



**HOW CAN YOU MEET THE CHALLENGE OF
CREATING THE SUSTAINABILITY
COMMUNICATIONS OF TOMORROW?
SOLUTIONS FOR TRANSITIONING TO G4 REPORTING**

GRI G4 GUIDELINES: ENGAGE STAKEHOLDERS, BUILD TRUST AND DELIVER EXCELLENCE IN SUSTAINABILITY REPORTING

The latest version of the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines is now available for implementation: GRI G4 Guidelines. As sustainability reporting becomes more widely accepted and practised worldwide, G4 offers a platform for organisations to report directly to stakeholders on what matters most.

SGS has a long history of GRI reporting experience. We recognise the value of GRI – the most widely accepted global guideline on sustainability reporting – and provide our customers with sustainability communications solutions that engage stakeholders and build trust. Partner with SGS and create your organisation's pathway to delivering excellence in sustainability reporting.

G4 OFFERS A PLATFORM FOR ORGANISATIONS TO IDENTIFY WHAT IS CRITICAL TO MANAGE AND CHANGE.

REPORTING ON WHAT MATTERS MOST: MATERIALITY ASPECTS

G4 represents a new paradigm for sustainability reporting. At the heart of the G4 guidelines is the focus on identifying what is critical for an organisation to manage and change, be that a challenge for today or at some point in the future. Many other changes have been incorporated into the GRI update to G4 and the most important are outlined below.

KEY UPDATES IN THE G4 GUIDELINES

Materiality Focus

Emphasis on what is material – reporting organisation must:

- Determine all relevant material aspects
- Standard Disclosures require reporting on the decision-making processes
- Standard Disclosures require reporting on a list of the material aspects

Application Levels

Application levels A, B and C no longer exist – reporting organisations must:

- Report 'in accordance' with GRI at either Core or Comprehensive level
- General Standard Disclosures apply to both levels
- Comprehensive level requires significantly more General Standard Disclosures

Specific Standard Disclosures

Material aspects require Disclosures on Management Approach (DMA) and Performance Indicators (PI) – reporting organisations must:

- Core level: report on the DMA and at least one PI for each material aspect
- Comprehensive level: report on the DMA and all PIs for each material aspect

Performance Indicators

Performance Indicators have been aligned to other guidelines (e.g. GHG Protocol) – reporting organisations must:

- Report on new Performance Indicators included in G4 (e.g. supply chain issues, anti-corruption, etc.)

Assurance

External assurance is not a requirement but strongly recommended – reporting organisations must:

- Disclose the approach to external assurance

G4: GETTING READY FOR 2015

For organisations large or small, if you plan on reporting in accordance with G4 the clock is already ticking. Organisations have two reporting cycles to switch over to the G4 Guidelines. All organisations need to take a proactive and planned approach when adopting the new guidelines. Our G4 experts can guide you through this process and ensure your organisation meets G4's reporting-transition deadline of 2015.

The G4 Guidelines are made up of 10 Principles, a series of General Standard Disclosures and a series of Specific Standard Disclosures. We provide you with a detailed understanding of all the elements of G4 and support you in identifying and evaluating processes that result in a sustainability report in accordance with G4.

Full details of all our solutions for sustainability communications can be found in the [SGS Integrated Sustainability Communication brochure](#).

OUR SOLUTIONS FOR DELIVERING EXCELLENCE IN GRI G4

KEY FEATURES	BENEFITS
GRI G4 WORKSHOP	
<ul style="list-style-type: none"> One-day practical workshop for transitioning from GRI G3/G3.1 to G4 reporting 	<ul style="list-style-type: none"> Identifies specific changes in processes and reporting for organisations to report in accordance with G4 during the following reporting cycle
GRI G4 GAP ANALYSIS	
<ul style="list-style-type: none"> Evaluation on current reporting practices against the requirements of GRI G4 Core and/or Comprehensive levels 	<ul style="list-style-type: none"> Identifies processes that require further development and/or disclosure Enables reporting in accordance with G4: Core or Comprehensive level
GRI G4 PRE-ASSURANCE	
<ul style="list-style-type: none"> Evaluation of the process for identifying material aspects Review of the resulting list of material aspects 	<ul style="list-style-type: none"> Provides expert opinion on the process for, and list of, material aspects Enables report content to be in accordance with G4
SUSTAINABILITY REPORT ASSURANCE (SRA)	
<ul style="list-style-type: none"> Evaluation of GRI in accordance status Evaluation of reporting processes Evaluation of accuracy and reliability of data and information Partial or subject-specific report assurance: conducted against AA1000 and/or ISAE3000 Assurance Standards and if needed combined with ISO 14064 (GHG emissions verification) 	<ul style="list-style-type: none"> Offers a flexible and tailored approach delivered by a highly qualified team of experts Increases confidence in reporting by providing a detailed Assurance Statement Provides a Management Report identifying key strengths, weaknesses and opportunities to enable improvements in all reporting processes
STAKEHOLDER ENGAGEMENT	
<ul style="list-style-type: none"> Stakeholder engagement sessions to capture core issues from a stakeholder perspective Independent and objective facilitation of stakeholder consultation for complete and credible stakeholder input 	<ul style="list-style-type: none"> Enables identification and prioritisation of material aspects Delivers an expert and independent approach to the design and delivery of a stakeholder engagement programme
STAKEHOLDER ENGAGEMENT EVALUATION	
<ul style="list-style-type: none"> Evaluation of stakeholder engagement activities: conducted against AA1000 Stakeholder Engagement Standard criteria 	<ul style="list-style-type: none"> Evaluates an organisation's stakeholder engagement activities Identifies good practice and opportunities for future improvements
MATERIALITY IDENTIFICATION	
<ul style="list-style-type: none"> Evaluation of the organisation to identify and prioritise material aspects 	<ul style="list-style-type: none"> Expert approach to the design and delivery of materiality identification Expert approach for the prioritisation of material aspects
MATERIALITY EVALUATION	
<ul style="list-style-type: none"> Evaluation of processes for identification and prioritisation of material aspects: conducted against guidance criteria provided in the GRI G4 implementation manual 	<ul style="list-style-type: none"> Evaluates processes against relevant G4 criteria Identifies good practice and opportunities for future improvements
REPORTING STRATEGY	
<ul style="list-style-type: none"> Applicable to new or established reporting organisations Explore innovative approaches to sustainability reporting Receive support on strategic development for future sustainability communications 	<ul style="list-style-type: none"> Offers tailored consultancy into the strategic approach taken by reporting organisations Provides guidance in producing best-in-class sustainability communications Enables integration of reporting into core business practices

IF YOU PLAN ON REPORTING IN ACCORDANCE WITH G4 THE CLOCK IS ALREADY COUNTING DOWN TO 2015.

WHY SGS?

SGS is the world's leading inspection, verification, testing and certification company. SGS is recognised as the global benchmark for quality and integrity. With more than 85,000 employees, SGS operates a network of over 1,800 offices and laboratories around the world.

Enhancing processes, systems and skills is fundamental to your ongoing success and sustained growth. We enable you to continuously improve, transforming your services and value chain by increasing performance, managing risks, better meeting stakeholder requirements and managing sustainability.

With a global presence, we have a history of successfully executing large-scale, complex international projects. Our people speak the language, understand the culture of the local market and operate globally in a consistent, reliable and effective manner.

TO LEARN MORE ABOUT SGS SUSTAINABILITY COMMUNICATIONS SOLUTIONS INCLUDING GRI G4 VISIT WWW.SGS.COM OR CONTACT SUSTAINABLE-DEVELOPMENT@SGS.COM

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WHEN YOU NEED TO BE SURE

