

INSTITUTO
ETHOS

EMPRESAS E
RESPONSABILIDADE
SOCIAL
BUSINESS AND SOCIAL
RESPONSIBILITY



SEMINÁRIO INTERNACIONAL RELATÓRIO ANUAL E BALANÇO SOCIAL

O modelo GRI e a Experiência Brasileira

9 de Agosto de 2001

**Espaço Natura
Cajamar – São Paulo – Brasil**

Organização

Global Reporting Initiative
Instituto Ethos de Empresas e Responsabilidade Social

Apoio

FIDES, IBASE, ABAMEC

Patrocínio

Natura

SEMINÁRIO INTERNACIONAL RELATÓRIO ANUAL E BALANÇO SOCIAL

O modelo GRI e a Experiência Brasileira

PROGRAMAÇÃO COMPLETA

7h45

Saída do Instituto Ethos

9h00

Chegada ao Espaço Natura

9h30 – 10h00

Abertura

- Natura – Luiz Seabra
 - Instituto Ethos – Ricardo Young Silva
 - GRI – Allen L. White
-

10h00 – 10h30

A Globalização e a Responsabilidade Social Empresarial

- GRI – Robert Kinloch Massie
-

10h30 – 11h15

Relatório e Balanço Social no Brasil: História e Tendências

- IBASE – Ciro Torres
 - FIDES – Peter Nadas
-

11h15 – 11h45

Coffee Break

11h45 – 12h30

A Gestão da Responsabilidade Social: A Proposta de Relatório Anual do Instituto Ethos

- Instituto Ethos – Valdemar de Oliveira Neto
 - AMCE – Sérgio Esteves
-

12h30 – 13h30

O que é o Global Reporting Initiative (GRI)

- GRI – Allen L. White
-

13h30 – 14h30

Almoço

14h30 – 17h05**Relatórios Anuais e Balanços Sociais na Prática****1- Casos de Empresas que publicam Relatórios:**

- Copel – Lindolfo Zimmer
- Copesul – Carla Maria Pires Rangel
- De Nadai – Sérgio De Nadai
- Azaléia – Maristela Mercedes Bauer
- Natura – Rodolfo Witzig Guttilla

2- Casos de utilização de Relatórios pela Sociedade Civil:

- Observatório Social – Ronaldo Baltar
- Instituto Akatu – Paula Goés Bakaj
- ABAMEC – Roberto Sousa Gonzalez
- Unibanco – Christopher Wells

17h05 – 17h20**Coffee Break**

17h20 – 18h00**Conclusões e Estratégias para a América do Sul**

- GRI – Allen L. White
- Instituto Ethos – Oded Grajew

18h15**Saída do Espaço Natura**

19h30**Chegada ao Instituto Ethos**

Palestrantes

Allen L. White

Diretor do Global Reporting Initiative, coordena uma rede de produção de relatórios sociais corporativos. É vice-presidente do Tellus Institute, entidade sem fins lucrativos filiada ao Stockholm Environment Institute – Boston Centre, que presta consultoria a empresas, governos e ao terceiro setor sobre responsabilidade social e desenvolvimento sustentável.

Carla Maria Pires Rangel

Executiva da Unidade de Segurança, Saúde e Meio Ambiente da Copesul. Engenheira química formada pela PUC de Rio Grande do Sul, tem especialização em Recursos Hídricos e Saneamento Ambiental pela Universidade Federal do Rio Grande do Sul e Gestão Ambiental e Avaliação de Poluição Industrial pela Rijks University de Ghent, Bélgica.

Christopher Wells

Formado em Ciência Política pela Columbia University, analisa os aspectos socio-ambientais das empresas acompanhadas pelo departamento de pesquisa do Unibanco. Foi diretor executivo do Compromisso Empresarial para Reciclagem (Cempre) e representante do Brasil nas negociações internacionais sobre as normas da série ISO 14000.

Ciro Torres

Sociólogo, coordena o projeto "*Balanco Social das Empresas*" no Instituto Brasileiro de Análises Sociais e Econômicas – IBASE. É professor da PUC do Rio de Janeiro, onde ministra a disciplina "Ética, Cidadania e Responsabilidade Social Empresarial".

Lindolfo Zimmer

Diretor de Marketing da Companhia Paranaense de Energia – COPEL e membro do Conselho de Administração do Operador Nacional do Sistema Elétrico - ONS. Engenheiro e economista formado na Universidade Federal do Paraná, idealizou e coordena o Projeto Luz da Letras, de alfabetização de jovens e adultos por computador.

Luiz Seabra

Presidente da Natura Cosméticos S.A. Fez carreira na Remington Rand S.A., onde trabalhou por oito anos, em funções que evoluíram de Trainee a Superintendente da Divisão de Barbeadores Elétricos. Bacharelou-se em Economia e fundou a Natura em 1969, após gerenciar durante três anos um pequeno laboratório de cosméticos.

Maristela Mercedes Bauer

Coordena a equipe responsável pela elaboração do Balanço Social da Calçados Azaléia S/A. Bacharel em Ciências Contábeis, coordena o curso de Ciências Contábeis da Faculdade de Ciências Contábeis e Administrativas de Taquara/RS. Atualmente desenvolve projeto de pesquisa em mestrado sobre o sistema de informação social das empresas e balanço social.

Nelmara Arbex

Gerente do Departamento de Gestão de Conhecimento e Relações Internacionais do Instituto Ethos. Doutora em Física Teórica pela Universidade de Marburg, Alemanha, foi consultora de negócios na McKinsey - São Paulo. Desde a década de 80, esteve frequentemente envolvida em atividades sociais e políticas em vários locais e instituições.

Oded Grajew

Diretor presidente do Instituto Ethos de Empresas e Responsabilidade Social, presidente do Conselho de Administração da Fundação Abrinq pelos Direitos da Criança, membro do Conselho Deliberativo da Transparência Brasil, membro do Conselho Consultivo do CEP – *Council on Economic Priorities*, entre outras entidades.

Paula Góes Bakaj

Coordenadora de Relações Empresarias do Instituto Akatu, responsável pelas parcerias (patrocinadores, financiadores e apoiadores) e contato com as empresas filiadas ao Akatu.net. Economista com especialização em orçamento.

Peter Nadas

Presidente do Conselho de Curadores da Fundação Instituto de Desenvolvimento Empresarial e Social - FIDES, tem vasta experiência nos setores privado e público. É coordenador do Fórum Permanente de Balanço Social, do Projeto "O Jovem e a Empresa dos Anos 2000" e da Pesquisa Nacional sobre Ética na Atividade Empresarial.

Ricardo Young Silva

CEO do Yázi Internexus e presidente do Conselho Deliberativo do Instituto Ethos. Fundou e presidiu a Associação Brasileira de Franchising (ABF) e é coordenador nacional do Pensamento Nacional das Bases Empresariais (PNBE). Membro de diversas ONGs, envolve-se ativamente com o Terceiro Setor.

Robert Kinloch Massie

Presidente do Comitê Diretivo do Global Reporting Initiative – GRI. Doutor em Política de Negócios pela Harvard Business School, há duas décadas trabalha com a gestão empresarial e responsabilidade. É diretor executivo da Coalizão para Economias Ambientalmente Responsáveis – CERES, a maior entidade americana de fomento à responsabilidade social empresarial.

Roberto Sousa Gonzalez

Administrador, é diretor da Associação Brasileira dos Analistas do Mercado de Capitais –ABAMEC/SP, onde também coordena a Comissão de Balanço Social. Sua monografia "Balanço Social - um disclosure necessário" ganhou o 1º lugar no último Congresso da ABAMEC. Atualmente cursando MBA em Mercado de Capitais na USP.

Rodolfo Witzig Guttilla

Sociólogo pós-graduado pela Pontifícia Universidade Católica de São Paulo, é responsável pela área de Assuntos Corporativos da Natura Cosméticos, onde conduz as atividades de ação social com os públicos interno e externo, disseminando a prática da responsabilidade social. É membro do Núcleo de Ação Social da FIESP/CIESP.

Ronaldo Baltar

Sociólogo, doutor pela Universidade de São Paulo, professor do Departamento de Ciências Sociais da Universidade Estadual de Londrina e coordenador do Satélite São Paulo do Observatório Social. Desenvolve projetos de pesquisa e elaboração de bancos de dados sobre observação dos direitos fundamentais dos trabalhadores e responsabilidade social em empresas que atuam no Brasil.

Sérgio De Nadai

Presidente da De Nadai Alimentação S/A e diretor de outras empresas do grupo De Nadai, preside também a Associação dos Amigos do Menor pelo Esporte Maior – AMEM e a Associação dos Amigos da Estação Especial da Lapa. Tem ativa participação na comunidade de Santo André.

Sérgio Esteves

Diretor executivo da AMCE Negócios Sustentáveis, além de conferencista e consultor da Organização Internacional do Trabalho (OIT). Foi gerente do programa de Gerenciamento Ecológico da Xerox do Brasil, que durante sua gestão recebeu seis prêmios corporativos.

Teodorina Lessidrenska

Secretária interina do GRI, coordena o Grupo de Trabalho de Verificação (VWG) da entidade, fórum responsável pelo acompanhamento dos modelos de responsabilidade social e produção de relatórios. Doutora em Gerenciamento Ambiental, trabalhou no desenvolvimento dos Centros de Treinamento em Gestão Ambiental – EMTC em vários países da Europa.

Valdemar de Oliveira Neto

Superintendente do Instituto Ethos de Empresas e Responsabilidade Social. É conselheiro da Fundação Abrinq pelos Direitos da Criança, do Centro de Cultura Luiz Freire e do CENPEC, além de consultor da Fundação Avina.



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Instituto Ethos de Empresas e Responsabilidade Social

O Instituto Ethos de Empresas e Responsabilidade Social foi criado para ajudar as empresas a compreender e incorporar o conceito de responsabilidade social no cotidiano de sua gestão. A prática da responsabilidade social é caracterizada pela permanente preocupação com a qualidade ética das relações da empresa com seus diversos públicos (trabalhadores, fornecedores, clientes, comunidades onde estão inseridas e poder público).

Fundado em 1998, por iniciativa de um grupo de empresários, o Instituto em três anos de existência reúne 453 empresas associadas. Um levantamento prévio do perfil destas empresas revela um resultado parcial significativo: o faturamento somado das empresas é de R\$ 250 bilhões – o que, para efeito de comparação, equivale a 25% do PIB nacional – essas empresas empregam aproximadamente 1 milhão de pessoas. São empresas de todos os tamanhos, setores e regiões.

O Instituto Ethos trabalha com três linhas de atuação:

Mobilização: através de eventos, reuniões mensais, parcerias, Conferência Anual, Campanha de Mídia Responsabilidade Social, Programa de Regionalização, Prêmio Ethos de Jornalismo, Prêmio Ethos Valor, Rede de Jornalistas, Rede de Professores, participação em cursos, palestras e seminários divulga e difunde conceitos de responsabilidade social empresarial para sociedade.

Gestão Empresarial: desenvolve ferramentas para a capacitação das empresas na gestão da responsabilidade social, entre elas destaca-se o Guia de Elaboração de Relatório e Balanço Anual de Responsabilidade Social Empresarial.

Produção de Conteúdo: desenvolve pesquisas ("Empresas e Responsabilidade Social, Percepção e Tendências do Consumidor Brasileiro"), publica manuais práticos para orientar as empresas a desenvolver atividades, produz e divulga matérias, disponibiliza um website de referência sobre o tema, coleta exemplos de práticas desenvolvidas pelas empresas, promove intercâmbio com entidades internacionais líderes no tema da responsabilidade social.

Para maiores informações, acesse o site www.ethos.org.br

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PERGUNTAS FEITAS FREQUENTEMENTE

Histórico e Fatos Importantes

O que é GRI?

GRI (sigla em inglês que designa Iniciativa Global para Apresentação de Relatórios) é uma iniciativa de múltiplos stakeholders¹, que visa desenvolver, promover e divulgar uma estrutura geral para apresentação de relatórios sobre o desempenho econômico, ambiental e social de uma organização. Os relatórios sobre esses aspectos da organização são geralmente conhecidos como "relatórios sobre a sustentabilidade". O GRI busca transformar a elaboração desses relatórios sobre sustentabilidade em uma rotina e conferir-lhes credibilidade como as demonstrações financeiras em termos de comparabilidade, rigor e verificabilidade. Até 2002, o GRI deverá tornar-se uma nova organização internacional de caráter permanente para o cumprimento de tal missão.

Por que precisamos do GRI?

As crescentes expectativas por maior transparência e prestação de contas, e os importantes avanços na tecnologia da informação levaram mais de 2000 organizações no mundo todo – basicamente corporações – a publicar voluntariamente relatórios ambientais. Um número pequeno mas crescente de empresas está aderindo à prática de apresentação de relatórios de sustentabilidade. Todavia, ao contrário das demonstrações financeiras, a falta de uma estrutura de produção de relatórios padrão – que inclua princípios e protocolos – resulta em relatórios sem consistência, comparabilidade e credibilidade. Como consequência, tanto as empresas que apresentam relatórios, como seus usuários, não têm condições de usufruir o máximo dessas iniciativas. Uma estrutura padrão beneficiará tanto as empresas que apresentam os relatórios, como seus usuários.

Quem fundou o GRI?

A CERES (sigla em inglês para a Coalizão Para Economias Ambientalmente Responsáveis), convocou o GRI no final de 1997. Logo depois, o Programa das Nações Unidas para o Meio Ambiente (PNUMA) uniu-se ao GRI como importante parceiro, juntamente com organizações empresariais, contábeis, ambientalistas, de direitos humanos e trabalhistas de todo o mundo.

Quem Participa do GRI?

As atividades do GRI estão diretamente orientadas para a abrangência global. De sua rede constam 1000 participantes, representando centenas de organizações. Entre os participantes incluem-se corporações, organizações não-governamentais (ONGs), representantes governamentais, consultorias, organizações contábeis, associações comerciais, diretorias, universidades e institutos de pesquisas. Um Comitê Diretivo, constituído de membros de sete países e 17 organizações, conduziu o GRI até o ponto em que se encontra atualmente. Participantes de mais de 35 países estiveram envolvidos nas reuniões do GRI em mais de 15 países, sendo que

¹ Grupo de pessoas que possuem um interesse comum em determinada atividade ou projeto de uma organização, por exemplo, os fornecedores, os clientes, a comunidade, os empregados, os acionistas, os proprietários, etc.

esse número aumenta mês a mês. O GRI está aberto a todas as pessoas e organizações interessadas na apresentação de relatórios de sustentabilidade.

O que o GRI conseguiu até agora?

O GRI atua em duas linhas de ação principais: (1) um **processo** de consulta global e de múltiplos stakeholders, que se baseia nos princípios da transparência e abrangência; e (2) desenvolvimento e divulgação das ***Diretrizes para Produção de Relatórios de Sustentabilidade***. O processo do GRI continua a expandir-se através das equipes de trabalho, reuniões de instrução, simpósios e comunicações. As *Diretrizes*, inicialmente publicadas em forma de texto de exposição provisória em março de 1999, foram revisadas e reeditadas em junho de 2000, após um período intensivo de realização de testes pilotos, comentários e revisões.

Como o GRI trabalha?

O Comitê Diretivo do GRI, estabelecido no início de 1998, é responsável pelas políticas e direção geral do GRI. Um Secretariado Interino, atualmente sediado em Boston, nos Estados Unidos, é responsável pela condução do programa de trabalho organizacional. Durante o período de 2000 a 2002, serão implementados planos para a institucionalização do GRI como um novo órgão de caráter global e permanente. A nova instituição será dirigida por um Conselho de Diretores, devendo envolver grupos multipartidários de assessoria técnica e de stakeholders, para assegurar a continuidade dos valores fundamentais de abrangência e transparência do GRI.

De onde provêm os recursos do GRI?

Desde sua criação, fundações forneceram a maior parte dos recursos para o GRI, entre as quais: United Nations Foundation, Ford Foundation, John D. and Catherine T. MacArthur Foundation, Charles Stewart Mott Foundation, Spencer T. e Ann W. Olin Foundation. A Agência de Proteção Ambiental dos Estados Unidos também contribuiu com o GRI. O GRI está desenvolvendo um amplo plano de negócios para garantir a captação estável de recursos para a instituição permanente.

Como foram escolhidas as empresas piloto originais?

As 21 empresas piloto originais foram escolhidas com base em diversos critérios: disposição de realizar um teste piloto abrangente, equilíbrio setorial, equilíbrio geográfico, diversidade no porte das empresas, e diversidade na experiência na elaboração de relatórios. Aproximadamente metade das empresas apresentou-se como voluntária, sendo as restantes recrutadas, com base nas lacunas constatadas depois da apresentação das voluntárias. As empresas dos testes piloto comprometeram-se a fornecer um feedback cuidadoso ao GRI no texto de exposição provisória das *Diretrizes* em março de 1999. Algumas dessas companhias optaram por publicar realmente os relatórios com informações das antigas diretrizes.

Como foram escolhidos os membros do Comitê Diretivo?

O Comitê Diretivo foi formado no início de 1998, através de convites feitos pelo CERES em consulta com outras partes. Os primeiros associados foram escolhidos com a finalidade de obtenção de um equilíbrio de stakeholders e geográfico. (Vide as *Diretrizes* de junho de 2000, ou o site www.globalreporting.org para obter uma lista das organizações representadas). Os 17 associados foram escolhidos entre empresas, ONGs, e organizações contábeis, representando sete países. No período entre 2000 e 2002, um Conselho de Diretores permanente deverá substituir o Comitê. Um processo de eleição aberta será empregado na formação do Conselho.

Uso e Benefícios das *Diretrizes*

A quem se destina principalmente o uso das *Diretrizes*?

Os relatórios de sustentabilidade servem aos interesses de praticamente todas as organizações. Em sua primeira fase, o GRI visa às corporações como as principais entidades que devem adotar a apresentação dos relatórios. Entre as corporações, as multinacionais são prioritárias, seguidas de empresas nacionais de pequeno e médio porte. Com o passar do tempo, a GRI prevê que governos e ONGs descobrirão o valor da apresentação de relatórios de sustentabilidade e passarão a demonstrar esse compromisso crescente através do uso das *Diretrizes* nos relatórios produzidos. Sinais desse interesse já podem ser observados.

De que forma as *Diretrizes* beneficiam as organizações que apresentam relatórios?

As organizações comerciais vivem sob crescente pressão para fornecerem informações sobre seus desempenhos econômico, ambiental e social a investidores, clientes, comunidades, empregados, gerentes, fornecedores, e demais stakeholders. As exigências dos stakeholders diversificam-se cada vez mais e aumentam rapidamente. Elas originam-se, em parte, no interior da organização por gerentes em busca de informações confiáveis que possam nortear suas decisões. Elas também se originam fora da organização, a partir de stakeholders com interesse fixado no desempenho da empresa. Uma estrutura para a apresentação de relatórios padrão permitirá que as empresas que apresentam os relatórios atendam a essas exigências de maneira eficiente e consistente, comparando seu desempenho a outras empresas semelhantes, posicionando-se como pró-ativas na gestão de seus negócios e das relações externas, e fortalecendo sua reputação nos mercados de capital, trabalho e clientes.

Como os usuários dos relatórios se beneficiam das *Diretrizes*?

Informações confiáveis constituem a base sólida para a tomada de decisões. Entretanto, os usuários dos relatórios ambientais e de sustentabilidade atuais deparam-se com um volume crescente de informações em que faltam comparabilidade, consistência e credibilidade. Os investidores, reconhecendo os limites das demonstrações financeiras tradicionais, estão buscando novas informações com base nas quais possam avaliar a qualidade da gestão empresarial, o desenvolvimento de novas tecnologias, a liderança e inovação no desenvolvimento do capital humano e outros ativos intangíveis. O trabalhador busca ferramentas para comparar a qualidade dos empregadores ao avaliar as oportunidades de trabalho. Os clientes comerciais e consumidores estão interessados em informações pertinentes aos processos, materiais, produtos e reputação em geral. As comunidades buscam ferramentas para monitorar o desempenho das empresas e examinar pedidos de expansão ou de abertura de novas instalações. Os grupos de defesa dos direitos humanos e do meio ambiente buscam demonstrações concretas e confiáveis do compromisso das empresas com a cidadania corporativa. Uma estrutura de apresentação de relatórios de sustentabilidade padrão, baseada em princípios contábeis sólidos, deverá atender às necessidades de informação dos stakeholders.

Minha empresa já produz relatórios usando uma estrutura bem estabelecida, que acreditamos satisfazer a contento as necessidades de nossos stakeholders. Por que deveríamos usar as *Diretrizes*?

Entre as mais de 2000 empresas que apresentam relatórios verifica-se uma grande gama de estruturas e estilos de relatórios. Embora essa individualidade implique alguns benefícios, por demonstrarem o caráter das várias empresas, o preço a ser pago é a falta de comparabilidade, consistência e credibilidade por parte de muitos usuários. Uma estrutura comum para a apresentação de relatórios gozará das vantagens das práticas já adotadas, acrescentando novos valores tanto para quem apresenta os relatórios, como para quem os utiliza. Da mesma maneira que os procedimentos contábeis financeiros alcançaram uma aceitação geral, uma estrutura de produção de relatórios de sustentabilidade padrão possibilitará maior eficiência na mensuração e comunicação da excelência, liderança e inovação. O GRI reconhece que algumas companhias optarão por apresentar as informações em uma ordem diferente do que a sugerida nas *Diretrizes* ou implementar os vários componentes das *Diretrizes* de uma forma gradual. As *Diretrizes* equilibram uniformidade e flexibilidade na produção de relatórios, a fim de permitir a comparabilidade, ao mesmo tempo que reconhecem as legítimas diferenças organizacionais.

Quem já publicou relatórios com base nas *Diretrizes*?

Um número cada vez maior de empresas afirma que seus relatórios foram baseados nas *Diretrizes*. Uma relação dos nomes dessas empresas consta no site www.globalreporting.org, e é periodicamente atualizada. Algumas empresas relacionadas estão entre as 21 participantes dos testes piloto do texto de exposição provisória das *Diretrizes* de 1999. Por ser uma iniciativa voluntária, a GRI não obriga as empresas a informá-la sobre a decisão de utilizar as *Diretrizes*. Se você tiver conhecimento de empresas que usam as *Diretrizes* para apresentação de relatórios ou recebem as informações de alguma forma, por favor, entre em contato com info@globalreporting.org.

Como posso saber se um determinado relatório está de acordo com as *Diretrizes* ?

O GRI procura aumentar a qualidade e a quantidade dos relatórios apresentados, e acredita que a averiguação é uma abordagem, entre tantas, para se obter relatórios confiáveis de sustentabilidade. Todavia, o GRI não avalia a conformidade dos relatórios com as *Diretrizes*. Tampouco confere a veracidade das informações contidas nesses relatórios. O Grupo de Trabalho de Verificação do GRI está avaliando como esses procedimentos que garantem a veracidade das informações evoluem. Entretanto, o GRI não pretende envolver-se diretamente nessa verificação. Além disso, o GRI não certifica nem recomenda especificamente prestadores de serviços que fiscalizem as informações entre as várias firmas de contabilidade, auditoria, consultoria administrativa, e ONGs que atuam nessa atividade. Algumas empresas optaram por empregar esses prestadores de serviços para avaliação de seus relatórios.

Por que o GRI optou por não conduzir sua própria verificação?

O GRI apóia, em princípio, a verificação independente dos relatórios do GRI. Ao mesmo tempo, reconhece que as organizações precisam de tempo para avaliar suas necessidades, preparo e opções de verificação. O GRI também reconhece que a verificação dos relatórios de sustentabilidade, como a própria apresentação de relatórios de sustentabilidade, está num estágio inicial de sua evolução. Como contribuição para esse novo campo emergente, o GRI, através de seu Grupo de Trabalho de Verificação, está desenvolvendo "Princípios Abrangentes" para a verificação dos relatórios do GRI. Minutas dos Princípios serão exibidas no site www.globalreporting.org. O GRI deverá continuar a rastrear tendências na verificação feita por terceiros, revisando seu papel nesse novo campo, num esforço para aumentar a credibilidade dos relatórios do GRI. O Anexo 3 das *Diretrizes* fornece maior orientação sobre a verificação.

Relações

Como o GRI se relaciona com outras iniciativas de produção de relatórios?

Dezenas de empresas, ONGs, firmas contábeis e entidades governamentais lançaram iniciativas de produção de relatórios. Muitas delas já estão envolvidas com o GRI, e as demais estabeleceram um canal de comunicação. O GRI está continuamente buscando identificar tais iniciativas, convidando-as para integrar seu processo, e determinando os pontos em comum. Esta é uma parte essencial na formação de compatibilidade entre as iniciativas e para o trabalho em busca de uma estrutura padrão de apresentação de relatórios, que seja útil para quem apresenta e para quem utiliza, no mundo inteiro. Sempre que outras iniciativas tenham desenvolvido abordagens de mensuração através de um processo de múltiplos stakeholders, o GRI está preparado para importar esse trabalho para sua estrutura básica de apresentação de relatórios. Ao mesmo tempo, o GRI encoraja outras iniciativas para harmonizar seu trabalho com o GRI, de forma que todas as partes caminhem para uma convergência. Ao longo do tempo, o GRI reconhece que muitas iniciativas optarão por continuar seus trabalhos em função de seus mandatos e preocupações específicas, que, não necessariamente coincidem com os do GRI.

Qual a relação entre o GRI e as demonstrações/ relatórios financeiros?

O GRI não substituirá ou modificará as normas e práticas de apresentação de relatórios financeiros. A produção de relatórios de sustentabilidade é complementar à produção de relatórios financeiros. Ele ajuda a oferecer um quadro mais completo do desempenho de uma organização para complementar a informação contida nos relatórios financeiros. A apresentação de relatórios financeiros e de sustentabilidade é capaz de atender as necessidades de informação dos diversos usuários, incluindo, mas não se limitando à comunidade investidora. No futuro, é possível que a apresentação de relatórios de sustentabilidade e a apresentação de relatórios financeiros venham a se fundir na apresentação de um único e abrangente "relatório de desempenho".

Qual a relação entre o GRI e a apresentação de demonstrações/relatórios para o governo?

A GRI é uma iniciativa voluntária. As *Diretrizes* destinam-se a prestar contas sobre o desempenho ao nível da empresa em todo o mundo. Os governos têm uma grande variedade de programas de apresentação de relatórios, alguns obrigatórios, outros voluntários. A maioria, mas nem todos, aplicam-se ao nível das instalações. O GRI recebe regularmente consultas dos governos, contando com a participação ativa de numerosos representantes governamentais nas reuniões, feedback e outras atividades. Em alguns casos, os governos estão considerando, ou já adotaram, partes das *Diretrizes* para seus próprios programas. O GRI não encoraja nem desencoraja tais ações.

Qual a relação entre o GRI e os empreendimentos comerciais?

O GRI encoraja todos os empreendimentos comerciais a fortalecerem sua apresentação de relatórios. Todavia, ele não faz alianças, parcerias, ou empreendimentos conjuntos com empresas comerciais, nem o fará no futuro. Na qualidade de iniciativa sem fins lucrativos de múltiplos stakeholders, é fundamental que permaneça independente.

Qual é, exatamente, o aspecto econômico da sustentabilidade, e como ele difere do financeiro e do social?

As empresas usam recursos e criam riquezas. Tanto os recursos como as riquezas têm conseqüências para a empresa e para a sociedade como um todo. As demonstrações financeiras tradicionais captam apenas os impactos que são mais importantes para os acionistas e proprietários das empresas. Contudo, muitos impactos importantes que resultam do uso dos recursos e da criação de riquezas não são captados nas demonstrações financeiras tradicionais. Alguns deles são de natureza econômica – investimentos em capital humano, despesas salariais por país, impostos pagos. Outros são de natureza social – aumentos e diminuições de empregos, níveis de educação do trabalhador, equiparação salarial, qualidade de vida nas comunidades. A missão do GRI é equilibrar o "balanço" de tal forma que todos os impactos – inclusive, mas não apenas os financeiros – sejam captados em relatórios rotineiros, comparáveis e confiáveis.

Olhando para o Futuro

Como e quando as *Diretrizes* serão revistas?

As *Diretrizes* constituem um documento vivo. Elas serão revistas em 2002, com base no aprendizado adquirido ao longo de dois anos de experiência com as *Diretrizes* de junho de 2000. O GRI espera conduzir um processo de revisão semelhante ao que foi empregado com sucesso para o texto de exposição provisória das *Diretrizes* de março de 1999. Esse processo incluiu oficinas de feedback, testes piloto orientados, abertura de canais de contato, e documentos encomendados preparados por diversos stakeholders. O objetivo é fornecer um feedback abrangente das mais variadas partes com interesse na preparação de relatórios de sustentabilidade. Será adotada uma abordagem interativa para a preparação do texto das *Diretrizes* de 2002, com circulação e divulgação no site do GRI de diversos esboços, dos comentários recebidos, e preparo de novas versões. Para seu contínuo aperfeiçoamento, as *Diretrizes* serão revistas rotineiramente no futuro.

Vocês pretendem desenvolver diretrizes específicas para cada setor?

O GRI compromete-se a desenvolver suplementos das diretrizes básicas e genéricas específicos para cada setor. Isto ocorrerá sob a forma de suplementos piloto no período de 2001 a 2002, com a formação de equipes de trabalho setoriais que deverão testar o processo de produção de orientações suplementares. O GRI espera que 3 ou 4 dessas equipes sejam formadas, para cobrir os setores de recursos, manufatureiro e de serviços. Todas as equipes deverão comprometer-se com um processo transparente e de múltiplos stakeholders, que reflita o processo total da GRI. Sempre que possível, a GRI deverá trabalhar com iniciativas setoriais já existentes.

Como o GRI pode garantir que as *Diretrizes* não impedirão a divulgação de assuntos emergentes que (ainda) não tenham sido incluídos nas *Diretrizes*?

O GRI esforça-se por criar uma estrutura genérica para a produção de relatórios que se aplique a todas as empresas em cada setor operante no país. Ao mesmo tempo, o GRI reconhece que o desenvolvimento das *Diretrizes* é um processo de longo prazo que se constrói a partir de consultas, testes e aperfeiçoamento contínuos. À medida que a prática da apresentação de relatórios de sustentabilidade evolui em seu processo de aprendizado, também as *Diretrizes* evoluirão. Futuros suplementos específicos para cada setor também deverão fortalecer as diretrizes básicas do GRI. As empresas que apresentam relatórios que vêem oportunidades para o acréscimo de informações além das solicitadas nas *Diretrizes* são convidadas a fazê-lo.

Nos anos passados algumas empresas decidiram interromper ou diminuir a produção de relatórios. Como as *Diretrizes* podem afetar tais decisões?

Esses fatos podem ser devidos às pressões por cortes nos custos operacionais, mudanças na alta gerência, e falta de visão da apresentação de relatórios como forma de agregar valor. O GRI acredita que a falta de uma estrutura para apresentação de relatórios geralmente aceita constituiu uma das razões para tais decisões. Essa estrutura oferecerá eficiência, utilidade e credibilidade às empresas que apresentam relatórios. A apresentação de relatórios de sustentabilidade também evoluirá até se tornar um elemento-chave e contínuo dos programas de responsabilidade corporativa. Por essas razões, o GRI espera que o número de empresas que apresentam relatórios de sustentabilidade aumente e que as que já o fazem fortaleçam seu compromisso com a apresentação de relatórios de sustentabilidade.

Como me envolver com o GRI?

Se você pertence a uma organização que já apresenta relatórios, sugerimos que você baseie o conteúdo de seu próximo relatório publicado nas *Diretrizes*. Se você pertence a uma organização que revisa relatórios corporativos de sustentabilidade, sugerimos que você utilize as *Diretrizes* para medir a integralidade dos relatórios. Em qualquer um dos casos, qualquer feedback que você possa sugerir para o aperfeiçoamento das *Diretrizes* ou dos processos a elas associados será apreciado. Por favor, contate o GRI através das coordenadas fornecidas abaixo, ou através de nosso site: www.globalreporting.org. Além do fornecimento de feedback, todas as partes interessadas estão convidadas a participar das equipes de trabalho do GRI, das reuniões de instrução regionais e dos simpósios internacionais. O crescimento contínuo no número de organizações que apresentam relatórios e que utilizam relatórios é de importância vital para a eficácia do GRI a longo-prazo.

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CORPORATE SOCIAL REPORTING

INSTITUTO ETHOS

SAO PAULO
9 AUGUST 2001

Dr. ALLEN L. WHITE
INTERIM DIRECTOR
GLOBAL REPORTING INITIATIVE



ACCELERATING TRENDS

- u Globalisation
- u Supply chain Integration
- u Trade liberalisation
- u Information technology

www.globalreporting.org

MERGERS/AQUISITIONS

- | | | |
|-------------------|---|----------------|
| u PEG PEREGO | → | BURIGOTTO |
| u EDELMAN | → | BASI |
| u MELONI | → | ACUCAR GUARANI |
| u UNION SDA/COSAN | → | UNIVALEM, GASA |
| u PRISA | → | MODERNA |

www.globalreporting.org

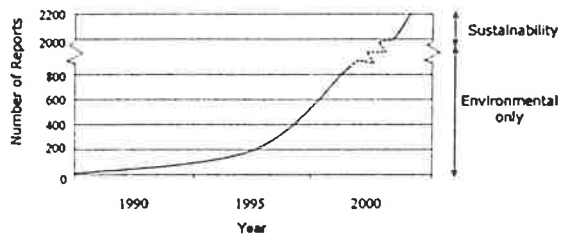
TRANSPARENCY...not OPTIONAL... *ESSENTIAL*

Pressure from...

Investors	Companies
Governments	Campaigners
Customers	Rating groups

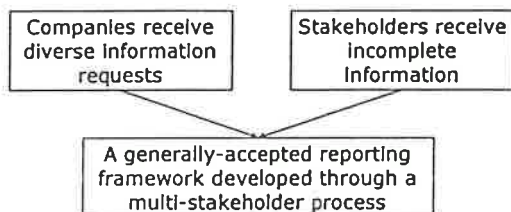
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REPORTING ON THE RISE



www.globalreporting.org

PROBLEMS AND A SOLUTION



www.globalreporting.org

18 July 2001

GRI MISSION

- u Elevate corporate sustainability reporting to the same level as financial reporting
- u Design and continually improve reporting guidelines reflecting the three dimensions of sustainability: economic, environmental, and social
- u Build a global and Independent Institution to steward the *Guidelines*

www.globalreporting.org

WHY A GLOBAL REPORTING STANDARD

- u Coverage: All company operations
- u Burden: Minimize for reporters
- u Usability: Benchmarking, rating, investing, campaigning, purchasing
- u Impact: Better achieve sustainability policy objectives
- u Process: Continuous learning and enhancement

www.globalreporting.org

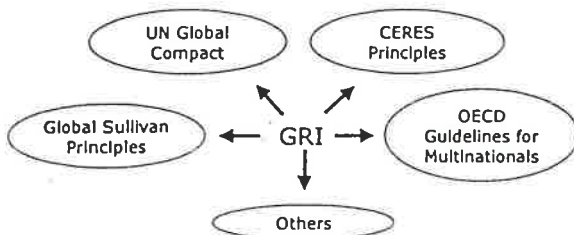
GRI BASICS

- u What? – *Sustainability Reporting Guidelines*
- u Who? – businesses, CERES, UNEP, government, labour, social, environmental and accountancy groups. Network of 1,500 organisations and individuals.
- u How? – multi-stakeholder dialogue
- u Where? – more than 50 countries
- u When? – started late 1997, independent in 2002

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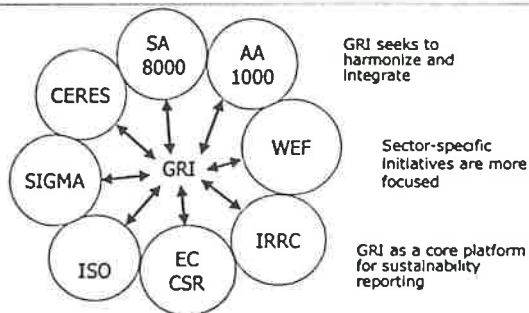
GRI IS NOT A CODE OF CONDUCT...

But can strengthen all such codes



www.globalreporting.org

GRI & COMPLEMENTARY INITIATIVES



www.globalreporting.org

HOW WILL GRI HELP?

- u Business – bolsters stakeholder communications; Identifies areas for improvement
- u NGOs & Labour – facilitates dialogue with business; provides consistent information
- u Investors – standardised approach similar to financial reporting
- u Governments – complements regulations

www.globalreporting.org

WHY COMPANIES USE THE *GUIDELINES*?

- u Efficiency
- u Internal management improvements
- u Stakeholder consultation
- u Attract employees and investors
- u Manage risk and protect reputation
- u Credibility
- u Competitive advantage

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REPORTING DRIVES INTERNAL IMPROVEMENTS

- u Set targets
- u Understand linkages, identify deficiencies
- u Measure outcomes
- u Benchmark
- u Communicate commitment
- u Influence long-term strategic decisions

www.globalreporting.org

"It was the GRI reporting process that prompted our announcement last fall to increase the fuel efficiency of our SUV fleet by 25 percent by 2005."

Deborah Zemke
Director of Corporate Governance
Ford Motor Company
April 2001

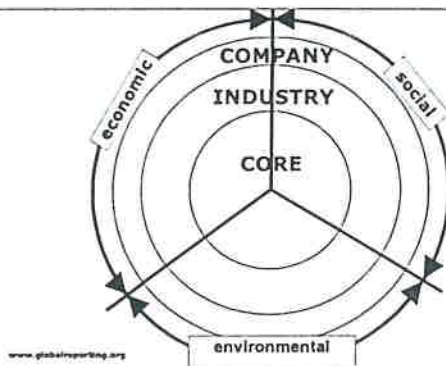
www.globalreporting.org

"In effect, GRI reporting will help us define and communicate who we are and what we believe and value. It will enable us to honestly spot and work to close the gaps between our beliefs and our performance. In the end, we think this will make us a better, more successful company."

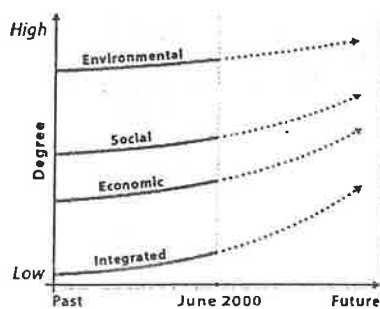
William Blackburn
Vice President & Chief Counsel for EH&S
Baxter International
September 2000

www.globalreporting.org

REPORTING ELEMENTS



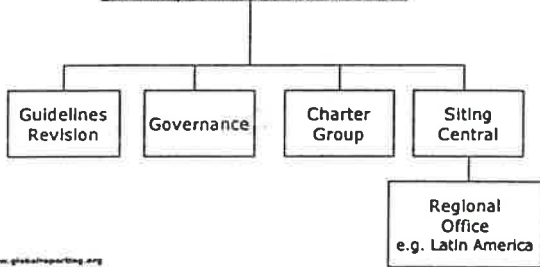
CONSENSUS ON INDICATORS



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NEXT STEPS

Pathway to Institutionalisation



www.globalreporting.org

REVISION OF GUIDELINES

- 3/99 Exposure draft = beta test
- 6/00 Guidelines = version 1.0
- Mid-2002 = version 2.0

Current activity:

- Measurement Working Group
- Structured Feedback Process
- Industry "Supplements"

www.globalreporting.org

GRI REPORTERS – A SAMPLING

American Home Products	Johnson & Johnson	SASOL
AT&T	Kirin Brewing	Scandiflex
Baxter	KLM	Shell
Biffa Waste Services Ltd.	Konka	Severn Trent
Body Shop International	Landcare Research	SITA
Bristol-Myers Squibb	NEC	South African Breweries
British Airways	Nissan	Suncor Energy
BT	Nokia	Sunoco
Carillion	Novo Nordisk	Swedish Meats
Electrolux	Procter & Gamble	Thames Water
ESAB	Renfe	TransAlta
Ford Motor Company	Ricoh	TXU Europe
Fuji Xerox	Royal & Sun Alliance	VanCity Savings Credit Union
General Motors	Royal Philips Electronics	Vauxhall Motors Ltd
Henkel	Saint-Gobain	VAW Aluminium
ITT/Flygt	SAS	Waste Recycling Group.

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GRI STRUCTURED FEEDBACK COMPANIES

Company	Industry	Headquarters
Agilent	Hgh tech	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
Kumho Breeding	Food and beverage	Japan
Natura	Personal care	Brazil
Nike	Clothing	USA
Panasonic (Matsushita Electric)	Electronics	Japan

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GRI STRUCTURED FEEDBACK COMPANIES (CONTINUED)

Company	Industry	Headquarters
Renault	Automobiles	France
Rio Tinto	Mining	UK
Shell	Oil and gas	UK
Sam Kral	Paper products	Thailand
SKF Group	Metal products	Sweden
Suncor	Oil and gas	Canada
Sydkraft Group	Energy services	Sweden
Texaco	Oil and gas	USA
TotalEneFF	Oil and gas	France
TransAlta	Energy utility	Canada
TXU Europe	Energy utility	UK
Vivendi	Communications	France
WSP Group	Construction consulting	UK

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MEASUREMENT WORKING GROUP (SUBGROUPS)

Social Work Stream

- Social Subgroup 1: Labour Practices
- Social Subgroup 2: Human Rights
- Social Subgroup 3: Community, Society, and Development

Environmental Work Stream

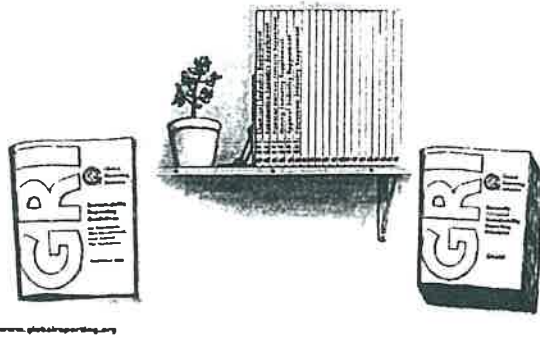
- Environment Subgroup 1: Water Protocol
- Environment Subgroup 2: Energy Consumption Protocol
- Environment Subgroup 3: Biodiversity Indicators
- Environment Subgroup 4: Communication with and Assessment of Environmental Conventions

Economic and Integrated Work Stream

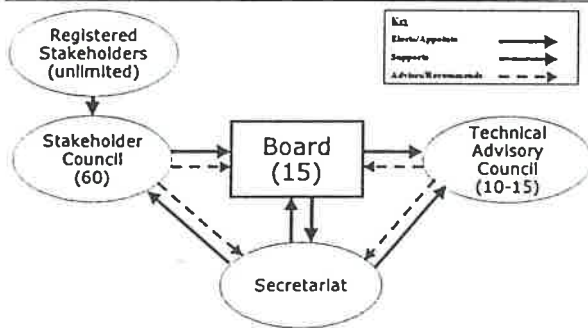
- Economic Subgroup 1: Conceptual Framework
- Integrated Subgroup 1: Micro Macro Linkages
- Integrated Subgroup 2: Crosscutting Indicators

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A FUTURE GRI PRODUCT PORTFOLIO



PERMANENT GRI: PROVISIONAL STRUCTURE



GRI CHARTER GROUP

Function

- Endorsement of mission
- Financial support

Participants

- Distinguished, global organizations
- Companies, NGOs, foundations, accountancy groups, multi-lateral organizations

www.globalreporting.org

"CHARTER GROUP" TO GRI CAPITAL FUND

- | | |
|-------------------------|------------------------|
| u 10-15 corporations | u 10 NGOs |
| u Accounting firms | u UN |
| u Accounting societies | u Trade unions |
| u Business associations | u Selected governments |
| u Multilateral banks | u Foundations |

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"The GRI *Guidelines* are a huge achievement. So huge that few firms, big or small, can ignore them. The *Guidelines*, thanks to GRI's massive commitment to inclusiveness, have fast become the leading way for companies to respond to the growing global demand for corporate accountability."

Tomorrow magazine
November/December 2000

www.globalreporting.org

THE WORLD'S 10 MOST VALUABLE BRANDS

BRAND	2001 BRAND VALUE
u COCA-COLA	68.9 (\$BILLIONS)
u MICROSOFT	65.1
u IBM	52.8
u GE	42.4
u NOKIA	35.0
u INTEL	34.7
u DISNEY	32.6
u FORD	30.1
u MCDONALD'S	25.3
u AT&T	22.8

www.globalreporting.org

BusinessWeek, 6 August 2001

GRI STEERING COMMITTEE 1998-2001

Association of Chartered Certified Accountants
Canadian Institute of Chartered Accountants
Colombian Business Council for Sustainable Development
Centre for Science and Environment
Coalition for Environmentally Responsible Economies
Council on Economic Priorities
Environmental Auditing Research Group
General Motors Corporation
Green Reporting Forum
Institute of Social and Ethical Accountability
Investor Responsibility Research Center
ITT Flygt
New Economics Foundation
SustainAbility, Ltd.
United Nations Environment Programme
World Business Council for Sustainable Development
www.globalreporting.org
World Resources Institute

Reporting on sustainability: a global initiative

Dr Robert Kinloch Massie, Chair of the Global Reporting Initiative (GRI)

An international coalition of companies, accountants, NGOs and trade unions is quietly changing the way companies report on sustainability issues.

“We now face an urgent need to secure the freedom of future generations to sustain their lives on this planet – and we are failing to do it. We have been plundering our children’s heritage to pay for unsustainable practices. Changing this is a challenge for rich and poor countries alike.” These words by Kofi Annan, the UN secretary-general, in his report to the United Nations Millennium Summit last September, could not have been more blunt.

He stressed that governments could not achieve sustainability alone: “The rapid pace of change today frequently exceeds the capacity of national and international institutions to adapt.” Part of the solution, he suggested, could be found in the emergence of “global policy networks”, which he characterised as “coalitions for change – which bring together international institutions, civil society and private sector organisations, and national governments, in pursuit of common goals.” All partners would see their influence increase in such networks.

One such public policy network that has won wide praise is the Global Reporting Initiative (GRI). This three-year-old partnership among NGOs, businesses, accounting societies, labour and the United Nations Environment Programme (UNEP) has been quietly

pioneering the development of corporate reporting guidelines that go to the heart of the sustainability debate.

Originally convened by UNEP and the Coalition for Environmentally Responsible Economies (CERES), a powerful US coalition of businesses, investors, and advocacy groups, the GRI has already developed and disseminated two versions of its Sustainability Reporting Guidelines. The guidelines, initially released in draft form in March 1999, were revised and re-released in June 2000 after a period of extensive pilot testing by global companies.

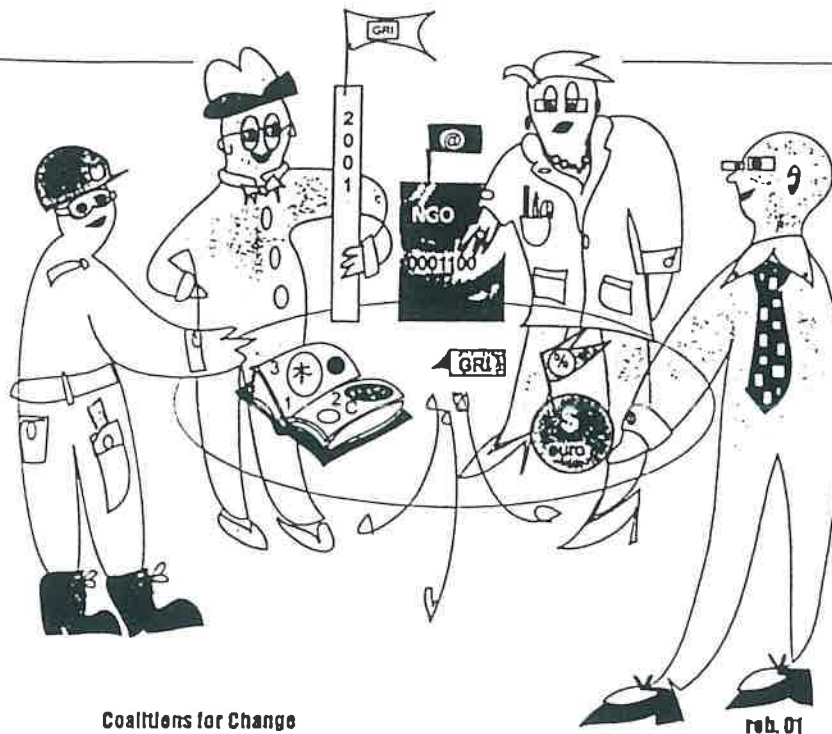
Among the unique characteristics of the GRI is its multi-stakeholder composition. It has been able to bring together senior representatives from the business, labour and NGO communities – North and South – in crafting its voluntary reporting guidelines, and it has held a wide range of meetings in Asia, Europe and the Americas, with inputs from more than 50 countries, including 25 OECD members.

So what do the guidelines actually do? The GRI is built around a simple, but effective, notion. By providing a broadly agreed mechanism to measure environmental and social performance, the GRI aims to assist investors, governments, companies and the wider public to understand more clearly the progress being made towards

sustainability; and – to this end – to improve related analysis and decision-making. Take energy; for instance. Firms using the guidelines would measure total energy usage (in joules) and indicate broadly the types (primary sources, for instance) and uses of that energy. They would describe any initiatives they have taken to move towards renewable energy sources and energy efficiency.

The GRI does not have any particular indicators for social expenditures, but under the “Workplace” category of the guidelines companies can provide information (in a form that is up to them) about quality of management, health and safety, wages and benefits, non-discrimination and training/education. There are many possible indicators for each of these categories, and through experience and working groups, “generally applicable” definitions will be devised for future revisions. However, the pressure to add new indicators will be counter-balanced by the need to ensure the reporting remains manageable.

The structure and content of the guidelines are both logical and practical, as can be seen on the website. Apart from advising on format and content, the guidelines advise on how to phase in the reporting system, and how to normalise and verify data. And leading accounting experts are adapting



Coalitions for Change

traditional accounting principles to this new form of reporting. Many well-known companies in the automotive, utility, consumer products, pharmaceuticals and chemical sectors have already published reports that adopted the GRI guidelines in some form. General Motors and Ford are publishing reports. Governments, too, have indicated interest in using the guidelines to improve mandated reporting standards. The UK government is exploring their application to its agencies, and the US and Japanese Environment Agencies have used the guidelines as a template for their own corporate disclosure programmes.

The GRI makes historical sense. Corporations recognise that they have a "social licence to operate", which requires greater transparency and accountability in relation to their environmental and social behaviour. Indeed this can improve their competitiveness and shareholder value.

Executives want clear-cut rules and tools with which to navigate complex stakeholder expectations. Investors and civil society organisations want solid, comparable information to enable them to reward leaders and discourage laggards. Accountants recognise that

traditional financial measures do not capture critical but often hard to measure intangible assets, and want to improve their valuation of the new marketplace. For example, there is growing recognition in both national and international accounting societies that the failure to value patents, brands and other forms of intellectual capital on corporate balance sheets is leading to distortions in the financial markets. Similarly, the cautionary tales of Monsanto in the biotechnology and environment area or Nike in the labour arena have taught corporate leaders that in an Internet-driven spotlight they must learn to understand, measure, and manage their social and environmental impacts more diligently. Until now, there has been no accepted methodology for such assessment, which is why scores of international companies are experimenting with the GRI format.

With any new instrument there are pitfalls, dividing lines and trade-offs. Activists would like the GRI guidelines to become more detailed and searching; others worry that if the GRI becomes too complex smaller firms will find it difficult to follow. Some civil society groups would like the GRI format to be reinforced by government mandates and strict verification rules, whereas

By offering corporations a broadly agreed mechanism to measure their environmental and social performance, the GRI aims to assist governments, companies and the wider public to monitor the progress being made towards sustainability.

many companies would like the project to remain voluntary:

In time, a balance between these concerns will be struck. Rigorous technical work and careful consensus building should lead to the "general acceptance" now taken for granted in accounting. The GRI is a key partner in this effort to harness the shared concerns about sustainability, and to do its part to help governments and international organisations move forward.

The historic significance and impact of the GRI will probably only be fully discerned after five or ten years. In the short term, the next major step for the GRI will be the creation of a permanent secretariat. The target date for this is mid 2002, before the World Summit on Sustainable Development.

OECD governments can play an important role in the future development of the GRI. Providing high-level contact points, hosting or funding national or regional meetings, provision of feedback and ideas: all this can help. OECD countries are paying more attention to GRI. They have a key responsibility in crafting a new blueprint for development, which finally puts the leading industrialised countries on the path to sustainable development. ■

Reference

- For further details on GRI, visit its website at <http://www.globalreporting.org>

FORETHOUGHT

Green Reporting

by Ans Kolk



Harvard Business Review

Reprint F00102

trend

Green Reporting

Bristol-Myers Squibb and Royal Dutch/Shell are reaping important business benefits from issuing detailed reports on their environmental performance.

by Ans Kolk

Environmental reporting is becoming more and more common in business. According to a study by the Institute for Environmental Management and the accounting firm KPMG, 35% of the world's 250 largest corporations now issue environmental reports. That represents a remarkable change from just a decade ago, when it was hard to find any companies providing detailed data on their environmental performance to the public.

Companies are voluntarily embracing "green" reporting because it makes good business sense. Not only does public reporting push companies to be more disciplined about their environmental performance, which, in turn, reduces their environmental risk, it also creates positive PR. Good green reporting can serve as a differentiator in the war for talent—people like working for socially responsible companies—and it can make a company more attractive to customers and investors as well. Moreover, because green reporting puts all business practices under scrutiny, it often helps managers identify cost savings and even new business opportunities.

But since environmental reporting is so new, many companies have struggled to get started. They have had to build their reporting processes from scratch, without proven models to guide them. Fortunately, that's changing. The Global Reporting Initiative, sponsored by the

Coalition for Environmentally Responsible Economies (CERES), has published structured but flexible guidelines that promise to bring some much-needed efficiency and consistency to the green-reporting process.

Bristol-Myers Squibb, the health and personal-care products giant, has adopted the guidelines as the basis for its most recent environmental report, with excellent results. Its clearly structured report, updated frequently and posted for all to see on its corporate Web site, contains profiles of the company's worldwide facilities, summaries of its environmental policies and systems, a discussion of relevant stakeholder relationships, reviews of product and operations performance, and an overview of the environmental sustainability of its business. It's chock full of information—everything from the company's packaging guidelines to its levels of water use over time. Much more than a collection of dry data, the report gives readers a sense of the seriousness with which the company pursues its environmental goals.

Royal Dutch/Shell has also developed first-class reporting procedures but in a very different way. Since 1997, Royal

Dutch/Shell has submitted all its environmental reports to external auditors for verification, on the theory that stakeholders are no longer content to take the company's word for its environmental record. The company has put a lot of time and money into developing verification methods and internal systems for collecting reliable data, and the investments have paid off. The rigorousness of Royal Dutch/Shell's reporting process and the reliability of its reports have made the company a leader in the world of green reporting. Stakeholders who once were critical of the company now hail it as a trendsetter, and even as a partner, on the road to sustainable development.

Bristol-Myers Squibb and Royal Dutch/Shell have taken different paths to building their environmental-reporting capabilities, but they have two vital things in common. They both take green

Links

Global Reporting Initiative guidelines: www.globalreporting.org
 Bristol-Myers Squibb environmental report: www.bms.com/ehs
 Royal Dutch/Shell environmental report: www.shell.com/hse98

reporting very seriously, devoting substantial resources to doing it well. And they are both reaping important business benefits as a result. Other companies would do well to study their examples.

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SORTING THROUGH REPORTING

*Corporate Reporting
Continues to Grow, But
It's No Less Confusing*

Corporate reporting on environmental and social performance has come a long way in recent years, but it's got a long way to go. Our recent scoping of the corporate-reporting scene leads us to two sobering observations:

1. Reporting remains confusing.

While several groups are promoting standardized reporting schemes, these efforts remain works in progress, continually in flux, with the prospect of several years before they become ironed out, not to mention widely embraced by companies.

2. Companies remain confused.

Largely as a result, while the number of companies publishing environmental and social reports continues to grow, a much larger corps of companies seem confused about whether, when, and

how to report, sometimes leading to a kind of paralysis in which no reporting is done, or to frustrating delays in compiling reports and getting them out the door.

This state of affairs does not come from a lack of initiatives aimed at improving the quantity and quality of corporate environmental and social reports. A host of NGOs, in concert with leadership companies and other entities, have been working diligently over the past four years to produce guidelines and standards to guide companies through the reporting maze. And while some of these efforts seem to be helping companies move down the reporting road, it's a long, slow journey.

STANDARDS, GUIDELINES, METRICS

It's clear from the companies we've talked to in recent weeks that many seem overwhelmed by the sheer number of environmental and social initiatives being foisted upon them activists, stockholders, customers, and senior managers.

The questions they ask reflect their confusion: *Should we follow ISO 14001 or the Global Reporting Initiative?* (The two aren't mutually exclusive: the former describes how to set up environmental management systems; the

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REPORTING

(Continued from page 1)

latter describes how to report a company's environmental and social performance.) *If we sign on to several initiatives, will we need to publish multiple reports to meet their needs?* (Not unless you want to.)

To sort through the confusion, it may help to first understand the three basic types of standards:

- **Aspirational standards** ask companies to endorse lofty environmental and social goals, but usually don't dictate what a company must do to meet them, or require any formal reporting. Take, for example, the United Nations Global Compact (www.unglobalcompact.org), proposed by UN Secretary-General Kofi Annan in 1999. It challenged business leaders to "embrace and enact" nine principles, both in their corporate practices and by supporting appropriate public policies. The principles cover human rights, labor, and the environment.

But companies aren't asked to formally sign on to the compact, merely to "support" them, and there's no requirement that companies track, measure, or publicly report their progress, though a reporting process is being developed. To participate, companies must only "issue a clear statement of support" for the compact in a letter.

Aspirational standards are useful, but they often lack teeth.

- **Measurement standards** tell how to track and report a company's progress toward reaching environmental and social goals, though such standards typically don't spell out the specific goals a company should pursue. These most resemble financial accounting standards, which dictate how to report assets, liabilities, debts, etc., but don't tell you how to

spend your money.

The Global Reporting Initiative (www.globalreporting.org) represents the most ambitious effort to standardize corporate reporting to encompass the "triple bottom line" of economic, environmental, and social issues. Its goal is to allow stakeholders to more easily compare corporate reports from one company to another, and across sectors and national borders.

GRI, spearheaded by CERES in partnership with the United Nations Environment Programme, has set forth the lofty goal of harmonizing the numerous initiatives on corporate environmental and social reporting that have developed independently around the world, shaping them into one set of coherent, consistent global standards.

GRI is a work in progress. Its

Keep in mind that a short, readable report isn't credible, while a long, credible report isn't readable.

most recent draft guidelines were released last June. Twenty-one companies — including Bristol-Myers Squibb, British Airways, Electrolux, General Motors, Procter & Gamble, and Shell — are test-driving the guidelines and proffering feedback. By next year, GRI aims to be a permanent, independent, international body with a multi-stakeholder governance structure.

Much like the financial world's generally accepted accounting principles, companies needn't "sign on" to GRI, simply put it to use. And companies can be flexible in their use of the guidelines. For example, in its first corporate citizenship report, published last year, Ford Motor Co., a GRI pilot company, applied

Standards Types

- **Aspirational:** Propose goals and commitments, but don't proscribe specific actions to take or how to report progress. Examples:

- Business Charter for Sustainable Development
- CERES Principles
- Global Sullivan Principles
- United Nations Global Compact

- **Measurement:** Describe how to track and report progress, but not necessarily what actions to take. Examples:

- AA1000
- Global Reporting Initiative
- Most eco-efficiency indicators

- **Process:** Describe what actions to take, but not necessarily how to report progress. Examples:

- ISO 14001
- SA8000
- Most eco-labels

GRI's guidelines but points out that "because this report includes additional information and follows a different order than that proposed by [GRI], we provide a cross-reference index...." The final page of the Ford document shows exactly which GRI criteria were used, and where in the report they can be found. In Ford's case, a single GRI reporting criterion may be found on as many as seven different pages.

GRI is still being shaped, both in form and content. The guidelines, which are dominated by environmental criteria, are being rewritten to include more social dimensions of company performance, and sector-specific versions are being shaped. GRI participants say it is likely to take a decade or more for use of the standards to reach critical mass.

- **Process standards** provide detailed criteria a company must

meet to achieve a certain goal, usually accompanied by a certification process. That's the gist of ISO 14001, which dictates the steps a company must take to have a certified environmental management system. It's also behind most eco-labeling programs, which proscribe the technical criteria that must be met to achieve certification.

Another process standard is SA8000 (www.cepa.org) — the "SA" stands for "social accountability" — established in 1997 by an offshoot of the Council on Economic Priorities. It aims to harmonize companies' internal codes of conduct, which "tend to be highly inconsistent and expensive and inefficient to monitor, due to unclear definitions and a lack of trained auditors," says the group. SA8000 has gained adherents, particularly in the apparel and toy sectors.

SA8000, like ISO 14001 and other process standards, requires that companies undergo a formal process, including verification by an accredited certification organization. It can also be pricey: each step, including purchasing the standards themselves, usually incurs a cost.

These three delineations aren't hard and fast: some standards are hybrids. For example, AA1000 (www.accountability.org.uk), which sets out principles for ensuring social reports are comprehensive, meaningful, and reliable, embodies both measurement techniques and process steps. But most standards fall into one of these three camps.

WHERE TO BEGIN

How do you sort through the possibilities? Here are a few questions to ponder:

- **Who's driving this?** Is the mandate to produce a report coming from external stakeholders or is it employee- or manage-

Who Wants to Know?

One challenge of reporting is addressing the disparate informational needs of various audiences. For example:

- **Employees** and their families want to know about job safety, job security, and want to have pride in their company's environmental efforts.
- **Investors** want to know in both words and numbers how company environmental and social performance will affect financial performance over the short term and long term, as well as risks and uncertainties that could affect their investments
- **Community members** want to know the impacts of a company's operations outside the company walls, and what a company is "giving back" by addressing pressing community needs through philanthropy, volunteer efforts, and other means.
- **Customers** want to understand in general terms a company's overall environmental and social commitment

and performance, and how they may affect product quality, cost, performance, and safety.

- **Activists** want to know specific, quantitative analyses of company performance, and acknowledgment of company successes and shortcomings as well as issues yet to be adequately addressed.
- **Government agencies** want to know about a company's regulatory compliance and beyond-compliance measures, and how its record compares to others in its community and sector.
- **Suppliers** are interested in how company policies and performance may affect procurement decisions.
- **Media representatives'** concerns typically echo those of community members and other audiences, but want everything in quick sound bites, bullet points, and easy-to-digest graphics. ❖

ment-driven? Each driver may warrant a different response. If the push to report is coming from suppliers or business customers, ISO 14000 or some other certifiable standard may be worth pursuing. If it's driven by individual consumers, CERES or other more activist-driven standards may be more useful. If senior management wants reports, GRI's or AA1000's accounting standards may best serve your needs.

- **Who's the audience?** This will depend in part upon the answer to the previous question, but not necessarily. A report mandated by senior management may need to address the needs of employees, customers, activists, regulators, and others. Keep in mind that each group has different informational needs — and different levels of

knowledge and interest. (See box, page 7.)

- **How much information should you report?** This question vexes most companies seeking to create environmental and social reports. Clearly, a conscientious environmental manager could spend the rest of her days researching, compiling, and massaging data about the company's performance, from hard data to softer success stories. But few stakeholders (save some activists) want to plod through such minutiae, yet without some tangible underpinning such reports tend to be dismissed as greenwash.

There's no single answer to this question. Rather, each firm needs to walk a fine line between over- and underwhelming its various audiences. Keep in mind that a

short, readable report isn't credible, while a long, credible report isn't readable. Consider balancing the two needs by creating a core document backed by more detailed data available online. (That will save paper, too.)

- Should we report just environmental data, or social, too? In response to stakeholder demands, a growing number of companies are expanding what once were strictly environmental reports into "social" or "social responsibility" reports.

Should you bother? Again, there's no single answer, but beware: Don't simply slap a couple bits of new data into an environmental report and expect it to pass muster as a "social" report. A comprehensive social or corporate responsibility report can be a gargantuan task, delving into a company's record on human rights, workplace policies, community involvement, philan-

Reporting Resources

(Additional resources may be found at GreenBiz.com)

• Corporate Environmental Report Score Card www.greenbiz.com/toolbox/tools_third.cfm?LinkAdvID=4779 • Eco-efficiency: A Guide to Reporting Company Performance: www.greenbiz.com/toolbox/tools_third.cfm?LinkAdvID=5702	• Electronic Environmental Reporting Guidelines: www.greenbiz.com/toolbox/tools_third.cfm?LinkAdvID=4767 • KPMG International Survey of Environmental Reporting: www.greenbiz.com/toolbox/reports_third.cfm?LinkAdvID=3333
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thropy, ethics, and other aspects of corporate performance. (Visit www.bsr.org/resourcecenter for a more comprehensive listing of issues surrounding corporate social responsibility.)

In other words, don't opt for a social report unless you plan to do it right.

- Should we hew to just one of these standards or can we cull from several? Unless you're seeking

certification, you needn't follow any single standard to the letter. You may borrow parts of GRI, for example, and supplement it with criteria from your industry's own code of conduct to produce your company's report. But in the process, be careful not to dilute any of the standards' overall intent: To accurately and fairly portray how your company is meeting, or exceeding, society's expectations.❖

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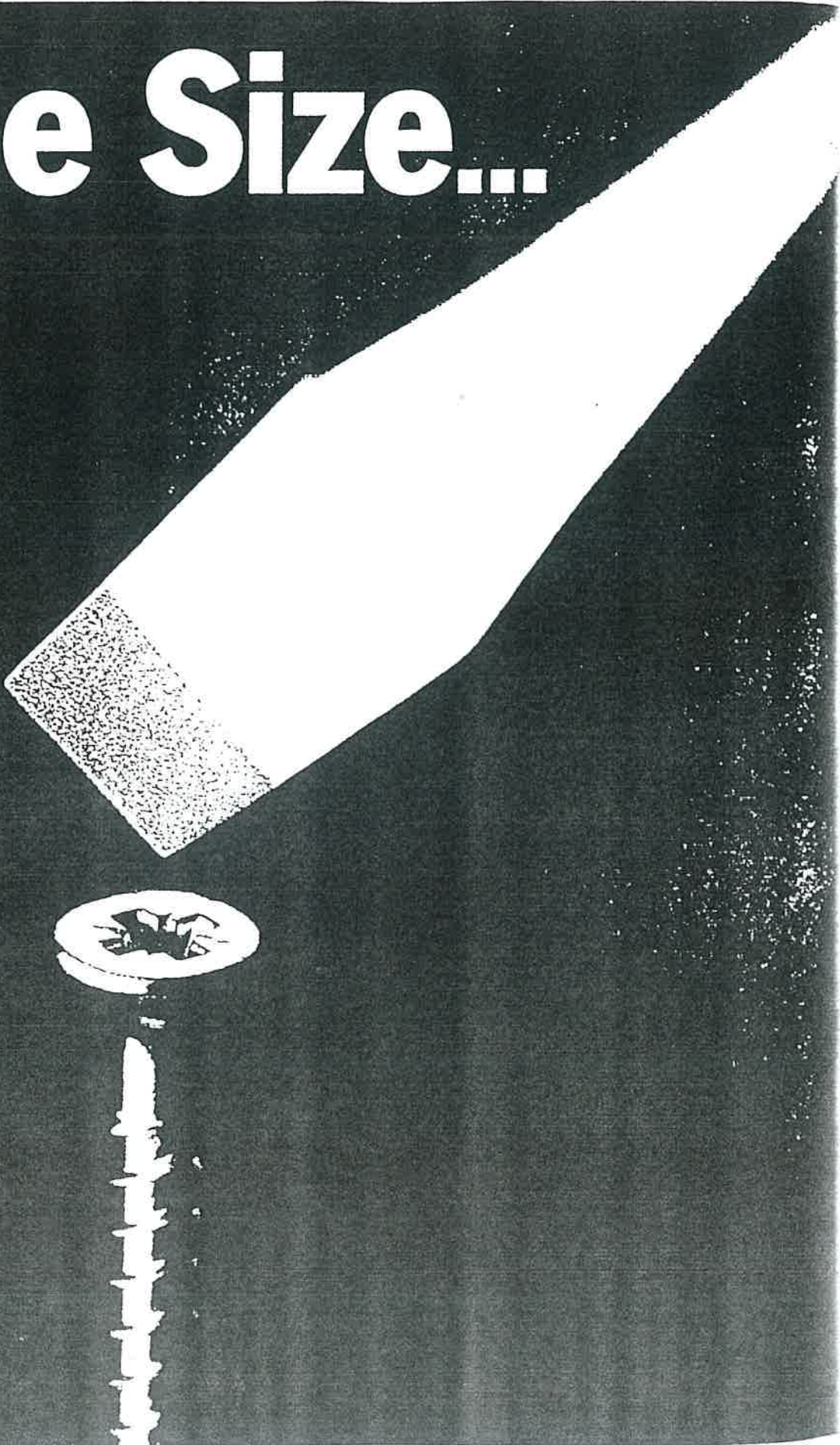
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 — *Tony Kingsbury, Environmental Business Development Manager, Dow Chemical*

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One Size...



No reporting fix: to be successful, GRI must give structure, retain flexibility—and above all, allow business people to make better business decisions.

...Fits Some

It's taking the reporting world by storm. But if it wants to appeal to a wider corporate audience, the GRI needs dumbing down.

BY BILL BIRCHARD

Eighteen months ago, after publishing its long-awaited guidelines for sustainability reporting, the Global Reporting Initiative recruited companies from around the globe to pilot them. Dow Chemical balked. According to Scott Noesen, Dow's director of sustainable development, it was too early in the GRI process: the guidelines were "too formative."

How times have changed. Next year, says Noesen, Dow will probably trumpet the fact that it followed the GRI guidelines. It isn't leaning on the GRI for expertise, however: The company, long a pioneer in environmental reporting, published a noteworthy—and GRI-free—account of its economic, social and environmental performance in late 1999. Instead, Noesen points to the "credibility and legitimacy" that the GRI affords.

That aligns Noesen with environmental communication experts the world over. During its brief existence, the GRI has achieved something remarkable: It has produced a single, global guidance on sustainability reporting that just about everyone believes in. Companies can't miss the payoff in using GRI: They will come off looking as if they're on the leading edge of social accountability.

That's not to say that GRI's reporting recipe is perfect. Although GRI pledged to create a standardized set of performance measures, the guidelines today are more in the order of a "treasure house" of ideas, in the words of one participant. GRI sought to include all constituencies in the guidelines' development, but a few key ones, like management accountants, were left out.

Finally, it expected to create specific guidance on all indicators. Today, however, it offers expert advice only on the environmental ones.

But these are quibbles. On balance, the GRI guidelines are a huge achievement. So huge that few firms, big or small, can ignore them. The guidelines, thanks to GRI's massive commitment to inclusiveness, have fast become the leading way for companies to respond to the growing global demand for corporate accountability. "The key strength of the GRI has been in the process," says Claudia Gonella, manager of sustainability advisory services at KPMG in the UK. "People have bought in and are encouraged."

For many managers, the question is not whether their company should adopt the guidelines but how to prepare for—and what to expect from—the process.

The guidelines themselves, which were debugged and updated in June 2000, don't answer that question very well. They are less a how-to manual than a set of pigeonholes for information along with a laundry list of ideas on how to report social, economic, and environmental impacts. But the experience of the handful of corporations pilot testing the guidelines does offer some tentative answers on what to expect from the GRI challenge. These companies include major multinationals like ITT Flygt (Sweden), Bristol-Myers Squibb (US), Procter & Gamble (US), Ford Motor Company (US) and others. Each of these corporations has produced a sustainability report based on the GRI guidance and learned valuable lessons along the way.

In putting the guidelines to use, managers at these pilot firms found they had

to quickly expand the network of people they dealt with within their companies. Gauging progress toward sustainability is a complex process that requires input from people with widely differing expertise and knowledge. At ITT Flygt, a Swedish pump manufacturer, the company created a new, permanent working group of five people representing five distinct functions—human resources, finance, research and development, environment, safety & health and quality. Flygt also created temporary working groups to study issues ranging from human rights to child labor. "This is a new way of working for us," admits Magnus Enell, corporate environmental manager.

This 'new way of working' is likely to draw many line managers into the sustainability fray for the first time. And that poses a second big challenge. As a rule, line managers worry about their bottom line a lot more than sustainability. But getting their attention is essential, because you need buy-in from line managers to make real progress toward sustainable development. First comes education—and only then comes the sort of progress that shows up in quantitative metrics.

This is why Dow's Scott Noesen counts as one of his most important jobs running workshops to help business managers rethink the future. Noesen challenges Dow's managers: How can you find in sustainability new ways to build value?

As an example, Noesen points to a Dow unit that makes solvents and degreasers. After participating in a workshop on sustainability, the unit's boss concluded that the socially responsible goal of building the standard of living in emerging economies went

Everything you always wanted to know about GRI ... but never dared to ask

The Basics

- Mission is to elevate sustainability reporting to a level equivalent to financial reporting.
- Convened in late 1997 by the Coalition for Environmentally Responsible Economies (CERES), in partnership with the United Nations Environment Programme (UNEP).
- Interim Secretariat based in Boston, USA.
- Steering Committee includes representatives from 17 organizations from seven countries.
- Main product is the Sustainability Reporting Guidelines, released in June 2000.
- Major source of funding is UN Foundation and other foundations.
- Plan for new, global, independent institution by 2002.

GRI Is ...

- The GRI is a unique, global, multi-stakeholder process, including the input of business, labor, human rights, accountancy, environmental and investor organizations.
- The guidelines are the first to combine the economic, environmental and social aspects of sustainability.
- The guidelines emphasize compatibility with other initiatives worldwide to establish a generally applicable, core format for sustainability reporting.
- Explicit guidance is provided on incremental application of the guidelines to facilitate gradual application by companies.
- The guidelines balance generally applicable indicators with organization-specific indicators.
- The guidelines introduce several integrated performance indicators. Systemic indicators link organization-level activity to conditions in the world at large and cross-cutting indicators bridge information across two or more of the three elements of sustainability (economic, environmental and social). These indicators are, in some cases, new and relatively untested.
- Some organizations may feel that some of the requested information is business-confidential.
- Smaller organizations may find the amount of information requested in the guidelines to be daunting.

The Global Reporting Initiative is not the Global Compact

While the GRI and the UN Global Compact (GC) program both promote increased corporate accountability through voluntary initiatives and both are premised on multi-stakeholder dialogue, they stake out fundamentally different turf.

Both the GRI and GC ...

- Are characterized by UN involvement
- Are voluntary
- Are global
- Promote corporate transparency and accountability
- Rooted in principles of sustainable development

But ...

- The GRI is based on core accounting and reporting principles; GC is based on principles of corporate conduct.
- Companies must sign up for the GC and there is no such requirement for the GRI.
- People can use GRI reports to monitor companies' commitment to the GC.
- The GRI is governed by a multi-party Steering Committee and the GC is governed by the UN.
- GRI is evolving into a new, independent global institution and the GC will remain part of the UN.

hand in hand with the Dow business goal of building sales in places with the most growth potential. Today his unit has a remarkable new performance measure that links social sustainability to competitiveness: the volume of production and volume of sales in non-OECD emerging economies.

Doing this—figuring out how to devise creative measures that will help steer companies toward sustainability—is another key challenge that comes out of the commitment to GRI. Many companies start off with nary a clue about sustainability metrics. And the GRI guidelines do not offer across-the-board counsel. "In the social area is where our company was most stretched," admits George Nagle, corporate senior director of environmental, health, and safety at Bristol-Myers Squibb, which issued the first

GRI report in 1999.

Devising great metrics will continue to be a huge hurdle for many firms. Complicating that task, say some experts, is a bias in the current GRI guidelines: They tend to require information more in keeping with what outsiders want than with what business

managers need. The GRI guidelines have two basic purposes: information transparency for the public and better decision-making for managers. To come up with metrics that deliver the goods equally

well to both constituencies will take a lot of more thought—and probably a lot more cooperation between corporate staff and line managers.

Successful metrics, notes Nagle, "absolutely must allow our business people to make better business decisions and manage these issues." Work-

ing with the GRI guidelines should produce "a win-win situation, [developing] tools and processes to make better business decisions and better strategic plans." Adds KPMG's Gonella: "There shouldn't be a difference between what people on the outside want and what the people on the inside want."

The challenges presented by GRI aren't only internal. Many companies haven't engaged in dialogue with all the stakeholders affected by their operations. Stefan Larsson, group environmental manager at ESAB, the Swedish welding equipment company, notes that without piloting a GRI report, ESAB managers would never have talked to anyone but customers and employees. Soliciting ideas from the public, regulators and NGOs was brand new. And it requires specialized communication skills.

Because of these many challenges

"To small companies, the new data demands may seem overwhelming."

Recommended Content for Sustainability Reports as found in Sustainability Reporting Guidelines

- CEO Statement
- Profile of Reporting Organization
- Executive Summary and Key Indicators
- Vision and Strategy
- Policies, Organization, and Management Systems
- Performance

Economic

- Profit
- Intangible Assets
- Investments
- Wages and Benefits
- Labor Productivity
- Taxes
- Community Development
- Suppliers
- Products and Services

Environmental

- Energy
- Materials
- Water
- Emissions, Effluents, and Waste
- Transport
- Suppliers
- Products and Services
- Land-Use/Biodiversity
- Compliance

Social

- Workplace
- Human Rights
- Suppliers
- Products and Services

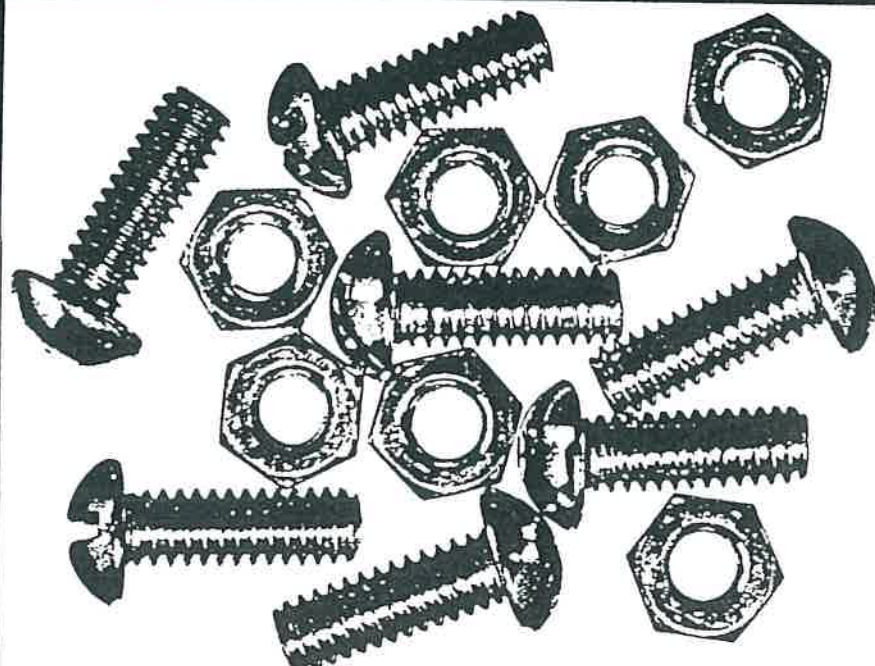
Work in progress

- The economic, social and integrated indicators in the guidelines have not been test driven and tweaked as much as the environmental indicators.
- Detailed protocols for measuring quantitative elements must still be laid out in the guidelines.

What Comes Next

- Have working groups continue to refine verification, measurement and other processes and issues.
- Develop sector-specific guidelines in partnership with other organizations to complement GRI's core information.
- Continue to receive feedback on the June 2000 guidelines.
- Update the guidelines in 2002.
- The 2nd International GRI Symposium on November 13-15 in Washington DC, USA.
- Design and implement a permanent governance structure in time for Rio +10 in 2002.

"Expect the GRI guidelines to serve more as a catalyst for change than as a rock-solid standard."



Getting down to nuts and bolts: the most important thing is to get started—worry about perfection later.

expect the GRI guidelines over the next couple of years to serve more as a catalyst for change than as a rock-solid standard. For many observers, this is all to the good. Far better for GRI to encourage tens or hundreds of times as many companies to plunge into sustainability

reporting than to standardize reporting among a small elite group of giant multinationals. For now, let the GRI be a recruiting tool: There will be plenty of time for it to be a standard.

Still, this assumes that the guidelines will actually encourage reporting—and

there is some concern that the scope of the guidelines can be disheartening. Especially to small companies, all the new data demands may seem overwhelming. As ESAB's Larsson says: "It would be easier if there was some kind of 'lite version' or 'guidelines for dummies.'"

GRI was not insensitive to this problem. The guidelines aid first-time reporters by endorsing "incremental" reporting, that is, reporting incompletely. The reason for this is simple: No company can master the GRI challenge in one, or even several, years. The proponents of incremental reporting recognized that it's better for companies to start with an incomplete report than not to start at all. As Erik Brandsma of Stockholm-based consultancy ERM Dynamo says, "We see this as a first step to putting companies on the road to sustainability."

Another potential problem is infor-

DAVIES & STARR/TONY STONE IMAGES

Everything You always wanted to know about GRI ... but never dared to ask

How the GRI Aligns with Other Standards

Companies can be guided by a variety of standards in structuring their environmental and social management systems, indicators and programs—and then use the GRI's Sustainability Reporting Guidelines to prepare reports that measure performance against these standards. Other standards include:

- **SA8000** (Council on Economic Priorities Accreditation Agency)—SA8000 is a social accountability standard that specifies principles of practice and management system requirements to address such issues as child and forced labor, health and safety, discrimination and compensation. The GRI provides a framework for reporting performance against the SA8000 standard.
- **AA1000** (Institute of Social and Ethical Accountability)—AA1000 addresses social accounting, auditing and reporting. It focuses on stakeholder participation. The standard is process-based and does not deal directly with performance outcomes. The GRI guidelines' management-systems content is harmonized with AA1000.
- **ISO 14031** (International Organization for Standardization)—ISO 14031 deals with Environmental Performance Evaluation. It is the 'next generation' after ISO 14001, which establishes criteria for setting up an environmental management system. ISO 14031 is a process guide for measuring, assessing and describing an organization's environmental performance. It offers guidance on indicator selection, but does not yet require external reporting, which is the foundation of GRI. ISO is exploring the possibility of revising ISO 14031 to include external communication, including sustainability reporting.
- **WRI/WBCSD Greenhouse Gas Measurement Protocol**—a parallel initiative that will inform future GRI Guidelines.
- **Other Reporting Initiatives**—Various institutions and associations have developed, or are developing, reporting guidelines on environmental performance and other aspects of sustainability. Complementary aspects of these initiatives have been incorporated into the GRI Guidelines. The GRI aims to develop an umbrella framework for sustainability reporting that is compatible with these guidelines and that can be used by companies regardless of their geographic location or business sector.

Midwives and Nurses

- The GRI Steering Committee.
- Accounting organizations (2).
- Corporations (2).
- Environmental (5), social and economic (3), and investor (1) organizations.
- Business associations (2).
- Co-conveners (2) (UNEP and CERES).
- Chaired by Robert Massie, executive director of CERES.
- The GRI Secretariat—transition director, Allen White, vice president at Tellus Institute, four fulltime staff.
- UNEP Principal—Jacqueline Aloisi de Larderel, director, Division of Technology, Industry and Economics.
- Pilot Companies—21 companies in different industries from 9 countries tested March 1999 draft and provided input to June 2000 Guidelines.
- Funding Organizations—United Nations Foundation, Ford Foundation, John D and Catherine T MacArthur Foundation, Charles Stewart Mott Foundation, Spencer T and Ann W Olin Foundation, United States Environmental Protection Agency.
- Hundreds of individuals and organizations from more than 30 countries have provided input.

mation overload. Companies that comply fully with the guidelines risk burying readers in data. Ford's first effort, for example, ran to 98 pages—and that was far from complete. For this reason, companies are giving thought to how much information to put on paper and how much on the web. With the web, any data item is just a few mouse clicks away—and people can access as much or little information as they want.

TXU Europe, the big UK energy company, used the web to its advantage. It issued a printed 20-page color summary report. But it also posted on the web a 76-page black-and-white report with all the supporting GRI detail. One big plus of web-posted reports: You can search them via keywords. And more benefits are on the way, such as on-demand, customized sustainability reports.

One guideline feature is universally popular among corporations. Deb-

orah Zemke, director of corporate governance at Ford Motor Company, says, "GRI gives you a lot of structure but still a lot of flexibility." It keeps companies from having to start from scratch while also allowing them to portray their company's performance in whatever way works best. "This is not a blueprint," notes Brandsma of ERM Dynamo. "Every company has to adapt the guidelines."

The best advice for companies considering the GRI guidelines is this: Just get started—worry about perfection later. The benefits of even pilot efforts are worthwhile. ITT Flygt's Enell raves about a flood of interest in the company's sustainability report from customers and salespeople. "This is a very important part of our marketing," he says.

Procter & Gamble's Corey Snyder, manager of Corporate Sustainable Development, says she can already

point to a sales success owing to P&G's GRI effort. When P&G recently won a big contract from the UK's B&Q, B&Q cited P&G's sustainability report as a primary reason. "There was a clear business win out of that," she says. The home improvement retailer was impressed with P&G's values approach and performance—all communicated in the GRI format.

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SEMINÁRIO INTERNACIONAL
RELATÓRIO ANUAL E BALANÇO SOCIAL

O modelo GRI e a Experiência Brasileira

ANOTAÇÕES

ROMERT

"OS HOMENS CONSTRUEM E MOLDAM OS
EMPÍCIOS, E OS EMPÍCIOS MOLDAM
OS HOMENS" - W. CHURCHILL

FINEI (P. N. N. A. S.)

- 1 PROJETIO DE MAL. SOC. TRANSFORMAÇÃO
NA SOCIEDADE
- 2 INCLUSÃO SOCIAL
NA ESTRATÉGIA
- 3 CONSULTA DOS MÚLTIPLOS
- 4 FIXAÇÃO DAS METAS
- 5 AVALIAÇÃO
- 6 REALIMENTAÇÃO

* USO DE MONETARIO
MÍNIMO

(SOMOS CONTRÁRIOS
A MONETARIO, QUE
ENBETSA M)

IMAGE + RSE - CIRCULARITY

> TRANSFORMAÇÃO

IMAGE - NET 97 (MONTELO)

("MÁXIMOS SOCIAIS")

- / ÉTICA
- / TRANSPAR.
- / RESPONSABIL.
- / PARTICIPAS

> MAPA DA NORMALIZAÇÃO NEGOCIAL
NO MERCADO RETRAB. (?)

O QUE NEGOCIAL

RAIS - IMAGE

BR/PR/PA/AM

QUEM RESPONSABILIZA
PELAS INFORMA.

> QUEM É O CONTADOR
NO MS? ("ECONOMISTA")

> QUEM ADMITE O MS?
("É A SOCIEDADE, É O FUNDO -
NÃO É")

COPEL : "AINDA NÃO É OBRIGATÓRIO
NEM AUMENTAR"

OBRIGATORIO SOCIAL

CONTRADIÇÃO

MITTE, CETERA
UNITARIANISMO

OBRIGAR O COMPORTA-
MENTO DAS EMPRESAS

PRINCÍPIOS E VALORES A

SEGUIR OBRIGATORIO

- DIREITOS OBRIGATORIOS
PELA OIT

EMPRESAS PESQUISADAS

UNILEVER

ORIENTAL

ALCO

WALMART

PROCONVIMOS

100 EMPRESAS

PESQUISA A DISTÂNCIA + 30 EMPRESAS

REQUISA CÂMBIA PROMOTIVA

(1 CÂMBIA)

(CRISWELLS) — UNIMANLO DEFEALIT
(PETQ SR I)

1) INPUTS — MATPRINIL

2) OUTPUTS — EMISIOE

3) CÊTÃO AMMIENT — QUANO
GÊTENC
ISO 14000

4) ANAHE MLOIAL

5) ASMETOS — LEIATIS

FUNCTIONARIO — MEVERTIO
MURE

COMWINANE — AGOER SAIAI

3 FONTES { QUETIADINIO 1
ENVIANO
CONTATO C/ ONGS 2
CONTATO C/ GOVERNO 3

RELAT. CONCL WITNO — CST
DETHIBAO
SAMIH
PNEAG
ULTADIA
MURAREX
AMME
ENMARE