

Time is running out

By **31 December 2015** if you are using GRI you **must** use GRI G4.

What is changing?

At first glance, G4 looks similar to its predecessors – but in fact contains significant challenges:

- **Materiality:** It is much more central to the system – without the foundation of a thorough materiality process you cannot use GRI G4 properly.
- **Management Approach:** Though Management Approach has been a component part of GRI the increased focus on materiality makes it more important to get management approach reporting right.
- **A+, A, B+, B, C+, C scrapped!** The old Application Level System goes out and the new **'In Accordance: Core'/'In Accordance: Comprehensive'** system comes in. No more being rewarded just for responding to more performance indicators. GRI G4 is all about focusing on the material indicators.
- **New indicators:** Some indicators are completely new, and some have had their definitions amended.

What do you need to do to move to G4?

- You cannot use GRI G4 properly if your materiality process is not clear, up-to-date and robust.
- You need to describe how you manage as well as what you measure.
- You need to assess if either 'In Accordance: Core' or 'In Accordance: Comprehensive' is an option for you.
- You need to refresh your response to performance indicators, giving consideration to whether you are reporting 'In Accordance: Core' or 'In Accordance: Comprehensive'

How Corporate Citizenship can support you

We have a step-by-step approach that enables you to answer each of those questions in a timely way and be prepared for GRI G4 before GRI G3 expires. Our **G4 Readiness Guide** consists of three steps:

- **STEP 1: Materiality review** – We will review your materiality process and material issues to assess if they are robust and fit for purpose. If needed, we can support you in carrying out a materiality assessment that is compliant with G4 guidelines. The output of this step is a materiality statement that can be used in your report.
- **STEP 2: KPI review** – Your decision to report 'In Accordance: Core' or 'In Accordance: Comprehensive' will be informed by the key performance indicators (KPIs) you are prepared to report. We will review your existing KPIs for your material issues and advise if they are appropriate, sufficient, or if new ones are needed in order to comply with G4 guidelines.
- **STEP 3: Roadmap to G4** – We will provide you with a management report and road map, outlining gaps and providing practical recommendations to help you prepare for your G4 report and derive value from your reporting process.

ABOUT US:

Corporate Citizenship is a global business consultancy, specialising in sustainability and responsibility. We work with corporate clients around the world to help them achieve their commitments to responsible business behaviours and sustainable practices. With offices in London, New York, Singapore, San Francisco and Santiago, and further representation globally, we are able to work with clients on both a global and local level.

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