

New G4 topics: the detail behind the development

The new [Working Groups GRI is recruiting](#) to develop topic-related content for G4 this summer will be tackling four of the most on-trend issues in sustainability today. The four topics were among those proposed by GRI stakeholders during an open 'Call for Topics' last year. Their inclusion in the G4 process was supported by many respondents in the subsequent [first Public Comment Period](#).

Anti-corruption

The definition of corruption in the [G3.1 Guidelines](#) includes practices like bribery, fraud, extortion, conflict of interest, and money laundering. However, G3.1 has a limited number of actual disclosures relating to corruption. The global financial crisis has increased awareness of the risks of corruption. Recent legislation on the subject includes the 2010 UK Bribery Act, and the Dodd-Frank Act in the US concerning governmental payments by companies. And there is scope for G4's guidance to cover other forms of corruption.

Biodiversity

G3.1's coverage of biodiversity pre-dates a number of developments in the field, including the research captured in the 2011 GRI publication [Approach for Reporting on Ecosystem Services](#). The biodiversity-related disclosures in G3.1 focus mostly on the direct impacts of activities, products, and services, which remain highly important. Moreover, research in the field increasingly positions biodiversity dependency as a risk or opportunity for all businesses that depend on healthy ecosystems and biodiversity.

Greenhouse Gas (GHG) emissions

GHG accounting and reporting is a fast-moving area, and one covered by increasing regulatory requirements. Given the impacts of emissions, the complexity of accounting methodologies, and the need to align reporting requirements for reporters where possible, it is important to update GRI's coverage of emissions for G4. Variations in reporting emissions limit comparability, and increase costs for organizations that need to produce emissions data in different formats and units for different purposes.

Occupational Health and Safety

G3.1 contains a number of Occupational Health and Safety Performance Indicators, plus disclosures relating to management approach and accident prevention programs. The results of the first Public Comment Period indicated that these disclosures need to be re-focused in the light of current reporting practice and terminology. Potential changes for G4 may include separating safety specific guidance on the consolidation of data, and on health and safety reporting for sub-contractors.

Developing new guidance

GRI is now recruiting members for four new Working Groups, to develop topic-related content for G4. If you are an expert in Anti-corruption, Biodiversity, Occupational Health and

Safety, or Greenhouse Gas (GHG) Emissions, you can nominate yourself to be part of a G4 Working Group before 7 June 2012. [Calls for nomination](#) for these four Working Groups opened on Wednesday 9 May 2012.

Bastian Buck, Senior Manager – Reporting Framework, who is convening the Working Groups, says Working Group members play a vital role in [GRI's Due Process](#). "GRI's Guidelines are under continuous improvement, to ensure that they are relevant and up-to-date for the thousands of companies and organizations that use them worldwide.

"In the first Public Comment Period for G4, people told GRI that content on new topics is important, so GRI is now setting up four topic-related Working Groups. This is a great opportunity for topic experts to come forward and help shape the future of reporting in their area," added Buck.

06/06/2012