



Sneak Peek Brussels GRI in association with FEE

History and future of Sustainability Reporting Guidelines

Introduction by Johan Piet



Your presenter



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How FEE and GRI liaise? A history

- *End of the Eighties:*
 - *upcoming environmental reporting*
 - *first guidelines for elements to report on, such as PERI guidelines, CEFIC, growing up to 12 competing “standards for reporting up to 1994*
 - *1994: UNEP TR N° 24: 50 ingredients for environmental reporting*
 - *1997: foundation of GRI*
 - *Conclusion: agreement on elements of the report*



Towards indicators

- *1992: University of Amsterdam Institute for Environmental Management:*
 - *Research on environmental performance indicators*
- *1993: European Green Table:*
 - *Handbook Environmental Performance Indicators (EPIs)*
- *2000: GRI Environmental Reporting Guidelines*



Towards a framework

- *1989: University of Amsterdam Institute for Environmental Management:*
 - *Research for environmental accountancy*
 - *1990 start education of environmental science for accountants*
 - *1992: publication of conceptual framework for environmental reporting: including reporting principles and quality aspects*
- *1999: FEE paper: Towards a generally accepted framework for environmental reporting*
 - *2000: FEE extends environment to sustainability*
- *2000: GRI adopts 2 chapters of FEEs paper*



GRI towards G3

- *G2:2002 will be revised by a multi-stakeholder process*
 - *Reporting as a Process Working Group*
 - *Indicator Working Group*
 - *Issue-specific Advisory Groups*
- *Jan 2006: launch G3*
- *Comment period ends 31 March 2006*
- *Revision process ends at 6 October 2006 with an official event.*



Today

- *Content of the agenda*
 - *Teresa Fogelberg: introduction to G3*
 - *Reporting principles*
 - *GRI indicators*
 - *G3 and assurance*
 - *Procedures for comments*