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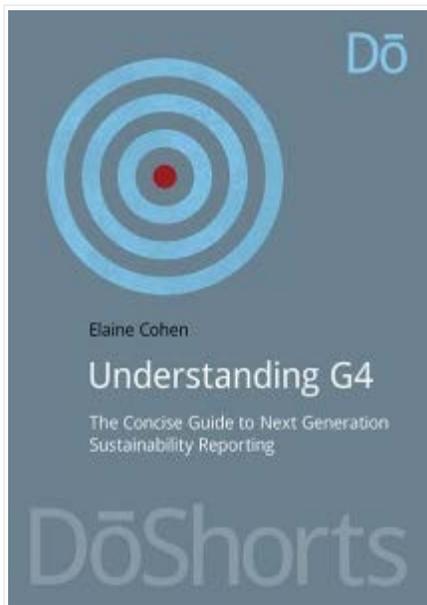


Understanding G4: a review

Fran 7:23 pm on August 26, 2013 | 0

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You wouldn't expect Elaine Cohen, a self-confessed GRI supporter, to be hard on the G4. And her book, published by Dō Sustainability and subtitled 'the concise guide to next generation sustainability reporting' bears this out. It's a clear-headed, insightful and practical walk through of the Global Reporting Initiative's G4 guidelines, not a critique.



But it's not quite as concise as its publisher would have us believe. 1.5 hours isn't enough to cover 115 pages and cross-check jargon and types of disclosure. Elaine has done her level best to explain G4 in the most accessible way possible, her problem being that its new elements are substantial and its language is just different enough from 3.1 to cause confusion.

Having said that, the book makes a great job of describing all the pertinent changes from G3.1 to G4 and significantly, key implications for reporters. Rather than repeat this run-through, which I recommend you read, here are a few insights that jumped out:

- Prepare for a culture shift. Switching from indicator-led reporting to role-in-society disclosure will be challenging for companies who habitually box tick
- Forget harmonisation. The GRI won't merge with CDP and UNGC's COP – so focus instead on prioritisation and selection
- Any pretence at comparability flew out of the window with the introduction of tailored approaches to materiality and indicator disclosure – bad news for stakeholders

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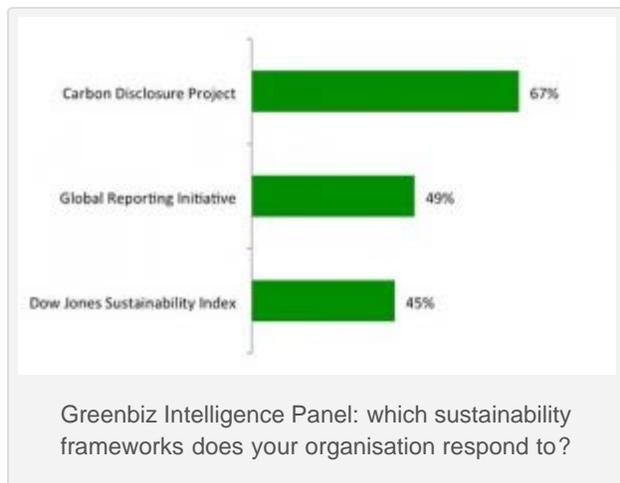
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- The 22 General Standard Disclosures on Governance for comprehensive 'in accordance' reporters are demanding and could be seriously off-putting
- It's not clear how assurance will work. Even though companies are encouraged to assure, there are no brownie points awarded (the old + has been ditched) so will many companies bother?

In its current form, GRI 3.1 enjoys some credibility. On Greenbiz, John Davies reports that the Greenbiz Intelligence Panel found CDP, GRI and DJSI to be most valued by their organisations.



But with the International Integrated Reporting Council and The Sustainability Accounting Standards Board frameworks building momentum, is the GRI's profile likely to last? Peter Knight in *Ethical Corporation* thinks there will be a shoot out, with the GRI coming off worst. The first, early-bird reports in 2014 may offer some clues as to the outcome at high noon, but one thing's for sure: unlike Elaine's book, they won't be short.

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