
Summary sheet

THE GLOBAL REPORTING INITIATIVE (GRI)

Abstract

The Global Reporting Initiative (GRI) is an international organization that supports companies in producing corporate social and environmental responsibility (CSR) reports. The organization disseminates the GRI Guidelines for Sustainability Reporting (GRI, 2015a).

These Guidelines propose approximately 60 general indicators and 80 specific indicators covering the economic, environmental and social aspects of the organization.

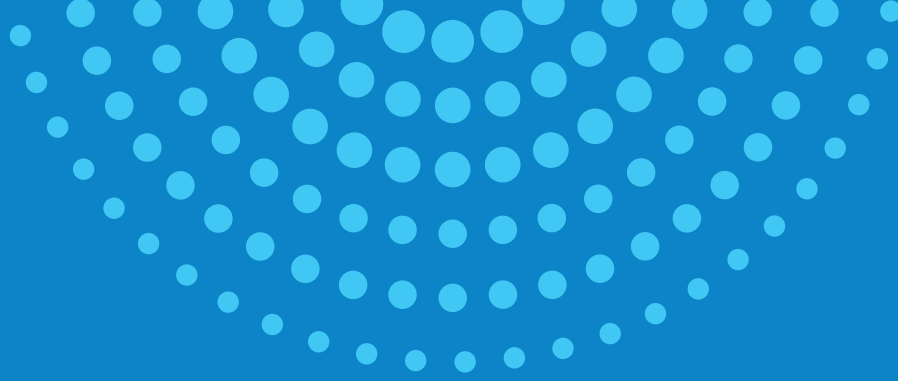
History

Founded in the United States in 1997 by the Coalition for Environmentally Responsible Economies (CERES) and the Tellus Institute, the GRI quickly joined forces with the United Nations Environment Programme (UNEP) in 1998. It became an independent organization in 2001. The use of the GRI standard has grown steadily since then. In 2013, the fourth edition of the Guidelines (commonly referred to as the G4) was launched. Today, thousands of companies and organizations around the world, including 92% of the world's 250 largest corporations, report on their corporate social responsibility using these standards (GRI, 2016).



Method

The Guidelines state that several principles should be applied when preparing a GRI report. In terms of content, stakeholders should be involved, and the information collected should be contextual, relevant and comprehensive. In terms of quality, the information reported should be objective, comparable, accurate, clear and reliable. The report must also be published regularly (GRI, 2015b, pp. 16-19). The GRI divides its report into general and specific elements. The general reporting elements cover aspects such as organizational profile, stakeholders' involvement, governance and ethics. Aspects considered as specific elements of disclosure may be about practices regarding employment and decent work, human rights or product responsibility. Each aspect may be covered by one or more indicators, as appropriate.



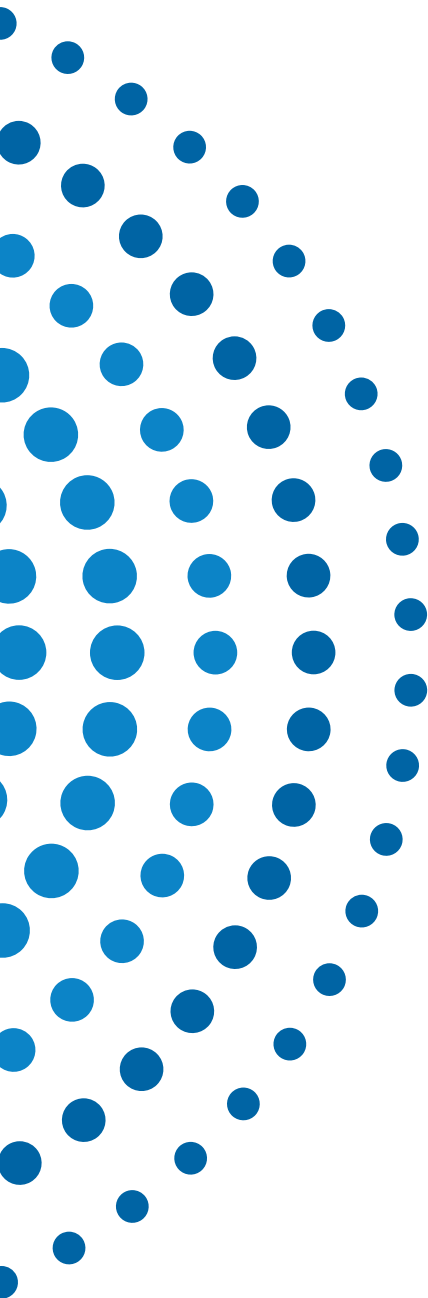
Scope and limitations

The reports proposed by the GRI have the advantage of offering a global perspective that considers the three aspects of sustainable development in depth. Moreover, the high level of standardization and the adoption of these Guidelines by most large companies makes it easier to navigate these reports, to compare them and to develop an international expertise in documenting each of their aspects. The GRI standards themselves are in line with other international standards such as ISO, AA1000 as well as certain recommendations made by the UN and the OECD (GRI, 2015b, pp. 21-23).

As the criteria proposed by the GRI are primarily adapted to the needs of large organizations wishing to be accountable to their stakeholders (shareholders, consumers, governments) in a CSR perspective, they may be less relevant or too demanding for small organizations. For example, certain social aspects assessed by the GRI, which are in line with many international standards proposed by the UN and the ILO (GRI, 2015b, p. 64), may well already be required by law in Quebec, particularly with respect to labour standards. That being said, policies on benefits, number of training hours for employees, or mechanisms for consulting local populations, if they go beyond the minimum required by law and industry standards, can rightly be promoted as part of a CSR approach.

However, it is important to note—and this is an important limitation—that the production of a GRI report cannot be fully considered as impact measurement, namely, because it is a report that first and foremost qualifies the activities directly related to the company (the processes and some outputs) while saying very little about long-term benefits (outcomes and impact).

The GRI is a method that is not yet well adapted to the reality of small organizations. Moreover, several standards promoted by the GRI are already included in national legislative frameworks, particularly in Quebec. Finally, the GRI report, in many cases, aims less at highlighting the positive impact than at demonstrating the absence of negative impact (NEF, 2009).



Uses

In Quebec, Fondation has been involved in this process for a long time. Since 2006, the organization has produced six sustainable development reports based on the GRI standards. The latest report (2016) is available online. Fondation's website illustrates how the collected data can be used to highlight the positive elements of its investments in terms of economic development for communities, returns for its investors and reduced negative impact on the environment.

Exemple

The table on page 72 of Fondation's 2016 Sustainability Report summarizes information on the following GRI indicators:

- EN15 Direct greenhouse gas emissions
- EN16 Indirect energy-related greenhouse gas emissions
- EN17 Other indirect greenhouse gas emissions
- EN18 Greenhouse gas emissions intensity
- EN19 Reduction of greenhouse gas emissions

TABLEAU DES ÉMISSIONS DE GES – TONNES ÉQUIVALENTES CO₂ (au 31 mai)

	2016	2015	2014	2013	2010
Portée 1 (Scope 1) : émissions directes de Fondation					
Portée 2 (Scope 2) : émissions indirectes					
Consommation d'électricité	17,2	16,5	18,1	s.o.	s.o.
Intensité locaux Fondation	6,3 kg/m ²	6,0 kg/m ²	6,5 kg/m ²	s.o.	s.o.
Portée 3 (Scope 3) : autres émissions indirectes					
Salariés (déplacements-travail)	78,0	72,8	72,5	78,0	80,4
Dont avion	12,6	11,9	16,4	17,6	17,4
Salariés (déplacements-résidence-travail)	138,5	131,3	128,7	139,1	144,0
Réseau RF	43,1	36,7	46,2	74,1	70,0
AGA*	12,0	15,3	13,0	14,5	11,8
Consommation d'électricité (autres locaux)	29,1	29,3	30,4	s.o.	s.o.
TOTAL	300,7	285,4	290,8	303,7	306,2
Intensité transport	0,18 t. éq. CO ₂ /MS	0,19 t. éq. CO ₂ /MS	0,22 t. éq. CO ₂ /MS	0,33 t. éq. CO ₂ /MS	0,44 t. éq. CO ₂ /MS
Intensité locaux tous	5,5 kg/m ²	5,6 kg/m ²	6,5 kg/m ²	s.o.	s.o.

* Données fournies par le Réseau des femmes en environnement.

Source : (Fondation, 2016, p. 72)

Large companies such as Alcoa, Énergir (formerly Gaz Métro) and Hydro-Québec also produce their sustainable development reports based on the GRI Guidelines.

As for the social economy, Desjardins and the Fonds FTQ also produce annual sustainable development reports in accordance with the methods proposed by the GRI.

In France, companies with more than 300 employees are required to produce a social balance sheet (bilan social). This report is similar to the GRI's "Employment Practices and Decent Work" sub-section in terms of the criteria to be evaluated. The ISO 26000 standards on social responsibility also have many similarities with those of the GRI. A guide on how to use the GRI and ISO 26000 standards in conjunction with each other in a CSR perspective was produced in 2010. For these reasons, it is reasonable to say that these methods have similar advantages and limitations to those of the GRI.

References

Fondation. (2016). *6^e rapport de développement durable 2014-2016*.

fondaction.com/pdf/Dev_durable/RapportDD-2014-2016_Fondation.pdf

Global Reporting Initiative (GRI). (2015a). *Lignes directrices pour le reporting développement durable : Guide de mise en œuvre*.

globalreporting.org/resourcelibrary/French-G4-Part-Two.pdf

Global Reporting Initiative (GRI). (2015b). *Lignes directrices pour le reporting développement durable : Principes de reporting et éléments d'information*.

globalreporting.org/resourcelibrary/French-G4-Part-One.pdf

Global Reporting Initiative (GRI) and International Organization for Standardization (ISO). (2014). *GRI G4 Guidelines and ISO 26000:2010 How to use the GRI G4 Guidelines and ISO 26000 in conjunction*.

iso.org/files/live/sites/isoorg/files/archive/pdf/en/iso-gri-26000_2014-01-28.pdf

Gouvernement français. *Legifrance*. (2015). Sous-section 9 : Bilan social. Article L2323-69.

legifrance.gouv.fr/affichCode.do?jsessionid=9518DC10E03601EB2D6ED24F6D1E5849.tpdila09v_1?idSectionTA=LEGISCTA000006195708&cidTexte=LEGITEXT000006072050&dateTexte=20110719

New Economic Fondation. (2009). *Proving and Improving*.

<https://www.nefconsulting.com/our-services/evaluation-impact-assessment/prove-and-improve-toolkits/gri-guidelines/>

Websites and resources

Fonds de solidarité FTQ. (2017). *Développement durable*.

fondstq.com/fr-ca/developpement-durable/notre-approche.aspx

Fondation. (2017). *Développement durable*.

fondaction.com/developpement-durable

Global Reporting Initiative (GRI). (2016). *About GRI*.

globalreporting.org/Information/about-gri/Pages/default.aspx

Mouvement Desjardins. (2019). *Rapport de responsabilité sociale et coopérative 2019 du Mouvement Desjardins – Index du contenu GRI*.

<https://www.desjardins.com/ressources/pdf/d50-index-gri-2019-f.pdf?resVer=1585228927000>

This series of summary sheets is produced by Territoires innovants en économie sociale et solidaire (TIESS) as part of a project on evaluation and impact measurement for social economy organizations. Each summary sheet presents a brief description of a tool or method in circulation in the field of social impact measurement in Quebec and elsewhere in the world.

www.tiess.ca

June 2020

Contributions

This summary sheet was originally produced in French.

Find the original version at: <https://tiess.ca/methodes/>

English translation: Gabriel Salathé-Beaulieu, TIESS

Linguistic revision of the English version: Cathleen Poehler

Original text: Gabriel Salathé-Beaulieu, TIESS, in collaboration with Marie J. Bouchard, UQAM, Émilien Gruet, TIESS, and Maude Léonard, UQAM.

Coordination of the original publication: Édith Forbes and Carole Couturier, TIESS

Linguistic revision of the French version: Nicolas Therrien

Graphic design: Studio créatif Coloc – coop de travail – www.coloc.coop

This project received financial support from the ministère de l'Économie, de la Science et de l'Innovation du Québec (MESI).

The translation was funded by Employment and Social Development Canada as part of the Investment Readiness Program.

