



# Global Reporting Initiative (GRI)



## What is the GRI?

The Global Reporting Initiative is a universal organisation that helps businesses, governments and other organisations understand and communicate their impacts on issues such as climate change, human rights and corruption. It establishes standards, and these standards can be applied to all sizes of businesses across the world.



## Who does GRI apply to?

Although GRI is not legally binding, any organisation large or small, public or private, can use GRI Standards voluntarily.

## How is GRI structured

GRI comprises three Universal Standards. These are always applicable and consist of GRI 1, GRI 2 and GRI 3:

### GR1

Outlines the purpose of the GRI Standard, clarifies its critical concepts and explains how to use the Standard.



### GR2

Contains disclosures for a company to provide information about their reporting practices.



### GR3

Explains how a company might determine the topics that matter most in impact terms, and the ones that apply to them.



## Sector Standards

Sector Standards apply to the sector a company operates in. Essentially, GRI's Sector Standards provide an overview of all the GRI Standards, disclosures and additional recommendations a company must comply with if it operates within a specified sector.

## Topic Standards

Topic Standards allow a company to report on specific information. For example, standards on waste, occupational health and safety, and tax. Every standard includes a summary of the subject and information pertinent to it.

Most standards have multiple disclosures. For example, Topic Standards GRI 302 'Energy' includes: Disclosure 302-1 ('Energy Consumption within the organisation') and Disclosure 302-2 ('Energy Consumption outside of the organisation').

## GRI relationship with other frameworks

GRI advised the European Commission on various European standards such as CSRD (Corporate Sustainability Reporting Directive).

SDGs (Sustainable Development Goals) comprise a mapping document that shows disclosures within the GRI Standards and that can be used to report on specific SDGs and their targets.

## How we work with GRI

Our Dynamic ESG services are fully aligned with GRI Standards. We will help you to identify the appropriate GRI Standards for your organisation and support you in identifying improvements and their relationship to the relevant GRI Standards and disclosures.

For more information, please visit [www.mha.co.uk](http://www.mha.co.uk)

or contact us by telephone or email

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