

## About G3.1 – March 2011

*This document offers some extra details on the content of the G3.1 Guidelines and its relation to other GRI content. If you are looking for information which is not included here, please contact [guidelines@globalreporting.org](mailto:guidelines@globalreporting.org).*

### What is G3.1?

G3.1 is an update and completion of GRI's G3 Sustainability Reporting Guidelines. G3.1 contains expanded guidance for organizations to report on their human rights, gender and local community performance.

G3.1 was developed by four multi-stakeholder Working Groups, supported by GRI's Guidance, Support and Innovation team. The Working Groups were comprised of experts from business, finance and investment, accountancy, academia, NGOs and labor organizations, and from the sustainability field. The development was based on GRI's signature multi-stakeholder working methods, following due process and including Public Comment Periods.

G3.1 has been created to address the requirements of GRI, diverse stakeholders and the sustainability agenda in general.

In 2006 GRI's Board of Directors approved the publication of G3. At this time, the Board recommended that GRI improve the guidance on human rights, gender and community impacts. Expanded guidance on these issues was needed both to complete the G3 Guidelines and for the wider sustainability field. Accordingly, GRI developed further guidance on these issues, resulting in G3.1 – a finalization of the G3 Guidelines.

G3.1 enables organizations to be transparent about a wider range of sustainability issues. New reporters should begin their reporting journey by following G3.1.

GRI is also launching the new Technical Protocol - Applying the Report Content Principles. All reporters will benefit from the new Protocol, which helps them to produce relevant reports more easily. The Protocol can be used with the G3 and G3.1 Guidelines.

New content in G3.1 includes:

- On human rights: A new introduction and new content for the Disclosure on Management Approach re-emphasizes the role of human rights in sustainability. New Indicators cover assessment of operations and grievance remediation.
- On community: An expanded introduction and new content for the Disclosure on Management Approach reflects the importance of community to sustainability. New Indicators cover significant negative impacts on communities, mitigation, and local community engagement.
- On gender: Many existing Indicators have increased reference to gender; some now require data to be broken down by gender. New Indicators cover return and retention rates after employee leave, and equal remuneration.

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### How does G3.1 relate to G4?

The GRI Guidelines develop continuously to offer the best non-financial reporting guidance to organizations of all sizes, all sectors and all regions. The Guidelines' development is influenced by changes in the reporting field, such as the introduction of new concepts or requests by new players, new trends and new tools. As part of this development process, G3.1 is an update and completion of the G3 Guidelines. But it will also inform the development of the next generation of GRI's Guidelines, G4.

G4's guidance will acknowledge the increased demand for non-financial information from regulators and actors in financial markets. G4 will offer more harmonized guidance for collating non-financial performance information, and also provide a robust starting reference for accountants and auditors.

GRI aims to make its Framework available in as many languages as possible; translations of G3.1 into Spanish, Portuguese and Mandarin Chinese are among the first at planning stage.

### Using G3.1

G3.1 is the most comprehensive, up to date guidance available. GRI recommends that all new reporters begin their reporting journey by using G3.1.

- The GRI Board of Directors' resolution states that organizations are entitled to use either the G3 or G3.1 Guidelines. Both versions remain valid until the end of the two year transition period for the Guidelines' next generation, G4, due to be launched in 2013. This means that reporting organizations will still be able to qualify for an Application Level using G3 throughout this period.
- While G3-based reports are still valid, GRI recommends that reporters use G3.1, the most comprehensive reporting guidance available today.

Use of GRI's Sustainability Reporting Guidelines is voluntary. Reporting organizations have always been free to combine GRI Standard Disclosures with those of other frameworks, or indicators of their own.

Organizations may decide on the extent to which they apply the G3.1 Guidelines, or if they wish to base their reporting solely on G3.1.

Reporting organizations declaring Application Level certification for reports that combine elements of G3 and G3.1 will be considered to have completed a G3-based report. Reporters are free to supplement their G3 report by applying elements of G3.1, but in this case their Application Level will be a G3 Application Level.

Reporting organizations that base their report entirely on G3.1 will be considered to have completed a G3.1-based report.

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### **Other materials**

GRI Sector Supplements that are currently in development will be based on the G3.1 Guidelines, but will also offer guidance on how they can be used with the G3 Guidelines.

Certified Training Partner materials and Learning Publications will be adapted to cover G3.1 content, with their availability announced in the near future.