

GRI reporting steps



Preparing



- Materiality assessment
- Connect: Companies set priorities and scope with core stakeholders



Reporting



- Universal: Environmental, social, and economic indicators 
- Sector Specific: Oil and gas, coal, agriculture, fisheries 
- Topic: Climate, waste, labor, occupational health and safety, water, labor, and taxes 



Assuring sustainability information

- Companies choose how to report and share information
- All those reporting must include a searchable index 
- Third-party assurance and review 
- Submit company reports to GRI for increased transparency 

Credibility Of The Gri Report

Deborah Leipziger



Credibility Of The Gri Report:

The Corporate Responsibility Code Book Deborah Leipziger, 2017-09-29 There is no single code or standard no panacea that will lead to corporate responsibility CR Yet now more than ever before corporations are waking up to the fact that they must adopt codes and implement standards to satisfy the growing demands of an ever wider and ever less trustful spectrum of stakeholders So where do companies start Information overload is nowhere more apparent than in the field of CR There are millions of pages and web pages written on codes and standards but most of it is spin organisations punting to sell their code or standard The reality is that CR is an emerging field a new terrain for which maps are much needed but often imprecise Each company is different each with its own challenges corporate culture unique set of stakeholders and management systems Corporate responsibility is a journey for which today there is no single map but a multitude of codes and standards that can be combined in new ways for different journeys In her many lectures around the world CSR consultant Deborah Leipziger has been asked the same question over and over again What are the best standards for companies seeking to be socially responsible Over the course of more than a decade she has analysed hundreds of codes of conduct and standards to answer that question This indispensable resource is the result The Corporate Responsibility Code Book is a guide for companies trying to understand the landscape of corporate responsibility and searching for their own unique route towards satisfying diverse stakeholders There is no one size fits all approach A company may face quite different challenges if it operates in more than part of the world And yet stakeholders especially consumers and investors are keen for some degree of comparability with which they can evaluate corporate performance There are countervailing forces at work within corporate responsibility on the one hand is the need for convergence in order to simplify the large numbers of codes and standards and on the other hand the need to foster diversity and innovation Many of the best codes of conduct and standards are not well known while some CR instruments that are well disseminated are not terribly effective Some comprehensive codes of conduct achieve nothing while other quite vague codes of conduct become well embedded into the organisation and foster innovation and change The book explains some of the best CR instruments available and distils their most valuable elements The goal of the book is to help companies select develop and implement social and environmental codes of conduct It demonstrates how the world's leading companies are implementing global codes of conduct including the United Nations Global Compact the OECD Guidelines for Multinational Enterprises Social Accountability 8000 SA 8000 and AccountAbility 1000 AA 1000 The codes in this book cover a wide range of issues including human rights labour rights environmental management corruption and corporate governance The book also includes how to or process codes focusing on reporting stakeholder engagement and assurance This book is based on interviews with the standard setters the implementers of standards academics activists and other key stakeholders from around the world and in many cases includes the full text of the code profiled Each of the standards and codes described has been shared with the promulgators of the

instrument to ensure that the information is as up to date as possible The Corporate Responsibility Code Book will be an invaluable tool for companies developing their own code but will also be a key tool for companies with a strong track record in CR seeking to understand the interrelationships among codes and standards to create their own corporate vision It will be the key reference text on corporate codes of conduct for many years to come *Sustainability in Hospitality* Miguel Angel Gardetti, Ana Laura Torres, 2017-09-08 This ground breaking research represents the most complete collection yet on how the hospitality industry is addressing sustainability and ethical issues Covering supply chain management innovative sustainability initiatives CSR programmes biologically respectful tourism and Value Creation *Sustainability in Hospitality How Innovative Hotels are Transforming the Industry* presents valuable global viewpoints on embedding sustainability into all aspects of the hospitality industry and the impact this could have on transforming the sector into an advocate for more sustainable eco conscious tourism The chapters in this edited collection span organizational governance human rights and labour practices environment and climate change fair operating practices stakeholder engagement CSR and strategic management The global reach of the collection brings case studies from China the US the UK Mexico and Italy while company case studies include Fairmont Luxury Hotels and Sextantio *Sustainability in Hospitality How Innovative Hotels are Transforming the Industry* will be an essential read for academics researching the development of ethically conscious and sustainable hospitality and for hotel managers and group CEOs who want to know how sustainability and CSR can be embedded in their day to day operations **King Report on Corporate Governance for South Africa, 2002** King Committee on Corporate Governance, 2002 **Transitions** Peter W Newton, 2008-06-27 Formidable challenges confront Australia and its human settlements the mega metro regions major and provincial cities coastal rural and remote towns The key drivers of change and major urban vulnerabilities have been identified and principal among them are resource constraints such as oil water food skilled labour and materials and carbon constraints linked to climate change and a need to transition to renewable energy both of which will strongly shape urban development this century *Transitions* identifies 21st century challenges to the resilience of Australia's cities and regions that flow from a range of global and local influences and offers a portfolio of solutions to these critical problems and vulnerabilities The solutions will require fundamental transitions in many instances to our urban infrastructures to our institutions and how they plan for the future and perhaps most of all to ourselves in terms of our lifestyles and consumption patterns With contributions from 92 researchers all leaders in their respective fields this book offers the expertise to chart pathways for a sustainability transition *The Chemical Engineer*, 2007 *Implementing Environmental Management Accounting: Status and Challenges* Pall M. Rikhardsson, Martin Bennett, Jan Jaap Bouma, Stefan Schaltegger, 2005-07-28 This book brings together examples of leading thinking and international practice in the rapidly developing area of environmental management accounting EMA The authors include academics and practitioners from industry and the subjects covered range from individual company experiences with

implementing EMA to national experiences regarding the adoption and diffusion of EMA practices *Allen D. Leman Swine Conference*, 2002 **Creating Credibility** Lloyd David Brown, 2008 In many countries civil society organizations CSOs are more trusted by the general public than businesses and government CSOs depend on their good reputations and performance in order to mobilize resources This book is useful for people concerned with finding ways CSOs can respond to different challenges Disclosure of the Impact of Corporations on Society United Nations Conference on Trade and Development, 2004 With concern over the impact of corporate enterprises on society growing a number of initiatives have been undertaken to assess and report on it Responding to these developments the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting ISAR identified corporate social responsibility as one of the emerging issues that could be discussed at future sessions This paper has been prepared to facilitate that future consideration It provides an overview of definitions the main initiatives undertaken and analyses the main factors that govern corporate relations with society *Environment and the OECD Guidelines for Multinational Enterprises* Organisation for Economic Co-operation and Development, 2005 The OECD Guidelines for Multinational Enterprises ISBN 926419682X is a multilaterally endorsed code of conduct for responsible business conduct The aim of this report is to assist enterprises governments in using the Guidelines to address corporate environmental performance It provides detailed information about available tools and approaches including environmental management systems public information and stakeholder consultation life cycle assessment exercising precaution emergency prevention and preparedness continuous improvement education and training **Industry and Environment**, 2000 **Sustainable Development Reporting** Bert Heemskerk, Pasquale Pistorio, Martin Scicluna, 2002 Standard & Poor's Creditweek, 2005 *Rocky Mountain Mineral Law Institute* Rocky Mountain Mineral Law Institute, 2008 **Amanco Sustainability Report** Amanco (Group), 2001

ABC of the Main Instruments of Corporate Social Responsibility, 2004 Recoge 1 Socially responsible management 2 Socially responsible consumption 3 Socially responsible investment 4 Relevant studies and other sources Grupo Nueva Sustainability Report Grupo Nueva, 2001 **Aggman**, 2001 EBOOK Auditing & Assurance Services in Australia Grant Gay, Roger Simnett, 2018-05-25 Auditing and Assurance Services in Australia 7e reimagines Grant Gay's highly regarded text for a new generation of learners While continuing to provide students with the theoretical concepts they need to succeed this edition features more practical examples and real world applications to allow readers to immediately apply what they have learnt The seventh edition continues to help students master auditing concepts through its strong visuals and engaging content Underpinned by a comprehensive update to the content auditing standards end of chapter exercises and integrated with a wealth of interactive and highly personalized digital learning resources Auditing and Assurance Services in Australia 7e is the complete learning resource for today's Auditing students Ethics Codes, Corporations, and the Challenge of Globalization Wesley Cragg, 2005 Examines the reasons for the emergence of ethical codes and the phenomenon of self

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