

A HISTORIC COLLABORATIVE ACHIEVEMENT

INAUGURATION OF THE GLOBAL REPORTING INITIATIVE

4 April 2002
United Nations
New York City



www.globalreporting.org

Interim Secretariat
Global Reporting Initiative
11 Arlington Street
Boston, MA 02116 USA
Tel: +1-617-266-9384
Fax: +1-617-267-5400
info@globalreporting.org

©2002 GRI

Printed on recycled paper with vegetable-based inks.

GRI BOARD OF DIRECTORS

Roger Adams

*Executive Director-Technical, Association of Chartered
Certified Accountants*

Jacqueline Aloisi de Larderel

*Assistant Executive Director, United Nations Environment
Programme, Division of Technology, Industry, and Economics*

Fabio Feldmann

Former Secretary of Environment, State of São Paulo

Toshihiko Goto

Chair, Environmental Auditing Research Group

Judy Henderson

*Immediate-past Chair, Australian Ethical Investment Ltd,
former Commissioner, World Commission on Dams*

Hanns Michael Hölz

*Global Head of Sustainable Development and Public Relations,
Deutsche Bank Group*

Jamshed J. Irani

Director, Tata Sons Limited

Robert Kinloch Massie

*Executive Director, Coalition for Environmentally
Responsible Economies*

Mark Moody-Stuart

Retired Chair, Royal Dutch/Shell

Anita Normark,

*General Secretary, International Federation of Building
and Wood Workers*

Nyameko Barney Pityana

*Vice-Chancellor, University of South Africa, former Chair,
South African Human Rights Commission*

Barbara Shailor,

*Director of International Affairs, American Federation
of Labor-Congress of Industrial Organizations*

Björn Stigson

President, World Business Council for Sustainable Development

Peter H.Y. Wong,

*Senior Partner, Deloitte Touche Tohmatsu, Hong Kong;
and Board Member, International Federation of Accountants*

GRI CHARTER GROUP

AccountAbility (Institute of Social and Ethical Accountability)

Amnesty International

Association of Chartered Certified Accountants

Baxter International Inc.

CERES

Consejo Empresario Argentino para el Desarrollo Sostenible

Conservation International

Consumers International

Ford Motor Company

General Motors Corporation

Greenpeace International

Human Rights Watch

Instituto Ethos de Empresas e Responsabilidade Social

Nike Inc.

Oxfam International

PricewaterhouseCoopers

Royal Dutch/Shell

Social Accountability International

Tellus Institute

Transparency International

United Nations Environment Programme

United Nations High Commission on Human Rights

World Conservation Union (IUCN)

World Bank Group

World Resources Institute

WWF International

"The UN's relationship with CERES and the rapid progress of the GRI should be viewed as leading examples of how successful partnerships with civil society can create international change. UNEP is pleased to continue its long-term support of the GRI through the GRI's establishment as a UNEP Collaborating Centre."

*Klaus Töpfer
Executive Director
United Nations
Environment Programme*

Welcome from the United Nations Secretary-General

I am delighted to convey my warmest wishes to this official inauguration of the Global Reporting Initiative, which brings together like-minded actors from all sectors of society in a coalition for change towards greater sustainability, respect for human rights and labour standards. By offering a new framework for corporate reporting, the GRI has a unique contribution to make in fostering transparency and accountability of corporate activities beyond financial matters.

Your initiative is an important complement to my own Global Compact, which advances universal principles in the same areas, and forms a value-based platform for good corporate citizenship in which action and change is promoted through learning, dialogue and projects. I welcome the close collaboration between the GRI and the Compact, and the key role played by the UN Environmental Programme in both initiatives.

Companies participating in both initiatives recognise that the GRI is a practical expression of the Compact, and that companies which report under the GRI fully meet the Compact's reporting requirements. I hope that over time, all Global Compact companies will make use of the GRI and, conversely, that all GRI companies that do not yet support the Compact will do so soon. Above all, I look forward to a long and fruitful partnership between our two initiatives as we work towards our common cause.

Kofi A. Annan
*Secretary-General
United Nations*

"The Global Reporting Initiative is an opportunity for businesses to demonstrate a commitment to sustainability principles and corporate citizenship. Those companies that participate send the strong message that social and environmental values are integral to the corporate calculus. Ultimately, reporting is the surest means of evaluating the full impact of doing business in the 21st Century."

U.S. Senator John Kerry

Welcome from the GRI

*O*n behalf of the Board of Directors and the Interim Secretariat of the Global Reporting Initiative, it is our pleasure and privilege to welcome you to this historic inauguration of the GRI as a new, global institution.

For GRI, this day marks a major milestone in a grand vision conceived less than five years ago, a vision rooted in one central premise—sustainable development in the 21st century demands a new information infrastructure. Business, civil society, government and labour share both the responsibility and benefits of creating such an infrastructure. Without it, we will be deprived of a critical tool for understanding, measuring, and reporting the contributions of organisations to the economic, environmental and social dimensions of sustainability. With such a tool, collectively we will be empowered in our efforts to meet the formidable sustainability challenges of the new century.

GRI's swift evolution from a bold vision to a new institution has been made possible by the extraordinary contributions of thousands of individuals and organisations worldwide. GRI's hallmark multi-stakeholder process has attracted participants with a shared commitment to advancing accountability in a rapidly globalising world. The GRI process has galvanized participants around a shared commitment to higher standards of accountability.

All GRI participants, regardless of constituency, recognise that credible information is the lifeblood of thriving markets and, more broadly, of global citizenship itself. At the same time, GRI is a process that respects—indeed, draws energy from—the different views of its participants. The animated debates and deliberations that characterise the GRI process are essential to its vitality. Diversity is a feature built into the governance structure of the permanent GRI whose inauguration we celebrate today.

The distinguished guests gathered at the United Nations this afternoon are a cross-section of the multitudes that have built GRI into the vital, dynamic institution it is today. Through its Steering Committee, its working groups, its pilot testers and now its Board of Directors, GRI promises to be a leading example of a new form of global governance built on the pillars of inclusiveness, transparency, neutrality and dynamism. These pillars will shape and guide GRI as the steward of its process and products.

For the honourable guests gathered here today, and to the thousands of others who have brought GRI to this historic turning point, it is a moment to reflect, to celebrate, and to recommit to this unique venture. GRI is an idea whose time has come. With the power of collective action, it will continue to evolve into one of the leading global institutions of the 21st century.

*“I believe that the GRI
Guidelines are very innovative
and are international guidelines
that incorporate various
stakeholders’ opinions. I expect
that establishment of the permanent
GRI will improve the Guidelines
in a fair and universal manner.”*

*Naotake Okubo, President
Sekisui Chemical Co., Ltd.*

Table of Contents

Welcome from the United Nations Secretary-General	III
Welcome from GRI	V
Table of Contents	VII
About GRI	
Evolution of a New Global Institution	1
Rationale for Institutionalisation	4
Principles of Operation	5
Engaging Stakeholders Worldwide	5
The Future of GRI	7
People and Organisations Making It Happen	
Introduction	9
Charter Group	11
Foundations of Support	19
Board of Directors	23
Steering Committee	33
Measurement Working Group	39
Verification Working Group	45
Revisions Working Group	51
Pilot and Structured Feedback Process Companies	53
Companies Using the Guidelines	57
Collaborators	61
Interim Secretariat Staff	63
In Closing – From Infinite Promise to Practical Value	65

“There is a great need for global disclosure standards if business enterprises from developing countries are to enjoy the advantages of a level playing field and a fair opportunity to compete. Without credible standardised sustainability reporting, emerging economies are at a disadvantage, and this will only exacerbate existing disparities of power and wealth. I believe the GRI Guidelines can help us level the playing field, and ensure global capital markets are accompanied by global disclosure rules.”

*Oded Grajew, President
Instituto Ethos – Empresas
e Responsabilidade Social*

About the GRI

EVOLUTION OF A NEW GLOBAL INSTITUTION

The GRI is a global initiative to develop, promote, and disseminate a generally accepted framework for sustainability reporting—voluntary reporting of the economic, environmental, and social performance of an organisation. The GRI was established to make sustainability reporting as routine as financial reporting.

Convened in late 1997 by the Coalition for Environmentally Responsible Economies (CERES) in partnership with the United Nations Environment Programme (UNEP), the GRI is a multi-stakeholder initiative incorporating the active participation of corporations, environmental and social NGOs, governmental representatives, accountancy organisations, labour, investors, consultancies, business associations, rating organisations, universities, research institutes, and others. The GRI is open to all individuals and organisations interested in sustainability reporting. More than 3,000 participants from hundreds of organisations are in the GRI network, and participants from more than 50 countries have been involved at GRI meetings in 23 countries.

The GRI comprises two principal components: (1) a multi-stakeholder, global consultation process based on the principles of transparency and inclusiveness; and (2) development and dissemination of the GRI's *Sustainability Reporting Guidelines*. The GRI process continues to improve through working groups, briefings, symposia, and communications. The *Guidelines*, initially released in exposure draft form in March 1999, were revised and re-released in June 2000 after a period of intensive pilot testing, comment, and revision. The *Guidelines* are currently undergoing another revision, with a new version to be released in mid-2002.

A Steering Committee, established in early 1998, guided the policies and general direction of the GRI until early 2002. An Interim Secretariat, currently based in Boston, USA, is responsible for the organisation's work programme.

Today, the GRI formally becomes an independent, permanent institution that will steward and improve the *Guidelines* and sustainability reporting worldwide. This historic inauguration includes:

- The first public appearance of the GRI Board of Directors, which includes representatives from every continent and numerous stakeholder groups including business, NGOs, labour, accounting, investment, and government.
- Introduction of the GRI Charter Group, leading organisations that publicly endorse the GRI mission and are committed to ensuring GRI's long-term success through strategic, financial, and operational support.
- Formal announcement of the results of GRI's site selection process for the permanent Secretariat headquarters, which included bids from four countries, culminating in the opening of a new headquarters in Europe later this year.

More than 110 companies from 17 countries have used the *Guidelines* in shaping their sustainability reports. Corporations worldwide are recognising that the *Guidelines* are an essential tool in demonstrating the transparency expected by stakeholders.

Global, multi-stakeholder outreach will continue to be a primary focus for the GRI, as corporations and other organisations around the world come to understand the need for, and the benefits of sustainability reporting. In the past year alone, several thousand stakeholders were engaged in dialogue and informed at briefings in Argentina, Brazil, Canada, Germany, Italy, Japan, Switzerland, UK, USA and dozens of conferences worldwide. Briefings will be held in South Africa, and Malaysia later in 2002. The UN Global Compact, Organisation for Economic Co-operation and Development and World Economic Forum have referenced the *Guidelines* in communications to their members.

The formative years of GRI have brought considerable progress. With the ongoing commitment of thousands of stakeholders around the world, that progress provides a strong platform upon which to inaugurate the new, permanent institution.

GRI Timeline

Late 1997	▶ CERES launches GRI program
Early 1998	▶ • UNEP partners with CERES • Steering Committee formed • Public development of <i>Guidelines</i> begins
March 1999	▶ • Draft <i>Guidelines</i> issued • International symposium held in London, UK
Early 2000	▶ 21 companies pilot test <i>Guidelines</i>
June 2000	▶ June 2000 <i>Guidelines</i> issued
September 2000	▶ Briefings held in India
November 2000	▶ International symposium held in Washington, USA
2001	▶ • Measurement and Verification Working Groups develop recommendations for revised <i>Guidelines</i> • 31 companies pilot test <i>Guidelines</i> • Development of sector supplements through multi-stakeholder process begins
August 2001	▶ Briefings held in Argentina and Brazil
January 2002	▶ Board of Directors established for permanent institution
April 2002	▶ • Inauguration ceremony held • Secretariat headquarters site announced
July 2002	▶ • 2002 <i>Guidelines</i> issued • First sector supplements issued
Mid 2002	▶ • Stakeholder Council established • Briefings held in South Africa and Malaysia
September 2002	▶ GRI Secretariat relocated
Late 2002	▶ Technical Advisory Council established

Rationale for Institutionalisation

To build upon its early success, it is essential that GRI has the resources, legitimacy and global standing to achieve its long-term mission. By becoming an independent, permanent, global institution, GRI will achieve the stability required for objective decision-making free from the undue influence of any single stakeholder group. Thus, institutionalisation will enable:

1. **Legitimacy:** General acceptance of the *Guidelines* will derive from both the technical excellence of the *Guidelines* themselves as well as the process by which the *Guidelines* are developed. Moving the GRI from its status as a project to full independence will help achieve this objective.
2. **Long-Term Viability:** To manage and expand the GRI process to its full potential requires substantial financial and infrastructure resources. A permanent institution enables the GRI to develop a long-term funding mechanism to extend its global network and continually improve the *Guidelines* development process.
3. **Capacity to Meet Expectations Worldwide:** The success of the GRI to date has increased expectations globally for sustainability reporting. To widen the GRI's stakeholder reach beyond its current levels, the GRI needs an infrastructure to support expansion.
4. **Harmonisation With Other Initiatives:** GRI's success depends on its linkages to, and harmonisation with other initiatives. This requires continuous alertness to the many complementary activities related to reporting disclosure and measurement, and building strong collaborative relationships with such activities.

GRI Principles of Operation

Going forward, the GRI maintains its commitment to the principles it has embodied since inception:

- **Inclusiveness**
- **Balance of Influence**
- **Independence**
- **Transparency**
- **Accountability**
- **Technical Excellence**
- **Adaptability**

Engaging Stakeholders Worldwide

From European, Japanese and North American origins, the GRI has reached out to non-governmental, business, accounting, governmental, labour, academic, and consulting organisations from around the world.

In the past three years we have engaged with more than 10,000 stakeholders through presentations and workshops at almost 100 conferences, symposia, briefings, and meetings. Participants from more than 50 countries have been involved at GRI meetings in 23 countries.

We have distributed approximately 12,000 copies of the June 2000 *Guidelines*. To enable greater accessibility and understanding, the June 2000 *Guidelines* are available on the Internet in eight languages:

Dutch	English
French	German
Japanese	Korean
Portuguese	Spanish

More than 3,000 participants from hundreds of organisations are in the informal GRI network.

In a more formal vein, we have asked interested individuals to register as Individual Stakeholders. Since November 2001, more than 1,300

people from 70 countries have registered. Registering as an Individual Stakeholder is a formal indication of support for the GRI mission, and provides registrants with regular updates and notice of opportunities to participate in the GRI process. Registration enables GRI to better understand its stakeholder network and priorities for strengthening it. A list of the countries represented is provided below.

Andorra	Germany	Papua
Argentina	Ghana	New Guinea
Australia	Greece	Peru
Austria	Hungary	Philippines
Bangladesh	India	Poland
Belgium	Indonesia	Portugal
Bolivia	Ireland	Singapore
Botswana	Israel	Slovakia
Brazil	Italy	South Africa
British	Japan	South Korea
Virgin Islands	Kenya	Spain
Bulgaria	Kuwait	Sri Lanka
Canada	Lithuania	Sudan
Cameroon	Luxembourg	Sweden
China	Malaysia	Switzerland
Colombia	Mali	Thailand
Costa Rica	Malta	Turkey
Croatia	Mexico	Uganda
Czech Republic	Mozambique	UK
Denmark	Nepal	USA
Ecuador	New Zealand	Venezuela
Fiji	Nigeria	Yugoslavia
Finland	Norway	Zambia
France	Pakistan	

The Future of the GRI

In the immediate future, the GRI will open its new global headquarters in Europe, will hire a Chief Executive and will focus on an array of organisational issues and formalisation of governance processes involved in the establishment of a permanent, independent global institution. Other priorities will include continued improvement and updating of the *Guidelines*, expanded stakeholder outreach to both organisations and individuals, and expanded regional representation.

Reporting Harmonisation – This work will include efforts to ensure that the *Guidelines* accommodate and work in harmony with other industry- and NGO-sponsored reporting standards as well as with government-mandated reporting requirements. The GRI will also address questions involving facility-level reporting and the boundaries of the corporation for reporting purposes, including supply chain and vendor-related reporting issues.

Sector Supplements – The GRI will also focus on developing sector-specific guidelines to complement the core *Guidelines*. These sector supplements will help accommodate specific indicators and facilitate increased use within different industry sectors. Supplements have been launched for the automotive, financial services, mining, and tour operators sectors and will be released later in 2002.

Guidelines Improvement – The GRI will continue to focus on enhancing the quality, usefulness and credibility of an organisation's reporting, through the development of appropriate principles and guidelines for internal auditing and independent verification of sustainability reports.

The future of GRI is inextricably linked to the future of sustainability reporting itself. The development of generally accepted sustainability reporting principles will allow businesses, consumers, investors, NGOs and other stakeholders to assess the economic, environmental and social performance of corporations and other organisations. Increased disclosure and transparency will lead to increased accountability, as sustainability reporting is elevated to higher and higher levels of rigour, comparability and is integrated with financial reporting. This is the mission of GRI. The formal inauguration of this new, independent global institution marks the dawn of a new era for disclosure, transparency and sustainable development.

“More than ever before, there are great expectations on business to contribute to the enhancement of human rights around the world. GRI provides a valuable framework for companies to report on their social performance and for stakeholders to assess the extent which companies are living up to their human rights commitments.”

*Mary Robinson
High Commissioner
for Human Rights
United Nations*

People and Organisations Making it Happen

INTRODUCTION

Thousands of people from hundreds of organisations have volunteered countless hours to bring GRI to this critical juncture in its evolution. Without the commitment, innovation, wisdom, and perseverance of those in the GRI “network”, we would not be here today taking the next steps towards improved disclosure on sustainability issues. We wish to extend our sincere gratitude to all who have taken part in working groups, consultative meetings, review and input on documents, and pilot tests. Your suggestions have improved the *Guidelines* and the process immeasurably. Thanks also are due to those organisations that have pledged financial support in the past or for the future. It is an investment that will pay dividends for years to come. Finally, moral support from every corner of the network, and the mutual conviction that the work of the GRI is imperative, has propelled its achievements that were once considered attainable only after several years of further development.

“Business organisations play an increasingly important role in the world. As our influence grows, so do expectations and pressures, and they are powerful incentives to encourage us to perform to higher ethical standards. Companies that win the public’s confidence and trust are open, visible, engaging, and create business value while delivering benefits to society and the environment. The GRI Guidelines promote this behaviour and provide the disclosure framework that businesses will need to fully report on their economic, environmental, and social performance.”

Bill Ford
Chairman and CEO
Ford Motor Company

Charter Group

To ensure continued viability, GRI invited a variety of leading organisations to show their commitment to the GRI mission at the time of inauguration by becoming members of the Charter Group. The Charter Group is a diverse group of organisations committed to ensuring GRI’s long-term success through strategic, financial, and operational support.

- Strategic: to give multi-stakeholder public endorsement to the GRI, thereby maximising recognition and credibility of its creation, role and responsibilities.
- Financial: to provide the initial capitalisation for the GRI.
- Operational: to widen the engagement of key stakeholders during the critical early years of the new, permanent institution.

As of March 2002, the GRI Charter Group comprised the organisations described below.

AccountAbility (Institute for Social and Ethical Accountability)
 Amnesty International
 Association of Chartered Certified Accountants
 Baxter International Inc.
 CERES
 Consejo Empresario Argentino para el Desarrollo Sostenible
 Conservation International
 Consumers International
 Ford Motor Company
 General Motors Corporation
 Greenpeace International
 Human Rights Watch
 Instituto Ethos de Empresas e Responsabilidade Social
 Nike Inc.
 Oxfam International
 PricewaterhouseCoopers
 Royal Dutch/Shell
 Social Accountability International
 Tellus Institute
 Transparency International
 United Nations Environment Programme
 United Nations High Commission on Human Rights
 World Conservation Union (IUCN)
 World Bank Group
 World Resources Institute
 WWF International

AccountAbility (Institute of Social and Ethical Accountability)

AccountAbility is a membership organisation committed to strengthening the social responsibility and ethical behaviour of businesses and non-profit organisations. Its members include corporations, consultants, accountants, governments, NGOs, and academics. AccountAbility developed the AA 1000 standard as a framework that organisations can use to understand and improve their ethical performance and a means for others to judge the validity of ethical claims. AccountAbility promotes best practice social and ethical accounting, auditing, and reporting. It was founded in 1996.

Amnesty International

Amnesty International is a worldwide campaigning movement that works to promote all the human rights enshrined in the Universal Declaration of Human Rights and other international standards. In particular, Amnesty International campaigns to free all prisoners of conscience; ensure fair and prompt trials for political prisoners; abolish the death penalty, torture and other cruel treatment of prisoners; end political killings and “disappearances”; and oppose human rights abuses by opposition groups. Amnesty International is impartial and independent of any government, political persuasion or religious creed.

Association of Chartered Certified Accountants (ACCA)

The ACCA is the largest global professional accountancy body, with 250,000 members and students in 160 countries. It was founded in 1904 and has headquarters in London, United Kingdom. The ACCA has offices in 25 countries. The ACCA syllabus has been recognised by the United Nations as providing the basis for a global accountancy qualification.

Baxter International Inc.

Baxter International Inc. is a global medical products and services company that, through its subsidiaries, provides critical therapies for people with life-threatening conditions. Baxter's products and services in the areas of bioscience, medication delivery and renal therapy are used by health-care providers and their patients in more than 100 countries.

Coalition for Environmentally Responsible Economies (CERES)

CERES is a non-profit coalition of investors, public pension funds, foundations, labour unions, and environmental, religious and public interest groups, working with companies towards the common goal of corporate environmental responsibility worldwide. Founded in 1989, CERES spearheads corporate environmental accountability through

the CERES Principles, a 10-point code of conduct endorsed by more than 50 companies that helps guide corporate behaviour toward sustainable policies and practices, and through guidance on public disclosure and reporting. CERES was the creator and Interim Secretariat of the GRI.

Consejo Empresario Argentino para el Desarrollo Sostenible (CEADS)

CEADS was founded in 1992 and was the first national Business Council for Sustainable Development to be created. It brought together the chairmen of 16 Argentine companies, representing the country's most significant industrial sectors. Today, CEADS has 36 member companies drawn from an even wider range of economic sectors and activities. CEADS mission and objectives are to: promote sustainable development; provide leadership; contribute to change; educate and enlighten; and stimulate private initiative.

Conservation International (CI)

Conservation International was founded in 1987 and has grown to become a leader in biodiversity worldwide. CI works to preserve threatened ecosystems in over 30 countries across four continents. Energy is focused where the needs are greatest: biodiversity hotspots, major tropical wilderness areas, key marine areas, and select major wetlands. CI employs a diverse, world-class team of scientists, economists, communicators, educators and other conservation professionals to identify biodiversity threats and work with key partners to protect these areas.

Consumers International

Consumers International was founded in 1960 as the International Organization of Consumer Unions by a group of national consumer organisations that recognised that they could build upon their individual strengths by working across national borders. Consumers International supports, links and represents consumer groups and agencies all over the world. It has a membership of more than 260 organisations in almost 120 countries.

Ford Motor Company

Ford Motor Company was founded in 1903, when Henry Ford and 11 associates filed incorporation papers. Today, Ford Motor Company is the world's largest producer of trucks and the second-largest producer of cars. The company has operations in more than 30 countries, and employs more than 340,000 men and women at its factories, laboratories and offices around the world. It also produces other products,

including industrial engines, glass, plastics, and a wide range of automotive components. Ford is established in many other businesses including financial services, automotive replacement parts, and electronics. For 2000, revenues were \$180 billion.

General Motors (GM)

Founded in 1908, GM is the world's largest automotive corporation. The company employs more than 388,000 people in 50 countries. Along with designing, manufacturing, and marketing of vehicles, GM has interests in digital communications, financial and insurance services, locomotives, and heavy-duty automatic transmissions. GM has more than 260 major subsidiaries, joint ventures, and affiliates around the world. For 2000, revenues were \$185 billion.

Greenpeace International

Greenpeace was founded in 1971 and now has offices in 39 countries. Greenpeace is an independent campaigning organisation that uses non-violent, creative confrontation to expose global environmental problems and to force solutions that are essential to a green and peaceful future. There were approximately 2.65 million supporters of Greenpeace as of 2001.

Human Rights Watch

Human Rights Watch started in 1978 as Helsinki Watch, to monitor the compliance of Soviet bloc countries with the human rights provisions of the landmark Helsinki Accords. In the 1980's, Americas Watch was set up to counter the notion that human rights abuses by one side in the war in Central America were somehow more tolerable than abuses by the other side. The organisation grew to cover other regions of the world, until all the "Watch" committees were united in 1988 to form Human Rights Watch. Human Rights Watch researchers conduct fact-finding investigations into human rights abuses in all regions of the world. Human Rights Watch then publishes those findings in dozens of books and reports every year, generating extensive coverage in local and international media.

Instituto Ethos de Empresas e Responsabilidade Social

Created in 1998, Instituto Ethos is a business association created to promote and spread corporate social responsibility, helping companies and society to reach socially, economically, and environmentally sustainable development. Instituto Ethos comprises hundreds of companies, whose revenues equal approximately 25 percent of the Brazilian

GDP. To achieve its mission, Instituto Ethos implements: information sharing between member companies, publications, meetings, lectures and debates, a best practice database, and media relations. Companies and foundations financially support Instituto Ethos.

Oxfam International

Oxfam International is a confederation of twelve non-governmental organisations working together in more than 80 countries to find lasting solutions to poverty, suffering and injustice. The Oxfams are strategic funders of development projects; provide emergency relief in times of crisis; and campaign for social and economic justice. To achieve the maximum impact on poverty, Oxfams link up their work on development programs, humanitarian response, lobbying for policy changes at national and global level, and popular campaigns and communications work aimed at mobilizing public opinion for change. Oxfam members are independent secular organisations, working with all people regardless of race or religion.

Nike Inc.

Nike was formed as a company in 1972, formerly called Blue Ribbon Sports. Nike employs over 22,000 people worldwide. The company's goal is to produce the most innovative footwear, apparel and equipment. For 2000, revenues were \$8.9 billion.

PricewaterhouseCoopers (PwC)

PricewaterhouseCoopers is the world's largest professional services organisation. Drawing on the knowledge and skills of more than 150,000 people in 150 countries, PwC helps their clients solve complex business problems and measurably enhance their ability to build value, manage risk and improve performance in an Internet-enabled world.

Social Accountability International (SAI)

Social Accountability International, founded in 1997 as the Council on Economic Priorities Accreditation Agency, is working to address the growing concern among consumers about labour conditions around the world. In broad terms, SAI's mission is to enable organisations to be socially accountable by: convening key stakeholders to develop consensus-based voluntary standards; accrediting qualified organisations to verify compliance; and promoting understanding and encouraging implementation of such standards worldwide.

Tellus Institute

For 25 years, the Tellus Institute has worked in every part of the world on new approaches for integrated analysis, long-range strategies and policies for a transition to sustainability. Tellus projects address policy and planning issues in such areas as energy, water, waste, and land use. Tellus analyses evolving problems and evaluates options for technological and institutional change. The Institute develops and disseminates decision-support tools to strengthen capacity to develop effective resource and environmental strategies.

Transparency International (TI)

In 1993, a group of just 10 people drawn from 5 countries signed the charter incorporating Transparency International, and a Board of Directors was formed from among the promoters. TI, through its International Secretariat, works at both the national and international level to curb both the supply and demand of corruption. TI raises awareness about the damaging effects of corruption, advocates policy reform, works towards the implementation of multilateral conventions and subsequently monitors compliance by governments, corporations and banks. Today, National Chapters are active in more than 80 countries worldwide.

United Nations Environment Programme (UNEP)

Since 1975, UNEP has worked with decision-makers in government and industry to develop and adopt policies and practices that reduce the risk of environmental degradation. Among numerous other activities, UNEP promotes the use of assessment tools to improve the understanding of linkages between trade and environment and the role of financial institutions in promoting sustainable development.

United Nations High Commission on Human Rights

The Office of the United Nations High Commissioner for Human Rights and the Centre for Human Rights were consolidated into a single Office of the United Nations High Commissioner for Human Rights in 1997. Their mission is to protect and promote human rights for all. The United Nations Commission on Human Rights, composed of 53 member nations, meets each year for six weeks in Geneva. Over 3,000 delegates from member and observer states and from non-governmental organisations participate.

World Bank Group

Founded in 1944, the World Bank Group is one of the world's largest sources of development assistance. The Bank, which provided US\$17.3 billion in loans to its client countries in fiscal year 2001, is now working in more than 100 developing economies, bringing a mix of finance and ideas to improve living standards and eliminate the worst forms of poverty. For each of its clients, the Bank works with government agencies, non-governmental organisations, and the private sector to formulate assistance strategies. The World Bank is owned by more than 180 member countries whose views and interests are represented by a Board of Governors and a Washington-based Board of Directors. Member countries are shareholders who carry ultimate decision-making power in the World Bank.

World Conservation Union (IUCN)

The World Conservation Union was founded in 1948 and brings together 78 states, 112 government agencies, 735 NGOs, 35 affiliates, and some 10,000 scientists and experts from 181 countries in a unique worldwide partnership. Its mission is to influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable.

World Resources Institute (WRI)

The WRI is a Washington-based center for research that provides objective information and practical proposals for change to foster environmentally sound and sustainable development. The WRI works with institutions in more than 50 countries to bring the insights of scientific research, economic analyses and practical experience to political, business and non-governmental organizations around the world. Founded in 1982, the WRI has a staff of 125 professionals.

WWF International

Since it was founded in 1961, WWF has become one of the world's largest and most effective independent organisations dedicated to the conservation of nature. WWF International, based in Switzerland, leads and coordinates the WWF network. WWF operates in around 100 countries, supported by nearly five million people worldwide. Forty years ago, WWF's work consisted mainly of protecting animals and plants threatened with extinction. Today, the organisation also tackles the many forms of pollution that are harming the soil, atmosphere, freshwater and oceans, which ultimately sustain life.

“The Mott Foundation’s decision to support the Global Reporting Initiative was based on our belief that complete, accurate institutional disclosure is a powerful tool for achieving a better society. We are very pleased to witness the inauguration of this new global institution, and believe it will play a crucial role in shaping a more secure and stable world.”

*William White
President, Chairman, and CEO
Charles Stewart Mott
Foundation*

Foundations of Support

Since its inception, foundations have provided almost all of the funding for the GRI. With the establishment of the Charter Group, the funding base is considerably broadened. The GRI expects to be self-sustaining in 5–10 years, through a combination of modest user contributions, publication sales, long-term contracts, potential support from government and other sources.

To this point the GRI has benefited from the generous funding of:

Bill and Melinda Gates Foundation

Charles Stewart Mott Foundation

Ford Foundation

International Finance Corporation

John D. and Catherine T. MacArthur Foundation

Rockefeller Brothers Fund

Spencer T. and Ann W. Olin Foundation

United Nations Foundation

United States Environmental Protection Agency

V. Kann Rasmussen Foundation

A brief description of each funding organisation is provided below.

Bill and Melinda Gates Foundation

The Bill & Melinda Gates Foundation is dedicated to improving people’s lives by sharing advances in health and learning with the global community. The foundation was created in January of 2000, through the merger of the Gates Learning Foundation, which focused on expanding access to technology through public libraries, and the William H. Gates Foundation, which focused on improving global health. The Seattle, USA-based foundation has an asset base of \$24.2 billion.

Charles Stewart Mott Foundation

The C.S. Mott Foundation, established in 1926 in Flint, USA by an automotive pioneer, is a private philanthropy committed to supporting projects that promote a just, equitable and sustainable society. It supports non-profit programmes throughout the United States and, on a limited geographic basis, internationally. Grantmaking is focused in

four programmes: Civil Society, Environment, Flint Area, and Pathways Out of Poverty. The Foundation made 647 grants totaling about \$130 million in 2001.

Ford Foundation

Since its inception the Ford Foundation has been an independent, non-profit, non-governmental organisation. It has provided slightly more than \$10 billion in grants and loans. These funds derive from an investment portfolio that began with gifts and bequests of Ford Motor Company stock by Henry and Edsel Ford. Founded in 1936, the Ford Foundation distributes more than \$600 million annually to organisations around the world. Its goals are to strengthen democratic values, reduce poverty and injustice, promote international co-operation and advance human achievement.

International Finance Corporation

The mission of IFC, part of the World Bank Group, is to promote sustainable private sector development in developing countries, helping to reduce poverty and improve people's lives. Established in 1956, IFC is the largest multi-lateral source of loan and equity financing for private sector projects in the developing world. It promotes sustainable private sector development primarily by financing private sector projects located in the developing world; helping private companies in the developing world mobilise financing in international financial markets; and by providing advice and technical assistance to businesses and governments.

John D. and Catherine T. MacArthur Foundation

The John D. and Catherine T. MacArthur Foundation is a private, independent grantmaking institution dedicated to helping groups and individuals foster lasting improvement in the human condition. The Foundation makes grants totaling in excess of \$180 million each year through four programmes: Global Security and Sustainability, Human and Community Development, the MacArthur Fellows Program, and the General Program. In its work, the Foundation seeks the development of healthy individuals and effective communities; peace within and among nations; responsible choices about human reproduction; and a global ecosystem capable of supporting healthy human societies.

Rockefeller Brothers Fund

The Rockefeller Brothers Fund (RBF) was founded in 1940 as a vehicle through which the children of John D. Rockefeller, Jr. could combine some of their philanthropies to better effect. The RBF is a philanthropic organisation dedicated to the well-being of all people in the transition to global interdependence. The Fund's total assets at the end of 2000 were \$753 million and its 606 grant payments for the year amounted to \$32 million. In 1999, the Charles E. Culpeper Foundation merged with the RBF.

Spencer T. and Ann W. Olin Foundation

The Spencer T. and Ann W. Olin Foundation was the first foundation to provide funding to the GRI. It is a private family foundation and does not have a formal grantmaking programme.

United Nations Foundation

The United Nations Foundation (UNF) seeks to support the goals and objectives of the United Nations and its Charter in order to promote a more peaceful, prosperous, and just world – with special emphasis on the UN's work, especially on behalf of economic, social, environmental, and humanitarian causes. Within the overall responsibilities of the UN system in promoting international peace and security and fostering development, UNF has identified four areas of particular interest: Children's Health; the Environment; Peace, Security and Human Rights; and Women and Population.

United States Environmental Protection Agency

EPA's mission is to protect human health and to safeguard the natural environment – air, water, and land – upon which life depends. Founded in 1970, EPA is a federal government agency that works for a cleaner, healthier environment for the American people. EPA employs 18,000 people in offices and laboratories around the USA.

V. Kann Rasmussen Foundation

The V. Kann Rasmussen Foundation was established in 1991 to mark the 50th anniversary of the Velux roof window and skylight business, which was founded by Villum Kann Rasmussen in Copenhagen. The Foundation funds research into key environmental issues.

“Information is power, including the power to demand accountability. By providing a framework for sustainability disclosure, the Global Reporting Initiative is becoming the leading-edge model for accountable corporate governance in the new global economy.”

*Jonathan Lash
President
World Resources Institute*

Board of Directors

The GRI Board of Directors is geographically diverse and represents a broad variety of stakeholder groups. It has the ultimate fiduciary, financial and legal responsibility for the GRI, including final decision making authority on GRI *Guidelines* revisions, organisational strategy, and work plans.

Roger Adams	Executive Director-Technical, Association of Chartered Certified Accountants
Jacqueline Aloisi de Lardere	Assistant Executive Director, United Nations Environment Programme, Division of Technology, Industry, and Economics
Fabio Feldmann	Former Secretary of Environment, State of São Paulo
Toshihiko Goto	Chair, Environmental Auditing Research Group
Judy Henderson	Immediate-past Chair, Australian Ethical Investment Ltd, former Commissioner, World Commission on Dams
Hanns Michael Hölz	Global Head of Sustainable Development and Public Relations, Deutsche Bank Group
Jamshed J. Irani	Director, Tata Sons Limited
Robert Kinloch Massie	Executive Director, Coalition for Environmentally Responsible Economies
Mark Moody-Stuart	Retired Chair, Royal Dutch/Shell
Anita Normark	General Secretary, International Federation of Building and Wood Workers
Nyameko Barney Pityana	Vice-Chancellor, University of South Africa, former Chair, South African Human Rights Commission
Barbara Shailor	Director of International Affairs, American Federation of Labor-Congress of Industrial Organizations
Björn Stigson	President, World Business Council for Sustainable Development
Peter H.Y. Wong	Senior Partner, Deloitte Touche Tohmatsu, Hong Kong; and Board Member, International Federation of Accountants



Roger Adams

Roger Adams is Executive Director – Technical at the Association of Chartered Certified Accountants (ACCA). Originally a financial statement auditor with what is now Ernst & Young, Roger has been with ACCA for 15 years. He has been involved with sustainable development, CSR and governance issues since 1990. He established the ACCA UK Environmental Reporting Awards in 1991, and was an original member of the GRI Steering Committee. He is a Council member at the Institute of Social and Ethical AccountAbility and is a member of the Environment Committee of the Hundred Group of UK Finance Directors. Roger recently completed a sectoral study of the accounting professions progress on sustainability issues for the United Nations Environment Programme.



Jacqueline Aloisi de Larderel

Mrs. Aloisi de Larderel joined the United Nations Environment Programme (UNEP) in March 1987 as the Director of the Industry and Environment Centre. She assumed her position as Director of DTIE in 1998 and was recently appointed Assistant Executive Director. She has been particularly active in promoting environmental management tools and the cleaner production concept to prevent pollution and minimize the consumption of natural resources. Before joining UNEP, she was employed from 1972 to 1987 by the French Ministry of the Environment, initially as the head of the Waste Division, then as the Deputy Director of the Pollution Prevention Directorate. In 1986, Aloisi de Larderel was decorated “Chevalier de l’Ordre National du Merite”. In 1995, she received the Rene Dubos Center’s Environmental Award. In 2000, she was appointed to the French National Commission on Sustainable Development.



Fabio Feldmann

In October 2000, Fabio Feldmann was appointed the Executive Secretary of the Brazilian Climate Forum, and Special Advisor to the President for the WSSD meeting preparatory process in Brazil. In 1994 he was appointed State Secretary for the environment of São Paulo, leaving office in 1998, after an outstanding record in implementing environmental policies in the state. He was elected for Congress as the first environmental representative in 1986, and was re-elected for three consecutive mandates. As a leader in Congress he coordinated the group that wrote the chapter on the environment in the Constitution passed in 1988. Fabio Feldmann is a lawyer and a business administrator by training, and has been an environmental activist since the early seventies. In 1990, Mr. Feldmann was awarded UNEP’s Global 500 in acknowledgement of his contribution to the environmental cause.



Toshihiko Goto

Toshihiko Goto is the Chair of the Environmental Auditing Research Group (EARG). From 1964 to 1997, he worked at the Tokyo Marine and Fire Insurance Company Ltd., specialising in risk management and insurance for large-scale businesses, specifically in the oil and petrochemical industries. In 1991 he co-created EARG, and in 1992 accepted the Co-Chair position. He was a member of Sub-Committee 4 (environmental performance and evaluation) & WG4 (environmental communication) of the Japanese National Committee for ISO/TC207. Mr. Goto is a part-time lecturer at several Japanese universities. He has collaborated on more than 15 books on environmental management, auditing and reporting.



Judy Henderson

Dr Judy Henderson, a paediatrician by profession, has an extensive record of involvement in global sustainability issues. She was a member of the Australian delegation to the 1992 Rio Earth Summit. She is a former Chair of Oxfam International, a former board member of Greenpeace International and was a Commissioner on the World Commission on Dams. She is the immediate past Chair of Australian Ethical Investment Ltd. and is a member of the advisory board for the Centre for Australian Ethical Research. She is also currently a board member of the New South Wales Environment Protection Authority. In 1998 she was appointed an Officer in the Order of Australia



Hanns Michael Hölz

After successfully completing an apprenticeship at Deutsche Bank and studying Business Management at the University of Mannheim, he joined Badische Kommunale Landesbank Mannheim as Head of the Board of Management's Office. Since 1986 he has been working for Deutsche Bank Group and is currently the Global Head of Public Affairs and Sustainable Development. He is a board member of several Deutsche Bank organisations including Alfred-Herrhausen-Society for International Dialogue, Deutsche Bank Americas Foundation and Deutsche Bank Africas Foundation. His responsibilities include representing Deutsche Bank in national and international committees, i.e. UNEP – Financial Initiative, Global Compact of UN, Bellagio Forum, and World Business Council for Sustainable Development, among others.



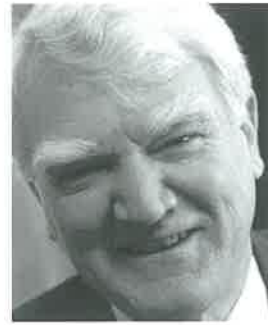
Jamshed J. Irani

Dr Irani is the Director of Tata Sons Limited. He is also Director on the boards of several corporations. He is Chairman of Tata Teleservices Ltd., Tata Refractories Ltd. and TRF Ltd. He is Chairman, Board of Governors of the Xavier Labour Relations Institute, in Jamshedpur. As the Managing Director of Tata Steel during the 1990s, he spearheaded the company to become one of the most modern steel plants and lowest cost steel producers in the world. Dr Irani has received several awards including the Honorary Knighthood (KBE) which was conferred on him by Her Majesty Queen Elizabeth II in 1997. In 2001 he received the Ernst & Young Lifetime Achievement Award for entrepreneurial success and the Willy Korf Steel Vision Award.



Robert Kinloch Massie

Dr Massie has been Executive Director of CERES since 1996. He has been working on issues of corporate governance and responsibility for two decades. From 1989 to 1996, Dr Massie taught at Harvard Divinity School where he ran the Project on Business, Values and the Economy. In 1993, as a senior Fulbright Scholar, he served for six months on the faculty of the University of Cape Town's Graduate School of Business. An ordained Episcopal minister, Dr. Massie received his masters degree in social and theological ethics from Yale Divinity School in 1982 and his doctorate in business policy from Harvard Business School in 1989. His book, *Loosing the Bonds: The United States and South Africa in the Apartheid Years*, won the 1998 Lionel Gelber Prize.



Mark Moody-Stuart

Sir Mark Moody-Stuart was Chairman of the Royal Dutch/Shell Group of companies from 1998-2001, having been appointed a managing director in 1991. He was also chairman of the UK parent The "Shell" Transport and Trading Company from 1997 to 2001. He remains on the board. He is a Director of HSBC Holdings plc., and of Accenture. He is a Governor of Nuffield Hospitals and President of the Liverpool School of Tropical Medicine. He was co-Chair of the G8 Task Force on Renewable Energy in 2000 and 2001 and is currently the Chairman of Business Action for Sustainable Development. He is a member of the UN Secretary-General's Advisory Council for the Global Compact, and an honorary Fellow of St John's College Cambridge. Sir Mark Moody-Stuart became a Knight Commander of the Order of St. Michael and St George in June 2000.



Anita Normark

Between 1973 and 1985 Anita Normark worked in the Swedish trade union movement and with the International Federation of Building and Wood Workers (IFBWW). During that time she also worked for shorter periods at the International Labour Organization. Between 1985 and 2000 she was the General Secretary of the Nordic Federation of Building and Wood Workers. For one year Ms Normark was the Assistant General Secretary of the IFBWW and in September 2001 she became the IFBWW General Secretary. The IFBWW comprises 291 unions from 125 countries with a total of around 10 million affiliated members.



Nyameko Barney Pityana

Dr Pityana became Vice-Chancellor and Principal for the University of South Africa in late 2001. Dr Pityana is a lawyer and theologian. He was elected to the African Commission on Human & Peoples' Rights in 1997. In 1993, he was appointed as Senior Research Officer at the Research Institute for Christianity in South Africa and Senior Lecturer in the Religious Studies Department at the University of Cape Town. In 1988, Dr. Pityana was appointed Director of the World Council of Churches' Programme to Combat Racism, based in Geneva. He was elected Chairperson of the South African Human Rights Commission in 1995. In 2000 the Psychology Society of South Africa conferred on him Honorary Life Membership. In May 2001, he received the "Tribute" Achievers Award for Leadership.



Barbara Shailor

Since 1996, Barbara Shailor has been the Director of the International Affairs Department of the American Federation of Labor-Congress of Industrial Organizations (AFL-CIO). She serves as a senior advisor to AFL-CIO President John Sweeney on international policy issues. A member of the International Association of Machinist and Aerospace Workers (IAM) for over 20 years, Ms. Shailor directed the IAM's International Department prior to coming to AFL-CIO. She is a member of the Council on Foreign Relations. Ms. Shailor also serves on the Board of Directors of the German Marshall Fund, Solidar, as well as U.S. government committees, including the Labor Advisory Committee on Trade Negotiations and Trade Policy.



Björn Stigson

In 1995, Mr Stigson was appointed President of the World Business Council for Sustainable Development (WBCSD) in Geneva, a coalition of 150 leading international corporations. He began his career as financial analyst with the Swedish Kockums Group. From 1971–82 he worked in different positions responsible for finance, operations and marketing for ESAB, an international welding equipment supplier. In 1983 he became President and CEO of the Fläkt Group, a world leader in environmental control technology. Following the acquisition of Fläkt by ABB, in 1991 he became Executive Vice President and a member of ABB Asea Brown Boveri's Executive Management Group. Mr Stigson has served on the board of several international companies. He is also currently a member of advisory councils to, among others, Unilever, OECD, The World Bank and the Governments of China and Japan.



Peter H.Y. Wong

Mr. Wong is a Senior Tax Partner with Deloitte Touche Tohmatsu. A former member of the Hong Kong Legislative Council, he represented the Accountancy Functional Constituency from 1988–95 and also served as President of the Hong Kong Society of Accountants from 1984–85. He is a member of the Board of the International Federation of Accountants. He is currently the Vice-Chairman of the Independent Schools Foundation, a new private primary and secondary school in Hong Kong. Mr. Wong was a founding non-executive director of the Securities and Futures Commission. He is a Fellow of the Institute of Chartered Accountants in England & Wales and a Certified Public Accountant, Hong Kong.

GRI Board Nominating Committee

The GRI Nominating Committee, formed in 2001, held an open nomination process, soliciting nominations for the GRI Board of Directors from its stakeholder networks. More than 100 nominations were submitted. The Nominating Committee selected the first GRI Board of Directors.

Members of the Board of Directors Nominating Committee were:

- **Jonathan Lash**
President of the World Resources Institute, Chair of GRI Nominating Committee; Washington, USA
- **John Evans**
General-Secretary of the OECD Trade Union Advisory Committee; Paris, France
- **Aki Fujinuma**
President, International Federation of Accountants and Chairman, International Forum for Accountancy Development; Tokyo, Japan
- **Yolanda Kakabadse**
President of the World Conservation Union; Gland, Switzerland
- **K.P. Nyati**
Head of the Environmental Management Division of the Confederation of Indian Industry; New Delhi, India
- **Pierre Sané**
Secretary-General of Amnesty International; London, UK
- **Björn Stigson**
President of the World Business Council on Sustainable Development; Geneva, Switzerland

“There are three aspects to sustainable development: economic growth, ecological balance, and social progress. For these to be in alignment, we will require highly functioning global capital markets that continually deliver credible information to investors and other stakeholders. GRI is providing a useful disclosure framework that can help us to get there.”

Stephan Schmidbeiny
Chairman
ANOVA Holding

Steering Committee

A multi-stakeholder Steering Committee, established in early 1998, guided the policies and general direction of the GRI until early 2002. Numerous individuals served on the Steering Committee during the past four years. Their names are provided below with affiliations listed for the organisation they represented at the time, not necessarily that with which they are currently affiliated.

Roger Adams	Association of Chartered Certified Accountants
Anil Agarwal	Centre for Science and Environment
Jacqueline Aloisi de Larderel	UNEP
Mark Bateman	Investor Responsibility Research Center
Nancy Bennet	UNEP
Maria Emilia Correa	Colombian Business Council for Sustainable Development
John Elkington	SustainAbility Ltd.
Magnus Enell	ITT Flygt AB
Toshihiko Goto	Environmental Auditing Research Group
Kristin Haldeman	Investor Responsibility Research Center
Adrian Henriques	New Economics Foundation
Heinrich Hugenschmidt	UBS AG
Rachel Jackson	Association of Chartered Certified Accountants
Franz Knecht	Connexis
Erin Kreis	General Motors
Judy Kuszewski	SustainAbility Ltd.
Markus Lehni	World Business Council for Sustainable Development
Robert Massie (Chair)	CERES
Judith Mullins	General Motors
Amy Muska O'Brien	Council on Economic Priorities
Janet Ranganathan	World Resources Institute
Tauni Sanchez	World Business Council for Sustainable Development
Preben Sorensen	World Business Council for Sustainable Development
Virginia Terry	SustainAbility Ltd.
Kimie Tsunoda	Green Reporting Forum
Alan Willis	Canadian Institute of Chartered Accountants
Simon Zadek	AccountAbility (Institute of Social and Ethical Accountability)

Association of Chartered Certified Accountants (ACCA)

The ACCA is the largest global professional accountancy body, with 250,000 members and students in 160 countries. It was founded in 1904 and has headquarters in London, United Kingdom. The ACCA has offices in 25 countries. The ACCA syllabus has been recognised by the United Nations as providing the basis for a global accountancy qualification.

Canadian Institute of Chartered Accountants (CICA)

The CICA, together with its associated institutes, represents a membership of more than 66,000 professional accountants and 8,500 students. Founded in 1902, the CICA conducts research into current business issues and sets accounting and auditing standards in Canada for business, not-for-profit organizations and government. It issues guidance on control and governance, publishes professional literature, develops education programs, and represents the CA profession nationally and internationally.

Centre for Science and Environment (CSE)

The CSE is one of India's leading environmental NGOs. Since its founding in the early 1980s, the CSE has followed a strategy of "knowledge based activism" in its campaigns, research and publications. The CSE publishes the fortnightly magazine, *Down to Earth*, and has major campaigns on air and water pollution, and public health. The CSE also rates the environmental performance of Indian companies. The President of India is a patron of the Centre.

Coalition for Environmentally Responsible Economies (CERES)

CERES is a non-profit coalition of investors, public pension funds, foundations, labour unions, and environmental, religious and public interest groups, working with companies towards the common goal of corporate environmental responsibility worldwide. Founded in 1989, CERES spearheads corporate environmental accountability through the CERES Principles, a 10-point code of conduct endorsed by more than 50 companies that helps guide corporate behaviour toward sustainable policies and practices, and through guidance on public disclosure and reporting. CERES was the creator and interim secretariat of the GRI.

Colombian Business Council for Sustainable Development (CECODES)

The CECODES was created in 1993 as the Colombian chapter of the World Business Council for Sustainable Development. Its membership comprises 32 companies and three unions. The CECODES promotes cooperation between government, business, and civil society to achieve greater eco-efficiency and more sustainable production and consumption. Members lead by example and share best practices in social and environmental performance throughout Colombia.

Council on Economic Priorities (CEP)

Founded in 1969, the CEP was a public service research organisation, providing analysis of the social and environmental records of corporations. Based in New York, the CEP had programs and partners in 11 countries. CEP was committed to making information on corporate social responsibility available to millions of consumers, investors, policy makers and businesses. This was achieved through the publication of the consumer guide, *Shopping for a Better World*, and through a corporate rating service.

Environmental Auditing Research Group

The EARG was established in 1991. Its focus is on researching and promoting environmental management and auditing. The EARG is a forum for members of various scientific, technical, and professional disciplines to share their auditing knowledge and experience. Environmental Reporting is one of several special projects that the EARG has undertaken.

General Motors (GM)

Founded in 1908, GM is the world's largest automotive corporation. The company employs more than 388,000 people in 50 countries. Along with designing, manufacturing, and marketing of vehicles, GM has interests in digital communications, financial and insurance services, locomotives, and heavy-duty automatic transmissions. GM has more than 260 major subsidiaries, joint ventures, and affiliates around the world. For 2000, revenues were \$185 billion.

Green Reporting Forum

The GRF is a non-government organisation that conducts research and benchmarking on environmental reporting. It is a co-sponsor of the Green Reporting Awards in Japan. Its 16 members represent academia, accounting, research, consulting and business. The GRF believes that public reporting is essential for creating a sustainable society.

Institute of Social and Ethical Accountability (AccountAbility)

AccountAbility is a membership organisation committed to strengthening the social responsibility and ethical behaviour of businesses and non-profit organisations. Its members include corporations, consultants, accountants, governments, NGOs, and academics. AccountAbility developed the AA 1000 standard as a framework that organisations can use to understand and improve their ethical performance and a means for others to judge the validity of ethical claims. AccountAbility promotes best practice social and ethical accounting, auditing, and reporting. It was founded in 1996.

Investor Responsibility Research Center (IRRC)

Founded in 1972, the IRRC has more than 70 professional staff members conducting impartial research on companies and shareholders worldwide. The IRRC provides research, software products and consulting services to nearly 500 clients representing institutional investors, corporations, law firms and other organisations. The IRRC offers guidance on proxy voting, and company profile information for portfolio screening and other purposes.

ITT Flygt

Founded in 1901, ITT Flygt is the world leader in submersible pumps, mixers, and aeration systems. ITT Flygt helps governments and companies to improve sewage handling, flood control, energy conservation, land reclamation, and tunnel construction. It is a wholly owned subsidiary of ITT Industries. The company operates in 130 countries and has more than 4,000 employees. ITT Flygt had 2000 revenues of \$609 million.

New Economics Foundation (NEF)

NEF works to construct a new economy centred on people and the environment through research, advocacy, training and practical action. The leaders of The Other Economic Summit, which brings voices from the world's poorest countries to the G8 summits, founded NEF in 1986. NEF conducts social audits of corporations and other organisations, and develops social accounting and investing tools, and sustainability indicators.

SustainAbility Ltd.

SustainAbility is a strategic management consultancy and think-tank based in London. Founded in 1987, it is the longest established international consultancy dedicated to promoting the business case for sustainable development. SustainAbility helps clients develop 'win-win-win' business solutions that are socially responsible, environmentally sound and economically viable – the "triple bottom line."

United Nations Environment Programme (UNEP)

Since 1975, UNEP has worked with decision-makers in government and industry to develop and adopt policies and practices that reduce the risk of environmental degradation. Among numerous other activities, UNEP promotes the use of assessment tools to improve the understanding of linkages between trade and environment and the role of financial institutions in promoting sustainable development.

World Business Council for Sustainable Development (WBCSD)

With headquarters in Geneva, the WBCSD is a coalition of some 140 international companies, drawn from 30 countries and more than 20 industrial sectors. The WBCSD also benefits from a global network of national and regional business councils and partner organisations. The WBCSD was formed in 1995 through a merger of the Business Council for Sustainable Development in Geneva and the World Industry Council for the Environment, in Paris. The WBCSD promotes cooperation between business, government and other organisations concerned with sustainable development.

World Resources Institute (WRI)

The WRI is a Washington-based center for research that provides objective information and practical proposals for change to foster environmentally sound and sustainable development. The WRI works with institutions in more than 50 countries to bring the insights of scientific research, economic analyses and practical experience to political, business and non-governmental organisations around the world. Founded in 1982, the WRI has a staff of 125 professionals.

“Shareholders cannot be responsible owners unless they understand the full impact of the corporation on society and the environment. Without full disclosure of these externalities, there is a knowledge gap that undermines effective corporate governance, and with it, financial, social, and environmental performance. The Global Reporting Initiative provides universal standards that investors and other stakeholders can rely upon to foster radically improved disclosure practices.”

Robert Monks
*Author and Institutional
 Shareholder Activist*

Measurement Working Group

The Measurement Working Group was constituted in 2001 by the GRI Secretariat to assist in revising Performance Indicators (Part C, Section 6) of the June 2000 Sustainability Reporting Guidelines. As GRI's central technical advisory body during 2001, the MWG played a critical role in advancing the quality and impact of the next edition of the GRI Guidelines. The MWG operated on a basis of consensus. The MWG submitted group and subgroup recommendations to the future GRI Board of Directors for approval. Following is a list of the 140 experts that comprised the MWG. Members of the core MWG, who directed the work programme and prepared the recommendations, are noted with an asterisk.

MWG Co-Chairs

Chandra Bhushan	Centre for Science and Environment
Ivo Knoepfel	SAM Group
Christopher Tuppen	British Telecom

MWG

Roger Adams*	ACCA
Noman Ahmed	The Federation of Pakistan Chambers of Commerce & Industry
Mark Anielski	Pembina Institute for Appropriate Development
Dato' A. Aziz Mat	SIRIM
Pascal Bader	Ministerium für Umwelt und Verkehr Baden-Württemberg Referat 21 - Grundsatzfragen der Umweltpolitik
Judith Bakirya	STRONGO
Janet Barber	Formerly with WWF
Nancy Bennet*	UNEP
Otti Bisang*	Credit Suisse
Andrew Brengle	Kinder Lydenberg Domini & Co.
Gail Brownell	Agilent Technologies
Patrik Burri	Credit Suisse
Editha Cabrera*	San Miguel Brewing
Catherine Cameron	Independent Consultant
Raheem M. Cash	Logistics Management Institute
Olivia Castillo	Asia Pacific Roundtable for Cleaner Production
Christian Chavagneux	l'Économie Politique

Aleg Cherp	Department of Environmental Sciences and Policy, Central European University
Susan Cote-Freeman	Transparency International
Arnoud Coulsen	Lafarge
Martial Cozette	Centre Français d'Information sur les Entreprises
Aron Cramer	Business for Social Responsibility
Priscilla Crubézy	Caisse des dépôts et consignations
Claudia Velosa da Silva	VfU – Verein für Umweltmanagement in Banken, Sparkassen und Versicherungen e.V.
Vic Desotelle	InKNOWvate
Frauke Druckrey	VCI
Oliver Dudok van Heel	Amnesty International
Stanislas Dupre	Utopies
Robin Edme	Terra Nova Conseil
Paul Farrow	IFC Consulting of Canada
Francois Fatoux	Observatoire sur la Responsabilite Societale des Entreprises
Ira Feldman	Greentrack Strategies
Rob Fredericks	Ford Motor Company
Patrice Gaudineau	SNCF Participations
Brian Glazebrook	Ecobalance/PricewaterhouseCoopers
Carl Gminder	Institut für Wirtschaft und Ökologie
Richard Gordon	Project Sustainability Balanced Scorecard, Universität St. Gallen
Noam Gressel	Manaaki Whenua – Landcare Research
Beat Grueninger	M.A.A.L.A. – Business for Social Responsibility in Israel
Katherine Hagen	B&SD Business and Social Development GmbH
Aditi Haldar	Hagen Resources International
Abdul Hameed	Development Alternatives, India
Peter Hardi	Universiti Teknologi MARA
Andy Harris	International Institute for Sustainable Development
Adrian Henriques	Waste Recycling Group Plc
Stephen Hine	Independent Adviser
Jennifer Hodges	Ethical Investment Research Service
Martin Hollands	Syracuse University
Michael Hopkins	Fauna & Flora International
Rob Hounsborne	Middlesex University Business School
	CSIR

Rupert Howes	Forum for the Future
Fabiana Ikeda de Oliveira	B&SD Ltda.
Uwem E. Ite	Lancaster University
Vincent Jacob	French Ministry of the Environment
Jee In Jang	Chung-Ang University
Dwight Justice*	International Confederation of Free Trade Unions
Judith Kendrick	Environment Australia
Estell Kistner	O2 France
Kathrin Klaffke*	imug
Erin Kreis	General Motors Corporation
Jochen Krimphoff	PricewaterhouseCoopers LLP
Carmen Kühnl	Siemens AG
Hidefumi Kurasaka*	Representing Japanese Ministry of Environment
Luc Lampriere	Harvard University
Carlos Larrinaga-González	Universidad de Burgos
Michael K. Le Roy	Wheaton College
Mark Lee*	Business For Social Responsibility
Markus Lehni*	Deloitte Touche
Karina Litvack	Friends Ivory and Sime
Eric Loiselet	Terra Nova Conseil
Keri Luly	Amethyst Group, Inc.
Jose Madiera*	European Commission
Mapula Makara	Sasol
Tom McInerny	SAI
Anne Melchiorson	PricewaterhouseCoopers
Caroline Mitchell	BP
José Moneva	Universidad de Zaragoza
Robert Montgomery	Inter-American Development Bank
Kaspar Müller	Ellipson AG
Sara Murphy	Forum for the Future
Valdemar de Oliveira Neto	Instituto Ethos
Ron Nielsen	Alcan Inc.
Mikael Niskala	KPMG Sustainability Services
Scott Noesen	Dow Chemical
Harry Pastuszek	IFC Consulting
Mike Pierce	Institute of Social and Ethical AccountAbility
Amara Pongsapich*	Social Research Institute
Birgit Poulsen	FDB Co-op Denmark
Grace Jean Raar	Deakin University
Walt Ralph	General Motors Corporation
Jorgen Randers*	Representing WWF

Janet Ranganathan	World Resources Institute
Rainer Rauberger	Henkel
Rick Reibstein	US EPA
Jo Render	First Peoples Worldwide/First Nations Development Institute
Kristina Ringwood	WMC
Leonardas Rinkevicius	Kaunas University of Technology
Ruth Rosenbaum*	CREA
Sheila Ross	University of Liverpool
Aurora Rossodivita	Eurelectric
Darin Rovere	Centre for Innovation in Corporate Responsibility
David Russell*	Dow Chemical
Tauni Sanchez*	World Business Council for Sustainable Development
Verie Sandborg	Baxter
Lutz-Guenther Scheidt*	Sony
Philippe Schiesser	ECOEFF/Eco-Conception Conseils
Eberhard Seifert	Wuppertal Institut für Klima, Umwelt und Energie
Faiz Shah	RBI-Responsible Business Initiative
Gordon Sillence	Instituto Português de Ecologia
Brad Simmons	Ford Motor Co.
Corey Snyder	Procter & Gamble
Lieven Somers	Impulse Centre for Corporate Sustainability Vlerick Leuven Gent Management School
Mark Spetter	Resense Duurzaam
Ralf Klemens Stappen	Francis of Assisi Academy for the Protection of Earth
Amanda Steele	Prime Minister's Community Business Partnership
Bhanu Swaminathan	Fertiliser Association of India
Darren Swanson	Harvard University
Daniel Taillant	Center for Human Rights and Environment
Nicolas Théry	CFDT
Allison Thomas	PricewaterhouseCoopers
Vic Thorpe	Just Solutions
Thierry Thouvenot	WWF-France
Ralph Thurm*	Siemens
Michael Totten	Conservation International
George Tsogas	Luton University

Kimie Tsunoda
Stephan Versteeg

Mathis Wackernagel*
Mark Wade
Marcus Wagner
David Weissbrodt
Christopher Wells*
Ulrika Wennberg
Heather White
Alan Willis

Simon Zadek

Anne Zollner

* Member of Core MWG

Green Reporting Forum
BECO Environmental Management & Consultancy
Redefining Progress
Shell International
University of Lüneburg
University of Minnesota
UNIBANCO
Global Responsibility
Verite
Canadian Institute of Chartered Accountants
Institute of Social and Ethical Accountability
U.S. Department of Labor

"The global economy will not work for large parts of the developing world until we find a way to provide sustainable livelihoods for all people willing and able to work. Responsible businesses must play a key role in this regard, and the Global Reporting Initiative gives us the tools we need to determine whether businesses are doing their part."

Ashok Khosla
President
Development Alternatives

Verification Working Group

The June 2000 *Guidelines* specifically identified verification or assurance regarding sustainability reports as a key component to making the GRI successful. The Verification Working Group will work with the GRI and stakeholder groups to create a vision and models for sustainability reporting verification, to be developed in parallel with the further improvement of the *Guidelines* themselves.

Members of the VWG Reference Group, who in January 2002 provided professional advice and feedback on the draft verification texts for the 2002 *Guidelines*, are marked with an asterisk in the list below.

VWG Chair

Alan Willis
Canadian Institute of Chartered Accountants

VWG

Nihal Abeysekera	Japan Lanka Industrial Development Centre
Eiichiro Adachi	The Japan Research Institute, Limited
Roger Adams*	ACCA
Reiko Aoki	Environmental Control Center Co.
Ron Bergin	Commissioner of Environment and Sustainable Development
Randy Billing	Ernst & Young
Larry Brown	Verite
Olivia Castillo	Asia Pacific Roundtable for Cleaner Production
Collette Chabbott	NAS/NRC
Valerie Chort	Deloitte & Touche
Susan Cote-Freeman	Transparency International
Valdemar de Oliveira Neto	Instituto Ethos
Michael Deck	PricewaterhouseCoopers
Fred Driehuis	Ernst & Young
Eugene Ellman	Social Investment Organization
Richard Evans	Ethics etc.
Paul Farrow	ICF Consulting
Raimundo Florin	CEADS
Paul Freundlich	Fair Trade Foundation
Fred Fromm	General Motors
Judy Gearhart	Social Accountability International
Michael Gidney	Traidcraft Exchange
Minerva Niva Gonzales	ESCR-ASIA

Toshihiko Goto*
 John Grant
 Martin Grosskopf
 Jeffrey Harrod
 Adrian Henriques*
 John Hill
 Junko Hoka
 Eric Israel
 Toshihiko Itoh
 Michael Jantzi
 Bob Jeffcott
 Vernon Jennings
 Dennis Jennings
 Nancy Kamp-Roelands
 Eileen Kaufmann
 Charles Kernaghan
 Ali Ashraf Khan

Hammad Naqi Khan
 Kouichirou Kishikawa
 Rick Kohn
 Riva Krut
 Carmel Kühnl*
 Tomoko Kurasaka
 Yasuo Kurihara

Judy Kuszewski
 K. Vijaya Lakshmi
 Gord Lambert
 Geoff Lane
 Robert Langford
 Lars-Olle Larsson
 Mark Lee
 Quentin Leiper
 Mark Levinson
 Norm Lockington
 Jean-Rene Marabelle
 Robert Marjoram
 Mizuko Mase

Elizabeth McGovern
 Mary Jane McQuillen
 Stephanie Meyer

EARG
 UK Auditing Practices Board
 Acuity Investment Management
 University of Amsterdam
 Independent Adviser
 TXU Europe
 Waseda University
 KPMG
 Ito Yokado Co., Ltd.
 Jantzi Research
 Maquilla Solidarity Network
 Novo A/S
 PriceWaterhouseCoopers
 Royal NIVRA
 Social Accountability International
 National Labor Committee
 The Federation of Pakistan Chamber
 of Commerce & Industry
 WWF-Pakistan
 EARG
 Mountain Equipment Co-op
 Benchmark Environmental
 Siemens AG
 Tomoko Kurasaka CPA Office
 Shin Nihon Environmental
 Management and Quality
 Research Institute
 SustainAbility Ltd.
 Development Alternatives
 Suncor
 PricewaterhouseCoopers
 ICAEW
 KPMG
 BSR
 Carillion plc
 UNITE
 Dofasco
 Totalfinaelf
 TXU Europe
 Tohmatsu Environmental Research
 Institute Inc.
 Friends Ivory Sime
 Salomon Smith Barney
 Stratos

Tetsuro Mori
 Parvaiz Naim
 Shigemi Naraki
 Jeremy Nicholls
 Ron Nielsen
 Michael Nugent*
 Amy O'Brien
 Danilo M. Ocampo

Chris Pinney

Enrique Prini
 Vicky Pryce
 Anthony Pugliese

Steve Raab
 Grace Jean Raar
 Atiq Rahman
 John Reed

Adam Rose
 Ruth Rosenbaum
 Edward Routledge
 Danny Rudloff
 Deepa Ruparel
 Dianne Saxe
 Beth Schneider
 Matt Shaw
 Greg Shields

Brad Simmons
 Doug Sirrs*
 Tim Smith*
 Neil Smith O'Brien
 John Stans
 Eric Steedman
 Akihiko Suzuki
 Mitsuo Tachibana
 Minako Takaba
 Masamichi Takatsu
 Satoshi Tanaka
 Jose Luis Tejera
 Ryoji Terada Chuo

KPMG
 IUCN Asia
 EARG
 BP plc
 Alcan
 International Federation of Accountants
 Church Pension Boards
 Association of Partners for Fairer
 Trade, Inc.
 Imagine Program at the Canadian
 Centre for Philanthropy
 CEADS
 Goodcorporation.com
 American Institute of Chartered
 Public Accountants
 World Environment Center
 Deakin University
 Bangladesh Centre for Advanced Studies
 Office of the Auditor General,
 Commissioner of the Environment and
 Sustainable Development
 Manifest Proxy Voting Agency
 CREA
 Billiton
 Anderson
 International Resources for Fairer Trade
 Canadian Bar Association
 Deloitte & Touche
 Ernst & Young
 Canadian Institute of
 Chartered Accountants
 Ford Motor Company
 Auditing Roundtable
 Walden Asset Management
 Smith O'Brien
 URS Dames & Moore
 Verite
 Knowledge Management Institute
 Toto Ltd.
 Yokohama National University
 Effnet Co., Ltd.
 Japanese Ministry of the Environment
 AENOR
 Sustainability Research Institute Co. Ltd.

Victor Thorpe*
 Susan Todd
 Salil Tripathi
 Kimie Tsunoda
 Chris Tuppen
 Joe Uehlein
 Ryuta Uozumi
 Ariane Van Buren

Paul Vickers
 Frank Vogl
 Frank Vorhies
 Mark Wade
 Bob Walker
 Chuji Watanabe
 Rie Watanabe

Paul Werbiski
 Joanne Westwood
 Heather White*
 Jennifer Woodward
 David York
 Simon Zadek
 Elvira Zamora
 Anne Zollner

Just Solutions Network
 Solstice Consulting
 Amnesty International
 Green Reporting Forum
 BT
 AFL-CIO
 Asahi & Co.
 Interfaith Center for
 Corporate Responsibility
 TransAlta
 Transparency International
 IUCN
 Shell International
 Ethical Funds Inc.
 EARG
 Institute for Global
 Environmental Studies
 Ontario Power Generation
 Van City Credit Union
 Verite
 PricewaterhouseCoopers
 ACCA
 AccountAbility
 University of the Philippines
 US Department of Labor

** Member of Reference Group*

“Sustainable development requires full and fair employment, protection of workers' rights, and an opportunity for workers, through their trade unions, to participate in decisions that affect them as workers and as part of the community. That is why we want universally accepted and comprehensive reporting standards based on established standards for corporate behaviour.

The birth of the Global Reporting Initiative is welcome because the GRI has the potential to increase the transparency and accountability needed to build sustainable societies. The inclusion of labour as an independent stakeholder in this initiative will be an essential component of its success.”

Guy Ryder
General Secretary
International Confederation
of Free Trade Unions

Revisions Working Group

The Revisions Working Group is responsible for developing draft revisions to the GRI *Guidelines* for review by the Board of Directors. The RWG will ensure the infusion of new ideas into the revisions through a multi-stakeholder, consensus-based approach. The RWG was formed in late 2001 and comprises the following individuals:

Mark Bateman	Investor Responsibility Research Center
Vanida Govender	Eskom
Aditi Haldar	Development Alternatives
Adrian Henriques	Independent Consultant
Erin Kreis	General Motors
Mark Lee	Business for Social Responsibility
Ron Oswald	International Federation of Food, Agricultural, Restaurant, Catering, Tobacco and Allied Workers' Unions
Amara Pongsapich	Social Research Institute, Chulalongkorn University
Janet Ranganathan	World Resources Institute
Daniel Taillent	Center for Human Rights and Environment
Ralph Thurm	Siemens
Alan Willis	Environmental Affairs Consultant

"The Kirin Brewery places a high priority on being a responsible corporation that contributes to the establishment of a sustainable society. In the spirit of the GRI, Kirin pledges to continuously provide information to meet the public's expectations and thus contribute to creating a sustainable society."

Koichiro Aramaki
CEO
Kirin Brewery Co., Ltd.

Pilot Test Companies

The GRI's *Sustainability Reporting Guidelines* were released in exposure draft form in London in March 1999. Twenty-one pilot test companies commented on the draft *Guidelines* during a pilot test period during 1999–2000.

Baxter International	Medical products and services	USA
Body Shop International	Personal care products	UK
Bristol-Myers Squibb	Pharmaceuticals and consumer products	USA
British Airways	Air transport	UK
Electrolux	Appliances	Sweden
ESAB	Welding consumables and equipment	Sweden
Excel Industries, Ltd.	Chemicals	India
Ford Motor Company	Vehicle manufacture	USA
General Motors	Vehicle manufacture	USA
Henkel	Chemicals, consumer products	Germany
ITT/Flygt	Pumps and valves	Sweden
KST Hokkaido	Construction	Japan
NEC Corporation	Information technology	Japan
Novo Nordisk	Pharmaceuticals	Denmark
Proctor & Gamble	Consumer products	USA
Riverwood International	Paper packaging	USA
SASOL	Petrochemicals	South Africa
Shell Petroleum	Petrochemicals, energy	UK/The Netherlands
Sunoco	Petroleum	USA
TXU Europe	Energy	UK
VanCity Savings Credit Union	Financial services	Canada

“The GRI Guidelines, like the ISO 14001 international environmental management standard, will be contributing significantly to the progress toward a better and more environmentally responsible society which all global companies, including Nissan, will be referring to.”

*Carlos Ghosn
President & CEO
Nissan Motor Co., Ltd.*

Structured Feedback Companies

Similar to the approach employed following the release of the March 1999 Exposure Draft *Guidelines*, GRI obtained feedback from companies on the June 2000 *Sustainability Reporting Guidelines*. As part of the Structured Feedback Process in 2001, the following 31 companies committed to a thorough review of the *Guidelines* and provided feedback.

Agilent	Information technology	USA
BASF	Chemicals	Germany
Baxter International	Medical supplies	USA
Bayer AG	Life sciences/chemicals	Germany
British American Tobacco	Tobacco products	UK
CWS Powder Coatings	Chemicals	Germany
ESAB	Welding supplies	Sweden
Ford Motor Company	Automobiles	USA
Gaz de France	Energy utility	France
General Motors	Automobiles	USA
Halliburton	Energy services	USA
Ito Yokado	Retail	Japan
Jebsen and Jessen	Ind. products/services	Singapore
Kirin Brewery Co.	Food and beverage	Japan
Natura	Personal care	Brazil
Nike	Apparel	USA
Panasonic	Electronics	Japan
Procter & Gamble	Consumer products	USA
Renault	Automobiles	France
Rio Tinto	Mining	UK
Royal Dutch/Shell	Oil and gas	UK
Siam Kraft	Paper products	Thailand
SKF Group	Metal products	Sweden
Suncor Energy	Oil and gas	Canada
Sydkraft Group	Energy services	Sweden
Texaco	Oil and gas	USA
TotalFinaElf	Oil and gas	France
TransAlta	Energy utility	Canada
TXU Europe	Energy utility	UK
Vivendi Environmental	Environmental services	France
WSP Group	Construction consulting	UK

"The GRI approach is consistent with the approach we have taken in The Netherlands. It recognises that rigorous disclosure is an essential pre-requisite if we are to encourage sustainable business practices across sectors and across borders. We are very supportive of the work of this important new global institution."

Gerrit Ybema
Minister of Foreign Trade
of the Netherlands

Companies Using Guidelines

As of March 2002, more than 110 companies state they have referred to or followed the *Sustainability Reporting Guidelines* in preparing their sustainability, social, or environmental reports. The companies we are aware of that have released a report (current or previous) referencing the *Guidelines* are listed below. By listing a company GRI does not certify the report's conformance to the *Guidelines*.

Aéroports de Paris	Fuji Xerox
Agilent Technologies	General Motors
Amanco	Green Mountain Energy
AMD	Heidelberg
American Home Products	Henkel
Anheuser-Busch Companies	Hillside Aluminium
Arizona Public Service	ING
Asahi Kasei	Interface
AstraZeneca	ITT/Flygt
AT&T	Johnson & Johnson
BAA	J Sainsbury
BASF	Kesko
Baxter International	Kirin Brewery
BC Hydro	KLM Royal Dutch Airlines
Biffa Waste Services	Konica
Body Shop International	Laing
Bristol-Myers Squibb	Landcare Research
British Airways	Larcovi
BT	Loy Yang Power
Cable and Wireless	Marathon Oil
Canon	Matsushita Electric Group
Carillion	Mead
Chiquita Brands	Metso
City West Water	Motorola
COGEMA	Natura
Co-operative Bank	NEC
Daikin	Nike
Danone	Nikko Cordial Securities
DSM	Nissan
Electrolux	Nokia
ESAB	Novo Group
Eskom	NTT
Ford Motor Company	Nutreco

COMPANIES

Olympus
Pioneer Group
Polaroid
Procter & Gamble
Renfe
Ricoh
Risk and Policy Analysts Ltd.
Royal & SunAlliance
Royal Philips Electronics
Saint-Gobain
SASOL
Scandiflex
Scandinavian Airline Systems
Schenker-BTL AB
Schiphol Group
Scottish Power
Severn Trent
Shell International
Shorebank
Smith & Nephew
South African Breweries
Suez

Suncor Energy
Sunoco
Suntory
Swedbank
Swedish Meats
Teijin Group
Telstra
Thames Water
TransAlta
TXU Europe
Umgeni Water
Unipol
University of Florida
VanCity Savings Credit Union
VAW Aluminium AG
Vauxhall Motors
Volvo Car Corporation
Wärtsilä
Waste Recycling Group
Watercare Services Ltd.
Yasuda Fire and Marine
Insurance

*"The launch of the GRI represents
a giant step toward the vision
of consistent and accessible
environmental reporting that was
born in 1989, with the creation of
CERES. Ten years ago, nobody
thought that this dream could
materialise in less than fifty years.
All the hard-working people who
made it happen deserve our
gratitude and congratulations."*

*Joan Bavaria
President
Trillium Asset Management
Corporation*

Collaborators

The GRI has benefited tremendously from the volunteer efforts of hundreds of individuals and organisations.

Hosts and Organisers of Events

Thank you to the organisations that have provided meeting venues or assistance in organising or hosting various GRI briefings, symposia, presentations or meetings.

Regional Outreach

Thank you to those who have carried the GRI message out to areas sometimes under-represented in sustainability reporting developments, especially to India and South Asia, and Central and Eastern Europe.

Sector Supplements

Thank you to the people involved in establishing and co-ordinating the multi-stakeholder processes required to shape the sector supplements to the *Guidelines* (automotive, financial services, mining, tour operators). Thanks also to the participants in these processes.

Translations

Thank you to the organisations and individuals who translated the *Guidelines* into numerous languages, or provided peer review of translations.

“Corporate social responsibility is no longer an option; it is imperative. Sustainability reporting is something we can no longer live without. Corporations must become transparent if they are to meet their responsibilities in a world where population is increasing, natural systems are in decline, and governments often lack the will to act. The Global Reporting Initiative is an idea whose time has come.”

*Denis Hayes
President
Bullitt Foundation*

GRI Interim Secretariat Staff

Staff:

Allen White (Interim Secretariat Director)
Tim Brennan
Mark Brownlie
Julie Cramer
Emily Ford
Sean Gilbert
Naoko Kubo
Teodorina Lessidrenska
Liz Siddle
Alyson Slater
Bridget Leigh Snell
Iain Watt

Consulting Advisors:

Aditi Haldar
Paul Hohnen
Victor Thorpe

Former staff:

Robert Graff
Judy Kuszewski

"Working increasingly with the business sector as a partner, while also being one of four UN organisations supporting the implementation of the UN Global Compact, we in UNDP welcome the Global Reporting Initiative as a critical effort to strengthen the practice of monitoring and measuring corporate sustainability."

*United Nations
Development Programme*

In Closing – From Infinite Promise to Practical Value

The inauguration of the Global Reporting Initiative represents the culmination of five years of work by thousands of people worldwide. Those who participated in the GRI – in the meetings, symposia, working groups, pilot test and structured feedback processes, discussions, written analyses, commentaries, briefings, and dozens of other methods and venues – combined boldness with practicality, vision with skill. Though they came from many different organisations and places, they shared certain core convictions: that globalization is irreversible; that the world's immense physical and social problems require the engagement, creativity, and accountability of business; and that, in the era of the Internet, transparency and good governance have become the most important ingredients in a healthy capital market, economy, and society.

The GRI is succeeding because of partnerships – not imaginary or rhetorical partnerships – but genuine, solid partnerships amongst organisations and individuals all over the world. Built on a common vision, facilitated by the amazing power of the Internet, these partnerships also required all of the key components of successful human interaction: a willingness to listen, to trust, to act in good faith. The culture of engagement that allowed the GRI to make such rapid progress was a culture of passion, humility, humour, intellect, and grace. The creation and maintenance of such a problem-solving culture is, in many ways, just as much an achievement as the documents or the institutions of the GRI. We believe it is a culture that can and should be replicated in building future global institutions.

On 4 April 2002, we celebrate and mark the conclusion of a stage in the life of the GRI – but it is only the first stage in what we all hope and expect will be a very long life! Perhaps we should think of this event rather as a commencement: a completion of a period of preparation and the beginning of a dynamic new period of intellectual and institutional development. Right now we may be impressed by the achievements of the GRI as a body of work. But surely, a few decades hence, the results of these early days will be remembered for being relatively primitive. In other words, an immense amount of work remains in fashioning a strong global institution for the future. Its success will depend on maintaining and expanding the characteristics that have defined the GRI in its early years – inclusiveness, transparency, integrity, and innovation.

But we can do this, because we have at our disposal the immense and abundant reservoir of ideas, skills, energy, and creativity that exists in every tributary of the GRI's planetary network. We have the goodwill of our existing partners and the promise of many new ones. We have a Board who has accepted the duty of transforming the GRI from an organisation of nearly infinite promise into one that delivers practical value to all of humanity.

Let us not underestimate the significance of the task or the opportunity. The world is struggling to find its way through turbulent times when existing institutions, borne in a different era, are striving to adapt in the face of urgent threats to our economy, our ecosystem, and our society. Adaptation requires innovation in how we define and solve problems. The GRI represents one piece of what we must do to find our way toward a sustainable future. Without it, we will never bring all the forms of capital – natural, human, and economic – into healthy alignment. With it, we may yet have the chance to bequeath to our children a world that is more just, more prosperous, and more beautiful than the one we inherited.

Robert K. Massie

Executive Director, CERES

Member, GRI Board of Directors