

GRI  
Décembre 2005

Introduction à la troisième  
génération des Lignes directrices



**Dr. James Murphy, Directeur associé**

***Normes et Responsabilité sociétale pour le  
développement durable dans l'espace  
francophone***

***Marrakech, Maroc***

# Réseau mondial



## Parties prenantes:

- 10,000 collaborateurs
- 500 participants
- **240+ Membres**
- 20 nationalités Stakeholder Council
- 11 nationalités Conseil d'administration
- 10 nationalités personnel



# L'architecture globale de la RSE



## **Normes**

UN Global Compact, OECD guidelines

## **Législation et réglementations**

Sarbanes-Oxley act, OFR, Loi NRE

## **Standards sectoriels**

Equator Principles, SA-8000, FSC, MSC, etc

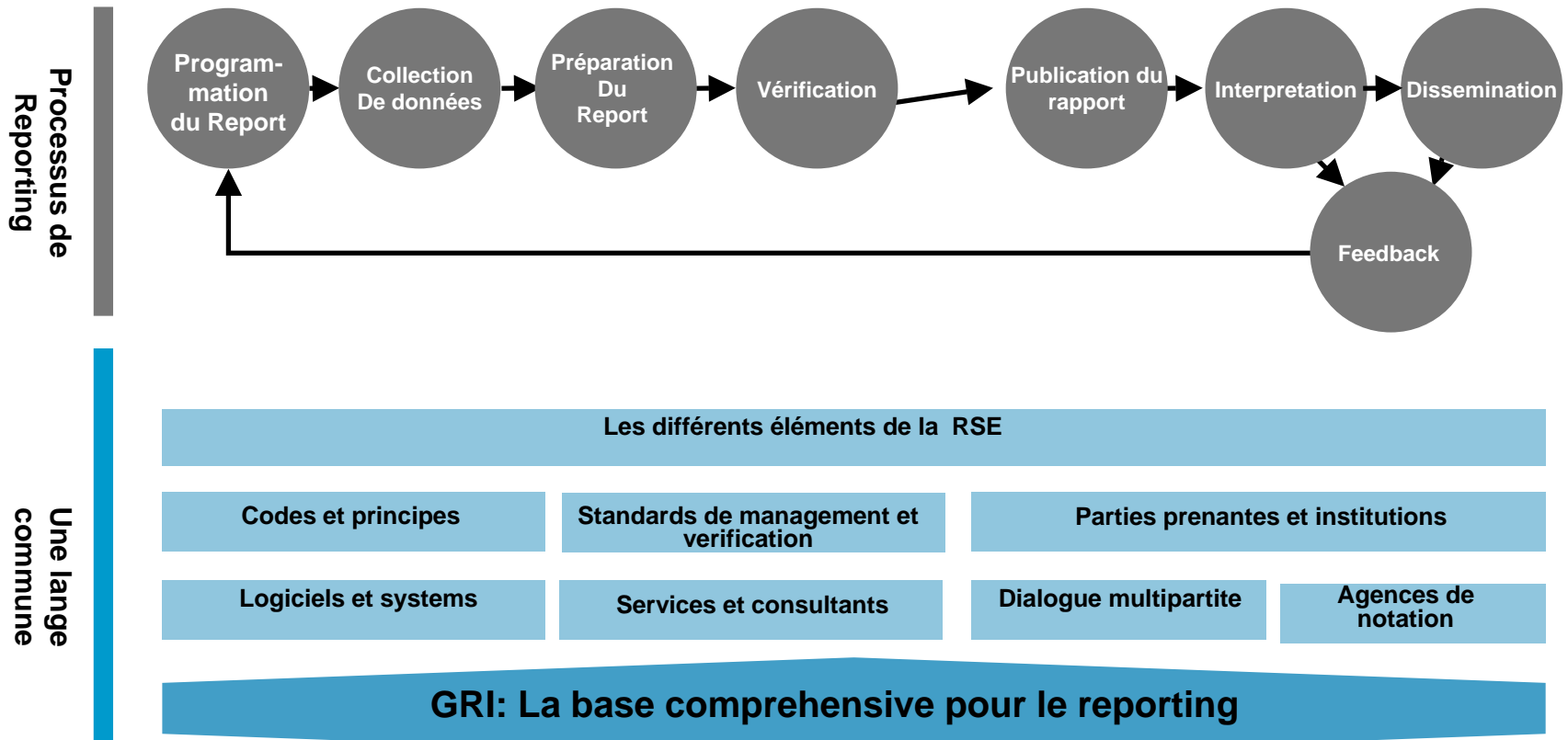
## **Systèmes de management**

E.G. ISO, etc

## **Reporting et Verification**

GRI Guidelines, IAASB, AA1000 series

# GRI Lignes directrices: Pour ordonner le marché



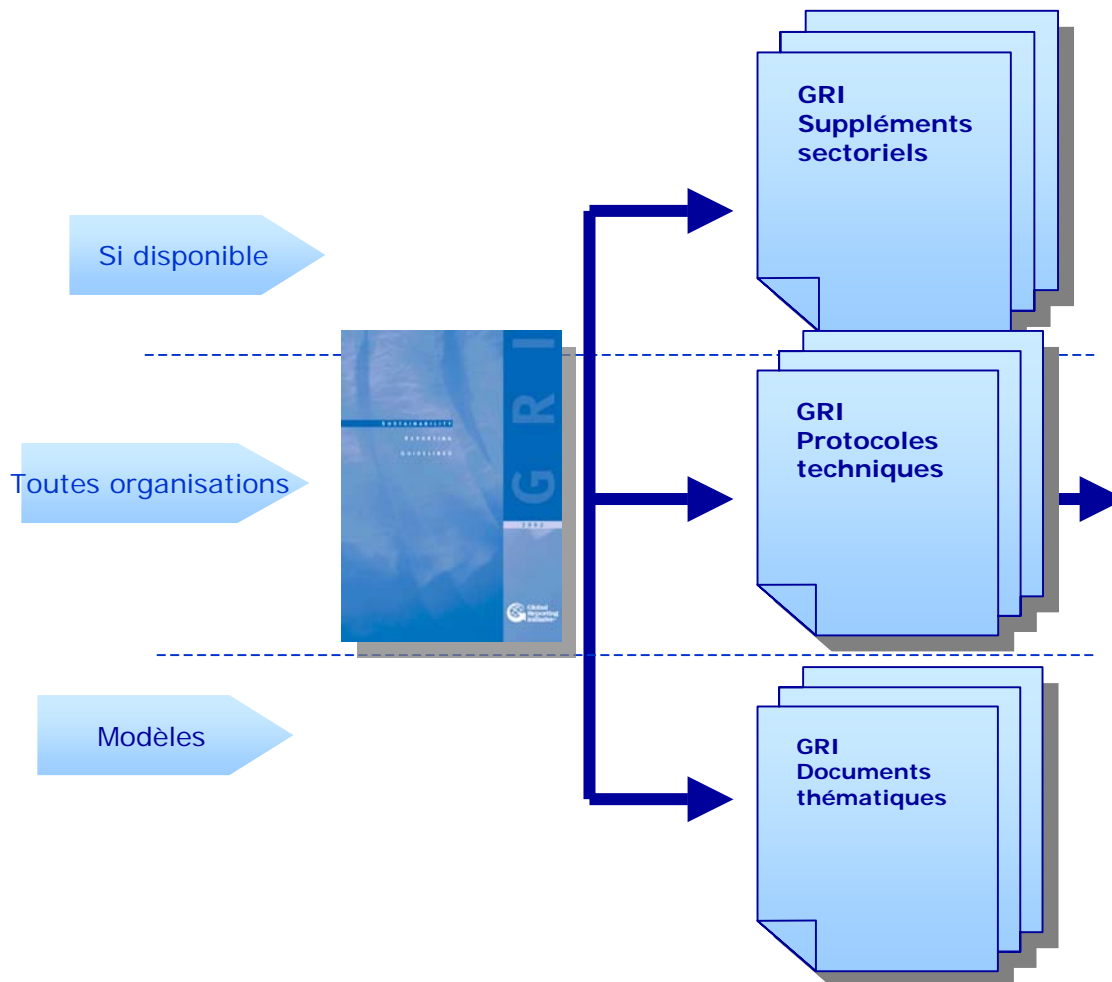
# La solution GRI



- Lignes directrices complètes
- Processus multipartite
- Crédibilité internationale
- Utilisation mondiale



# La famille des documents GRI

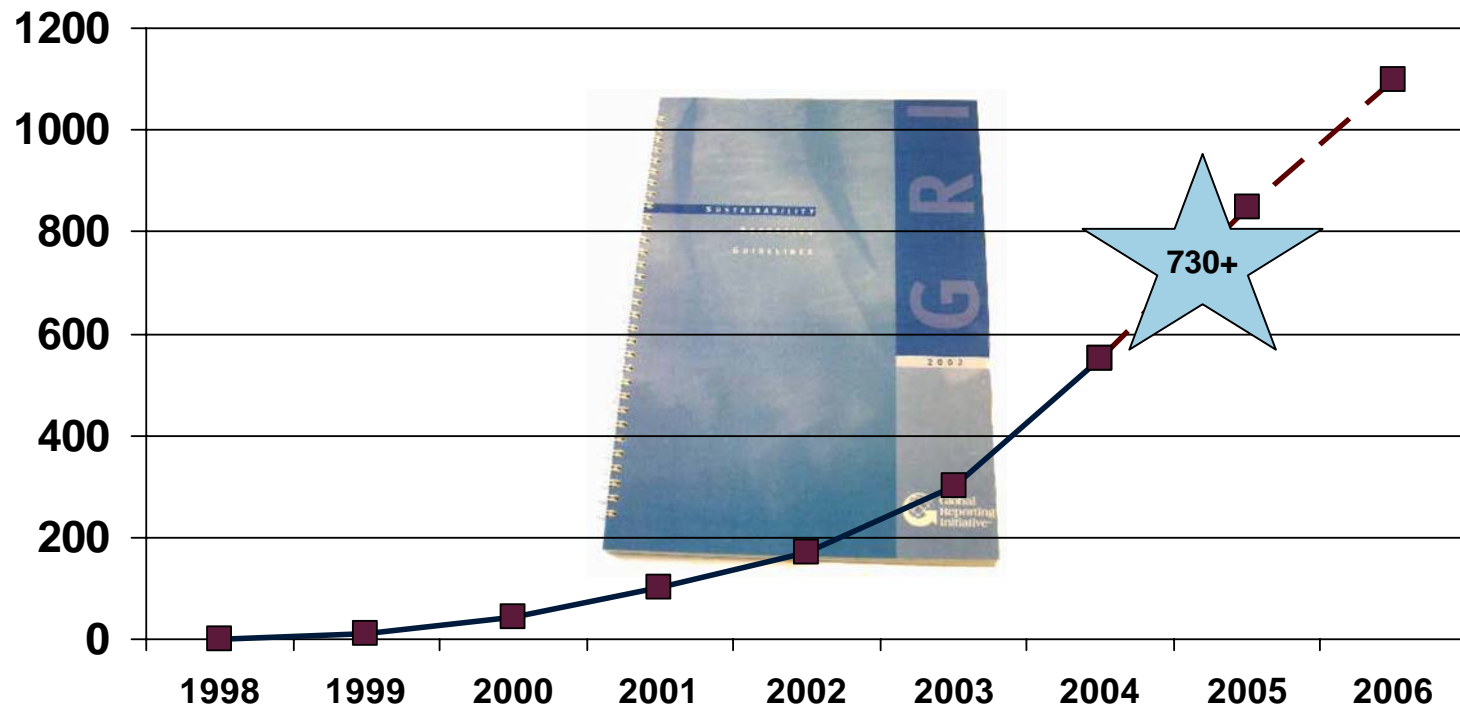


# Suppléments sectoriels



Disponible	En cours d'élaboration	Envisagés
Automobile	Textile--habillement	Technologie information
Télécommunications	Électricité	ONG à but non lucratif
Services financiers (indicateurs sociales)	Organisations publiques	Pétrol et gaz
L'industrie du tourisme	Transport et logistique	Agro--alimentaire
Travail des métaux		
Services financiers (Environnement)		

# Utilisation croissante



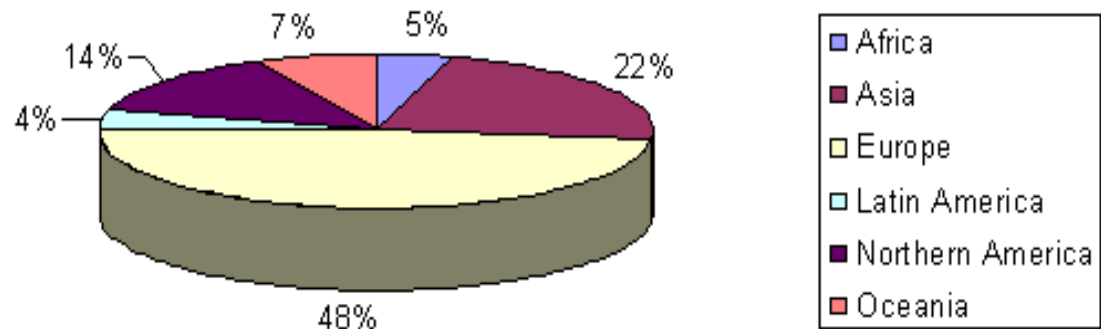


# Utilisation regionale



Region	Nombre de reporters
Afrique	32
Asie	157
Europe	341
Amerique Latine	28
Amerique du nord	97
Océanie	48
Totale	703

Reporters per Region



# La vision GRI



Le reporting  
développement durable  
deviendra la norme,  
rendant nécessaire la  
mise en place d'un  
standard ou "*GAAP  
Développement  
Durable*"



# Les innovations G3



- **Un cadre plus robuste**
- **User Friendly**
- **Facilitation de l'exploitation des données par les investisseurs, les marchés financiers, et tout utilisateur potentiel**



# Les innovations G3:



- **Vérification/Audit**
- **Comparabilité**
- **Teste de pertinance**
- **Amélioration des outils pour le management de la performance**
- **Transparence pour les marchés financières**
- **Plateforme technologie**



# Protocols techniques

Innovation: 2 | Owner: IWG

Start ● ● ● ● ● Finish



## Specifications:

- Definitions
- Méthodes
- Resources

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### EN3: Total Greenhouse Gas Emissions (tonnes of CO<sub>2</sub> equivalent)

This indicator provide information on how an organization can determine the nature and scale of greenhouse gas emissions associated with its business operations, and to assess the scope for reducing them.

#### Definition

Greenhouse gas emissions include emissions of the six greenhouse gasses listed in the UNFCCC as follows:

- Carbon Dioxide (CO<sub>2</sub>)
- Hydrofluorocarbons (HFCs)
- Methane (CH<sub>4</sub>)
- Perfluorocarbons
- Nitrous Oxide (N<sub>2</sub>O)
- Sulphur Hexafluoride (SF<sub>6</sub>)

#### Global Warming Potential for Emissions

Emissions are reported in tonnes of CO<sub>2</sub> equivalent (CO<sub>2</sub>-e) to take account of the varying global warming potential of different greenhouse gases due to their chemical make-up. The global warming potential (CO<sub>2</sub>-e) for each key greenhouse gas is listed in the table below:

Greenhouse Gas	Global Warming Potential (CO <sub>2</sub> -equivalents)
Carbon Dioxide (CO <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	21
Nitrous Oxide (N <sub>2</sub> O)	310
Hydrofluorocarbons (HFCs)	140 - 9,800
Perfluorocarbons (PFCs)	6,500 - 9,200
Sulphur Hexafluoride (SF <sub>6</sub> )	23,900

#### Business Activities Resulting in Greenhouse Emissions

- Electricity and gas use
- Transportation
- Waste Treatment and disposal
- Industrial processes, including air conditioning, solvents, etc.
- Electricity generation and transmission
- Coal, gas and petroleum production
- Land use change, forestry and agriculture

#### Indicator Details

Type:  
• Fundamental Environmental

Aspect:  
• Energy

Cross Reference:  
• Green Peace  
• SAM  
• ISO 14001

Likely to be of interest to organisations with:  
• Operations in developing countries  
• State-owned corporations

#### Related Indicators

[Energy Management](#) ▶

[Greenhouse 2: Initiatives Aimed at Reducing Greenhouse Emissions](#) ▶

[View an example of how to report on this indicator](#) ▶

[Tech Protocol](#) ▶

#### Educational Resources

[Emissions Calculator](#)

[Examples](#)

# Teste de pertinance

## Available indicators

- EN.1: aaa bbb ab ccem anme nmr
- EN.2: aaa bbb ab ccem anme nmr
- EN.3: aaa bbb ab ccem anme nmr
- EN.4: aaa bbb ab ccem anme nmr
- EN.5: aaa bbb ab ccem anme nmr
- EN.6: aaa bbb ab ccem anme nmr
- EN.7: aaa bbb ab ccem anme nmr
- HR1: aaa bbb ab ccem anme nmr
- HR2: aaa bbb ab ccem anme nmr
- HR3: aaa bbb ab ccem anme nmr
- HR4: aaa bbb ab ccem anme nmr
- HR5: aaa bbb ab ccem anme nmr

## Focused set

- EN.1: aaa bbb ab ccem anme nmr
- EN.2: aaa bbb ab ccem anme nmr
- EN.3: aaa bbb ab ccem anme nmr
- EN.4: aaa bbb ab ccem anme nmr
- EN.5: aaa bbb ab ccem anme nmr
- EN.6: aaa bbb ab ccem anme nmr
- EN.7: aaa bbb ab ccem anme nmr
- HR1: aaa bbb ab ccem anme nmr
- HR2: aaa bbb ab ccem anme nmr
- HR3: aaa bbb ab ccem anme nmr
- HR4: aaa bbb ab ccem anme nmr
- HR5: aaa bbb ab ccem anme nmr

# Measures de Performance



- **Engagements**
- **Politiques**
- **Procédures**
- **Buts**
- **Cibles**



# Transparence pour les marchés financières

Innovation: 7 | Owner: ICG

Start ●●●●● Finish



**Functionalité**

(comparable, sectoral)

+

**Accessibilité**

(format électronique (XBRL))

X

**Coverage**

(masse critique des rapports)

=

**Utilité et transparence pour les marchés financière**





# Nouveaux modes des services de la GRI:



- ***Enregistrement des rapports***
- ***Programmes d'éducation***
- ***Programme d'adhésion***
- ***Accréditation/Certification***
- ***Plateforme Technologique***





...est au centre de la communauté de reporting de la GRI, fournissant des services efficaces à forte valeur ajoutée à la GRI et ses parties prenantes.

[www.globalreporting.org](http://www.globalreporting.org)



## Reporters

- Téléchargement des Lignes Directrices
- Aide & accès aux ressources
- Soumission du formulaire d'enregistrement & rapport de durabilité
- Bénéfice des services pédagogiques



## GRI

- Gestion du site
- Gestion des demandes d'enregistrement
- Validation e-commerce
- Feedback




## Information Seekers

- Inscription pour les cours
- Bénéfice de services éducatifs gratuits
- Consultation des rapports "enregistrés"
- Téléchargement des rapports
- Comparaison des rapports

# Enregistrement des rapports sur le site GRI

Innovation: 4 | Owner:  Finish 


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## 2004 Registration Report: Company Z

View Certification Report for 2002

[Email](#) [Printable Version](#)

### Company Details

**Sector** Automotive

**Headquarters** City, Country

**Regional Operations** Listed by Country

**Number of Facilities** 23

**Number of Employees** 9,000

**Revenue** 300 Million Euros

**CEO** Lucas Miller

**Website** [www.CompanyZ.com](http://www.CompanyZ.com)

Full
High
Med
Lite

### 2004 CSR Report Summary

**Report Title** "Company Z 2003 CSR Report"


**Submitted** May 15, 2004

**Page Count** 63

**CSR Manager** Joe Goode

**Audited by** Ernst & Young, Chicago, IL  
(see page 60 in the report for audit details)

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(190kb PDF) 

Download the CSR Report: [English](#) | [Japanese](#)

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**Indicators Reported**

- 10 out of 10 Core
- 8 out of 90 Additional
- 5 out of 5 Sector Specific
- 4 out of 5 Country Specific

### 2004 Reported GRI Indicators

		Core	Additional	Sector Specific	Country Specific
Impact Indicators					
Number	Indicator	CSR Report Page #	Pfrrmce This Year	Imprvmt Over Last Year	Chart Pfrfmce Over Time Aspects (sort)
EC4	Percentage of contracts paid in accordance with agreed terms	22	88 %	↓	Suppliers
EN35	Direct non- renewable energy use per euro revenue	34	300 JL	↑	Energy
EN36	Portable water use per euro revenue	11	250 M3	↑	Water
LA9	Average hours of training per year per employee	58	16 Hrs	↑	Training & Education
HR14	Share of operating revenues redistributed to local communities	35, 36	25 %	↑	Indigenous Rights

# Comparison

Innovation: 4 | Owner: GRI

Start  Finish 

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## 2004 Company Comparison

Comparing Registered Reports for Gold Fields and BHP Billiton [\(Search Again\)](#) Report Comparison for

### Report Summary

**Company** Gold Fields  
**Sector** Mining

Full
High
Med
Lite

(190kb PDF)

Download the CSR Report: [English](#)

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**Indicators Reported**

10 out of 10 Core  
8 out of 90 Additional  
5 out of 5 Sector Specific  
4 out of 5 Country Specific

### Report Summary

**Company** BHP Billiton  
**Sector** Mining

Full
High
Med
Lite

(140kb PDF)

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**Indicators Reported**

10 out of 10 Core  
52 out of 90 Additional  
5 out of 5 Sector Specific  
5 out of 5 Country Specific

### Report Summary

**Company** Red Back  
**Sector** Mining

Full
High
Med
Lite

(252kb PDF)

Download the CSR Report: [English](#) | [Spanish](#)

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**Indicators Reported**

10 out of 10 Core  
38 out of 90 Additional  
9 out of 15 Sector Specific  
5 out of 5 Country Specific

### Content Index Comparison

Number	Indicator	Gold Fields	BHP Billiton	Red Back
EC13	The organisation's indirect economic impacts.	●	●	●
EN17	Initiatives to use renewable energy sources and to increase energy efficiency.		●	●
EN18	Energy consumption footprint (i.e., annualised lifetime energy requirements) of major products.			
EN19	Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials.		●	●
EN20	Water sources and related ecosystems/habitats significantly affected by use of water.	●	●	●
EN21	Annual withdrawals of ground and surface water as a percent of annual renewable quantity of water available from the sources.	●	●	●
EN22	Total recycling and reuse of water.			
EN23	Total amount of land owned, leased, or managed for production activities or extractive use.		●	
EN24	Amount of impermeable surface as a percentage of land purchased or leased.		●	●
EN25	Impacts of activities and operations on protected and sensitive areas.			
LA16	Description of programmes to support the continued employability of employees and to manage career endings.		●	
LA17	Specific policies and programmes for skills management or for lifelong learning.	●	●	●

# Niveaux d'application

Innovation: 5 | Owner: RPWG

Start ● ● ● ● ● Finish



## 2002 Lignes directrices

- Deux niveaux:
- Rapporteur GRI
- Rapporteur en conformité

## G3 Lignes directrices

*Step 1:*

**Enregistrement**

*Step 2:*  
*(optional)*

Full

High

Med

Lite

*Step 3:*  
*(optional)*

**Verification**

# Outils avec "GRI inside"




- G3 outils pour le reporting
- G3 bases des données




# Les services d'éducation



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## GRI'S EDUCATIONAL RESOURCES



### ONLINE TUTORIALS

#### Meeting the Needs of the Financial Community (for Reporters)

Learn how to optimize your GRI report, get analysts the information they need and reduce questionnaire fatigue.

[Download tutorial ►](#)

### WORKSHOPS

#### Regional: G3 Guidelines In-depth (for Current Reporters)

Learn about improvements to the guidelines, how they affect your reporting process, and what exactly has changed from a GRI representative in your region.

[Register online ►](#)

### CASE STUDY

#### Labor Pains: The GAP Fights Bad Press with Good Reporting

Owning up to mistakes is the first step towards correcting them. Learn how the GAP has managed to slowly turn the tide of bad press against them through honest reporting and a

[Read more ►](#)

### Intent

In response to feedback from a variety of stakeholders GRI has hired a Director of Education and developed an education program to accompany the sustainability reporting guidelines. Education is an integral part of our mission to encourage sustainability reporting throughout the world.

### Offering

Our initial program responds to the most pressing needs expressed by our stakeholders:

- A handful of online **tutorials** tailored to specific needs
- A detailed **manual** to accompany the guidelines
- Educational **online content** (e.g. case studies, links, an interactive GRI community section)
- Several regional **GRI workshops**
- A **Help Desk** option, which allows members to ask GRI specific questions

### The Future

This is the beginning of a new path for GRI, and we don't expect it to be perfect right away. We welcome your feedback, and will continue to structure our educational program around your needs. Please email your comments and requests to [education@globalreporting.org](mailto:education@globalreporting.org).

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# Teste de certification



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## Welcome Company Z.

GRI offers a wide variety of materials, workshops, and other resources for new and currently reporting companies.

- Online and in-person [tutorials](#) and [workshops](#)
- Hard copy of the [G3 Guidelines](#) and accompanying manual
- [Ask an expert](#) about aspects of your report and receive a response within 5 business days



### GRI Report Registration

Company Z, your report is not yet registered with us. [Learn more about the registration process](#) and what it means to you and your stakeholders.

### Guidelines Customization Tool

Customize your search to streamline your indicator results. You can choose country and sector indicators, and then sort by issue, operational area, and stakeholder alignment attributes.

#### EDUCATION

##### Meeting the Needs of the Financial Community (for Reporters)

Learn how to optimize your GRI report, to get analysts the information they need. GRI reduce questionnaire fatigue.

[Download tutorial](#) ►

#### WORKSHOPS

##### Regional: G3 Guidelines In-Depth

For current reporters, learn about improvements to the guidelines, how they affect your reporting process, and what exactly has changed. A GRI representative will be in your region to conduct workshops and lead you through the new guidelines.

[Register online](#) ►

#### MATERIALITY TOOL

How do you decide what indicators are relevant for your company and your stakeholders? Dozens of competing factors and contingencies can cause confusion. Use GRI's Materiality Tool to help you decide which indicators to select and why.

[Use the Tool](#) ►



# G3 Consortium



€ 2.8m+

## Current Members

- **Alcan**
- **Shell**
- **Microsoft**
- **Royal Bank of Canada**
- **BP**
- **General Motors**
- **Ford Motor Company**

€ 200K

## Other G3 investors:

- **Deutsche Bank**
- **HP**
- **European Commission**
- **Govt of The Netherlands**

€1-2.5m

## Advanced Discussions

- **Total**
- **Heineken**
- **Agilent Technologies**
- **Gap Inc.**
- **ChevronTexaco**
- **Motorola**
- **Bank of America**
- **Philips**
- **Goldman, Sachs**
- **Proctor & Gamble**
- **Suncor**
- **Telefonica**
- **PwC**
- **Novartis**
- **Holcim**
- **Natura**
- **Instituto Ethos**
- **GroupoNueva**
- **Nike**
- **ABN Amro**
- **Scotiabank**
- **Govt of Canada**
- **IBM**

# Prochains étapes



- Commentaire publique
- Conférence Octobre 2006



# Making it together



- G3 investisseurs
- Organisational Stakeholders
- Collaborateurs
- Groupes de travail participants
- Comité de gouvernance



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