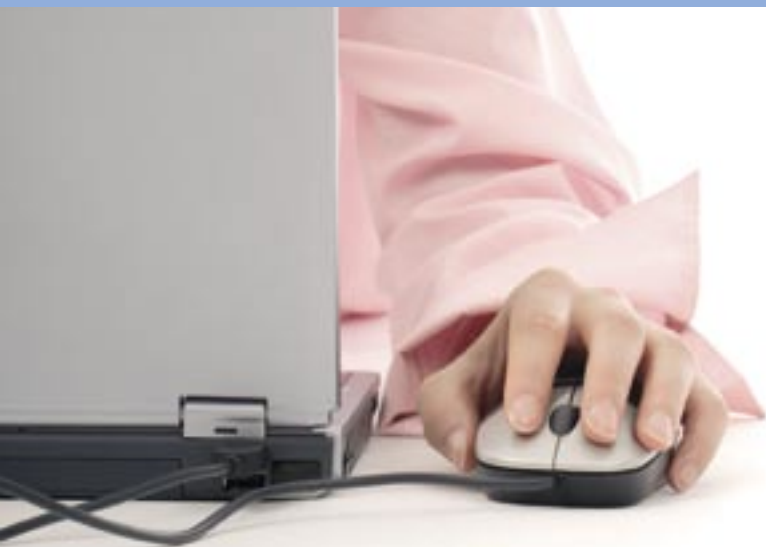




The GRI Guidelines | An Executive Summary

The Sustainability Reporting Guidelines help organizations determine what they should report on and how they should report it.



The GRI Guidelines: What's In It for Me?

Value for report users

Sustainability reports can be a rich and empowering source of information whether you are a consumer, employee, investor, researcher, active member of your community, or just an interested individual. The best reports should provide a balanced and reasonable representation of the sustainability performance of an organization – including both positive and negative results.

Use reports issued by companies, non-profits, public agencies, and others to:

- Assess sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives;
- Create a continuous platform for dialogue about expectations for responsibility and performance;
- Understand the impacts (positive and negative) that organizations can have on sustainable development; and
- Compare performance within an organization and between different organizations over time to inform your decisions.



Reporting on economic, environmental, and social impacts

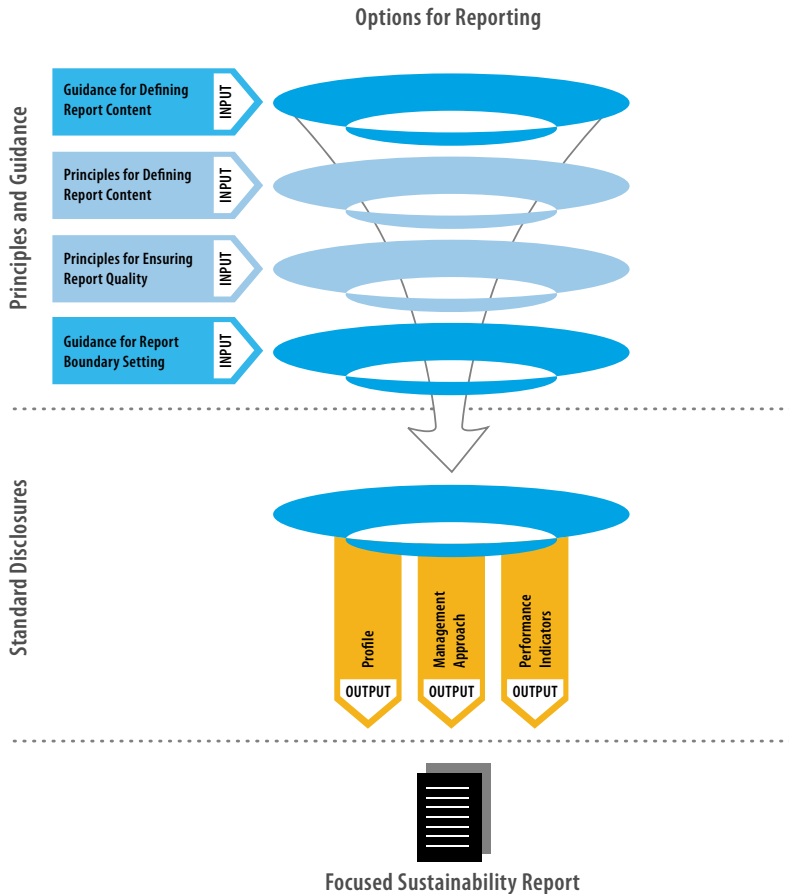
Value for report makers

Sustainability reporting is a living process and tool, and does not begin or end with a printed or online publication. Reporting should fit into a broader process for setting organizational strategy, implementing action plans, assessing outcomes, and continuously improving.

Whether a key element in risk management, your main vehicle for external reporting, or a platform for stakeholder dialogue, sustainability reporting is fast becoming an essential part of management practice for successful organizations of all sizes worldwide.

Go at your own pace. Reporting should be a focused exercise that supports the needs of management and stakeholders.

The GRI Guidelines: An Overview



Principles and Guidance

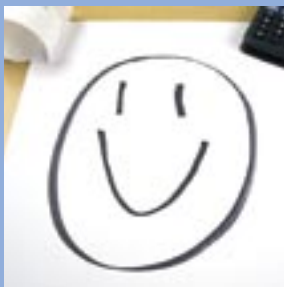
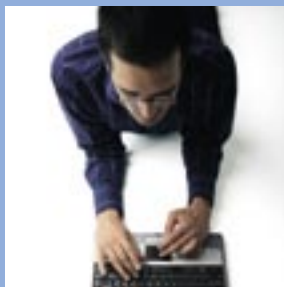
Apply the Reporting Principles and guidance to ensure your report is focused and of value for internal and external stakeholders.

- **Define report content** by applying the Principles of materiality, stakeholder inclusiveness, sustainability context, and completeness.
- **Ensure report quality** by applying the Principles of balance, comparability, accuracy, timeliness, reliability, and clarity.
- **Set report boundary** by following the guidance provided to determine the range of entities that should be included in the report.

Standard Disclosures

There are three different types of measures that can be used to express strategic approach, management goals, and performance results.

- **Profile** disclosures set the overall context for understanding performance - such as strategy and governance.
- **Management Approach** disclosures explain how specific sustainability issues are managed, including goals and targets.
- **Performance Indicators** elicit comparable information on economic, environmental, and social performance.



Help is on the way!

Just getting started with reporting? An experienced practitioner looking for the next challenge? A stakeholder looking to better utilize reports? GRI's Learning and Services offers a wide range of on-line and in-person resources, networking opportunities, and other support for report makers and report users alike.

Get a copy of the Guidelines

The Guidelines are available in many languages and formats. Visit the website to take an on-line tour of the Guidelines or download them in XBRL format. Download and print your own copy free of charge in PDF format. Order a hard copy, customized for your needs, for delivery in a practical binder.

All available on www.globalreporting.org



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