Global Reporting Initiative

A Common Framework for Sustainability Reporting
G3 Reporting Framework

Principles and Standard Disclosures + Sector Supplements + National Annexes
# GRI Sector Supplements

<table>
<thead>
<tr>
<th>Pilot and Board Review</th>
<th>Underway</th>
<th>Pipeline</th>
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<tbody>
<tr>
<td>Automotive</td>
<td>Apparel and Footwear</td>
<td>Oil and Gas</td>
</tr>
<tr>
<td>Telecommunications</td>
<td>Electricity Utilities</td>
<td>Construction</td>
</tr>
<tr>
<td>Financial Services</td>
<td>NGOs / Foundations</td>
<td>Information technology</td>
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<tr>
<td>Tour Operators</td>
<td>Food and Retail</td>
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<td>Public Agencies</td>
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<td>Mining and Metals</td>
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<td>Logistics and Transportation</td>
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Use of the Guidelines
GRI and Value Chains

Organization

Upstream

Control

Downstream

Influence
GRI and Water
GRI Indicators

- Water consumption
- Water discharges
- Water recycling
- Impacts on water bodies
- Product/service impacts
- Lobbying positions
GRI and Water Mandate

1. Transparency

2. Collective Action

3. Direct Operations
4. Public Policy
5. Community Engagement

Governance

Management Approach

Performance Indicators

6. Supply Chain
## CoP and GRI

<table>
<thead>
<tr>
<th>CoP Requirement</th>
<th>G3 Guidelines</th>
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<tbody>
<tr>
<td>A statement of continued support</td>
<td>Strategy &amp; CEO Statement</td>
</tr>
<tr>
<td>A description of practical actions</td>
<td>Governance and Management</td>
</tr>
<tr>
<td>Measurement of outcomes</td>
<td>Indicators</td>
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Complementary Frameworks
Challenges

- Providing context – granularity & 3\textsuperscript{rd} party data
- Describing impact across an organization or chain
- Accounting details
- Communicating supply chain issues
Next Steps?

- New Water Protocol?
  - Boundaries guidance
  - Placing water use and effluent (and other) data in context
  - Describing impact
Share Your Thoughts – September 1!

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