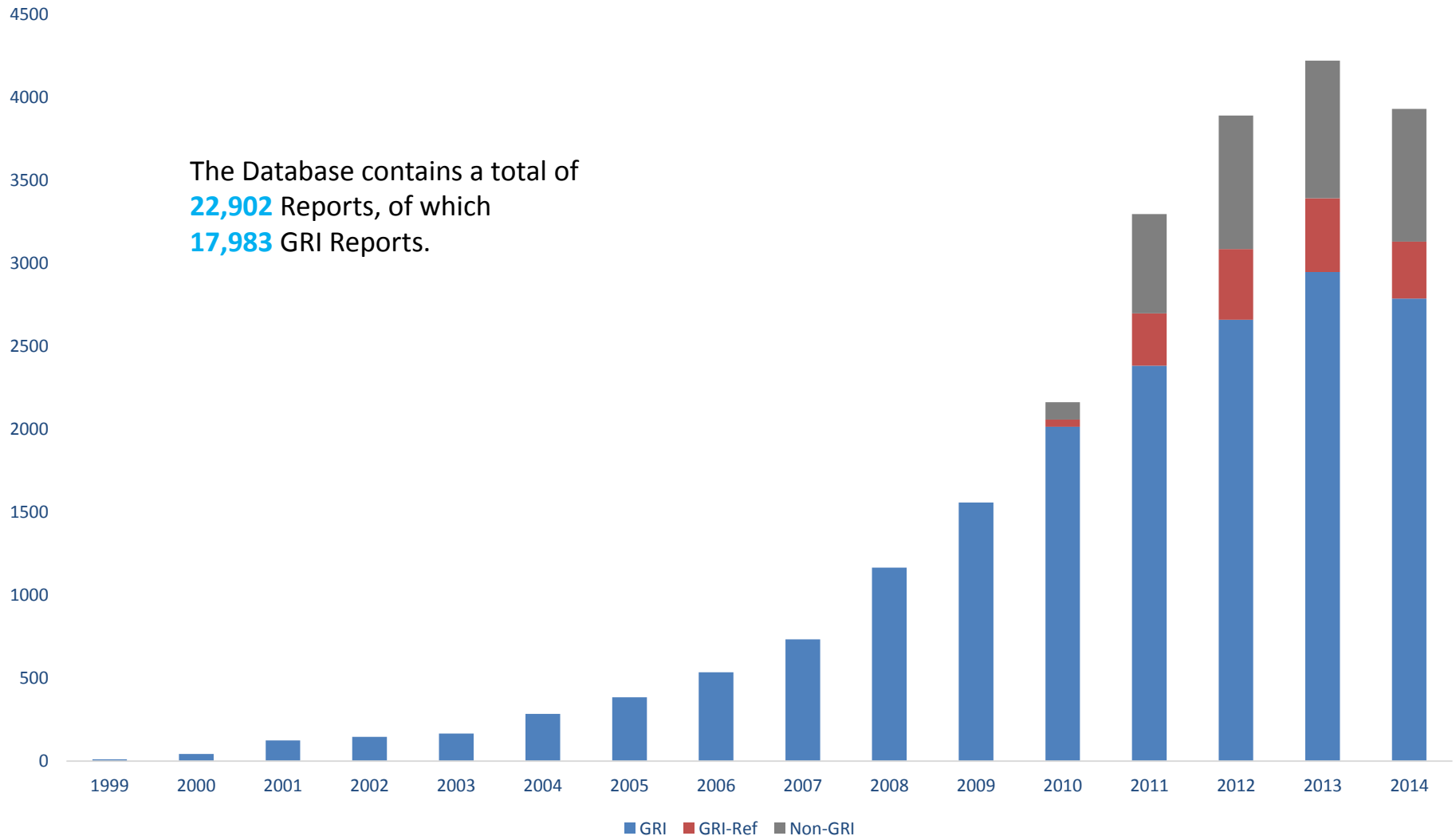**@PietroBertazzi**

New York, 27 February 2015

Global Reporting Initiative™

A World That Counts must include business data

Independent Expert Advisory Group on the Data Revolution (IEAG) final report

- **The vision for the future**: "**using common global standards** for integrating data on its economic, environmental and human-rights activities and impacts, building on and strengthening the collaboration already established among institutions that set **standards for business reporting**"

A WORLD THAT COUNTS

MOBILISING THE DATA REVOLUTION FOR SUSTAINABLE DEVELOPMENT

DATA REVOLUTION GROUP

The availability of Corporate Sustainability Data

The Database contains a total of **22,902** Reports, of which **17,983** GRI Reports.

Legend: GRI, GRI-Ref, Non-GRI

Data from the Sustainability Disclosure Database; 27 Feb 2015.
GRI started tracking GRI-referenced and Non-GRI Reports in 2010.
A GRI Report is based on the GRI Guidelines and contains a GRI Content Index.
GRI is still collecting data for reports published in 2014 and the numbers are expected to be higher than in 2013.
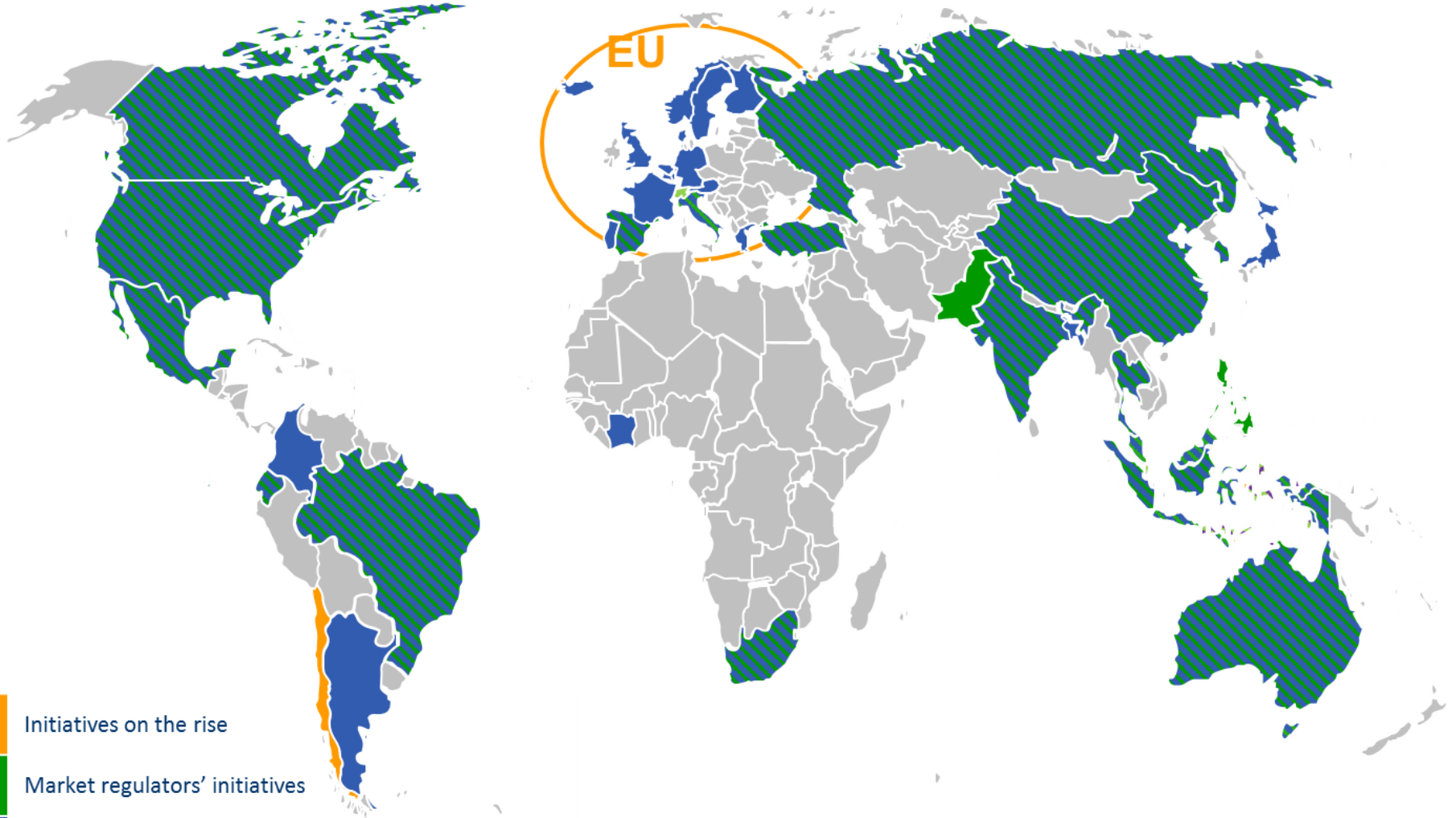
The policy push

"We acknowledge the importance of corporate sustainability reporting and encourage companies, where appropriate, especially publicly listed and large companies, to consider integrating sustainability information into their reporting cycle. […]"

The Future We want, Paragraph 47

Policy initiatives worldwide

Legend:
- Initiatives on the rise
- Market regulators' initiatives
- Government initiatives
- Market regulators & Governments initiatives
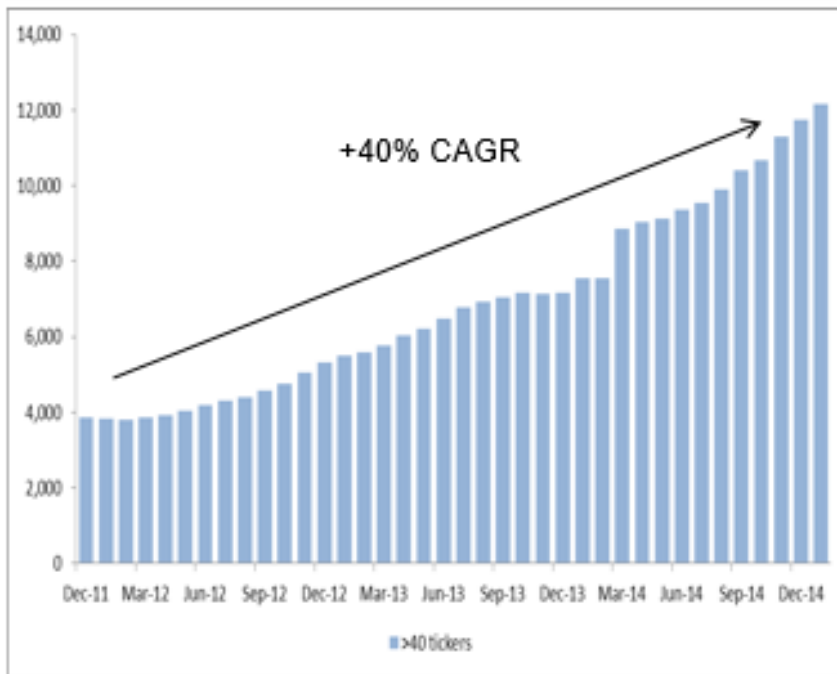
The SG recommendation

All countries should consider [...] requiring companies to undertake mandatory economic, environmental, social and governance reporting [...]

UN Secretary General Ban Ki Moon, The road to dignity by 2030: ending poverty, transforming all lives and protecting the planet, Para 104
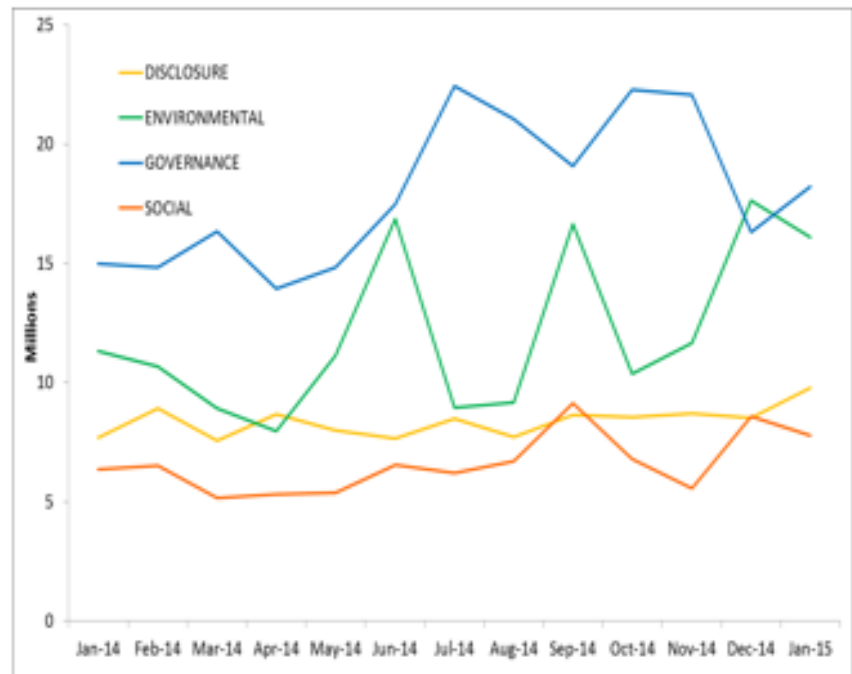
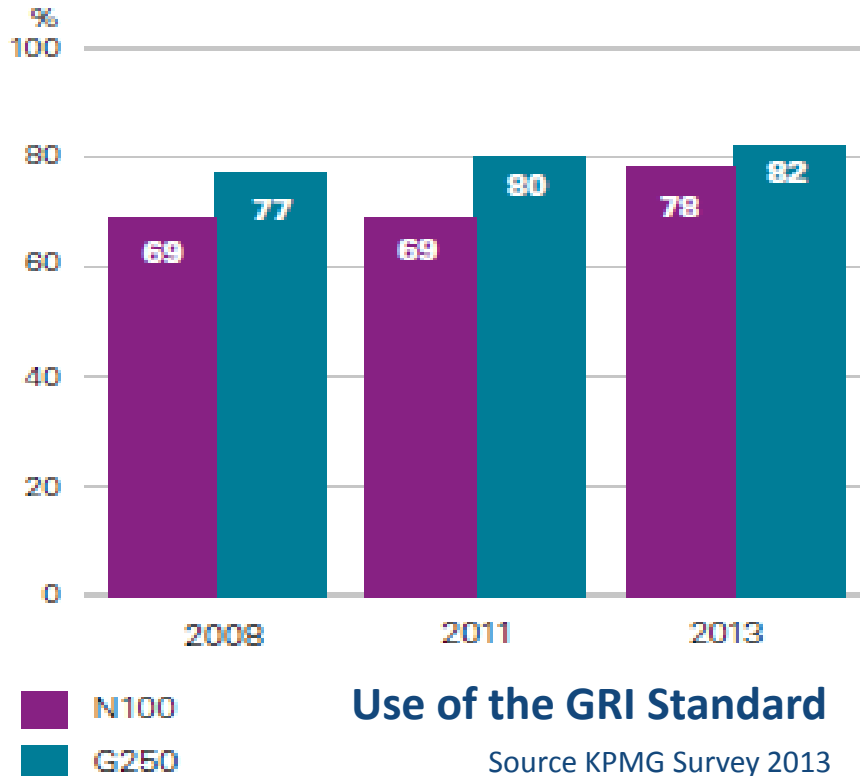# Investors' use of Corporate Sustainability Data

ESG Data Unique Users (Dec 2011–Dec 2014)

+40% CAGR

Top ESG Data Hits by Type (2015)

DISCLOSURE
ENVIRONMENTAL
GOVERNANCE
SOCIAL

Bloomberg

GRI the standard

Use of the GRI Standard
Source KPMG Survey 2013

N100
G250

2008: 69, 77
2011: 69, 80
2013: 78, 82

"...GRI remains the most widely used voluntary reporting framework, far exceeding the use of national standards and other guidelines...

Those who do not refer to the GRI framework either state that they use their own frameworks developed in-house, national reporting guidelines or none at all."

Source KPMG Survey 2013

References to GRI

In at least 25 countries GRI is referred to, mentioned or recommended in government and/or market regulator instruments

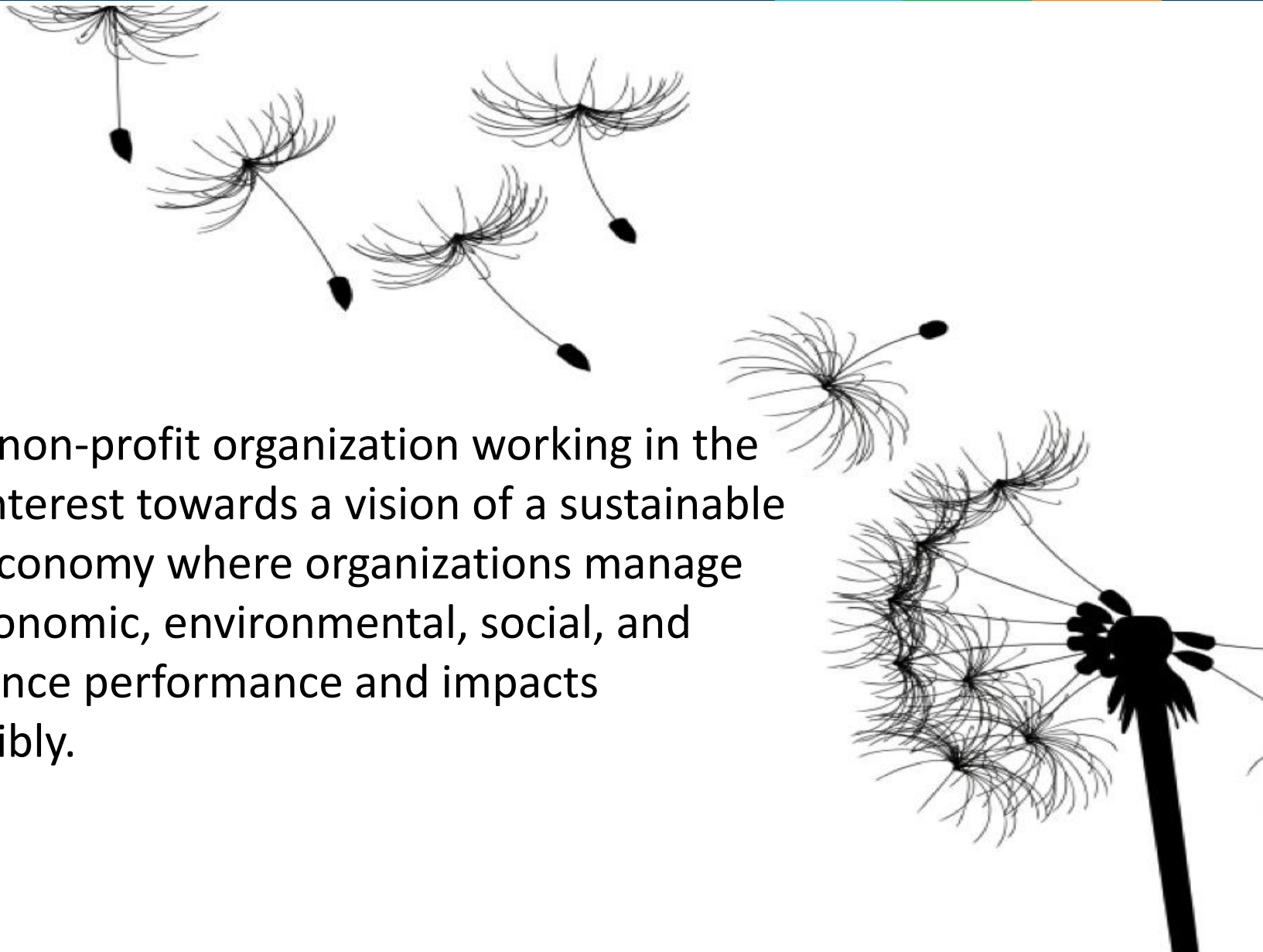|		
Argentina	Germany	South Africa
Australia	Iceland	South Korea
Austria	India	Spain
Brazil	Italy	Sweden
Canada	Japan	Taiwan
Denmark	Netherlands	Thailand
EU	Norway	UK
Finland	Pakistan	US
	Singapore	

About GRI

GRI is a non-profit organization working in the public interest towards a vision of a sustainable global economy where organizations manage their economic, environmental, social, and governance performance and impacts responsibly.

The GRI Standard – G4

- General Standard Disclosures

- Specific Standard Disclosures

  - Disclosures on Management Approach

  - Indicators

The GRI Standard – Indicators

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES

Category	Economic	Environmental
Aspects [III]	• Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices	• Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms

Category	Social			
Sub-Categories	**Labor Practices and Decent Work**	**Human Rights**	**Society**	**Product Responsibility**
Aspects [III]	• Employment • Labor/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms	• Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms	• Local Communities • Anti-corruption • Public Policy • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society	• Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance

GRI G4 vs. SDGs and targets

SDGs	GRI Indicator available for the Goal?	# targets have a correspondent relevant GRI indicator
1. End Poverty in all its forms everywhere	Yes	4/7
2. End hunger, achieve food security and improved nutrition, and promote sustainable agriculture	Yes	6/8
3. Ensure healthy lives and promote wellbeing for all at all ages	Yes	4/13
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Yes	3/10
5. Achieve gender equality and empower all women and girls	Yes	2/9
6. Ensure availability and sustainable management of Water and sanitation for all	Yes	5/8
7. Ensure access to affordable, reliable, sustainable and modern energy for all	Yes	6/6
8. Promise sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Yes	8/12
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	Yes	5/8
10. Reduce inequality within and among countries	Yes	1/10
11. Make cities and human settlement inclusive, safe, resilient and sustainable	Yes	5/10
12. Ensure sustainable consumption and production patterns	Yes	4/11
13. Take urgent action to combat climate change and its impacts	Yes	1/5
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	Yes	4/10
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reserve land degradation and halt biodiversity loss	Yes	5/13
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Yes	2/12
17. Strengthen the Means of Implementation and revitalize the global partnership for sustainable development: finance	Yes	1/19

Business Action on SDGs

GRI, with the UNGC and WBCSD will develop private sector guidance that will help companies enhance their sustainability management and reporting with a view to SDGs and targets. It will include:

1. Guidance on impact assessment
2. **Commonly used indicators for each of the SDGs and targets**
3. Guidance on defining, communicating and implementing corporate sustainability goals
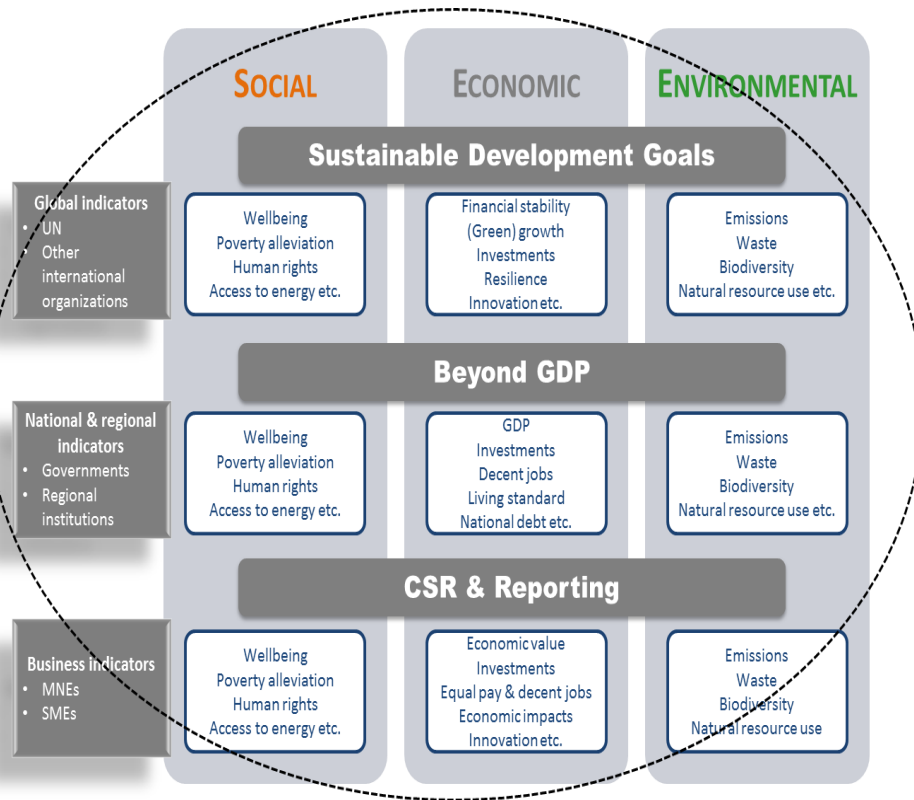
A civil society initiative

The mission of Measure What Matters is to bring greater alignment between corporate, national and global sustainability data frameworks.

Aligning different levels of measurement

example: WATER	Water consumption	Water withdrawals	Recycling	Sustainable Contextual use	Access	Infrastructure	State of Water Environment	Impacts	Compliance	Costs	Risks	Impact on Entity
Global		■			■			■				
National		■					■	■				
Business	■		■	■					■		■	■

What to build on

- Conference of European Statisticians Recommendations on Measuring Sustainable Development Conference - UNECE in cooperation with OECD and EUROSTAT

- Reporting on Sustainable development at national, company and product levels: The potential for alignment of measurement systems in a post-2015 world - CBS, GRI and TSC

- e-Frame - European Framework for Measuring Progress A.12) Corporate Social Responsibility and the Global Reporting Initiative http://www.eframeproject.eu

- Oltre il dato finanziario: imprese e benessere collettivo - L'importanza dell'armonizzazione tra bilanci sociali delle grandi imprese e statistiche ufficiali - ISTAT

Scale it up!

Data revolution needs corporate sustainability reporting experts and statisticians come together