

## Global Reporting Initiative

GRI (Global Reporting Initiative) is an independent, international organization that helps businesses and other organizations take responsibility for their impacts, by providing them with a global common language to communicate those impacts. The GRI Secretariat is headquartered in Amsterdam, the Netherlands, and we have a network of seven regional offices to ensure we support organizations and stakeholders worldwide. 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 well-being.

### 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 manage 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<sup>1</sup>.

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<sup>1</sup> <https://www.globalreporting.org/media/wmxlklns/about-gri-brochure-2022.pdf>