



Community Breakfast

October 2005

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Sustainability reporting

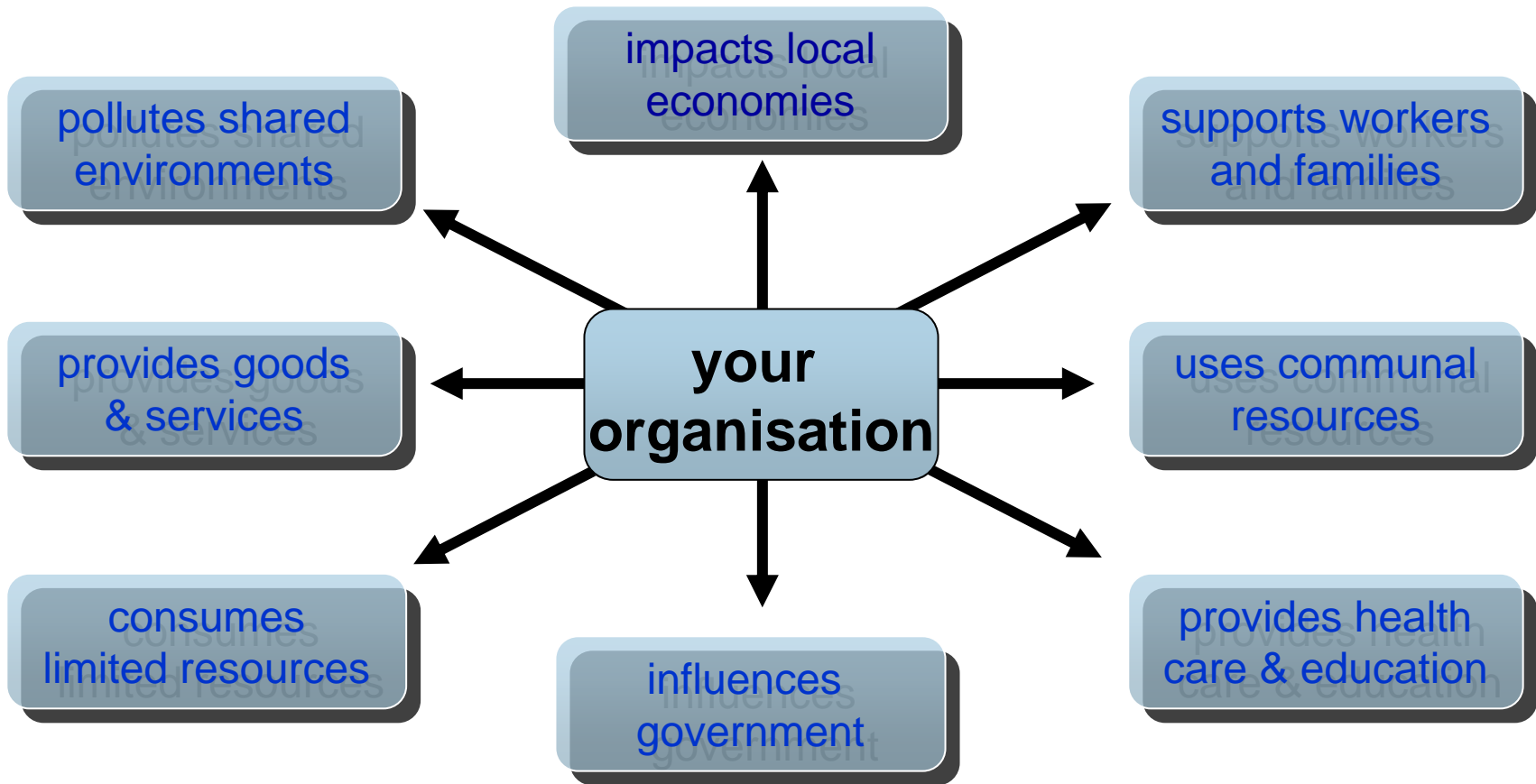


- Definition: an organisation's economic, environmental, and social impacts
- Why report: top 10
- Using what standard? why use GRI?
- Who's reporting

10. Platform for dialogue



9. Dialogue about what?



8. Dialogue with who?



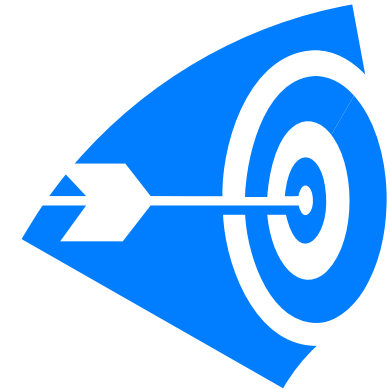
7. Risk and reputation



6. Drive management improvements



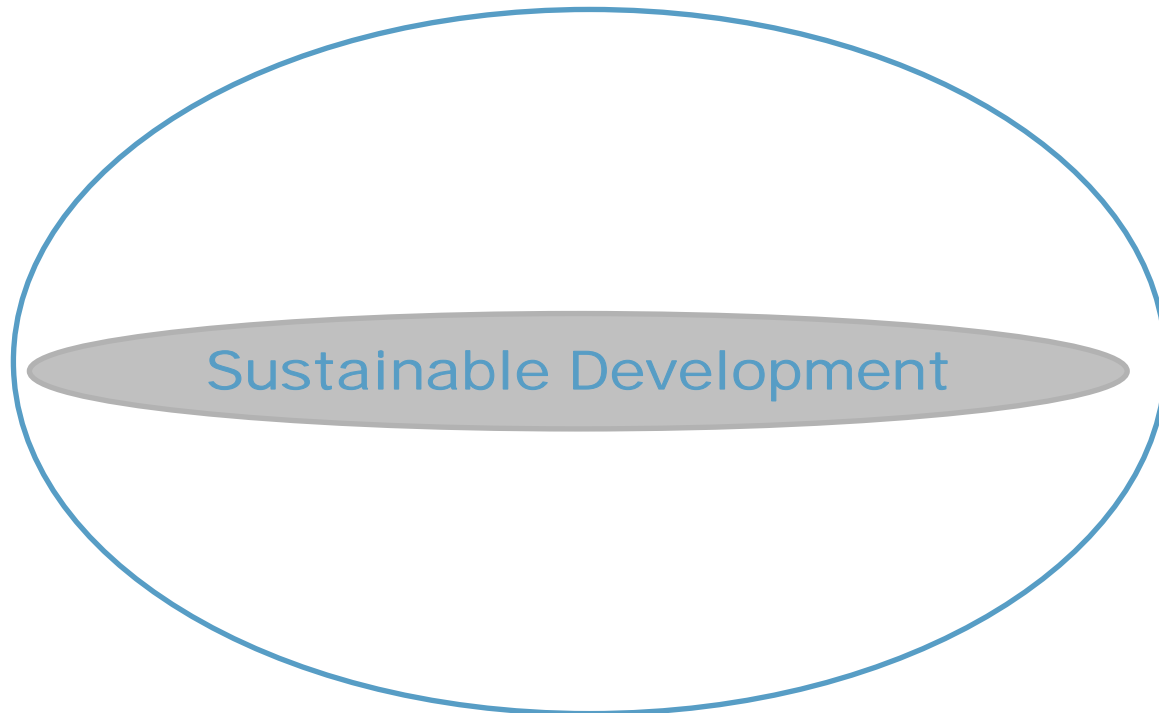
- ▶ set targets
- ▶ understand linkages, identify deficiencies
- ▶ measure outcomes
- ▶ benchmark
- ▶ influence long-term strategic decisions



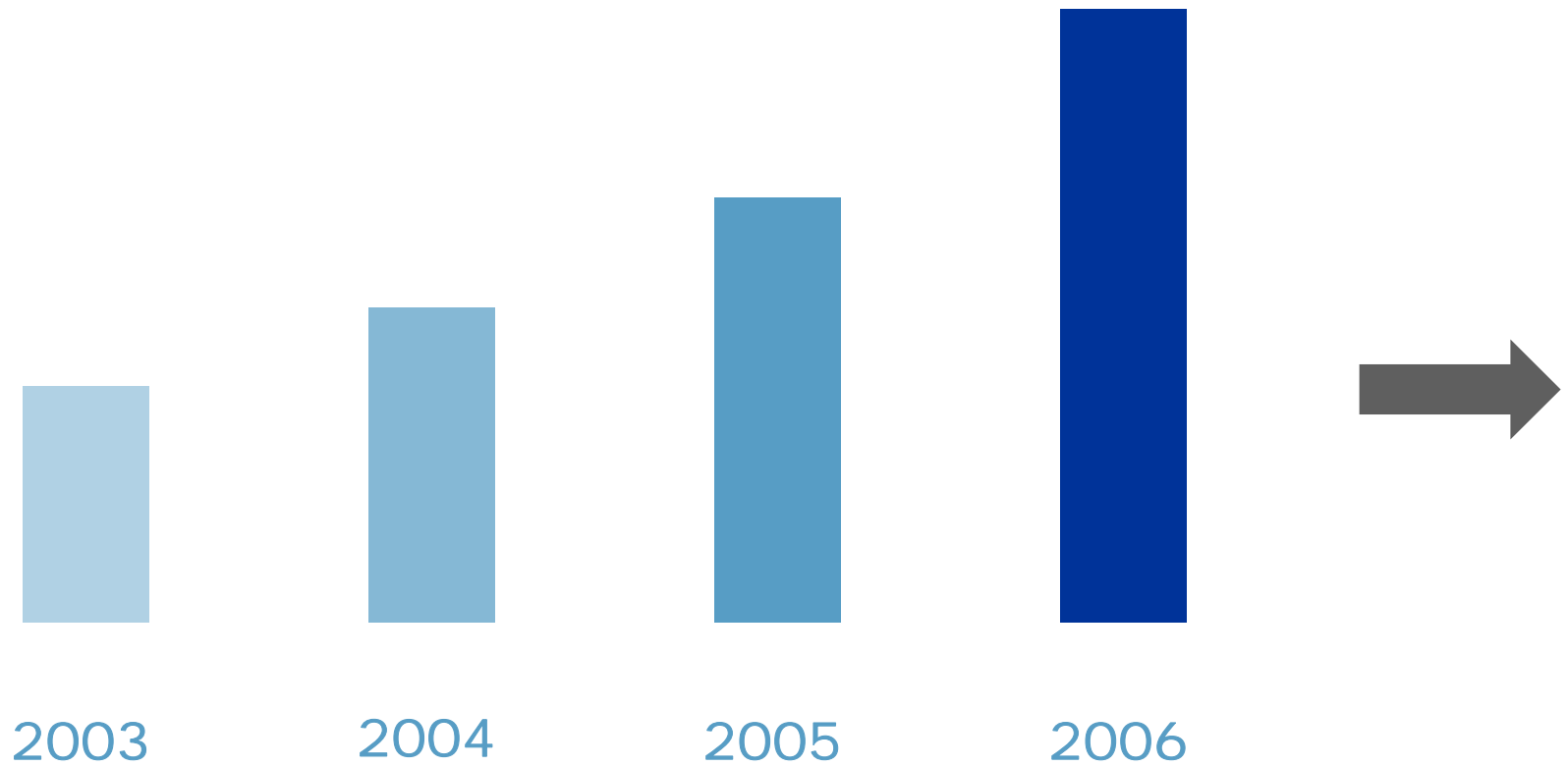
5. Attract and retain



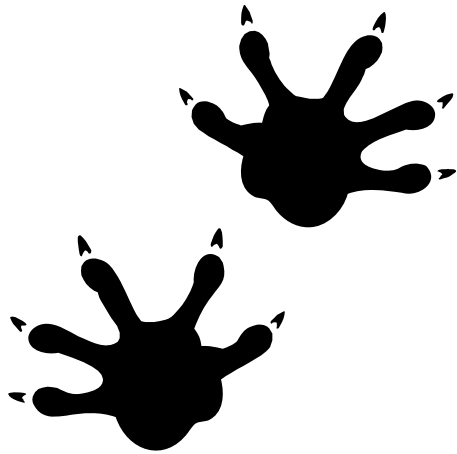
4. Integrate sustainability



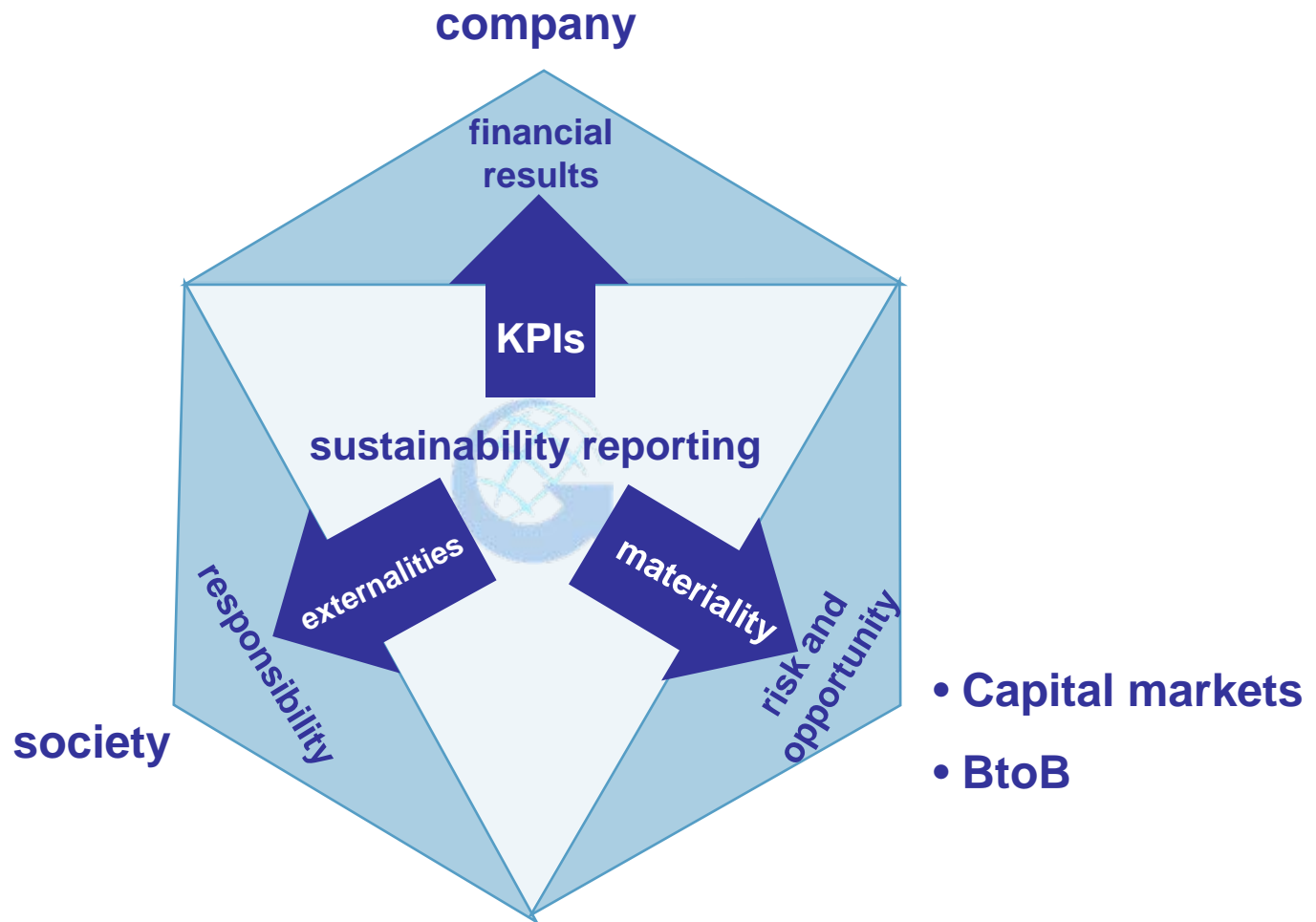
3. Communicate commitment



2. Know your impacts



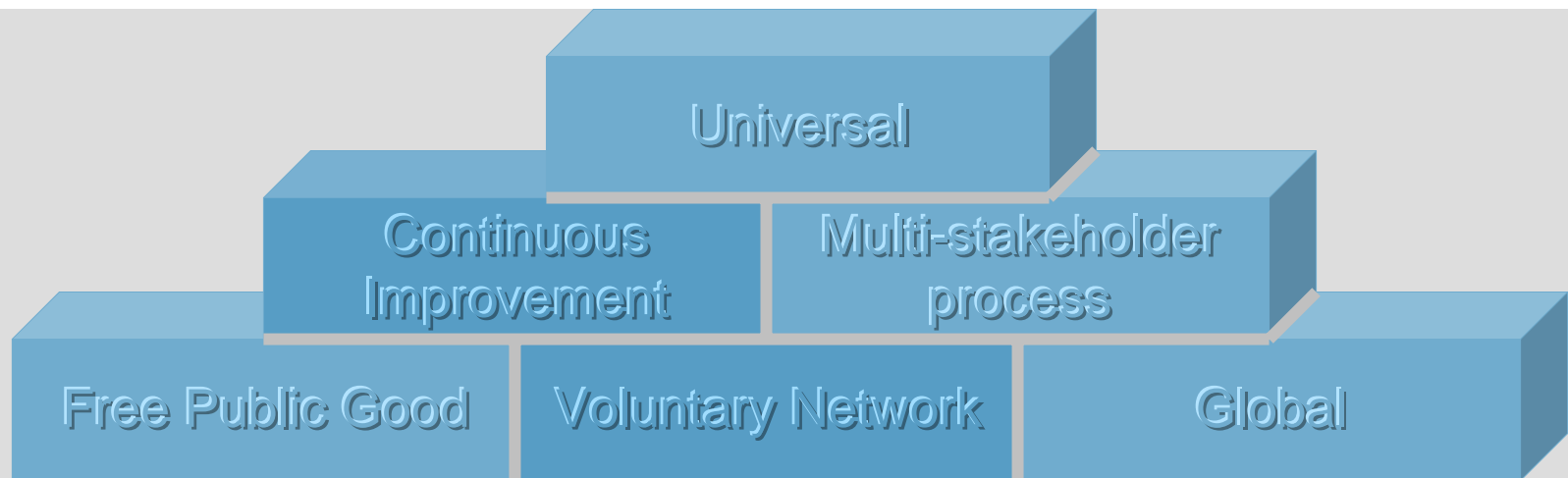
1. Consolidated platform



GRI: A mission the world needs



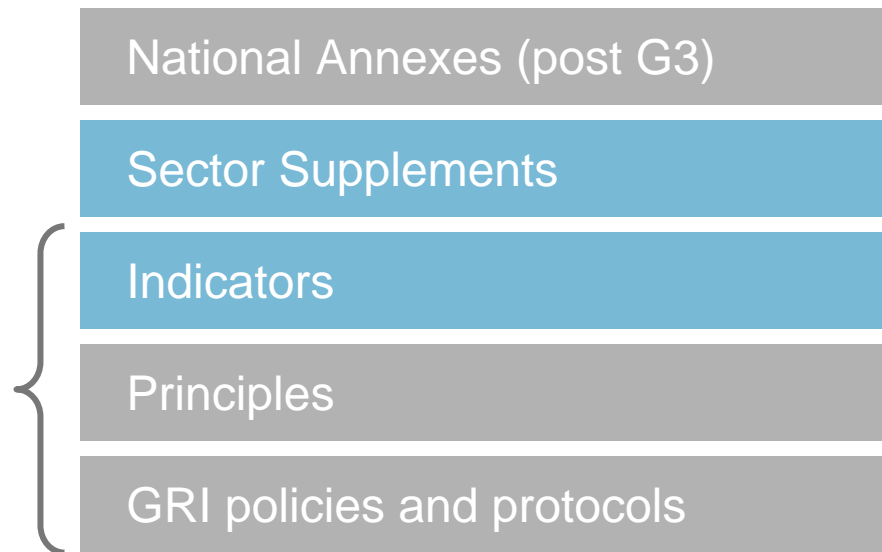
GRI fundamentals



Overview: the GRI Framework



G3 Guidelines



Reporting principles

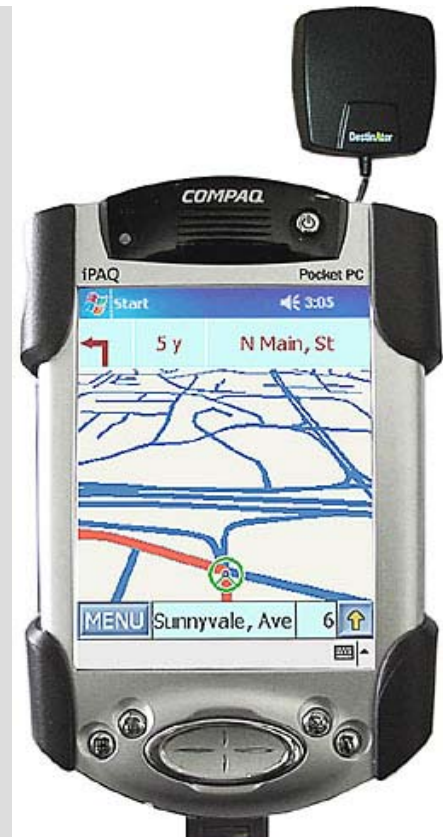
The reporter's navigation system:

What to report on:

- **Relevance**
- **Sustainability focus**
- **Completeness**
- **Stakeholder engagement**

Ensuring quality info:

- **Comparability**
- **Accuracy**
- **Auditability**
- **Timeliness**
- **Clarity**
- **Balance**



Performance focus


- **Commitments**
- **Policies**
- **Procedures**
- **Targets**
- **Results**



Complete set of Technical Protocols

Specifications:

- Definitions
- Scope
- Compilation methods
- Other resources

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EN3: Total Greenhouse Gas Emissions (tonnes of CO₂ equivalent)

This indicator provide information on how an organization can determine the nature and scale of greenhouse gas emissions associated with its business operations, and to assess the scope for reducing them.

Definition

Greenhouse gas emissions include emissions of the six greenhouse gasses listed in the UNFCCC as follows:

- Carbon Dioxide (CO₂)
- Hydrofluorocarbons (HFCs)
- Methane (CH₄)
- Perfluorocarbons
- Nitrous Oxide (N₂O)
- Sulphur Hexafluoride (SF₆)

Global Warming Potential for Emissions

Emissions are reported in tonnes of CO₂ equivalent (CO₂-e) to take account of the varying global warming potential of different greenhouse gases due to their chemical make-up. The global warming potential (CO₂-e) for each key greenhouse gas is listed in the table below:

Greenhouse Gas	Global Warming Potential (CO ₂ -equivalents)
Carbon Dioxide (CO ₂)	1
Methane (CH ₄)	21
Nitrous Oxide (N ₂ O)	310
Hydrofluorocarbons (HFCs)	140 - 9,800
Perfluorocarbons (PFCs)	6,500 - 9,200
Sulphur Hexafluoride (SF ₆)	23,900

Business Activities Resulting in Greenhouse Emissions

- Electricity and gas use
- Transportation
- Waste Treatment and disposal
- Industrial processes, including air conditioning, solvents, etc.
- Electricity generation and transmission
- Coal, gas and petroleum production
- Land use change, forestry and agriculture

Indicator Details

Type:
• Fundamental Environmental

Aspect:
• Energy

Cross Reference:
• Green Peace
• SAM
• ISO 14001

Likely to be of interest to organisations with:
• Operations in developing countries
• State-owned corporations

Related Indicators

[Energy Management](#) ▶

[Greenhouse 2: Initiatives Aimed at Reducing Greenhouse Emissions](#) ▶

[View an example of how to report on this indicator](#) ▶

[Tech Protocol](#) ▶

Educational Resources

[Emissions Calculator](#)

[Examples](#)

Sector supplements: An expanding Suite



pilot & board review



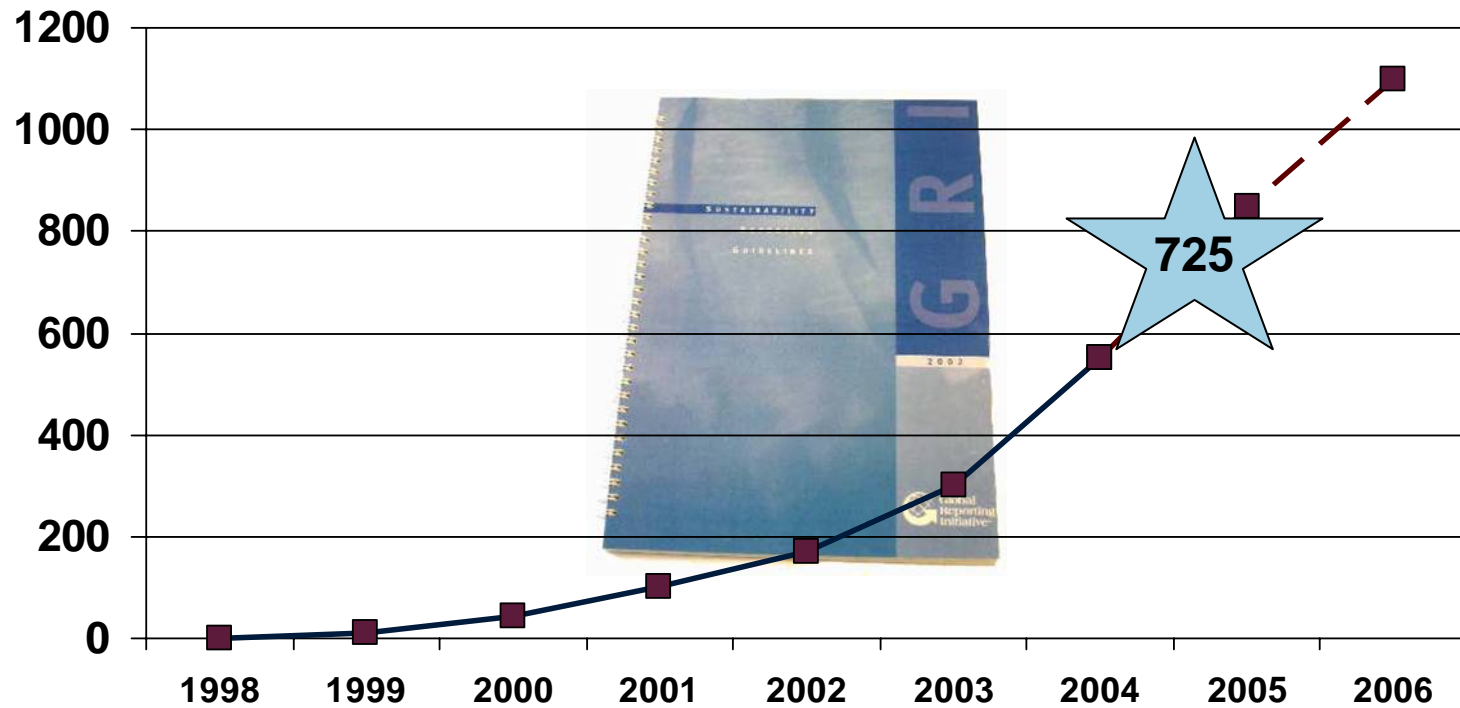
underway



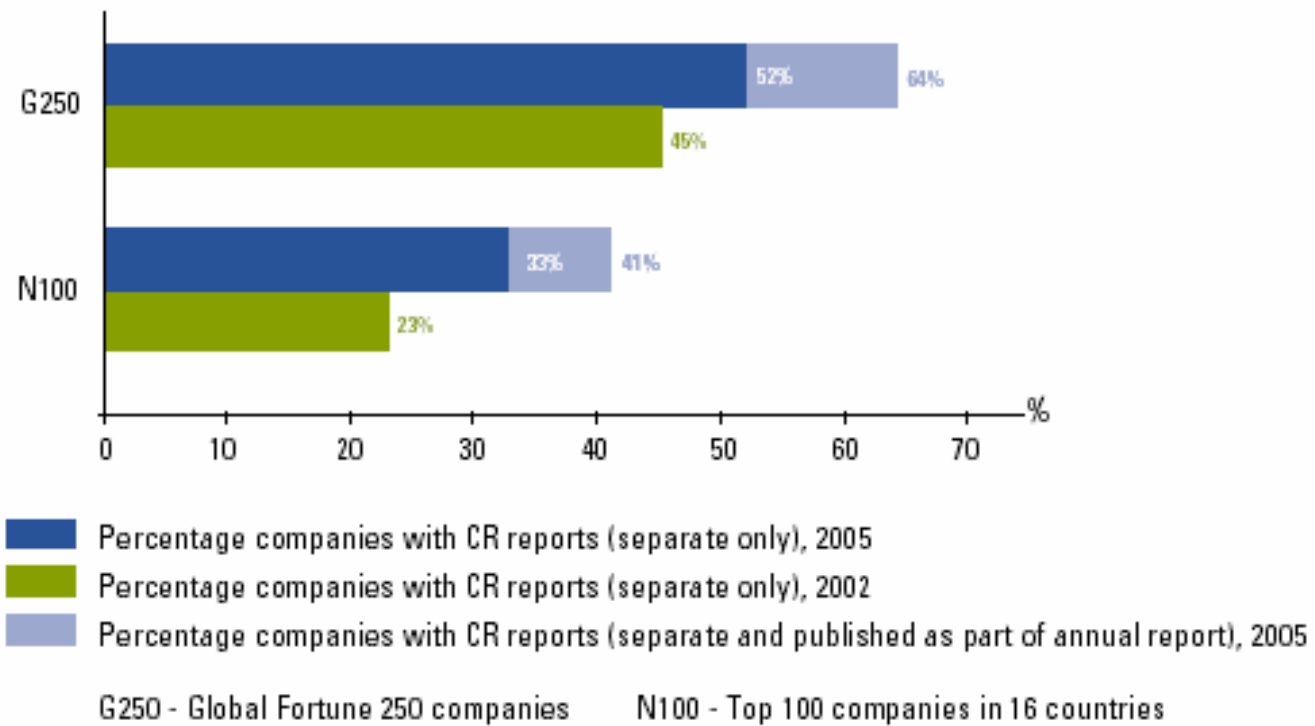
pipeline



From niche to norm



Growth in reporting



By country

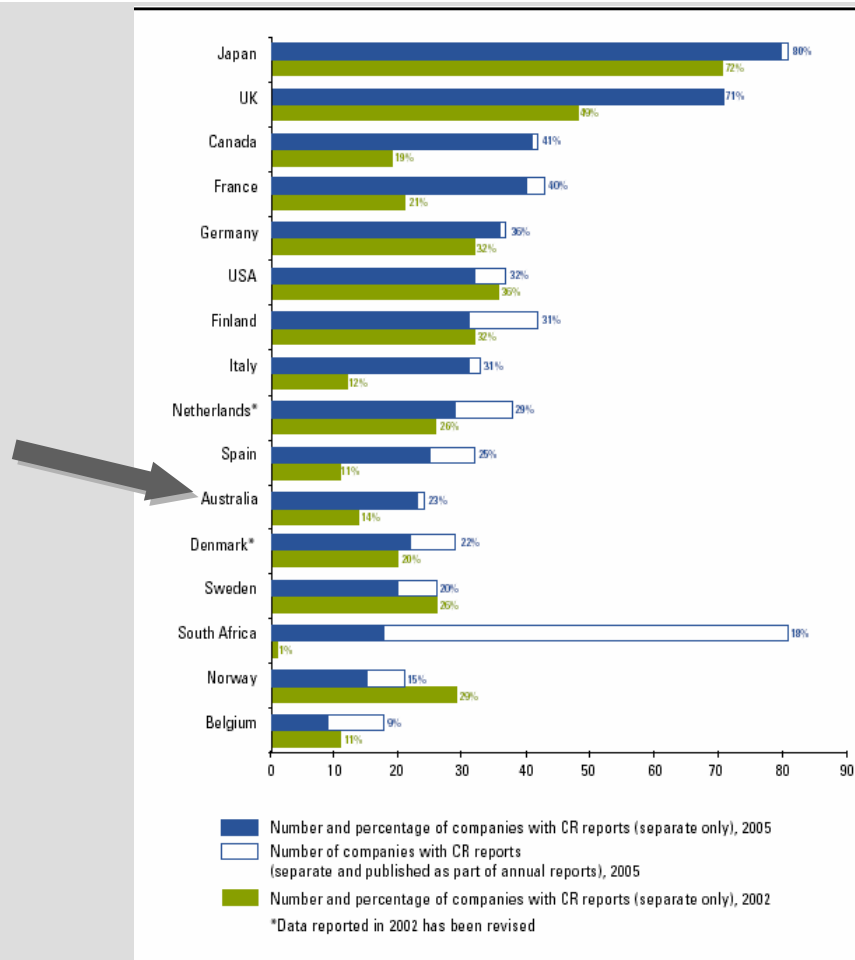


Figure 3: Corporate responsibility (CR) reporting trend by country, Top 100 in 16 countries (2002, 2005)

The momentum of partnership



You are contributing to a global 'learning in progress.'

Be a part of setting the standard!

