

## Get Involved.

Do you have a stake in G3's success? Join other experts and leading organizations to deliver on the promise of G3.

**Contribute knowledge** and expertise to development of the G3 Guidelines.

**Contribute funds** for G3 development and the transition to a sustainable business model.

See [www.globalreporting.org/G3](http://www.globalreporting.org/G3) for more information about these opportunities.



GRI is a Collaborating Centre of the United Nations Environment Programme



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## INTRODUCING

The third generation of the Sustainability Reporting Guidelines for release in 2006

# G3

GRI has embarked on an ambitious effort that will bring a new level of rigor & utility to the Sustainability Reporting Guidelines for reporting organizations and information seekers alike.





## Embracing Core Values.

The new Guidelines and business model transition are driven by GRI's fundamental commitments.

- ▶ Multi-Stakeholder Based
- ▶ Globally Applicable
- ▶ Free Public Good for Voluntary Use

## Delivering Innovations.

### Improved Clarity and Accuracy

Indicators will be better defined, become more assurable, and be explained through technical protocols. A tiered reporting system will be established to accurately reflect the degree to which the Guidelines were applied by an organization.

### Stronger Support During the Reporting Process

GRI will provide greater guidance on applying reporting principles, determining materiality, prioritizing report content, and engaging with stakeholders.

### Greater Compatibility and Harmonization

G3 will strive to be more compatible with other CSR tools and standards, and to provide improved utility for analysts and financial markets.

### Increased Ease of Use Through a New Technology Platform

A new interactive website will be developed to enhance the ease of use of the Guidelines. The G3 taxonomy will be developed using open source XML/XBRL code to facilitate information flow and linkages with existing management information systems.



## A New Path for GRI.

A series of new user-focused programs will be offered to meet the needs of the sustainability reporting community. These programs will also ensure GRI's financial self-sufficiency so that it can continue to steward the Sustainability Reporting Guidelines far into the future.

### Enhanced Membership Scheme

GRI's current Organizational Stakeholder program will be revamped to provide high value services related to accessing the Guidelines, educational materials, and profiles of registered reports.

### Educational Offerings

Beginner and experienced practitioners will have access to training sessions, workshops, tools, calculation examples, case studies, bulletin boards, a help desk, and a manual on use of the Guidelines.

### Professional Accreditation

Under consideration is a program to accredit professionals in the field of sustainability reporting who demonstrate their understanding of the GRI reporting framework.

### Report Registration

Organizations will have the opportunity to register their reports through the G3 website and indicate its tier level. This will enable GRI to formally acknowledge the report and provide a forum for public access.

