



SUSTAINABILITY REPORTING AND THE NATURAL RESOURCES DEFENSE COUNCIL

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Table of Contents

EXECUTIVE SUMMARY	3
ISSUE RELEVANCE/CONTEXT	4
HISTORY OF SUSTAINABILITY REPORTING	4
ORGANIZATIONAL PROFILE	7
METHODOLOGY	8
FINDINGS AND DISCUSSION	11
FINDINGS FROM INTERVIEWS	11
SUSTAINABILITY FRAMEWORK ASSESSMENT	12
GLOBAL REPORTING INITIATIVE (GRI)	12
INTERNATIONAL ORGANIZATION FOR STANDARDIZATION (ISO)	15
THE CLIMATE REGISTRY	16
CARBON DISCLOSURE PROJECT	17
THE GLOBAL COMPACT	17
EMAS	18
US GREEN BUILDING COUNCIL	19
SUMMARY OF FINDINGS	20
RECOMMENDATION	20
REPORTING BEST PRACTICES	21
REPORTING EXAMPLES FROM NGOS	24
AMNESTY INTERNATIONAL UK	24
CERES	26
OXFAM INTERNATIONAL	29
NRDC READINESS TO REPORT	30
GAP ANALYSIS	32
IMPLEMENTATION PLAN	34
GENERAL APPROACH	34
IMPLEMENTATION PHASES	35
CONCLUSIONS	37
APPENDICES	44
APPENDIX A: SUMMARY COMPARISON OF SUSTAINABILITY STANDARDS MATRIX	45
APPENDIX B: COMPARISON OF PERFORMANCE STANDARDS WITH GRI REPORTING TEMPLATE	47
APPENDIX C: FINAL SCHEDULE OF INTERVIEWS	49
APPENDIX D: INTERVIEW QUESTIONNAIRE	50
APPENDIX E: PROFILES OF REPORTING STANDARDS	52
APPENDIX F: PROFILES OF NGOS	70
APPENDIX G: NRDC GRI LEVEL C REPORT TEMPLATE	84
APPENDIX H: GRI 3.1 LIST OF INDICATORS	114

Executive Summary

Sustainability reporting is mainstream today and numerous organizations measure and communicate the environmental, social and economic impacts of their actions and activities. However the practice has only recently become commonplace among leading organizations and can be attributed to three fundamental trends in recent history:

- Birth of the environmental movement and the emergence of civil society to address pressing environmental and social issues
- Global business expansion and concerns around responsible and inclusive growth
- Demands for greater accountability, responsible behavior and transparency among all institutions

Organizations today, including civil society, private enterprise and government, are increasingly held accountable for their behavior, practices and impacts on the world in which they operate. They are expected to transparently and voluntarily disclose their performance in order to maintain credibility and trust.

In this context, the Natural Resources Defense Council (NRDC) has asked the Capstone Team to help identify the best sustainability reporting approach for an organization of their size and type.

A leading advocate for the protection of the environment, NRDC recognizes that it must practice sustainability and lead by example.¹ Earlier this year NRDC's Facilities, Real Estate and Administration team developed a Three Year Sustainable Operations Plan, which identifies specific projects to reduce the organization's materials use and develops systems and processes to measure and improve performance. The first year of the operations plan includes choosing an appropriate reporting standard to disclose their environmental performance. While NRDC reports annually on its progress in key program areas and financial performance, as well as other disclosures to the government and charity rating organizations, it does not fully disclose its environmental footprint.

Many organizations leverage sustainability reporting as a management tool to set goals and to monitor, measure and improve their environmental footprint.² However, the reporting process can also help identify areas for improved performance that lead to operational efficiencies and reduced costs. Organizations that are considered leaders in the management and disclosure of their sustainability impacts can also derive substantial reputational benefits with stakeholders. Sustainability reporting provides strategic benefits to an organization that can promote continuous improvement and heighten performance.

To recommend the best standard for NRDC's consideration, the Team conducted extensive research on reporting standards and frameworks. The Team then developed analytical criteria by which to evaluate these standards independently and against one another. Additionally the Team researched best practices and emerging trends in sustainability reporting from both the corporate and not-for-profit sectors. In order to assess NRDC's interest and readiness to report, the Team also conducted numerous interviews with the leadership team and analyzed the environmental performance data currently collected by NRDC's offices in the U.S. After reviewing all available standards and conducting detailed analysis of nine reporting frameworks, the Team has concluded that the Global Reporting Initiative (GRI) is the best

reporting standard for NRDC. GRI met each criteria outlined by the Team including that it is widely respected and used in the US, has been successfully implemented by other NGOs, and has low certification and implementation costs. Additionally the Team found that NRDC could achieve a GRI level C reporting standard with currently available data and information from the Annual Report, website, Form 990, and the organization's environmental data, with minimal incremental resources.

To facilitate the smooth implementation of our recommendation to report using GRI, the Team proposes an implementation plan that considers how to prepare the organization to report, what to include in the report, systems to monitor performance and a plan to communicate results. The implementation plan also recommends a process to analyze results and set goals for improved performance.

It is the Team's belief that sustainability reporting through GRI will drive improved performance, identify inefficiencies, reduce costs, provide greater transparency and differentiate NRDC as a leader in the management and disclosure of its sustainability impacts.

Issue Relevance/Context

Sustainability reporting, the disclosure of an organization's environmental, social and economic impacts, has become mainstream among leading organizations today.³ In 2011, more than 6,000 organizations across all sectors publicly reported on the impacts of their actions and activities, representing a six fold increase since 2000.⁴ Organizations report their policies, financial performance, programs, selection of suppliers and partners, hiring of new employees, working conditions, resource use, or waste management, all of which produce economic, environmental and social impacts.⁵

Numerous factors and macro forces have contributed to the rise of sustainability and CSR reporting today and its evolution from a simple voluntary statement in an organization's annual report to a detailed assessment of an organization's operations, management practices, development strategies and overall impact on the world in which they operate.⁶

History of Sustainability Reporting

Sustainability reporting is mainstream today across organizations of all sizes and types.⁷ The public's current demand for more accountability from business, civil society and government developed over the past 60 years, shaped by societal trends that can be characterized by three distinct periods.⁸

The first phase is characterized by the birth of the environmental movement for which Rachael Carson's *Silent Spring* was a catalyst.⁹ It was also influenced by the dramatic growth of civil society, which served to protect the public and the environment from irresponsible, profit-motivated corporations and partisan government politics. In 1951, there were fewer than one thousand non-governmental organizations.¹⁰ By 1985 the number of registered organizations had increased to more than 24,000.¹¹ Amidst growing societal pressures, the US Environmental Protection Agency, the United Nations Environmental Program, and the UN World Charter for Nature were established with similar missions to safeguard and preserve the resources and

services provided by nature. It was the beginning of thought-leader discourse about the cost and limits of growth.¹²

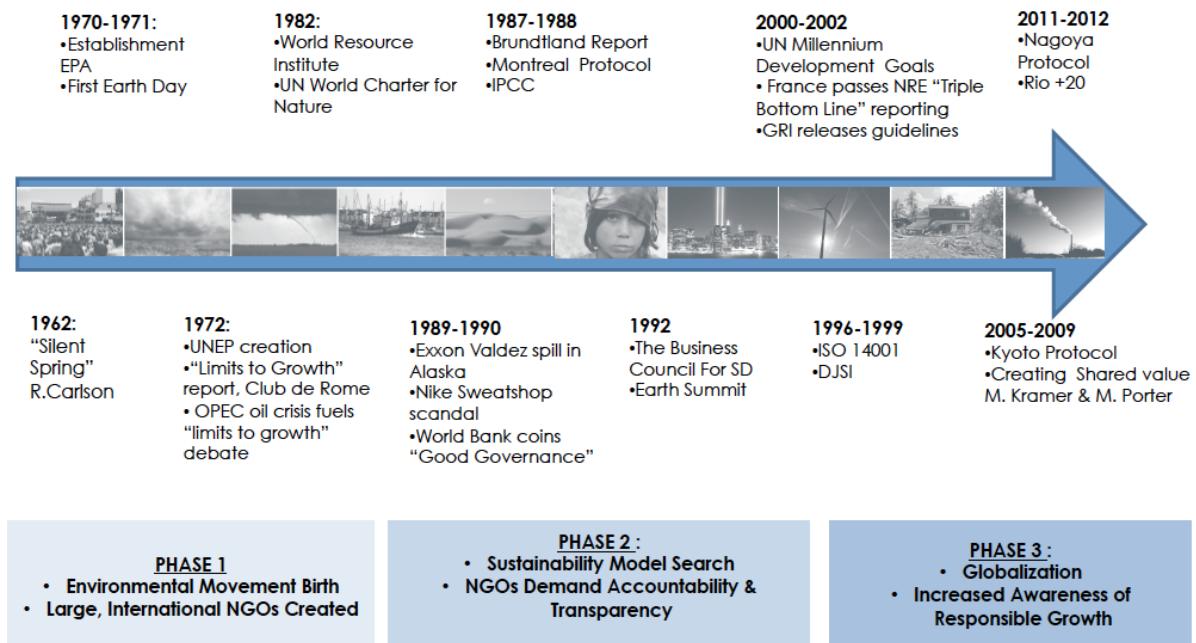


Figure 1 Macro-forces and societal trends shaping sustainability reporting

As government and civil society struggled with the concept of limits on growth, business rapidly expanded into new markets.¹³ The 1989 Exxon Valdez oil tanker spill¹⁴ and Nike's sweatshop labor scandal¹⁵ were demonstrations of modern corporations' irresponsible business practices. CEOs and Corporate Boards, driven by profit, were perceived as having minimal regard for "Good Governance"¹⁶, their use of finite natural resources, or their environmental or social impacts. In response, the media, citizens and civil society began to demand greater transparency and accountability from corporations. They argued that profit performance was an insufficient measure of success and that organizations needed to be held accountable to society at large and for their impacts on the environment.¹⁷

Meanwhile world leaders struggled to conceive of sustainable models for economic growth. In 1987, the Brundtland Commission defined sustainable development as development that "meets the needs of the present without compromising the ability of future generations to meet their own needs."¹⁸ In 1992, the first meeting of the Business Council for Sustainable Development, now also known as the Rio de Janeiro Earth Summit of 1992¹⁹, convened more than 200 CEOs to explore sustainable development, share knowledge, experiences and best practices. This group, later renamed the World Business Council for Sustainable Development²⁰, helped businesses advocate with governments, non-governmental and intergovernmental organizations. It was in this context, that reporting and accountability standards like ISO 14001²¹ and the Global Reporting Initiative were introduced.²²

Today, widely adopted reporting schemes like GRI help organizations disclose their performance in a consistent and comprehensive manner.²³ The Internet provides the public with instantly available information to communicate their opinions about an organization's behavior

and performance.²⁴ 900 million Facebook users and 400 million tweeters use their online platforms to communicate every day²⁵ and Wikileaks²⁶ reminds us that confidential or sensitive information can be released and spread in the public domain in a matter of seconds. Expectations for an organization's responsible behavior, shared value, transparency and authenticity have also evolved over the past decade. It is in this context that organizations regularly report not just about their sustainability goals and achievements, but also about their ambitions, shortcomings and opportunities for improvements.²⁷

The Center for Civil Society Studies, at John Hopkins University, estimates that non-profits, excluding religious institutions, represent a \$1.1 trillion sector.²⁸ In addition to continuing their role and influence on government and corporate responsibility, CSR experts believe that NGOs will also need to play a leading role in sustainable development.²⁹ Along with civil society's increased role and impact, experts predict that there will be a corresponding call for greater transparency and accountability.³⁰

Mike Moore, former Director General of the World Trade Organization (WTO) stated that there needs to be "new rules of engagement" between civil society and governments. In response, Jeffrey E. Garten, Dean of the Yale School of Management said, "NGOs have had too much of a free ride in identifying themselves with the public interest. They have acquired the high ground of public opinion without being subjected to the same public scrutiny given to corporations and governments ... [I]t is time that companies and governments demand more public examination of NGOs."³¹ The demand for greater transparency will have increasing influence on NGOs.³² In particular the report, published in collaboration by SustainAbility, the UN Global Compact and the UNEP, cites five key areas where these pressures will be greatest: 1) Financial and Ethical Disclosures, 2) Director & Staff Compensation, 3) Promotion Policies & Practices, 4) Reporting and 5) Assurance Mechanisms.³³ The pressures for greater transparency and accountability for companies, governments and civil society, come from both within and outside of an organization as all stakeholders (employees, business partners, shareholders, donors, regulators, media and NGOs) have mounting expectations for organizations to behave responsibly.³⁴

NRDC Staff Reasons to Report:

(Source: Capstone interviews)

- Establish a framework for measuring, benchmarking and improving performance.
- Identify operational efficiencies and opportunities.
- Signal strategic importance of sustainability to internal and external stakeholders.
- Provide greater accountability and transparency to internal and external stakeholders.
- Enhance the organization's reputation.

It is therefore, not surprising that NRDC wants to be among the best practice organizations which lead by example and disclose their sustainability performance. NRDC wants to maintain credibility as a leading advocate for the protection of the environment and ensure trust among its stakeholders. The operations team, through the development of a Three Year Sustainable Operations plan, has already designed an approach to reduce the organization's materials use and impacts. Within this plan, the organization has committed to monitor measure and improve its environmental footprint. However, the organization also recognizes that through the disclosure and reporting process, they can improve performance and enhance their reputation among key stakeholders. With this goal in mind, NRDC has asked the Columbia University Capstone Team to help identify the best sustainability reporting approach for their organization.

Organizational Profile

NRDC is a non-governmental environmental advocacy organization headquartered in the United States. The organization successfully leverages public campaigns to influence local and national governments to create and amend laws and regulations that address environmental issues. The organization also has expertise in environmental science research and litigation, and conducts programs across a wide variety of environmental issues.³⁵ Since its founding in 1970, NRDC has built a membership of 1.3 million individuals, who contribute financial and non-financial support to the organization's efforts.³⁶ NRDC employs over 400 staff and has 41 members of the Board of Trustees that govern NRDC's policies.³⁷ NRDC has gained a reputation as one of the leading environmental organizations in the United States and has won several awards that represent a history of leadership and excellence.³⁸ NRDC is also recognized by Charity Navigator as a four star charity³⁹ and meets the Better Business Bureau's 20 Standards for Charity Accountability⁴⁰. NRDC's goal of becoming a leader in environmental and sustainability performance is in line with the organization's legacy and mission.

Finances

NRDC has a total annual operating budget of over \$100 million, of which, approximately 85% is spent on programs with just under 7% for administration and operational expenses.

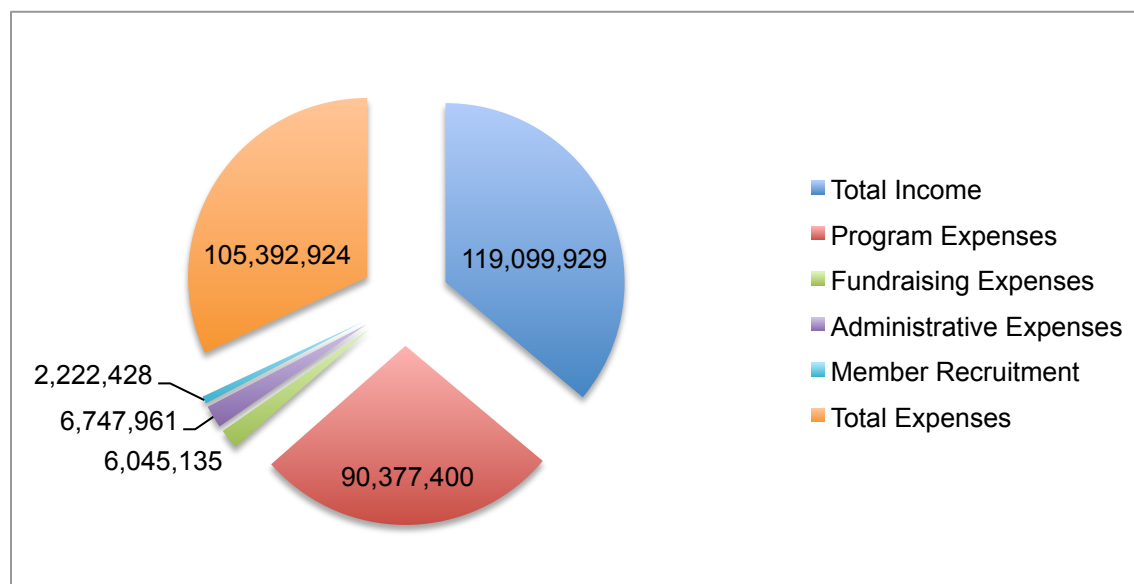


Figure 2 NRDC Revenue and Expenses from 2011.⁴¹

Methodology

Project Scope

NRDC's Three Year Sustainable Operations plan included an initiative to identify the most appropriate sustainability reporting standard for NRDC to disclose their environmental impacts. To address this need, NRDC asked the Team to assess reporting frameworks and defined the Capstone Project requirements and deliverables as follows:

- Review and understand NRDC's operations and disclosure goals for all aspects of their environmental performance including energy, water, waste, and materials
- Compare major reporting standards and evaluate the benefits and limitations of each
- Analyze the intersection between the most promising standards and NRDC's operations and organizational goals
- Recommend the best reporting option and rationale for recommendation
- Identify aspects of NRDC's operations that need to be addressed prior to reporting

Following the Team's initial research, we required further clarification on whether NRDC was specifically looking for an environmental reporting standard or a framework that also encompassed other sustainability goals such as economic and social performance measurements. The following feedback from NRDC was added to the project scope:

- NRDC wants sustainability performance reporting and not just environmental reporting
- The organization is looking for a single standard however a combination of several frameworks/standards is acceptable if it best meets the needs of the organization
- NRDC would like a report that can stand on its own or be integrated into an annual report
- NRDC wants to become a leader in sustainability management

Literature Review and Data Collection

The Team divided the literature review and data collection into three categories; NRDC organizational structure and sustainability performance, best practices in sustainability reporting and environmental and sustainability reporting standards and frameworks. Primary NRDC sources of data included their 3-Year Sustainable Operations Plan, Excel data on environmental performance for each of their six US offices, annual reports, Climate Registry files and program and organizational data from their website. The assessment of best practices in reporting focused on academic papers, industry consultant reports, rating instruments for sustainability reporting and sustainability reports from organizations. Lastly, information on major reporting standards was collected through academic studies, industry papers, reporting standard websites, consulting websites, and select media sources.

Interviews

Internal

Interviews were conducted with 17 NRDC staff members and 2 NRDC consultants. Management and staff interviewees were chosen based on their leadership and function within the organization. The goals of the interviews were to 1) better understand the organization's goals and priorities for sustainability reporting 2) collect insights from NRDC's leadership team about their understanding of reporting, and 3) assess NRDC's organizational interest, capacity, and readiness for sustainability reporting.

Interviews covered three areas: general questions about their functional roles within the organization, prompted questions about sustainability reporting, and targeted questions related to sustainability in their functional areas. Tailored questions specific to functional areas included operations, marketing/communications, human resources, purchasing, program/advocacy, and C-suite. Finally, any interviewees that were identified as having additional expertise in specific sustainability standards were provided additional questions related to their area of expertise.

External

The Team additionally sent interview requests to the three NGOs that were the focus of the external case studies and was successful in conducting an interview with one, Ceres. The interview focused on understanding the organization's goals and priorities for sustainability reporting, collecting insights about capacity and processes developed to support sustainability reporting, and identifying how other sustainability standards were used and prioritized in relation to their reporting process.

We also identified the need for a deeper knowledge of ISO standards and were able to interview a sustainability consultant with experience advising on the standards. This consultant provided the Team with a presentation on ISO 14001 and 14064 and offered feedback on implementing the standards.

Analysis of Standards

To assess sustainability reporting standards, the Team considered over 20 potential criteria and, with the client's feedback, defined 8 important criteria against which every standard would be evaluated. The first five of these were further considered by the team as essential in assessing applicability to NRDC. These criteria include:

1. Credible and widely accepted:
The standard is well known, respected, and widely used in the United States
2. Low cost barriers (fees or licensing):
The standard has reasonable membership fees, verification/certification requirements, and implementation costs that would be feasible for a SME non-profit organization
3. Used by other NGOS:
There are documented and reliable examples of successful implementation by NGOs
4. Includes environmental, social and economic impacts:
The standard goes beyond environmental reporting and addresses the overall sustainability performance of the organization
5. Comparability:
The standard is consistent in its ability to compare performance of sustainability indicators internally, over time, externally to other organizations, and across sectors
6. Offers supplemental training/education tools:
The standard provides resources that will allow the organization to apply the standard without purchasing implementation tools

7. Incorporates EMS:

The standard embeds a credible or widely accepted environmental management system within it, or allows for its inclusion

8. Provides methodology or credit for third party validation:

The standard provides a process for recognition by an independent party to confirm adherence to the standard

Major reporting standards including GRI, ISO 14001, ISO 50001 and ISO 26000 were compared against these criteria to assess advantages and disadvantages, with the goal of identifying and recommending the best sustainability reporting standard to expand upon the reporting NRDC currently discloses through Energy Star Portfolio Manager and the Climate Registry. Further, the criteria and standards were incorporated into a matrix where each could be assessed side by side. Standards that did not meet the majority of criteria were removed from the matrix and not assessed further. Standards that met some criteria were researched further for their ability to meet the project scope, essential criteria, and the team's assessment of feasibility for NRDC.

Reporting Best Practices and Examples

Following feedback from the client, the Team augmented its reporting research to include best in class sustainability reporting examples by NGOs. The Team used the GRI Sustainability Disclosure Database to acquire organizational reports and make assessments about sustainability reporting among NGOs. Due to limited examples in North America (only 8 reports in 2011) the team expanded its research criteria to include international NGOs (74 reports in 2011).⁴² From this filter, the Team identified 12 reports that were most applicable to NRDC's reporting goals based on the following criteria: the quality of their report in relation to best practices research, the reporting organization's size and influence in relation to NRDC, and variability in their reporting processes to provide several different examples for NRDC.

From this list, the Team chose sustainability reports from three organizations that represented different sizes and structures including an international NGO, a national chapter of an NGO, and a small to medium sized NGO in the U.S. Each case study included background information on the organization, examples of sustainability indicators measured within their reports, reporting structure and formats, and examples of best practices from their published reports.

NRDC data gap analysis

Finally, a gap analysis was conducted to compare NRDC's existing operations and organizational processes against the recommended standard. The Team compared data obtained through initial NRDC research and staff interviews against the requirements of the recommended standard. Existing practices that met the standard's requirements were entered into a sample report template for NRDC, and data and information gaps were identified.

Findings and Discussion

Findings from Interviews

The Team's assessment of sustainability frameworks was informed by interviews with NRDC staff. A total of 17 interviews were conducted during the month of July (see Appendix D for list of interviews), in order to identify, analyze, and understand the organization's goals and priorities for sustainability reporting.

The interviews indicated that staff saw NRDC as a leader in environmental advocacy and therefore has a responsibility to “walk the walk” and communicate around its organization's environmental impacts. The appropriate sustainability reporting framework thus must be credible and widely accepted, our first criteria, and suitable for NGOs, our second criteria.

Staff raised concerns regarding the balance of resources allocated to sustainability reporting versus environmental programs. Although staff understood that general sustainability programs can improve efficiencies and reduce costs, some felt that reporting might potentially create added costs. This underscores the importance of having a framework with low cost barriers, our fourth criteria.

Most important reporting audience identified by staff:

- Employees: 79%
- Media: 68%
- Donors: 63%

Areas worth including in the report identified by staff:

- Environmental impacts: 100%
- Social impacts: 47%
- Economic impacts: 47%

(Source: Capstone Interviews)

Outside of facilities operations and administration, we found limited awareness of the 2012-2014 Three-Year Sustainable Operations Plan.

In discussing environmental reporting versus sustainability reporting, staff felt the priority was to first report environmental indicators, followed by the economic and social impacts of NRDC operations and activities. Staff also felt that securing top management involvement and support would be essential to the programs success. While an environmental focus is an obvious starting place for NRDC, to be considered a leader in sustainability

management, NRDC will need to more broadly disclose the social and economic impacts of its activities and actions. This informed our fifth criteria that a sustainability framework include environmental, social and economic impacts.

Lastly, there was concern over the applicability of standards for NRDC, that some of the reporting tools and standards are more applicable for private enterprises and larger organizations. We address this concern in our recommendations.

Sustainability Framework Assessment

The following section provides a brief overview of the 9 major reporting frameworks considered during the team's analysis, including GRI, ISO, LEED, and several others. A summary of each is provided with an overview of their history, prevalence, reporting elements, strengths, and limitations. Each of the 9 standards has met one or more of the 5 essential assessment criteria defined by the team and were informed by our interviews with NRDC staff. These include that the framework is credible and widely accepted, used by NGOs, has high comparability, low cost barriers, and includes environmental, social, and financial impacts. A matrix summarizing these comparisons is provided in Appendix A.

Global Reporting Initiative (GRI)

Established in 1999 by the Coalition for Environmentally Responsible Economies (CERES) and United Nations Environmental Program (UNEP), the Global Reporting Initiative (GRI) is a non-profit organization, which aims to encourage best practices in sustainability reporting by providing global sustainability reporting standards and reporting guidance.⁴³ The goal of GRI is to help organizations understand the link between their activities and the world around them, measure and manage their impacts and communicate their performance⁴⁴. The reporting framework was developed using a multi-stakeholder approach, which is regularly assessed and modified, to address the changing context in which organizations operate.⁴⁵ In order to address the unique reporting characteristics of specific industries or institutions, sector supplements were developed in 2010 and now include, NGOs, Electric Utilities, Financial Services, Mining & Metals, Airport Operations, Event Organizers, Oil and Gas, and Media.⁴⁶

By providing a cross-sector framework and extensive training, guidance and support, GRI has become the most widely used global standard for CSR/sustainability reporting today. More than 4,000 organizations in 60 countries use the GRI guidelines to produce sustainability reports, with 3% of the reports from not-for-profit organizations.⁴⁷

The GRI Sustainability Reporting Guidelines G3.1 reporting framework is organized in three primary sections: 1) Standard Profile Disclosures, 2) Disclosures on Management Approach, and 3) Performance Indicators and Protocols⁴⁸. The last section of the reporting template includes environmental, social, and economic performance indicators including: materials, water, biodiversity, emissions, effluents and waste, products and services, compliance, transport, local community, corruption, public policy, anti-competitive behavior, economic performance, market presence and indirect economic impacts.

	Criteria
1	Credible and Widely Accepted
2	Used by Other NGOs
3	Comparability
4	Low Cost Barriers (Fees or Licensing)
5	Includes Environmental, Social and Economic Impacts
6	Incorporates EMS
7	Provides Methodology or Credit for Third Party Validation
8	Offers Supplemental Training/Education Tools

Figure 3 Eight criteria considered for comparing sustainability frameworks.

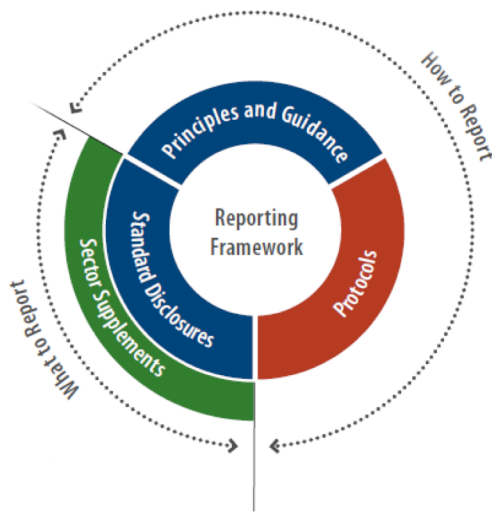


Figure 4 The emphasis of the GRI Reporting Framework is on guidance for how and what to report.

To help organizations ensure the quality of the information that is reported, the GRI model proposes six principles for reporting⁴⁹:

- Balance: A report should equally report both the positive and negative aspects of an organization's performance,
- Comparability: A report should include issues and information that is selected and reported consistently, allowing stakeholders to assess performance over time and relative to other organizations,
- Accuracy: A report should provide sufficiently accurate and detailed information to enable stakeholders to assess the organization's performance,
- Timeliness: A report should be made regularly and with current data and information,
- Clarity: A report should be easy to review and understand, and
- Reliability: A report should include high quality and material information that can be validated.

In addition to providing a framework and principles for reporting, GRI has also developed a five step reporting process that guides management teams on how to implement reporting in their organizations. The five steps are⁵⁰:

1. Prepare: Engage the organization's management in a dialogue around sustainability reporting and the connection between decisions and impacts,
2. Connect: Identify and engage key stakeholders to solicit their feedback on topics that are material and should be reported,
3. Define: Establish key performance indicators and boundaries for which the organization is going to report,
4. Monitor: Track performance against key performance indicators defined as material, and
5. Communicate: Share the results.

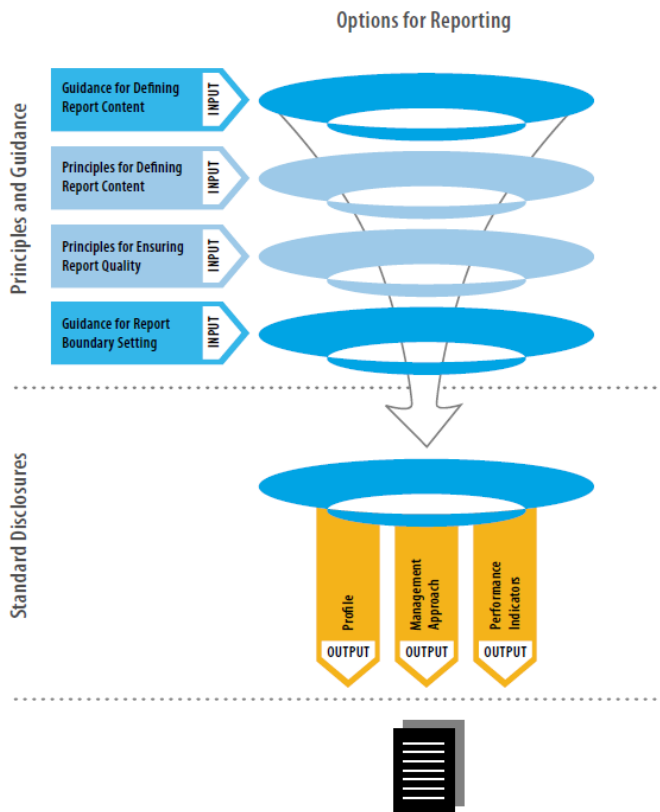


Figure 5 Overview of the GRI Guidelines

In addition to free online publications available in 26 languages, GRI has numerous tools, tutorials and trainings to guide all reporters. In-person and online training sessions are offered around the globe, led by a network of GRI certified coaches.⁵¹

Strengths and Limitations

Of the eight evaluation criteria, GRI met 7 and partially satisfied 1. The framework is credible and widely accepted as demonstrated by the over 4,000 organizations that use it. Not only is the framework used by NGOs, but they provide a NGO sector supplement, which is a customized framework for reporting issues that are material for civil society. There are low cost barriers to using GRI since the framework is free. Moreover, extensive training, support tools and prescribed processes are available to help facilitate implementation. Regarding comparability, GRI includes a broad scope of disclosures and performance indicators in the framework. For criteria 6, incorporates environmental management system (EMS), GRI does not require the creation or use of an EMS, however, it is possible to incorporate such a tool into the reporting process.

Because the framework tiers levels of disclosure using C, B and A, organizations sometimes assume that the letter incorrectly implies performance rather than disclosure level. In addition, to achieve a “+” rating, an organization must provide external assurances which can be costly. Lastly, because there are few not-for-profit organizations that report, there are few NGO sector models in the GRI reporting database against which to compare and benchmark reporting practices.

International Organization for Standardization (ISO)

The International Organization for Standardization (ISO) is a non-governmental organization that began its operations in 1947. It is one of the largest producers of standards and provides businesses with practical tools for managing their operations.

ISO 14000/14001

In 1996, ISO developed 14001, a standard that describes and provides guidance on how to implement environmental management systems (EMS). EMS tools help organizations set targets, measure and improve performance, and advance environmental objectives. According to ISO, approximately 130,000 organizations from around the world use and certify their EMS through ISO.⁵² Since auditing is a required process for certification, organizations must have sufficient resources to perform internal and external reviews and maintain records to submit for verification processes.

An EMS involves a four-step process: plan, do, check, and act.⁵³ An organization is expected to continually review and improve upon its environmental impacts as the program evolves.⁵⁴ The organization can achieve this by continually updating its environmental policy, setting goals, tracking metrics and programs against those goals, performing regular audits and improving systems as identified through the auditing process.⁵⁵

Strengths and Limitations

While ISO 14001 is an environmental management system (EMS) and not designed to function as a reporting tool, it has the potential to coordinate well under a reporting framework. Through the process of monitoring and measuring performance, an organization has auditable information ready to report to stakeholders. While many organizations find they are able to achieve large savings in energy consumption and materials, and reduced cost of waste management, among other benefits,⁵⁶ NRDC may be able to realize the same through their operations plan. Another limitation to consider is the cost associated with auditing and consulting to maintain the ISO 14001 certification.

ISO 50001

ISO 50001, developed in 2011, focuses on energy management systems and is used by businesses worldwide. It provides businesses with guidance on how to achieve energy efficiency and reduce costs through sound investments.⁵⁷ ISO 50001 helps organizations create positive contributions towards the environment by reducing the use of energy, using more renewable and cleaner sources of energy and mitigating the effects of climate change.⁵⁸

To implement an energy management system, organizations follow a guidance framework that includes the following:⁵⁹

- General requirements: Create program and scope.
- Management responsibility: Assign responsibilities and roles.
- Energy policy: Define energy policy.
- Energy planning: Create the energy plan.
- Implementation and Operation: Implement and manage programs.
- Checking performance: Monitor operations, examine records, and report on performance.

- Management review: Target performance issues and direct corrective and preventive actions to augment performance.

Strengths and Limitations

ISO 50001 has similar strengths and limitations as ISO 14001, but does not address environmental indicators outside of energy use and carbon emissions.

ISO 26000

ISO 26000 is a standard published in 2010 that provides organizations guidance to convert social responsibility principles into effective actions and to share best practices. ISO 26000 does not include requirements for certification.⁶⁰ This framework covers seven fundamental social responsibility subject areas: the environment, community involvement and development, human rights, labor practices, fair operating practices, consumer issues, and organizational governance.⁶¹ The standard provides direction on how to integrate social responsibility throughout an organization.⁶²

ISO 26000 can help various types of organizations regardless of their size, sector or geographic location to operate in a socially responsible manner by providing guidance on concepts and definitions, backgrounds, trends and characteristics of social responsibility.

Strengths and Limitations

The focus here is limited to the social impacts of sustainability. Together with ISO 14001, an organization would address a more complete scope of sustainability programs and reporting. However, as with the other ISO standards, this is a framework for implementing and managing programs and policies, with limited scope for reporting to the public.

The Climate Registry

Established in 2007, the Climate Registry is a nonprofit collaboration among North American states, provinces, territories and Native Sovereign Nations that sets standards to calculate, verify and publicly report greenhouse gas emissions into a single registry.⁶³ The Climate Registry was modeled after the California Climate Action Registry, which closed in 2010.⁶⁴ The Climate Registry supports both voluntary and mandatory reporting programs and provides comprehensive, accurate data to reduce greenhouse gas emissions.

The Climate Registry uses best practices in GHG reporting and encourages full and public disclosure of GHG. Organizations that report as “Basic” and “Transitional Reporters” are required to report on scope, sources, gases, geographical location and business unit information. Climate Registry's Complete Reporters are required to report on six (6) GHGs including CO₂, CH₄, N₂O, SF₆, PFCs, and HFCs. They are also required to disclose all direct, indirect, and biogenic emissions.⁶⁵ 23 NGOs and 13 ENGOs including the Nature Conservancy, the Union of Concerned Scientists, World Resources Institute as well as NRDC are currently reporting with the Climate Registry.

Strengths and Limitations

NRDC currently uses this reporting framework which meets three of the five basic criteria, including low cost and comparability. However, the standard is limited to greenhouse gas emissions disclosures, whereas NRDC is interested in broad sustainability reporting.

Carbon Disclosure Project

The Carbon Disclosure Project (CDP) was founded in 2000 in the U.K. and is an independent not-for-profit organization working to drive greenhouse gas emissions reductions.⁶⁶ By 2009, CDP was receiving carbon data from nearly 3,000 companies in more than 60 countries.⁶⁷ CDP currently has “the largest database of primary corporate climate change information in the world.”⁶⁸ CDP works on behalf of 655 institutional investors with \$78 trillion in assets, and requests information on GHG and energy use from thousands of the world’s largest companies.⁶⁹

The organization provides companies with carbon management support services so that they can measure, disclose, manage and share climate change and water information. For disclosure, CDP does not require third party verification, but encourages companies to do so through a scoring methodology which allocates a percentage of the scores for verification. This verification process is quite flexible as over 20 separate GHG standards meet CDP’s minimum criteria for verified reporting.⁷⁰

Strengths and Limitations

Although CDP has become the primary carbon disclosure methodology and process used by corporations, the standard is not available to NGOs.

The Global Compact

The UN Global Compact is a strategic policy initiative for businesses that want to promote sustainable and socially responsible practices within their organization.⁷¹ It is a set of ten principles that cover human rights, labor, environment, and anti-corruption. UN Secretary General Kofi Annan launched the Global Compact in an address to the World Economic Forum in New York in 2000.

The ten principles include:

Human Rights

- Principle 1: Organization should support and respect the protection of internationally proclaimed human rights.
- Principle 2: Ensure organization is not complicit in human rights abuses.

Labor

- Principle 3: Organization should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4: Organization should eliminate all forms of forced and compulsory labor.
- Principle 5: Organization should not support child labor.
- Principle 6: Eliminate discrimination in respect of employment and occupation.

Environment

- Principle 7: Organization should support a precautionary approach to environmental challenges.
- Principle 8: Organization should undertake initiatives to promote greater environmental responsibility.
- Principle 9: Organization should encourage the development and diffusion of environmentally friendly technologies.
- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The Global Compact is a globally recognized policy framework for the evolution, implementation, and disclosure of environmental, social, and governance policies and practices. It is not a regulatory instrument but rather a voluntary initiative that does not enforce principles. It is designed to foster change and promote sustainable behavior.⁷²

Strengths and Limitations

The Global Compact's set of principles would not further NRDC's goal to report on its sustainability initiatives, because it is not a reporting framework, but rather a set of principles for organizations to embrace and follow.

EMAS

Developed in 1993 by the European Commission, the Eco-Management and Audit Scheme (EMAS) is a voluntary environmental management standard that enables organizations to assess, manage and continuously improve their environmental performance.⁷³ The scheme became operational in 1995 and was originally restricted to EU companies in industrial sectors. In 2001, the scheme opened up to public and private sectors within the EU and in 2010 became available to organizations globally. In order to register with EMAS, organizations must meet the requirements of the EU EMAS-Regulation.⁷⁴ The requirements include conducting an environmental review, adopting an environmental policy, developing an environmental program, establishing an environmental management system, conducting an environmental audit, creating an environmental statement, and obtaining approval by an accredited EMAS environmental verifier.⁷⁵ EMAS uses the requirements of ISO 14001 within the standard; however, EMAS goes even further than ISO. In particular, EMAS also requires legal compliance, employee involvement, binding annual improvement of environmental performance, and the requirement to publicly report on these features.⁷⁶

Strengths and Limitations

While EMAS provides a method for implementing an environmental management system and simplifies communicating environmental accountability to stakeholders, it has only been globally available since 2010. There has been limited acceptance in the United States. Additionally, public reporting and third party assurance is required, increasing costs. And, as with ISO 14001, the scope is limited to environmental indicators.

US Green Building Council










The US Green Building Council (USGBC) is a non-profit trade organization that promotes sustainability in how buildings are designed, built, and operated.⁷⁷ They are best known for the development of LEED certification which provides independent, third-party verification that a building, home or community was designed and built using strategies aimed at achieving high performance and sustainability goals. Currently, the standard encompasses nearly 9 billion square feet of building space with 1.6 million feet certified every day.⁷⁸


LEED is a framework for identifying and implementing measurable green building standards in nine key areas including new construction, existing buildings (operations & maintenance), commercial interiors, core & shell, schools, retail, healthcare, homes, and neighborhood development.⁷⁹ The certification process itself analyses building design, construction, operations and maintenance in terms of human and environmental health related decisions including site development, water savings, energy efficiency, materials selection, and indoor environmental quality.⁸⁰ To measure assurance to these areas, LEED uses a 100 point rating system and offers four levels of certification; Certified, Silver, Gold, and Platinum, each representing a higher level of attainment of LEED priorities.⁸¹


Strengths and Limitations

NRDC is familiar with USGBC and has adopted LEED standards for the renovations of its facilities. Although it is a globally recognized green standard, it is limited to buildings and facilities, so it does not include aspects of an organization outside facilities' impacts. The initial design, construction, and logistical requirements for certification increase the up-front costs of the building. Moreover, LEED certification does not require or provide tools for measuring building/environmental performance.

Summary of Findings

Standard	GRI G3.1	Climate Registry	US Green Building Council	ISO 14001	ISO 26000	EMAS	ISO 50001	The Global Compact	Carbon Disclosure Project
									
Five Essential Criteria									
Credible and Widely Accepted	+	+-	+	+	+	+-	+	+	+
Used by NGOS	+	+	+	+	+-	+-	+-	-	-
Comparability	+	+	+	+-	+	+	-	+-	+-
Low Cost Barriers	+	+	-	-	-	-	-	+	-
Includes Environmental, Social and Economic Impacts	+	-	-	-	-	-	-	+	-


 Yes


 No



 Limited

Figure 6 Comparison of Sustainability Frameworks

A summary from the assessment of the sustainability frameworks is shown in Figure 6, with ratings for how the nine frameworks compare against the five initial criteria. GRI meets all five criteria, while the Global Compact and Climate Registry meet three out of five and have a fourth criteria that is met to a limited extent. These two frameworks do not fully meet NRDC's reporting needs. While Global Compact includes social, environmental and economic performance, it does not provide the framework or indicators for disclosure. Meanwhile, Climate Registry, as with several of the other frameworks reviewed, have a limited scope and do not encompass all performance indicators NRDC wants to measure and disclose. All other frameworks have higher cost barriers and limited utility for NGOs.

Recommendation

Our assessment shows that the Global Reporting Initiative (GRI) provides a comprehensive sustainability reporting framework that discloses environmental performance as well as the social and economic impacts of an organization. The GRI is the most widely used reporting tool that covers a broad set of sustainability performance indicators and meets the NRDC's criteria for reporting. (See Appendix A for a detailed matrix of reporting frameworks against all relevant criteria.)

GRI would provide a tool for NRDC to report operational achievements that reflect the company's environmental mission, such as LEED certified office space, and to manage, measure and disclose the impact of NRDC's operations and programs. The case studies highlight best practices among NGOs that use the GRI framework to report on the social, economic and environmental impacts of their operations and programs.

Although organizations can disclose their sustainability performance within their annual report or through a standalone sustainability report without using a specific reporting framework, GRI provides a management tool that will enable the NRDC to set goals, monitor impacts, measure progress, report results and improve performance. As a first time reporter, NRDC could benefit from the reporting processes that GRI has developed to facilitate a cycle of continuous improvement and to ensure a high quality report. The GRI framework will focus the organization behind specific indicators that are material to their operations, management team and external stakeholders.

As all organizations are concerned about the costs and resources necessary to report sustainability performance, GRI provides the framework for free. However there will be people resources needed to establish NRDC systems to collect and compile data and information, and a moderate budget for expenses which may include third party auditing or design and production costs should NRDC choose to report in a publication or online.

Reporting can be used solely as a management tool and framework for measuring performance against key indicators that the organization considers material, and NRDC can use the GRI template merely as a checklist for internal coordination. Or should NRDC wish to leverage the report as a marketing tool, using information which is readily available, we believe that NRDC can easily complete and submit a GRI level C report.

It is important to note that the GRI framework does not substitute for an environmental management system, like ISO 14001. Well-established reporters often use a combination of reporting standards, systems and frameworks. GRI can be used within organizations in tandem with environmental management systems and appendix B shows the intersections between GRI and other management systems. NRDC may wish to consider an environmental management system in tandem with GRI in order to manage NRDC's sustainability environmental performance and drive continuous improvement in addition to full disclosure.

To help understand how to prepare NRDC for reporting using GRI, the next section includes an overview of best reporting practices, examples from recent NGO reports that use the GRI framework and a review of NRDC's current data gaps.

Reporting Best Practices

Although the criteria by which sustainability reports may be evaluated can vary, there are some consistent elements for which leading reporters are often recognized. Organizations like CSR Europe⁸² and PriceWaterhouse Coopers are consulting organizations that publish annual whitepapers on corporate social responsibility and report and benchmark best practices.⁸³ The Corporate Register⁸⁴ has a searchable database of 40,000 corporate sustainability reports from 9,000 companies across 160 countries and annually recognizes and awards best practice corporate reporting. The Global Reporting Initiative also hosts a database of 10,875 multi-sector reports and a benchmarking tool for users.⁸⁵ All of these resources provide significant information for organizations that want to benchmark reporting organizations and best practices. Corporations have more than a decade of sustainability reporting experience and much can be learned from their leading practices.⁸⁶

Message to Stakeholders

Most sustainability reports open with a message from the leadership to stakeholders. NRDC features letters from its President, Executive Director and Chairman of the Board, in its 2011 Annual Report, which explain their performance, achievements and challenges.⁸⁷ Best practice letters also discuss expectations for the coming year. Authenticity and candor in recognizing shortcomings or areas for improvement are essential and challenges should be directly addressed with a plan for improvement. The letter or message can also help to establish a theme and shape the report's general content and messaging.⁸⁸ Companies may also feature their leaders through short videos available on their websites.⁸⁹

Organizational Profile

To help build the narrative, a company's report should also explain the organization's mission or purpose and how and where they operate as NRDC does in its 2011 Annual Report. Best practices in this area utilize diagrams, organizational charts, maps and other graphics and visuals to easily and memorably describe activities.⁹⁰ The profiles should include financial and operating trends that could affect future performance.

Report on Your Issues

Through the materiality process, an organization determines which issues are most critical to their operations and activities. This section of the report usually focuses on issues that have the greatest impact on an organization or to their stakeholders. NRDC's 2011 Annual Report, profiles their key issues, the science or policy shaping the issue, and related advocacy, performance and progress.⁹¹

Climate Change

The World Business Council for Sustainable Development and the World Resources Institute's GHG protocol are the best models to use for measuring and reporting GHGs.⁹² Reports should include all strategies to reduce or mitigate climate change, including energy efficiency programs, renewable energy and emissions trading. Further, organizations should report and set targets for both relative and absolute GHGs emission targets as absolute targets are often challenged by economic growth.⁹³

Targets and Objectives

Best practices include absolute reductions of all targets, including CO2 emissions.⁹⁴ In this section an organization should define its strategy and long-term commitment to sustainability and report its progress against targets previously stated or published. As such it is critical, that the reporting boundaries used are consistent year over year and that the organization considers what they can measure today and over time.⁹⁵

Stakeholder Engagement

In this section of the report an organization identifies their most important stakeholders and describes how they ensure they continue to serve their interests.⁹⁶ For example, in this section organizations would report the citizen/consumer complaints or inquiries that they received and how successfully they addressed them. It would also include feedback loops that are in place.

Materiality

A 'materiality' analysis in the context of sustainability reporting identifies the issues that are of high concern to stakeholders and also of high strategic relevance to the organization.⁹⁷ For NRDC it seems obvious that their Sustainability report would include the environmental impacts they create through their programs and operations. But a Sustainability Materiality Assessment

includes an evaluation of environmental, social and economic impacts.⁹⁸ Similar to the model below, a materiality mapping can visually demonstrate on the X-axis what is important and material to interested stakeholders and on the Y-axis what is material to the organization.⁹⁹

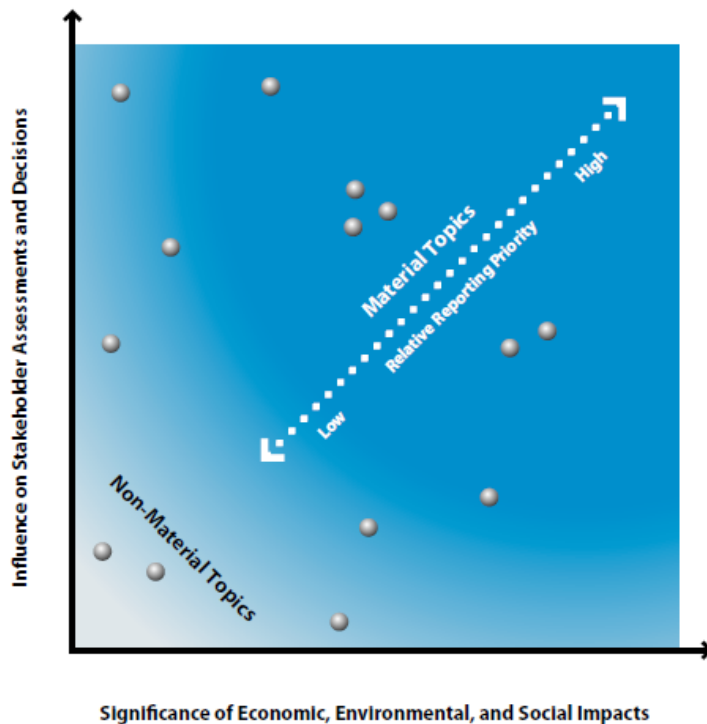


Figure 7 Sample of Materiality Matrix

Governance

A decade after the corporate scandals of Enron¹⁰⁰ and Tyco¹⁰¹ and the passage of Sarbanes Oxley, also known as the Corporate and Auditing, Accountability and Responsibility Act,¹⁰² citizens and other stakeholders are increasingly interested in how organizations govern themselves, make decisions, allocate resources and compensate their leadership. In the not-for-profit world, the form 990 requires not-for-profits to report and disclose key elements of their operations in order to maintain their tax-exempt status. In this section an organization should also disclose which individuals have leadership and responsibility for sustainability, what is the organizational structure to support them, how involved the board is and on which topics. In this content section, organizations also describe the systems and processes they use to manage environmental, social and economic issues and risks.¹⁰³

Accessibility

Almost all organizations, like NRDC, make their published reports available on their website in a downloadable version.¹⁰⁴ In addition most websites also provide access for previously published sustainability and/or annual reports. Further, many organizations provide additional in-depth content online, beyond what was published in a printed version.¹⁰⁵ They can also host videos, case studies or narratives to demonstrate the company's performance of goals in specific areas.

Case Studies

Testimonials and case studies are also widely used among best practice reporters to bring to

life the performance and impacts of an organization.¹⁰⁶ NRDC uses this technique successfully in its Annual Report around its programs and could also use this method to highlight improvements in its operational footprint.

Reporting Examples from NGOs

In reviewing best practices, the Team researched three NGOs that report on their sustainability. These organizations approach the reporting publication differently. NRDC may wish to publish GRI as an annex within its annual report, which is the approach Oxfam International takes, or as a separate standalone GRI template without a glossy report, like the approach taken by Amnesty International. Another option is to produce a document available to the public reflecting the GRI framework but not submit to GRI as Ceres has done.

Amnesty International UK

Background

Amnesty International UK (AIUK) is a non-profit group that promotes human rights for all people, regardless of race, gender, ethnicity, sexual orientation and other discriminations. AIUK has 170 staff and 224,000 individual members and is one of the 72 national entities that make up Amnesty International (AI). AIUK reports annually on its sustainability impacts using the GRI framework. In 2010 their report fulfilled GRI Application Level B. In that report AIUK fully reported on 40 GRI indicators and partially on 16 indicators. The parent organization, Amnesty International, also uses GRI to report, but does so as a separate reporting entity. AI reported in 2010 and 2011 meeting the GRI Level C requirements, including 18 indicators.

Indicators

Of the 40 indicators reported by AIUK, one of particular interest to NRDC is their disclosure on environmental performance for materials and waste. As discussed in the Three Year Sustainable Operations Plan, NRDC is in the process of pursuing a waste disclosure strategy themselves. AIUK, reports that they produced 32.5 tons of waste in 2010, recycled 59% of their waste, and reduced overall annual waste by 0.5 tons. AIUK places this information in the context of an average UK household which produces 1 ton per year, helping to make the information impactful, one of the best practices listed above. Further, AIUK discusses the need for better paper and cardboard communications and describes their organizational policy for buying recycled materials and from sustainable sources.¹⁰⁷ By recognizing a need for improvement, the organization shows their commitment to progress, while also giving the organization a short-term objective.

Another best practice identified in AIUK's report is their detailed disclosure of program effectiveness in relation to affected stakeholder engagement. Their annual report addresses affected stakeholders in three areas of their report. First, the report addresses the application of a feedback mechanism.¹⁰⁸ The report shows from whom they received feedback (members, donors, activists, etc.), the amount of positive and negative feedback, and complaints as a percentage and number. The report also addresses active participation in supporting people at risk, including number of cases, two individual biographies and a map showing where the cases occurred.¹⁰⁹ The report finally addresses active participation by showing size and scope of membership and activist participation on a scale using a map.¹¹⁰

Reporting Format

AUIK integrates its sustainability performance reporting within its annual report which is a practice that NRDC should consider. The report includes a useful Annex that serves as a Content Index to what has been reported and where (annual report, online, etc.), aligned with the GRI indicators. AUIK's report has achieved an effective integration and layout stakeholder feedback. For example, a section titled "Our People: Policies and Practices" provides a reader friendly chart that highlights several instances of "challenges" expressed from staff interviews (such a bullying), along with the organization's response, and the current status of the issue.¹¹¹ AUIK also quantifies the total amount of feedback it has received in 2010 in the form of positive comments, negative comments, and complaints expressed as a bar chart.¹¹² This structure of integrating stakeholder feedback throughout the report leaves the reader with the impression that AUIK is listening to and engaging with its stakeholders and has effective structures for doing so.

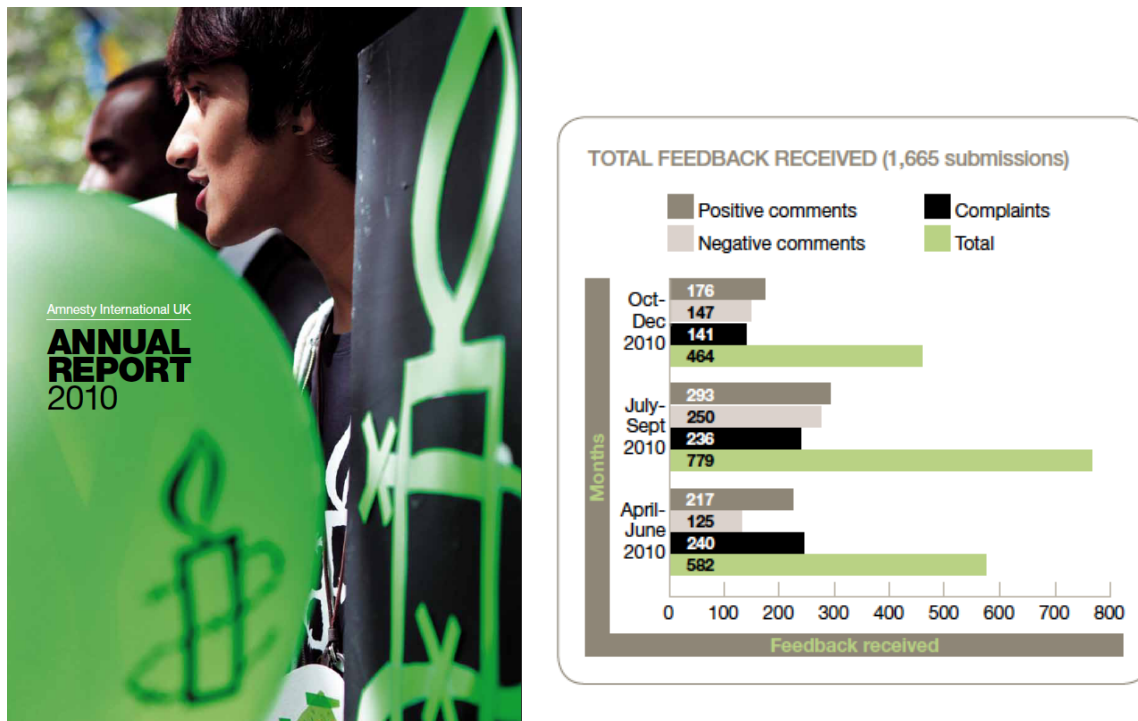


Figure 8 AUIK Annual Report cover and stakeholder feedback chart

It is also worth noting that Amnesty International, a separate reporting organization, reported in 2010 and 2011 using the GRI level C. Unlike AUIK, the parent organization shares their information publicly through the general GRI reporting template and does not integrate it into their Annual Report or a separate sustainability report. The GRI template is not a glossy or content friendly document but provides an alternative practice that some NGOs are using.

Ceres

Background

Ceres is a non-profit organization that works with investors and businesses to address business impacts on the environment.¹¹³ The organization has 44 employees and an annual budget of over \$7,200,000. Despite its limited size, Ceres has produced two stand-alone sustainability reports since 2007. As a cofounder of the Global Reporting Initiative and an advisor to nearly 100 investors interested in sustainability, Ceres views reporting as a way to "walk the walk", learn, and engage with its stakeholders.¹¹⁴ Ceres reports on sustainability performance using the GRI framework, however only discloses on eight GRI indicators and submits its reports to GRI with no application level. A minimum of ten indicators is required to meet GRI Level C. Ceres' explanation of this strategy is discussed further in the Ceres interview described below.

Indicators

Out of the eight indicators that Ceres reported in 2009, their performance in the area of public policy highlights a reporting area that is particularly important to NRDC. Reported under social performance in the GRI Framework, Ceres discloses on their public policy work for 2008 and 2009. The organization became a registered lobbying organization in 2009 and built a coalition of over 20 companies to address the long-term economic threats of climate change.¹¹⁵ Since public policy is a key program area for NRDC, this indicator provides an opportunity for the organization to publicly disclose on their policy efforts through the lens of social performance.

Ceres' disclosure on their environmental impacts for transportation is also worth noting as it discusses both its positive and negative performance in a balanced way which is considered a best practice of reporting. Ceres discloses that they traveled 81% more in 2009 than they did in 2008, which represents the greatest portion of their annual carbon emissions. They go on to provide reasons for this increase including participation in a national conference and increased travel to DC for new programming. Despite this significant increase, the organization reaffirms a goal of decreasing business travel by 2% per year and outlines an organizational plan for doing so. The valuable point to take away from this section of Ceres' report is that sustainability reporting is a tool for transparency and improvement and that reporting honestly on indicators, even when they do not show the organization in the best light, is a key aspect of best practice for reporting.

Another important point to note about Ceres' reporting format is that although it uses GRI as a framework to disclose eight performance indicators in the report, it also uses a proprietary tool created by Ceres called the Ceres Roadmap. The Roadmap outlines 20 "expectations" in the area of governance, stakeholder engagement, disclosure, and performance that Ceres also reports on.¹¹⁶ This highlights two important points. First, that GRI can guide sustainability reporting by being a tool to frame key performance indicators without obtaining a GRI reporting level. Second, it shows the flexibility of GRI to allow an organization to adapt its sustainability reporting strategy over time to address additional priorities identified within the organization that are not captured through GRI.

Reporting Format

Ceres used a 39-page standalone Sustainability Report to disclose their sustainability performance in 2009. The key difference with this strategy compared to an integrated annual report is that it allows for significantly more room to provide detail about sustainability performance that might be minimally captured in an annual report. Ceres is able to discuss

governance strategies for sustainability, stakeholder engagement, and performance on various indicators in a long-form narrative. Further, it allows Ceres to provide context for performance indicators that might otherwise be viewed as negative without additional background. Finally, multi-page charts allow Ceres to communicate performance across multiple years, report on progress and showcase strategies for reaching its goals in detail.

Ceres Interview:

The Team noted several important takeaways from the interview with Mary Gardiner, Senior Associate at Ceres and writer of their 2009 Sustainability Report, in regard to preparing for sustainability reporting. The most essential element identified by Ceres that contributed to successfully producing a sustainability report was joint leadership and staff participation.¹¹⁷ Prior to reporting, the organization built a Sustainability Team comprised of staff from across the organization including operations, programs, HR, and others. The staff was divided into working groups that were each responsible for overseeing the implementation of a key performance indicator. Employees were identified as Ceres' most important stakeholder and their participation to the process was deemed as critical.

The biggest obstacle that Ceres faced to reporting was a limited amount of staff and financial resources. Sustainability reporting responsibilities could only take up a small portion of each team member's time as many of them had other responsibilities within the organization. To address this, the team brought on interns to support some of the most time consuming aspects of the process such as data collection.




Indicators	2006	2007	2008	2009	2007-08 Goal	Status	Progress	2011 Goals	Strategies
OPERATIONS									
GHG emissions	100% emissions offset	100% emissions offset	100% emissions offset	100% emissions offset	1. Maintain carbon neutral status		Ceres remains committed to making our operations and events carbon neutral.	*Reduce emissions by 2% per year as part of the long-term goal of 80% reduction by 2050.	*Reductions to be achieved through energy, transportation, and commuting goals.
					2. Include board member travel to quarterly board meetings in emissions calculation and offset those emissions		Due to capacity constraints, this goal has not been accomplished. We will consider tracking this going forward.	*Continue to offset 100% of the emissions that we cannot avoid.	
Energy Use	39,800 kWh	52,000 kWh	60,800 kWh	61,800 kWh	Provide education and training to all staff and external vendors to reduce in-office electricity use		We created training materials and educated staff during all-staff meetings on tips for saving energy. Additionally, we worked with building management to ensure lights are turned off at the end of the workday.	*Reduce electricity usage by 2% per year normalized per employee.	*Upgrade lighting technology *Incentivize staff to reduce electricity usage through competitions and reward programs.
Renewable Energy	0%	23.6%	23.6%	23.6%	New for 2010	N/A	N/A	*Increase the quantity of renewable energy purchased. ¹	*Research new electricity providers that offer more renewable energy credits. *Continue purchasing maximum quantity from Nstar.
Waste	N/A	N/A	N/A	1140 Gal Recycled	New for 2010	N/A	N/A	*Improve recycling efforts	*Bring in recycling vendor to educate staff on this topic. *Reduce the number of trash receptacles throughout the office.

Figure 9 Ceres Annual Report Key Performance Indicators

Oxfam International

Background

Oxfam International is a non-profit organization leading an international confederation of 15 organizations in 92 countries that work directly with communities from around the world to solve poverty and injustice.¹¹⁸ Oxfam International fulfilled a GRI Application Level C in 2010 reporting on ten GRI performance indicators and several NGO sector supplements.

Indicators

Out of the ten indicators that Oxfam reported in 2010, several highlighted reporting goals that are relevant to NRDC. For example, Oxfam discloses their direct and indirect greenhouse gas emissions as a key environmental performance indicator. The organization reports on organizational emissions over a period of four years and discusses their organizational practices and policies used for tracking emissions.¹¹⁹ Further, it reports that the organization will set reduction targets for each individual department and develop metrics for tracking these objectives. Setting a vision for future reduction targets is a practice that NRDC should consider as it discloses its own GHG performance.

Table 1

shows the sum of Oxfam International's greenhouse gas emissions over three reporting years.

Scopes 1, 2 and 3

Refer to the divisions set by the Greenhouse Gas (GHG) Protocol, whereby:

Scope 1

Indicates emissions from the consumption of fuel by Oxfam International Secretariat itself.

Scope 2

Indicates emissions we produce indirectly through the production of the electricity we purchase.

Scope 3

Indicates all other emissions produced indirectly by Oxfam International Secretariat.

The majority of our emissions are indirect. We do not have company vehicles, and as such the only fuel we consume directly is gas for our central heating system.

Table 1:

Oxfam International Secretariat Carbon Footprint, measured in tonnes of CO2 equivalent

Emission Factors (Tonnes CO2e)	2008-09	2009-10	2010-11
GHG Scope 1			
Gas			11.84
GHG Scope 2			
Purchased Electricity	30.56	118.07	45.02
GHG Scope 3			
Paper Purchased	0.73	0.74	0.12
Waste to Landfill	0.54	0.29	1.75
Air Travel	485.68	450.92	525.00
Commuter Travel	6.03	6.06	4.91
Water			0.85
Total	523.54	576.08	589.49

Figure 10 Oxfam International Annual Report GHG Reporting

Beyond environmental performance, the Oxfam report also highlights an indicator that addresses labor practices and decent work environments for their employees, volunteers, and contracted workforce. This is a good illustration of how sustainability reporting can provide a vehicle for highlighting best practices that are already occurring at NRDC. For example, the

Non-Profit Times ranked NRDC as number 9 out of the 50 best non-profits to work for in 2012.¹²⁰ GRI can help NRDC report on labor or workplace practices and plan for continuous improvement over time.

Reporting Format

There are several valuable highlights within the report that showcase well crafted examples of integrating sustainability priorities and indicators successfully within the overall narrative of an Annual Report. For example, Oxfam devotes two pages to "Listening to our Stakeholders", a key aspect of GRI sustainability reporting.¹²¹ The section discusses the increased pressure that NGOs are facing to display greater transparency and accountability and highlights Oxfam's key stakeholder groups and mechanisms for encouraging feedback. The section on fundraising, income, and expenditures is also worth noting, as it seamlessly integrates indicators that display the financial health of the organization alongside "ethical fundraising" policies that showcase their commitment to integrity and the reputation of Oxfam and its mission. Finally, the way that the organization displays its environmental indicators alongside social and labor practices is particularly compelling. By discussing whistle blowing policies, health and safety standards, and GHG emissions all within a section titled "Living Our Values", Oxfam is making it explicit that they are "determined to meet the same standards that Oxfam demands of others."¹²² In other words, Oxfam is committed to 'walking the walk', a key value that NRDC expressed through its employee interviews with the team.¹²³

NRDC Readiness to Report

The Global Reporting Initiative framework includes Standard Disclosures and suggestions for over 75 Performance Indicators to disclose. If NRDC chooses to report at a GRI Level C, they will be required to fill out 28 Profile Disclosures and 10 Performance Indicators, with a minimum of one indicator from each of the following dimensions: Economic, Environmental, and Social. Based on the data provided to the Team as well as Annual Reports, Charity Navigator, Form 990 and financial documents found on NRDC's website, the Team believes that NRDC is able to report at a GRI level C with a minimum amount of preparation and additional data collection.¹²⁴

With regard to Profile Disclosures, NRDC already communicates its strategic priorities and sustainability challenges on-line and in the annual report. Some examples of NRDC's key sustainability priorities that could be highlighted in this section of the report include their advocacy for better environmental laws, addressing environmental challenges such as climate change, and protecting the world's oceans and endangered wildlife.

Some key achievements disclosed through NRDC's annual report that could also be included in this section of the report are:

- Helping pass legislation to reduce pollution and Toxic Substances Control Act (TSCA) reform.
- Working with the Department of Energy to create new standards that increase energy and water efficiency standards in the US.
- Negotiating agreements with power companies such as Con Ed to help avoid the construction of coal fired power plants.¹²⁵

The Team believes that NRDC could sufficiently report on ten indicators today, since NRDC already tracks a number of indicators in several areas. For example, the following environmental indicators meet the reporting requirements of GRI:

- Direct energy consumption including electricity and gas use.
- Initiatives to provide energy efficient or renewable based products and services:
 - Ex: Implementation of Noveda software to more efficiently monitor energy usage. Other energy improvements to reduce electrical usage include efficient lighting, smart meters and solar arrays. Or the living roof for the California regional office.¹²⁶
- Energy/Water saved due to conservation and efficiency improvements.
 - Ex: In NY regional office Energy Savings vs. ASHRAE Standard 90.1-2004- 39%
- Total water withdrawal per site.
 - Ex: NY Water Savings gallons = 46%¹²⁷
- Total Indirect and direct emissions for regional offices¹²⁸

In the social dimension of the performance indicators, NRDC has reported on the following:

- Public policy positions and participation in public policy development.
 - In 2010 NRDC's Action Fund which supported the largest public referendum in history on climate and clean energy policy. The Fund's mission is to pass legislation that reduces pollution and jump-starts a clean energy economy.¹²⁹
- Program's significant impacts on communities.
 - With backing from NRDC, the Department of Energy issued a new federal standard for residential water heaters and other heating equipment that will cut water heater energy use in half, reducing carbon emissions by 160 million tons and saving consumers \$10 billion over the next 30 years.¹³⁰

For the economic performance indicator section, NRDC is able to report on the direct economic value generated included revenues, employee compensation and donations.

In addition to Profile Disclosure and Performance Indicators, NRDC is currently also ready to report on several NGO Sector Supplement indicators, such as involvement of stakeholder groups and evaluation of organizational policies and programs:

- In order to expand NRDC's scientific authority, technical expertise is employed to aid in litigation efforts.
- NRDC is working with government officials in China to implement energy efficiency programs to help build stronger environmental laws.
- NRDC's Washington DC team pushed the State Department to reject pipelines that would transport tar sands through lands and aquifers to refineries in already polluted communities.
- NRDC communicates advocacy positions and public awareness campaigns.
- NRDC reports on its advocacy positions and awareness campaigns through reports and issue papers on their website. Examples include: impacts of pollution on the world's water supply, phasing out fossil fuel subsidies and anthropogenic climate change.¹³¹

Should NRDC choose to expand the scope of their reporting beyond GRI Level C, they could additionally report on:

- Initiatives to mitigate environmental impacts of products or services and the extent of mitigation. This is demonstrated through their purchase of Regi credits to offset carbon emissions of staff travel.

- Breakdown of employees according to gender and other indicators of diversity.
- Development of investments and services provided for public benefit through pro bono engagement.

For the detailed NRDC Level C Template completed by the Team, please see Appendix G.

Gap Analysis







NRDC Summary of Facilities Environmental Data To Report						
Facility	 Energy	 CO2	 Waste	 Water	 LEED	 Other Sustainable Practices
New York	✓	Direct/ Indirect	-	✓	✓	✓
Chicago	✓	Indirect	-	-	✓	✓
San Francisco	✓	Indirect	-	-	✓	✓
Washington DC	-	-	-	-	✓	✓
Santa Monica	✓	Direct/ Indirect	-	✓	✓+	✓+

Figure 11 NRDC Summary of Data Gaps by Facility

The summary chart above highlights the environmental performance indicators for which NRDC collects data and those for which no data is presently available. Although NRDC is able to report on key areas as shown in Figure 11, missing data for certain regional offices will influence the quality and completeness of information disclosed under each performance indicator. A complete list of GRI indicators can be found in Appendix H. Also the performance indicators measured by NRDC are referenced below with the corresponding GRI indicators following it in parenthesis.

New York¹³²

- Electrical consumption data is available but there are some discrepancies across data sets. (EN3)
- Direct and indirect emissions are available but discrepancies exist between the data sets provided. (EN 16)
- Water usage data is available but there is no data for wastewater. (EN8)
- Current waste data, including detailed information on recycled materials, is not available. (EN22)

Chicago¹³³

- Electrical consumption data is available but there are discrepancies in the different data sets provided. (EN3)
- Natural gas data is not available. (EN3)
- There are no direct emissions available only indirect emissions. (EN 16)
- There is no water usage data available. (EN8)
- Current waste data is not available. (EN 22)

D.C.¹³⁴

- Electrical consumption data is only available from 7/2011-11/2011. (EN3)
- Natural gas data is not available. (EN3)
- Water, waste and emissions data are not available. (EN 8,22,16)

San Francisco¹³⁵

- Electrical consumption data is available but data set reconciliation is needed. (EN3)
- No natural gas data is available. (EN3)
- Indirect emissions are only available from 5/2011-6/2011. Direct emissions are not available. (EN 16)
- Water usage data is not available. (EN 8)
- Waste data is not available. (EN 22)

Santa Monica¹³⁶

- Electrical consumption, natural gas, indirect/ direct emissions and indoor/outdoor water data is available. Wastewater is the only data that is not available. (EN8)
- The office maintains an excellent recycling program but there is no data available on the quantity of waste. (EN 22)

Other Data Missing

While NRDC is ready to report on performance indicator LA1 (total workforce by age group, gender and region), the specific details for this indicator are not publicly available through NRDC's Annual Report or online. NRDC's Human Resources or Operations departments can likely provide this information for the report.

To improve the quality of NRDC's Level C report, the following additional data will be required:

- Accurate electricity and gas data for all regional offices
- Water usage data for Chicago, San Francisco and D.C.
- Direct and Indirect Emissions for Chicago, San Francisco and D.C.
- Waste data for all offices

Despite these current data limitations, there is enough information available now for NRDC to report through GRI. See Appendix G.

Implementation Plan

General Approach

In preparation for reporting, the Team recommends that NRDC follow the general reporting "Principles" outlined by GRI: Prepare, Connect, Define, Monitor, and Communicate.¹³⁷ These principles will help to facilitate an organizational framework for collecting high quality information, monitoring, continuously improving organizational processes, and communicating sustainability performance to the organization's stakeholders.

Prepare:

As the initial step in the sustainability reporting process, NRDC will want to begin an internal dialog to identify environmental, economic, and social impacts with its management team. The process will help promote internal discussion early in the reporting process, engage leadership and staff outside of operations, and help to identify both the positive and negative impacts of the organization.

Connect:

Management will next need to identify the key "stakeholders" that are most affected by the organization's activities including donors, clients, employees, governments, suppliers, and potentially more. A recent study by Ernst and Young surveyed over 200 companies to research which stakeholder groups were driving organizational sustainability initiatives in order of importance. Although customers were ranked first at 37%, employees were ranked 2nd at 22%, a full 7% ahead of shareholders at 15%.¹³⁸ Although this survey focused on companies, the growing trend toward employee driven sustainability initiatives is consistent with our organizational interviews with NRDC's leadership and staff. In these, we identified that NRDC staff consider employees, media, and donors among their most important stakeholders to which they would want to report their sustainability performance.

Define:

Stakeholders are particularly important to the sustainability reporting process as they help the organization to define what to measure and report.¹³⁹ Although management will generate an initial list of positive and negative impacts, stakeholders that are most impacted will often help to clarify which impacts are the most relevant to them. Further, stakeholder input in deciding which indicators are "material" for the organization to report is considered essential in the GRI Guidelines. Without this process of stakeholder engagement, the sustainability report is not viewed as complete.¹⁴⁰

Monitor:

Once GRI indicators have been identified, the organization will need to monitor and measure them in order to report on their performance. NRDC is already measuring and reporting green house gas emissions, energy usage for their facilities, and several other environmental performance measures which have been previously outlined.¹⁴¹ Beyond these environmental indicators, additional monitoring will be required to measure indicators that may be more broadly defined during the stakeholder engagement process or for which data is not currently collected. Monitoring should be integrated into NRDC's operations and

larger framework for setting organizational strategy, implementing policies, and assessing organizational outcomes with continuous improvement in mind.

Communicate:

Lastly, NRDC will need to determine what content and information should be included in their report based on the organization's goals, expectations and interests of its stakeholders. NRDC will want to decide the format of the report, how and where it will be disseminated, and to which stakeholders. Further, the organization will want to insure that all information in the report is balanced, comparable, accurate, timely, clear and reliable.¹⁴²

Principles for Quality Reporting:¹⁴³

To help organizations ensure the quality of the information that is reported, the GRI model proposes six principles for reporting:

- Balance: A report should equally report both the positive and negative aspects of an organizations performance,
- Comparability: A report should include issues and information that is reported consistently, allowing stakeholders to assess performance over time and relative to other organizations,
- Accuracy: A report should provide sufficiently accurate and detailed information to enable stakeholders to assess the organization's performance,
- Timeliness: A report should be made regularly and with current data and information,
- Clarity: A report should be easy to review and understand, and
- Reliability: A report should include high quality and material information that can be validated.

By following these steps, NRDC will have a comprehensive reporting process that will accurately reflect NRDC's sustainability programs and operations in a way that is meaningful to its audience.

Implementation Phases

Although NRDC appears ready to report we would encourage them to consider a process that prepares the organization to report, helps set reporting goals, and leverages the reporting as a management tool to improve performance.

Through GRI reporting, NRDC will develop a deeper institutional sophistication with the reporting process and advance its reporting capabilities and organizational priorities. Once reporting becomes institutionalized, expanding the number of indicators reported to achieve level B or A may require fewer resources than were required in the initial processes of reporting. It is also possible that like Ceres, NRDC may find that using the GRI framework as a reporting structure provides value in and of itself and that the GRI reporting level is secondary to other goals of the organization.

Year One – Prepare, Define, Connect

NRDC should focus the first six months of year one on developing the systems and structures needed for reporting. To prepare, NRDC will want to engage its internal management team to begin the dialog necessary for identifying environmental, economic, and social impacts. NRDC advised that their Operations Committee had dissolved shortly after the release of the 3-Year-

Operations-Plan in January of 2012. Preparing for a sustainability report will give a new purpose to form a Sustainability Committee that reaches beyond the operations unit, and engages multiple functional departments throughout the organization. This cross functional team will help identify the broad base of impacts of the organization's actions and activities.

Further, the organization will want to define roles and responsibilities for staff early in the process so that members are clear on what they are accountable for, including data collection, coordination, report writing, editing, design, and more. This is particularly important when responsibilities exist across departments and deadlines are interdependent.

In the third quarter of year one, the newly formed Sustainability Committee would develop a process for confirming the stakeholders that are most affected by the organization. The committee should then systematically engage key stakeholders through interviews, surveys, focus groups and other tools. Their feedback will shape and inform the organization's identification of impacts that are material for NRDC. The Team has already conducted interviews with 17 staff members at NRDC. These interviews can provide a starting point as they have already identified the impacts that are most meaningful to one of NRDC's key stakeholder groups, its employees.

During the final quarter of the first year, the Sustainability Committee will want to define the content and boundaries of the report so that staff has a clear directive for the data and information that will need to be collected. The committee will need to identify and prepare to report on the indicators that are most relevant to NRDC using GRI's principles of materiality, stakeholder inclusiveness, sustainability context, and reporting boundaries.¹⁴⁴ Materiality, as discussed earlier, is a GRI principle that helps insure that indicators reported reflect the organization's key sustainability impacts likely to influence the decisions of its stakeholders. Stakeholder inclusiveness asks that organizations highlight how they have responded to the interests of their stakeholders. Sustainability context refers to the need to place reporting performance within the larger context of sustainability at the local, state, or global level. Finally, setting reporting boundaries entails defining minimum standards for the inclusion of activities of entities over which the organization has control or influence over, both up and down stream.¹⁴⁵ From these decisions, staff will then need to establish processes for data collection for reporting on key performance indicators. The committee will want to identify these in relation to the capacity of the organization to monitor, collect, analyzes and report the goals set forth by NRDC.

Throughout year one, NRDC should continue to develop its environmental management systems and processes in preparation for reporting.

Year Two - Report

NRDC will want to focus year two on preparing the information needed for the GRI report as well as the communication strategy to disseminate the report to stakeholders. The organization should align the reporting timetable with other internal deadlines that are dependent on this information. For example, if NRDC implements integrated reporting through their annual report, they will want to have the GRI data collection completed in advance of the content requirements for their annual report.

Once the GRI report is ready, NRDC will need to notify GRI, and provide them with a hard and soft copy of the report. NRDC should then register the report in GRI's online database. NRDC will self declare its reporting level based on its analysis of the report content against the GRI Application Levels. We estimate that for a first-time reporter this will be at a C level.

Year Three - Review

NRDC will want to use year three to focus on evaluation and readjustment. The organization should assess the effectiveness of the reporting process as well as its influence on the sustainability performance of the organization through informal dialogue and interviews or through more formal survey instruments. NRDC can then readjust the reporting process, content or communications as needed. NRDC may decide that it is ready to report again in year three at a higher level. Alternatively, it may decide that increasing reporting levels or frequency of reporting is not a priority and that the organization's focus should be on the improvement of the indicators that are already being reported. Once the organization has adjusted its strategy, it will resume the process of defining, connecting, monitoring, and then setting a timeline and strategy for NRDC's next report.

Conclusions

Sustainability reporting can provide significant strategic value to NRDC. As a management tool, it will enable the operations team to identify and drive efficiencies, reduce costs and improve organizational performance. It can also provide a framework with which the organization can determine impacts, select key performance indicators, measure and report. NRDC wants to improve its own environmental footprint. The Three Year Sustainable Operations Plan introduced in January of 2012 outlines several important initiatives to improve data collection and reduce resource use and waste. Reporting will provide a framework by which to track and measure results for these initiatives, and allow NRDC to better manage its performance in the future.

As a communications tool, a sustainability report will provide NRDC's stakeholders with more transparency and insight into the organization's impacts and the strategies, programs and plans to improve upon them. By publicly communicating their sustainability goals and achievements, NRDC elevates its accountability and enhances its credibility and trust. In addition to being a leader and pioneer in environmental advocacy, NRDC can be a leader and pioneer in sustainability reporting. The organization's reputation will be positively enhanced in a dimension that is meaningful to many donors and recruits. NRDC can inspire other environmental and not-for-profit groups to follow its lead.

There are other benefits to sustainability reporting including enhanced employee engagement and pride. We learned through our 17 interviews that NRDC leadership wants to "walk the walk" and lead by example in the area of sustainability reporting. Most felt that it was important to engage all staff and to communicate clear reporting goals. Management engagement will be important to the successful implementation of the Three Year Sustainable Operations Plan and sustainability reporting.

Although there are many different approaches and frameworks that NRDC could consider, our research and analyses has identified one gold standard. GRI was recommended for its scope, credibility and comparability. Not only is it the most widely used tool with a sufficient breath of indicators and supplements to fit the unique needs of organizations of varying size and sectors, it would be relatively easy for NRDC to meet the requirement for entry level of reporting. The Capstone Team was able to complete the GRI G3.1 level C report and NGO Sector Supplement

almost in its entirety with publicly available information and data supplied by the NRDC operations team.

GRI has many well tested training tools for first time reporters and the framework and template are easy to understand and complete. As many reporting organizations utilize a range of frameworks for measuring and reporting sustainability impacts, the NRDC might also consider implementing an environmental management system in addition to GRI. Further, it may choose to continue using alternative reporting frameworks like the Climate Registry which could serve as a third party assurance for CO₂ emissions. Lastly, as the trend continues toward integrated financial and sustainability reporting, NRDC should blend sustainability reporting information with the disclosures they already make in the Annual Report.

Although there are also considerations for why not to report, particularly for organizations that want to prioritize the allocation of resources towards programs in service of their mission over administrative expenses or costs, the benefits that NRDC can realize through reporting are numerous. Given that there are few global, and no large US environmental NGOS reporting on their sustainability, there is sufficient opportunity for NRDC to differentiate itself and establish itself as a leader in this area.

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Appendices

Appendix A: Summary Comparison of Sustainability Standards Matrix

Appendix B: Comparison of Performance Standards with GRI Reporting Template

Appendix C: Final Schedule of Interviews

Appendix D: Interview Questionnaire

Appendix E: Profiles of Reporting Standards

Appendix F: Profiles of NGOs

Appendix G: NRDC GRI Level C Report Template





Appendix H: GRI 3.1 List of Indicators

Appendix A

Matrix Comparison of Sustainability Standards

Standard	GRI G3.1	Climate Registry	US Green Building Council	ISO 14001	ISO 26000
					
Primary Description	GRI is comprehensive sustainability reporting framework that promotes economic, environmental, and social sustainability	The Climate Registry sets standards to calculate, verify and publicly report greenhouse gas emissions through a single registry	LEED certification provides verification that a building, home or community was designed with high performance in human and environmental health	ISO 14001 is a framework approach to an organization's environmental policy, plans, and actions that provides general requirements for an environmental management system	ISO 26000 provides guidance on concepts, definitions, background, trends, principles, practices and characteristics of social responsibility
Elements of the Standard	<ul style="list-style-type: none"> Principles Profile Disclosures Disclosures on Management Approach Performance Indicators and Protocols (including Environmental, Economic and Social KPIs) + Sector Supplements 	<ul style="list-style-type: none"> GHG Reporting Best Practices Full and Public Disclosure of GHGs Reports 6 GHGs - CO₂, CH₄, N₂O, SF₆, PFCs and HFCs Reports Direct, Indirect, and Biogenic Emissions 	<ul style="list-style-type: none"> Measures Green Building Human and Environmental Health Performance Incorporates Design, Construction, Operations and Maintenance Water, Energy, Materials Four Levels of Certification 	<ul style="list-style-type: none"> Principles and Methodology Environmental Policy Environmental Management System Implementation and Operation Checking and Corrective Action Management Review 	<ul style="list-style-type: none"> Principles for Social Responsibility, Ethical Behavior, Rule of Law, and Human Rights Organizational governance Labor Practices Consumer Issues Fair Operating Practices Community Involvement
Essential Criteria					
Credible and Widely Accepted	Yes <ul style="list-style-type: none"> Over 4,000 organizations in 64 countries use GRI 2,238 GRI reports were filed in 2011 40% of reports used GRI 	Limited <ul style="list-style-type: none"> Only 368 organizations and governments are reporting with the Climate Registry 23 of the 368 are NGOs. 	Yes <ul style="list-style-type: none"> Nearly 9 billion sq. ft. of building space participate in the LEED rating systems 1.6 million sq. ft. is certified every day around the world 	Yes <ul style="list-style-type: none"> Developed through global consensus by experts and technical committees US companies are beginning to adopt the standard 	Yes <ul style="list-style-type: none"> Developed through global consensus by experts and technical committees
Used by Other NGOS	Yes <ul style="list-style-type: none"> 3% of the reports on the GRI website are from non-profit organizations 	Yes <ul style="list-style-type: none"> The Nature Conservancy, the Union of Concerned Scientists, and World Resources Institute report with the Climate Registry 	Yes <ul style="list-style-type: none"> The Nature Conservancy, World Wildlife Fund, and Greenpeace all have LEED certified buildings. 	Yes <ul style="list-style-type: none"> World Wildlife Federation, Environmental Defense Fund, and National Wildlife Federation have adopted the standard 	Limited <ul style="list-style-type: none"> Limited reliable examples of implementation
Comparability	Yes <ul style="list-style-type: none"> Provides qualitative performance indicators for transparent, comparable, and consistent reporting 	Yes <ul style="list-style-type: none"> Uses a General Reporting Protocol (GRP) standards Compliant with WRI/WBCSD GHG Protocol and ISO 14064-1 standards 	Yes <ul style="list-style-type: none"> High degree of consistency in LEED credits structures High comparability across certification levels 	Limited <ul style="list-style-type: none"> Only provides standardized considerations for developing an EMS No common approach for comparing environmental performance among organizations and sectors 	Yes <ul style="list-style-type: none"> High comparability to GRI framework Standard topics for developing corporate sustainability program
Low Cost Barriers (Fees or Licensing)	Yes <ul style="list-style-type: none"> Use of the framework is free Application level check is \$2,140, but not required 	Yes <ul style="list-style-type: none"> Tiered annual fee structure of \$750 to \$12,000 Non-Profits of NRDC size pay \$1,200 	No (High) <ul style="list-style-type: none"> Registration fee of \$900 Certification can range from \$2,000 to \$27,000 Increased cost in project management and building materials 	No (High) <ul style="list-style-type: none"> Design, implementation, and certification costs are between \$24,000-\$128,000 Audit costs between \$2,000-\$30,000 per year 	No (Medium) <ul style="list-style-type: none"> Implementation costs are between \$12,000-\$50,000 No certification costs
Includes Environmental, Social and Economic	Yes.	No <ul style="list-style-type: none"> Environmental impacts only 	No <ul style="list-style-type: none"> Environmental impacts only 	No <ul style="list-style-type: none"> Environmental impacts only 	No <ul style="list-style-type: none"> Social impacts only
Important Criteria					
Incorporates EMS	Possible <ul style="list-style-type: none"> Framework aims to harmonize reporting standards and includes 30 environmental indicators 	Limited <ul style="list-style-type: none"> GHG reporting consists of only one environmental aspect 	Possible	Yes <ul style="list-style-type: none"> Purpose of framework is to implement and maintain an EMS 	No
Provides Methodology or Credit for Third Party Validation	Yes <ul style="list-style-type: none"> Not required Third party validation or assurance is provided externally Validation adds a + to the organizations reporting level 	Yes <ul style="list-style-type: none"> Encouraged but not required Third party validation or assurance is provided externally 	Yes <ul style="list-style-type: none"> Required Third party validation or assurance is provided externally 	Yes <ul style="list-style-type: none"> Required Third party validation or assurance is provided externally 	No
Offers Supplemental Training/Education Tools	Yes <ul style="list-style-type: none"> Free guidelines in 26 languages GRI training and coaching available 	Yes <ul style="list-style-type: none"> Web-based software, reporting toolkit, and monthly webinars are free for members 	Yes <ul style="list-style-type: none"> LEED 101 online courses, 40 archived webinars, and monthly newsletters are free for members 	Yes <ul style="list-style-type: none"> ISO education systems, training services and technical assistance are free for members 	Yes <ul style="list-style-type: none"> ISO education systems, training services and technical assistance are free for members

Matrix Comparison of Sustainability Standards

Standard	EMAS	ISO 50001	The Global Compact	Carbon Disclosure Project
				
Primary Description	The Eco-Management and Audit Scheme (EMAS) is a voluntary framework for organizations to manage their environmental policies, performance, and actions, and report environmental accomplishments publically	The ISO 50001 standard provides organizations and companies with technical and management strategies to increase energy efficiency, reduce costs, and improve environmental performance	The UN Global Compact asks companies to adopt a set of ten core values in the areas of human rights, labor standards, the environment and anti-corruption	The Carbon Disclosure Project (CDP) works to drive greenhouse gas emissions reductions and sustainable water use through voluntary disclosure by business and cities
Elements of the Standard	<ul style="list-style-type: none"> Principles for Performance, Credibility, and Transparency Environmental Review and Policies Environmental Management System Auditing Reporting through Environmental Statements Verification 	<ul style="list-style-type: none"> Principles and Methodology Management Responsibility Energy Policy Energy Planning Implementation and Operation Checking Performance Management Review 	<ul style="list-style-type: none"> General Principles Human rights Labor <ul style="list-style-type: none"> Uphold Collective Bargaining Elimination of Forced and Child Labor Environment <ul style="list-style-type: none"> Use Precautionary Approach Environmentally Friendly Technologies Anti-corruption 	<ul style="list-style-type: none"> Measurement, Disclosure, and Management of Water and GHGs Uses shareholder Pressure to Drive GHG Reductions Supports Corporate Information Sharing
Essential Criteria				
Credible and Widely Accepted	Limited <ul style="list-style-type: none"> Widely accepted in EU with over 4,500 organizations and over 7,800 sites registered. Registration opened up beyond EU in 2010 	Yes <ul style="list-style-type: none"> Developed through global consensus by experts and technical committees Corporations such as Alcoa, 3M, and Nissan use the standard 	Yes <ul style="list-style-type: none"> Over 8,700 corporations in over 130 countries use GC Recognized by inter-governmental bodies including the UN General Assembly and G8 	Yes <ul style="list-style-type: none"> CDP gathers corporate GHG data from over 3,000 companies globally
Used by Other NGOS	Limited <ul style="list-style-type: none"> Limited reliable examples of implementation 	Limited <ul style="list-style-type: none"> Limited reliable examples of implementation 	No <ul style="list-style-type: none"> Standard's focus is on corporations 	No <ul style="list-style-type: none"> Standard's focus is on corporations and cities
Comparability	Yes <ul style="list-style-type: none"> Required environmental statements promote transparency and information sharing Only provides standardized considerations for developing an EMS, however, transparency encourages implementation of best practices 	No <ul style="list-style-type: none"> Limited comparability between energy management systems Energy performance criterion is different across organizations 	Limited <ul style="list-style-type: none"> Only provides general guidance implementation of principles and indicators Supports discussion and exchange between reporting organizations 	Limited <ul style="list-style-type: none"> The standard is very broad which leads to significant variations in comparability 22 separate standards meet CDP's minimum criteria for verification
Low Cost Barriers (Fees or Licensing)	No (High) <ul style="list-style-type: none"> Design, implementation, and certification costs are between \$24,000-\$128,000 Registration fees range from 0 to \$ 1,850 Certification requires third-party verification Internal staffing required for internal audit and administrative support 	No (Medium) <ul style="list-style-type: none"> Implementation costs are between \$12,000-\$50,000 No certification costs 	Yes <ul style="list-style-type: none"> It is a voluntary initiative No fees 	No (Medium) <ul style="list-style-type: none"> No fee to report Membership packages range from \$4,900 to \$11,900
Includes Environmental, Social and Economic	No <ul style="list-style-type: none"> Environmental impacts only 	No <ul style="list-style-type: none"> Environmental impacts only 	Yes	No <ul style="list-style-type: none"> Environmental impacts only
Important Criteria				
Incorporates EMS	Yes <ul style="list-style-type: none"> EMAS incorporates ISO 14001 into its standard 	Limited <ul style="list-style-type: none"> Energy management system consists of only one environmental aspect 	Possible	Limited <ul style="list-style-type: none"> GHG reporting consists of only one environmental aspect
Provides Methodology or Credit for Third Party Validation	Yes <ul style="list-style-type: none"> Required Third party validation or assurance is provided externally 	No	No	Yes <ul style="list-style-type: none"> Encouraged but not required Additional points are awarded for verification Third party validation or assurance is provided externally
Offers Supplemental Training/Education Tools	Yes <ul style="list-style-type: none"> The EMAS Toolkit and guidance documents on EMAS Registration requirements are free 	Yes <ul style="list-style-type: none"> ISO education systems, training services and technical assistance are free for members 	Yes <ul style="list-style-type: none"> Guidance materials are freely available for implementing the UN Global Compact principles 	Yes <ul style="list-style-type: none"> Access to CDP's Carbon Data, carbon management reporting tool, and feedback services are free for members

Comparison of Performance Standards with GRI Reporting Template		ISO 14001 GRI	ISO 26000	ISO 50001	Global Compact	
Defining Content Quality and Boundary	Materiality	✓	✓	✓	✓	✓
	Stakeholder inclusiveness	✓	✓	✓	✓	
	Sustainability context	✓	✓	✓	✓	✓
Organizational Profile	Strategy and Analysis - 1.1	✓	✓	✓	✓	✓
	Organizational Profile - 2.2	✓	✓	✓	✓	
	Organizational Profile - 2.3	✓	✓	✓	✓	
	Organizational Profile - 2.6	✓	✓		✓	
	Organizational Profile - 2.7	✓	✓		✓	
	Organizational Profile - 2.8	✓	✓		✓	
	Report Scope and Boundary - 3.5	✓	✓	✓	✓	
	Assurance 3.13	✓		✓		
	Governance - 4.1	✓	✓		✓	
	Governance - 4.2	✓		✓		
	Governance - 4.3	✓		✓		
	Governance - 4.4	✓		✓		
	Governance - 4.7	✓	✓	✓	✓	
	Governance - 4.9	✓	✓	✓	✓	
	Governance - 4.10	✓	✓	✓	✓	
	Governance - 4.13	✓	✓	✓	✓	
	Commitments to external initiatives - 4.14	✓	✓	✓		
Program Effectiveness	Disclosure on Management Approach	✓	✓		✓	
	Aspect: Affected Stakeholder Engagement	✓				
	Aspect: Feedback, Complaints and Actions	✓	✓		✓	
	Aspect: Monitoring, Evaluation and Learning	✓	✓		✓	
	Aspect: Gender and Diversity	✓		✓		
	Aspect: Public Awareness and Advocacy	✓	✓	✓	✓	
	Aspect: Coordination	✓	✓		✓	
	NGO1	✓				
	NGO2	✓				
	NGO3	✓				
	NGO4	✓				
	NGO5	✓				
	NGO6	✓				
Economic	Management Approach: Monitoring and Follow-Up	✓				
	Aspect: Market presence including impact on local communities	✓		✓		
	Aspect: Resource Allocation	✓				
	Aspect: Socially-Responsible Investment	✓		✓		
	Aspect: Ethical Fundraising	✓				✓
	NGO7	✓				
	NGO8	✓				
	EC1	✓		✓		
	EC5	✓		✓		
Environmental	EN9	✓	✓		✓	✓
	EN12		✓			✓
	EN14	✓	✓			✓
	EN22	✓	✓			✓
	EN26	✓	✓		✓	✓
Labor Practices and Decent Work	Disclosure on Management Approach	✓		✓		
	Aspect: Equal Remuneration for women and men	✓		✓		
	LA1	✓		✓		✓
	LA2	✓		✓		✓
	LA3	✓		✓		✓
	NGO9	✓		✓		✓

Comparison of Performance Standards with GRI Reporting Template		ISO 14001 GRI	ISO 26000	ISO 50001	Global Compact	
	LA7	✓		✓		✓
	LA8	✓		✓		✓
	LA10	✓		✓		✓
	LA11	✓		✓		✓
	LA12	✓		✓		✓
	LA13	✓		✓		✓
	LA14	✓		✓		✓
	LA15	✓				✓
Human Rights	Management Approach: Goals and Performance	✓		✓		
	Management Approach: Policy	✓				
	Management Approach: Organizational Risk Assessment	✓				
	Management Approach: Impact Assessment	✓				
	Management Approach: Organizational Responsibility	✓				
	Management Approach: Training and Awareness	✓				
	Management Approach: Monitoring, Follow-Up and Remediation 3	✓		✓		
	Aspect: Assessment	✓				
	Aspect: Remediation	✓				
	HR1	✓		✓		✓
	HR2	✓		✓		✓
	HR3	✓		✓		✓
	HR4	✓		✓		✓
	HR5	✓				✓
	HR6	✓		✓		✓
	HR7	✓		✓		✓
	HR8	✓		✓		✓
	HR9	✓		✓		✓
	HR10	✓				✓
	HR11	✓				✓
Society	Management Approach: Goals and Performance	✓				
	Management Approach: Policy	✓				
	Management Approach: Organizational Responsibility	✓				
	Management Approach: Training and Awareness	✓				
	Management Approach: Monitoring and Follow-Up	✓				
	Aspect: Local Communities	✓		✓		✓
	SO1	✓		✓		✓
	SO2	✓		✓		✓
	SO4	✓		✓		✓
	SO9	✓		✓		
	SO10	✓		✓		
Product Responsibility	Aspect: Marketing and Communications	✓				
	Aspect: Customer Privacy	✓				
	PR5	✓		✓		✓
	PR6	✓		✓		✓

Capstone Workshop NRDC Sustainability Reporting Project- Interview Schedule

Person	Title	Organization	Interview	CPT
Internal Interviews				
Frances Beinecke	President	NRDC	7/5/2012 10:00	PA
Peter Lehner	Executive Director	NRDC	7/5/2012 12:00	PA
Judy Keefer	COO	NRDC	6/29/2012 10:00	PA
Sarah Gillman	CFO	NRDC	7/2/2012 11:00	PA
Phil Gutis	Dir. Of Communications	NRDC	6/26/2012 2:30	PA
Mercedes Falber	Director of Human Resources	NRDC		PA
Milagro (Milly) Suarez	Office Admin	NRDC	6/27/2012 1:00	AS
Leslie Edmond	Office Admin	NRDC		AS
Jennifer Daly	Office Admin	NRDC	7/5/2012 1:00	AS
Rene Leni	Office Admin	NRDC	7/3/2012 1:00	AS
Anthony Guerrero	Director, Facilities and Administration	NRDC	6/29/2012 2:00	AS
Ashok Gupta	Energy Policy Director/Director of Programs	NRDC	7/2/2012 3:00	MC
Allen Hershkowitz	Senior Scientist	NRDC	7/3/2012 11:30	MC
Dale Bryk	Energy & Transportation Program Head	NRDC	7/2/2012 11:30	MC
David Goldstein	Energy Program Co-Director	NRDC	7/2/2012 2:00	MC
Mark A Izeman	Director, New York Urban Program	NRDC	7/10/2012 3:30	MC
Peter Malik	Center for Marketing Innovation Program Head	NRDC		AD
Pierre Delforge	Energy & Transportation Programs	NRDC	7/5/2012 11:30	AD
Yerina Mugica	Center for Market Innovation	NRDC		AD
Jack Murray	Director of Development	NRDC	Declined	AD
Rodrigo Jaramillo	Information Technology	NRDC		AD
Vera Korol	Deputy to COO	NRDC	6/27/2012 3:00	CA
Matt Cohen	Administration	NRDC	7/6/2012 3:00	CA
Robyn Spencer	Staff Assistant	NRDC		CA
External Interviews				
JD Capuano	Consultant	Closed Loop	7/9/2012 10:00	CA
Sami Abbay	Consultant	Closed Loop	7/9/2012 9:00	CA
Mary Gardiner	Senior Associate, Corporate Program	Ceres	7/11/2012 10:30	MC
		GRI		
Vijay Jesrani	Sustainability Associate/Deutsche Bank	ISO	7/13/2012 2:30	ALL
		Climate Registry		
		US Green Buildings		
		Carbon Disclosure Project		
		Amnesty International		
		Oxfam		

SUMA 2012 Summer Capstone Workshop: Environmental Performance Reporting for Natural Resource Defense Council

THE EARTH INSTITUTE COLUMBIA UNIVERSITY

NGO Interview Guide

The goals of this interview are to:

- *Understand Ceres goals and priorities for sustainability reporting*
- *Collect insights about capacity and processes developed to support sustainability reporting within Ceres*
- *Identify how sustainability standards are used and prioritized by Ceres (e.g. ISO, GRI, Global Compact, the Climate Registry) in relation to their reporting process*

General Interview Questions

- Can you please describe your role in relation to sustainability reporting at Ceres?
- Please outline how your role/department fits into the organization of the company and relates to other key departments.

Prompted Questions About Sustainability Reporting

Why was it most important for Ceres to develop a sustainability report?

- Provides greater accountability and transparency for internal/external stakeholders
- Establishes a framework by which we can objectively measure improve performance
- Allows us to compare our performance with that of other NGOs
- Can help attract top talent and new donors
- Signals the strategic importance of sustainability to internal and external stakeholders
- Enhances our organization's reputation
- Can help identify and mitigate risk
- Can help identify operational efficiencies and opportunities
- Engenders employee loyalty and pride
- Provides a competitive advantage
- Drives strategic change within the organization

- Other (please specify)
- Using the prior responses what are the top three reasons why it was important for Ceres to develop a sustainability report?
- For which stakeholder group(s) is Ceres's Sustainability Report most relevant and why? (indicate all that apply)
 - Employees
 - Donors
 - Policymakers/Regulators
 - Program Partners
 - Media
 - Citizens/Communities
 - NGOs
 - Suppliers
 - Not-For-Profit Rating Agencies (Charity Navigator, BBB)
 - Other (please specify)
- Which reporting areas were most important for Ceres to include in their sustainability reporting and why?
 - Environmental Impacts
 - Social Impacts
 - Economic Impacts
 - Governance
 - Program Effectiveness
 - Fundraising Efforts
 - Resource Allocation
 - Other (please specify)

Specific Questions Related to Sustainability Reporting

- What factors were most essential to the success of Ceres sustainability reporting process?
- What were the biggest obstacles or challenges?
- Were you able to asses/measure the effectiveness of your report?
- What additional work processes were developed in order to support sustainability reporting at Ceres
- Was additional staff capacity required?
- Which sustainability standards does Ceres use to support their sustainability reporting (e.g. ISO, GRI, Global Compact, the Climate Registry)
- How were these standards prioritized by Ceres in preparation for reporting?
- What recommendations would you provide to other NGOs that are beginning this process?
- Are there any other NGOs/SMEs that you feel are leaders in sustainability reporting? What would you highlight/ what has impressed you / who would you recommend emulating?



Standard Name	GRI G3.1
Standard Description	A non-profit organization that promotes economic, environmental and social sustainability with a comprehensive sustainability-reporting framework.
History/Mission	<p>Started in 1999 by Ceres and UNEP with the goal to develop a global standard and best practice in sustainability reporting using a multi-stakeholder network that use and contribute to the development of the reporting framework.</p> <p>To make sustainability reporting standard practice by providing guidance and support to organizations.</p>
Location	Amsterdam, The Netherlands
Elements of the Standard	<ul style="list-style-type: none"> • Principles • Profile Disclosures • Disclosures on Management Approach • Performance Indicators and Protocols (including Environmental, Economic and Social KPIs) • Sector Supplements
<u>Criteria</u>	
Provides Methodology or credit for third party validation	Third party validation or assurance is provided externally by major assurers such as: specialist consultancies, accountants (Big 4).
Credible and Widely Accepted	<p>More than 4,200 organizations from over 64 countries use the GRI guidelines to produce sustainability reports. These guidelines apply to agencies, businesses, public agencies, NGO's and other industry groups. GRI has its database of 10,532 searchable reports,</p> <p>Out of 9,700 of which use the GRI framework:</p> <ul style="list-style-type: none"> • 80% of the reports use GRI 3.1 or 3.0 frameworks • 10% are GRI-referenced • 10% non-GRI. <p>52% of the reporters are publicly listed on organizations.</p> <p>Over 40% of reports profiled on the Corporate Register in 2011 used GRI.</p>

	<p>2,238 GRI 3 and GRI 3.1 reports were filed in 2011.</p> <p><i>GRI Guidelines</i> are intended to be applicable to organizations of all sizes and types operating in any sector</p>
Used by Other ENGOS	Currently 3% of the reports that are hosted on GRI's website are from not-for-profit organizations.
Comparability	The GRI framework provides reporters with specific qualitative performance indicators to make their program transparent, comparable, and consistent with emerging performance standards.
Low Cost Barriers (Fees or Licensing)	The use of the framework is free for all reporters. The GRI Application Level Check was also introduced along with the three application levels when the G3 guidelines were released in October 2006. Under this scheme, GRI checks the extent to which the GRI guidelines have been applied in an organization's reporting. The fee for the Application Level Checks is €1,750 as of January 1, 2011. The check remains free of charge for GRI's organizational stakeholders, as part of their benefit package. The cost for its featured reports service is €550 as of January 1, 2011.
Offers Supplemental Training/Education Tools	The GRI Guidelines are available in 26 languages online and are free to all. GRI training and coaching activities are held across the globe and have increased the Guidelines' accessibility in developing countries. In over 30 developing countries there are companies, civil society representatives, trade unions and government staff that are and have been part of the global GRI network and can help first time reporters.
Includes Environmental, Social and Economic Impacts	GRI Sustainability Reporting Guidelines G3.1 includes environmental, social, and economic performance indicators. Environmental: materials, water, biodiversity, emissions, effluents, and waste, products and services, compliance, and transport. Society: local community, corruption, public policy, anti-competitive behavior, and compliance. Economic: economic performance, market presence, and indirect economic impacts.
Incorporates EMS	Includes environmental reporting guidelines that aim to harmonize reporting standards on a range of issues for all organizations of different size, type, and geographical region. The performance indicators include criteria on energy, biodiversity, and emissions. There are 30 environmental indicators ranging from EN1 to EN 30.

Standard Model/ Approach

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	<div>Profile Disclosures</div> <div>OUTPUT</div>	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	<div>Disclosures on Management Approach</div> <div>OUTPUT</div>	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	<div>Performance Indicators & Sector Supplement Performance Indicators</div> <div>OUTPUT</div>	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	
		<div>* Sector supplement in final version</div> <div>** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines</div> <div>*** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines</div>					

Reference:

<https://www.globalreporting.org/>



Standard Name	US Green Building Council
Standard Description	USGBC is a non-profit trade organization that promotes sustainability in how buildings are designed, built, and operated. They are best known for the development of LEED certification which provides independent, third-party verification that a building, home or community was designed and built using strategies aimed at achieving high performance and sustainability goals.
History	USGBC was founded in 1993. NRDC senior scientist Robert Watson who brought together NGOs, government agencies, and industry leaders to construct the standard developed LEED in 1994. By 2006, the single standard had grown into six covering all aspects of the development and construction process. Currently, the standard encompasses more than 7,000 projects in the US and 30 countries. Further, the USGNC has expanded to over 20,000 members worldwide.
Mission	To transform the way buildings and communities are designed, built and operated, enabling an environmentally and socially responsible, healthy, and prosperous environment that improves the quality of life.
Location	Washington, DC
Elements of the Standard	<p>Framework for identifying and implementing measurable green building design, construction, operations and maintenance standards in nine areas.</p> <p>These areas include: New construction, existing buildings (operations & maintenance), commercial interiors, core & shell, schools, retail, healthcare, homes, and neighborhood development.</p> <p>Certification looks at performance in terms of key areas of human and environmental health: sustainable site development, water savings, energy efficiency, materials selection and indoor environmental quality.</p>

	Has a 100 point rating system and offers four levels of certification: Certified: 40–49 points, Silver: 50–59 points, Gold: 60–79 points, Platinum: 80 points and above
Sanctioning/Authoritative Body	Green Building Certification Institute (GBCI)
<u>Criteria</u>	
Provides Methodology or credit for third party validation	Yes. The <u>Green Building Certification Institute (GBCI)</u> administers LEED certification for all commercial and institutional projects registered under any LEED Rating System.
Credible and Widely Accepted	Yes. Nearly 9 billion square feet of building space participate in the suite of LEED rating systems and 1.6 million feet of building space are certified per day around the world.
Used by Other ENGOS	No significant data available
Comparability	The standard provides a high degree of consistency in its LEED credits structure and high comparability across certification levels.
Low Cost Barriers (Fees or Licensing)	The cost for certification is calculated according to the building's gross square footage. Certification can range from \$2,000 for buildings with less than 50k sq. ft. to \$27,000 for buildings with more than 500K sq. ft. Several USGBC's offer assistance in attaining certification for NGOs.
Offers Supplemental Training/Education Tools	USGBC members receive free LEED 101 online courses, a subscription for 40 free archived webinars, a USGBC monthly newsletter, and a free subscription to Green source magazine.
Includes Environmental, Social and Economic Impacts	No
Incorporates EMS	LEED does not require an EMS for certification however an EMS can support a building in obtaining or maintaining certification. The process of evaluating environmental impacts of buildings allows an organization to develop priorities and targets that can be attained through LEED.

Reference: <http://www.usgbc.org/>



Standard Name	ISO 26000
Standard Description	ISO 26000 provides guidance to businesses and organizations on social responsibility.
History	<p>After sensing the need for comprehensive guidance on social responsibility in 2002,</p> <p>ISO chose Swedish Standards Institute and the Brazilian Association of Technical Standards to provide joint leadership of the Working group on Social Responsibility. They were given the task of drafting an International Standard for social responsibility, which later became ISO 26000.</p>
Mission	To Integrate and implement socially responsible behavior in an organization through its policies and practices.
Elements and Criteria of the Standard	<p>Eight principles highlight the importance of social responsibility, accountability, transparency, ethical behavior, stakeholder's interest, the rule of law, international norms of behavior and human rights. Core Subjects include: organization governance, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement and development.</p>
Sanctioning/Authoritative Body	This International Standard is not a management system standard. It is not intended or appropriate for certification purposes or regulatory use.
<u>Criteria</u>	
Provides Methodology or credit for third party validation	No
Credible and Widely Accepted	Yes

Used by Other ENGOS	Consumers International, International Organization for Employers, Amnesty International and the World Wild Life Fund (WWF) International contributed to the development of the ISO 26000 standard.
Comparability	There is a one-to-one match for nearly all of the topics covered between ISO 26000 and the GRI framework. While ISO 26000 provides a set of topics to consider when developing a corporate sustainability program, the GRI framework takes it a step further by providing companies with quantitative performance indicators.
Low Cost Barriers (Fees or Licensing)	Implementation costs are between \$12,000-\$50,000 depending on the size and type of the organization. No certification costs.
Offers Supplemental Training/Education Tools	The ISO repository of teaching materials is a list of materials on standardization. http://www.iso.org/iso/iso26000.html
Includes Environmental, Social and Economic Impacts	No. Social Impacts include: Human rights, labor practices community involvement and development.
Incorporates EMS	The practical value of ISO 26000 might be limited as it provides a common understanding of social responsibility but does not establish management routines and practices leading to social responsibility.

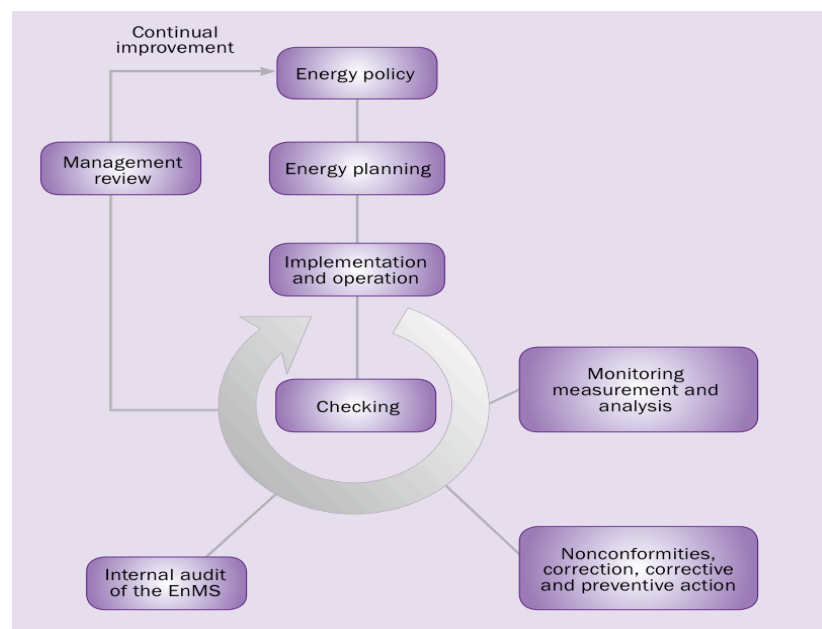
References:

http://www.bdc.ca/en/advice_centre/manage_the_bottom_line/operational_efficiency/Pages/AskAProfessional.aspx?PATH=/EN/advice_centre/ask_professionnal/Pages/steps_and_cost_for_iso_certification.aspx#.UBNsyu2XPdk

Standard Name	ISO 50001 Energy Management System Standard
Standard Description	ISO 50001 is a framework created by the International Organization of Standardization to help organizations improve the efficiency of their energy management systems.
History/Mission	The International Organization for Standardization (ISO) was established in 1947 by delegates from 25 countries with the purpose of creating an organization to unify industrial standards.
Location	Geneva Switzerland
Elements of the Standard	<ul style="list-style-type: none"> • Basic Principles and Methodology • General Requirements • Management Responsibility • Energy Policy • Energy Planning • Implementation and Operation • Checking Performance • Management Review
Sanctioning/Authoritative Body	<p>No authoritative position in the organization. The Central Secretariat in Geneva acts to clarify:</p> <ul style="list-style-type: none"> • Technical points with secretariats and chairmen of committees. • Agreements submitted to ISO member bodies for voting
<u>Criteria</u>	
Provides Credit for Third Party Validation	Companies cannot be certified by ISO. The Committee on Conformity Assessment (CASCO) offers external certification.
Credible and Widely Accepted	Members from over 164 countries including large corporations such as Alcoa, 3M and Nissan

Comparability	ISO 50001 identifies opportunities for organizations in their energy management system while ISO 14000 helps determine the significance of all environmental impacts. The GRI reporting standard provides the most comprehensive framework adding economic, and social performance indicators to their reports.
Low Cost Barriers (Fees or Licensing)	Implementation costs are between \$12,000-\$50,000 depending on the size and type of the organization. No certification costs.
Offers Supplemental Training/Education Tools	A repository of resources and teaching materials including documents on standardization. Training services and technical assistance are offered to all ISO members at the Central Secretariat in Geneva or at other locations upon request.
Includes Environmental, Social and Economic Impacts	Relevant for organizations that operate in energy-intensive industries especially those facing greenhouse gas emissions regulation or legislation. It helps organizations understand their baseline energy usage, create energy performance indicators, reduce costs and GHG emissions.
Incorporates EMS	Integrates energy performance into management practices.

Standard Model/ Approach



Reference: www.iso.org



Standard Name	EU Eco-Management and Audit Scheme (EMAS)
Standard Description	<p>The Eco-Management and Audit Scheme (EMAS) is a voluntary environmental management instrument that enables organizations to assess, manage and continuously improve their environmental performance. The European Commission developed the scheme, however, it is globally applicable and open to all types of private and public organizations. In order to register with EMAS, organizations must meet the requirements of the EU EMAS-Regulation.</p>
History	<p>The Eco-Management and Audit Scheme (EMAS) was developed in 1993 by the European Commission and became operational in 1995. In 1996, the Commission began recognizing ISO 14001 as a stepping-stone to participating in EMAS and later integrated the requirements of ISO 14001 into the standard. Originally restricted to companies in industrial sectors, in 2001, the scheme opened up to public and private services. In 2010, the scheme became globally applicable and was no longer just limited to the EU Member States. Currently, more than 4,600 organizations and more than 7,900 sites are EMAS registered.</p>
Mission	<p>Key priorities of EMAS include the efficient use of natural resources (mainly energy, water and paper), the reduction of overall CO2 emissions, waste prevention, recycling and re-use, green procurement and sustainable mobility.</p>
Location	Brussels
Elements of the Standard	<p>The three primary elements of EMAS are performance, credibility, and transparency:</p> <ul style="list-style-type: none"> ○ Performance - Carrying out annual updates of environmental policy targets and actions to implement and evaluate these targets ○ Credibility - Third party verification by independent auditor to guarantee the value of both actions taken and disclosed information ○ Transparency - An environmental statement provides

	<p>public information about the environmental performance of the organization.</p> <p>The main stages required to obtain EMAS registration involve the following: The conducting of an environmental review, adoption of an environmental policy, developing an environmental program, establishing an environmental management system, conducting an environmental audit, creating an environmental statement, and obtaining approval by an accredited EMAS environmental verifier.</p>
Sanctioning/Authoritative Body	European Commission
<u>Criteria</u>	
Provides Methodology or credit for third party validation	Yes. The implementation steps required for EMAS registration must be verified by an accredited/licensed environmental verifier. Further, the validated environmental statement needs to be sent to an EMAS Competent Body for registration and made publicly available before an organization can use the EMAS logo.
Credible and Widely Accepted	EMAS is widely accepted in the EU with more than 4,600 organizations and more than 7,900 sites registered. The scheme only became globally applicable in 2010 when it opened up beyond EU Member States. Currently, it is unclear how widely accepted EMAS will become as a global standard outside of the EU.
Used by Other ENGOS	Not enough data available. EMAS has produced a document directed at non-profits titled <i>NGO's and EMAS</i> however, the document focuses on helping NGO's to promote the scheme and only briefly touches upon getting NGO's to participate themselves.
Comparability	Yes. EMAS requires the use of environmental indicators that document environmental performance that is comparable within and between organizations.
Low Cost Barriers (Fees or Licensing)	Registration fees can vary from 0 to € 1500 in the case of large companies. EMAS foresees reduced registration fees for SMEs in the future to encourage higher participation. Further, some EU Member States have introduced reductions for SMEs. Part of EMAS certification requires third party environmental verifiers that charge the typical market prices for consultancy services. Small and medium-sized enterprises (SMEs) without complex environmental impacts can be verified in one to a few days. Internal staffing costs should also be considered in preparing the required internal audit, preparation of the

	EMAS statement, and other administrative costs.
Offers Supplemental Training/Education Tools	There is a free EMAS Toolkit for Small and Medium Enterprises (SMEs) which shows step-by-step, “easy” EMAS implementation. The European Commission has also produced a series of guidance documents on verification, validation and audit frequency, obtaining the EMAS environmental statement, and employee participation within the framework of EMAS. (see references)
Includes Environmental, Social and Economic Impacts	No
Incorporates EMS	EMAS uses requirements of ISO 14001 and it is an integral part of EMAS. However, EMAS goes even further than ISO. In particular, on top of ISO 14001, EMAS requires legal compliance, employee involvement, binding annual improvement of environmental performance and the requirement to report on these features.

References:

http://ec.europa.eu/environment/emas/pdf/general/ngo_en.pdf

http://www.inem.org/new_toolkit/

http://europa.eu.int/comm/environment/emas/documents/guidance_en.htm

http://ec.europa.eu/environment/emas/about/history_en.htm

http://ec.europa.eu/environment/emas/tools/faq_en.htm



The Climate Registry

Standard Name	The Climate Registry
Standard Description	The Climate Registry is a non-profit collaboration among North American states, provinces, territories and Native Sovereign Nations that sets standards to calculate, verify and publicly report greenhouse gas emissions into a single registry.
History	Started in 2007, the Climate Registry was modeled after the California Climate Action Registry, which began operation in 2001 and closed in 2010.
Mission	The Climate Registry supports both voluntary and mandatory reporting programs and provides comprehensive, accurate data to reduce greenhouse gas emissions.
Location	Los Angeles, CA
Elements of the Standard	<ul style="list-style-type: none"> • Uses best practices in GHG reporting • Promotes full and public disclosure of GHG • Has three types of membership: Basic, Transitional Reporter, and Complete Reporters: • Basic and Transitional Reporters: • Report Scope, Sources, Gases, Geographical location/business unit • Complete Reporters: • Report for 6 GHGs - CO₂, CH₄, N₂O, SF₆, PFCs and HFCs • Report all direct, indirect, and biogenic emissions
<u>Criteria</u>	
Provides Methodology or credit for third party validation	Yes. Third party validation is encouraged but not required. To verify, members need to provide an ANSI-accredited, Registry-recognized verification body with documentation that explains calculations and energy totals to match fuels, electricity, refrigerants, etc. reported.
Credible and Widely Accepted	368 organizations and governments, primarily in North America, are reporting with the Climate Registry, 23 of which are NGOs.

Used by Other ENGOS	13 ENGOS including the Nature Conservancy, the Union of Concerned Scientists, and World Resources Institute report with the Climate Registry.
Comparability	Uses a General Reporting Protocol (GRP) v. 1.1. based on the WRI/WBCSD GHG Protocol and ISO14064-1 standard. All Climate Registry Members use the same methodologies and reported data has high accuracy and consistency.
Low Cost Barriers (Fees or Licensing)	Uses a tiered annual fee structure that ranges from \$750 to \$12,000. For non-profits with an annual budget of \$20 million – \$100 million, the annual fee is \$1,200. There is no additional cost of becoming "Climate Registered" however members will have to pay for third party verification to become Climate Registered at a Silver, Gold or Platinum level.
Includes Environmental, Social and Economic Impacts	No
Incorporates EMS	Is compliant with ISO 14064.

References:

<http://www.theclimateregistry.org/>

CARBON DISCLOSURE PROJECT

Standard Name	The Carbon Disclosure Project
Standard Description	The Carbon Disclosure Project (CDP) is an independent not-for-profit organization working to drive greenhouse gas emissions reduction and sustainable water use by business and cities.
History	Was founded in 2000 in the U.K. In 2003, the organization sent out its first carbon data request to corporations and received 235 responses. By 2009, the CDP was receiving carbon data from nearly 3,000 companies in more than 60 countries. The CDP currently has “the largest database of primary corporate climate change information in the world.”
Mission	The Carbon Disclosure Project (CDP) works to transform the way the world does business to prevent dangerous climate change and protect our natural resources. CDP sees a world where capital is efficiently allocated to create long-term prosperity rather than short-term gain at the expense of our environment.
Location	United Kingdom
Elements of the Standard	<ul style="list-style-type: none"> ○ On behalf of 655 institutional investors with \$78 trillion in assets, CDP requests information on GHG and energy use from thousands of the world’s largest companies ○ Use the power of the shareholder to drive greenhouse gas emissions reduction ○ Enables companies to measure, disclose, manage and share climate change and water information ○ Provides companies with carbon management support services ○ Provides a global process for supply chain disclosure
<u>Criteria</u>	
Provides Methodology or credit for third party validation	The CDP does not require verification, but encourages companies to do so through a scoring methodology, which allocates a percentage of the scores to verification. In addition, companies must verify their data to qualify for

	entry to the Carbon Performance Leadership Index (CPLI).
Credible and Widely Accepted	CDP gathers corporate climate data from over 3,000 companies globally.
Used by Other ENGOS	No.
Comparability	The CDP tries to ensure that the verification activities undertaken by companies are broadly comparable, however, verification is not required for reporting with CDP. Further, over 22 separate standards meet CDP's minimum criteria for verification; therefore there are significant variations in comparability.
Low Cost Barriers (Fees or Licensing)	It is free to report with the CDP. Beyond reporting, there are three membership packages that range from \$4,900 to \$11,900.
Offers Supplemental Training/Education Tools	Membership benefits include access to CDP's Carbon Data, access to their carbon management-reporting tool, and services providing feedback on their data prior to submission.
Includes Environmental, Social and Economic Impacts	No
Incorporates EMS	The following EMS standards meet CDP's criteria: AA1000AS, ISO14064-3, The Climate Registry's General Verification Protocol, Carbon Trust Standard, and more. (See following for complete list)

References:

<https://www.cdproject.net>

<http://blogs.hbr.org/winston/2010/10/the-most-powerful-green-ngo.html>

<http://www.triplepundit.com/2010/11/carbon-disclosure-project/>



Standard Name	Global Compact
Standard Description	Set of Ten universal principles that that cover human rights, labor, environment and anti-corruption.
History/Mission	Launched in 2000 by UN Secretary – General Kofi Annan. Supported by a group of intergovernmental organizations, representatives of business, labor and NGO communities.
Location	
Elements of the Standard/ Criteria	<ul style="list-style-type: none"> • <u>Human rights</u> Businesses should respect human rights Not complicit in human rights abuses • <u>Labor</u> Businesses should uphold right to collective bargaining Elimination of forced and compulsory labor Abolition of child labor and discrimination • <u>Environment</u> Use precautionary approach to environmental challenges, promote greater responsibility and develop environmentally friendly technologies. • <u>Anti- corruption</u> Work against corruption, extortion and bribery
Sanctioning/Authoritative Body	The Global Compact is a purely voluntary initiative. It does not police or enforce the behavior or actions of companies. Rather, it is designed to stimulate change and to promote good corporate citizenship and encourage innovative solutions and partnerships.
Credible and Widely Accepted	The initiative has over 8,700 corporate participants and other stakeholders from over 130 countries. The GC has the support of the UN General Assembly and has additionally been recognized in a number of other inter-governmental contexts, including by the G8.
Used by Other ENGOS	Over 65% of Global Compact members are engaged in partnerships with NGO and UN agencies and expected to increase in the next few years.
Comparability	<p>GRI is designed for use by any organization (i.e. whether business, civil society or public agency) while the primary user group of the Global Compact is the business sector.</p> <p>ISO 26000 and the UN Global Compact believe that organizations should</p>

	behave in a socially responsible way. Global Compact and GRI have mechanisms for regular discussion and exchange of experience. Both offer a range of practical guidance on a wide range of aspects regarding implementation of their respective principles and indicators.
Low Cost Barriers (Fees or Licensing)	It is a voluntary initiative, not a formal membership organization. No fees for core funding other than from government donors. The Global Compact encourages financial contributions and sponsorships to support non-core activities through the Foundation for the Global Compact .
Offers Supplemental Training/Education Tools	Guidance material for implementing the UN Global Compact principles can be found under their respective sections at this url. http://www.unglobalcompact.org/AboutTheGC/tools_resources/index.html To obtain copies of any publication contact globalcompact@un.org
Includes Environmental, Social and Economic Impacts	Yes. Part of the 10 principles stated above.
Incorporates EMS	All UN Global Compact Principles are included ISO 26000

Standard Model/ Approach





Organization Name	Ceres
Mission	Mobilizing investor and business leadership to build a thriving, sustainable global economy.
History	<p>Ceres was founded in 1989 as the "Coalition for Environmentally Responsible Economies" or CERES. Following the Exxon Valdez oil spill, CERES created the Valdez Principles, a 10-point code of corporate environmental conduct to be endorsed by Ceres companies.</p> <p>In 1993, Sunoco became the first Fortune 500 company to endorse the Ceres Principles. Since then, over 50 companies have endorsed the Ceres Principles, including 13 Fortune 500 companies that have adopted their own equivalent environmental principles.</p> <p>In 1997, Ceres founded GRI with the Tellus Institute and United Nations Environment Program (UNEP)</p>
Sustainability Priorities	<ul style="list-style-type: none"> • Ceres hopes to be a model for other non-profits and small businesses that are interested in improving their transparency. • Reporting provides Ceres with a first-hand experience of sustainability reporting and allows them to engage with companies more effectively • Their Sustainability report discloses on Governance, Stakeholder Engagement, Disclosure, and Performance sections of <i>The Ceres Roadmap</i> - key areas of impact for a nonprofit, and Ceres in particular. • Report mainly focuses on internal operations
Year Established	1989
Location	Boston, MA
Total Annual Income	\$7,134,532

<u>Sources of Income</u>	
Membership Fees	\$1,604,321
Individual Contributions	\$163,124
Grants	\$4,138,477
In-kind Contributions	\$38,258
Fee for Service	\$222,025
Other Income	\$968,327
<u>Total Annual Expenses</u>	\$7,234,271
Program Expenses	\$5,967,625
Administrative Expenses	\$644,535
Fundraising Expenses	\$622,112
#Full time employees	44
<u>Accountability and Disclosure/Reporting</u>	
Reports using GRI (specify level)	GRI - G3, Undeclared, Sector Supplement not used, Not integrated, Use own framework called <i>The Ceres Roadmap</i>
Uses NGOSS	
Provides Third Party Assurances For Reporting	No
ISO compliant (specify which standards)	No
Member of The Global Compact	Yes. Participant since 2004.
Member of the Climate Registry	No

Member of INGO Accountability Charter	No
Other Sustainability Standards Used/Reported (please specify)	No others shown in report
If GRI, which Environmental, Social: Labor Practices and Decent Work, Social: Human Rights, Social: Society, Social: Product Responsibility, Economic indicators have they reported (specify by GRI number)	EC5 EN4, EN6, EN16, EN17, EN29, LA12 SO5
<u>Governance</u>	
Board Composition/Size	12 men, 8 women / 20 person board

References:

<http://www.ceres.org/about-us/financials/2009-sustainability-report/view>

<http://www.ceres.org/resources/reports/annual-report-2010>

Organization Name	Amnesty International
Mission	Our vision is of a world in which every person – regardless of race, religion, ethnicity, sexual orientation or gender identity – enjoys all of the human rights enshrined in the Universal Declaration of Human Rights (UDHR) and other internationally recognized human rights standards. The UDHR states that the "the recognition of the inherent dignity and of the equal and inalienable rights" of all people is "the foundation of freedom, justice and peace in the world."
Strategic Priorities	Empowering people who live in poverty Defending unprotected people on the move Defending people from violence committed by state and non-state actors Protecting people's freedom of expression and freedom from discrimination
Year Established	1961
Location	Headquarters in London, established organizations in 68 countries
Total Annual Income	€216,000,000
<u>Sources of Income</u>	
Membership and Individual Contributions	€189,100,000
Foundation Grants	€4,500,000
In-kind Contributions	€4,700,000
Government Grants	€3,800,000
Corporate Donations	€400,000
Investments	€1,500,000
Other Income	€11,900,000
<u>Total Annual Expenses</u>	€204,000,000
Program Expenses by Type	€86,000,000
Administrative Expenses	€33,000,000
Fundraising Expenses	€59,000,000

Other Expenses - Communications and publications - Governance	€22,000,000 €5,000,000
#Full time employees	2,033
<u>Accountability and Disclosure/Reporting</u>	
Reports using GRI (specify level)	GRI G3 Application Level C Self Declared
Uses NGOSS	Yes
Provides Third Party Assurances For Reporting	No
ISO compliant (specify which standards)	No
Member of The Global Compact	Yes
Member of the Climate Registry	No
Member of INGO Accountability Charter	Yes
Other Sustainability Standards Used/Reported (please specify)	No
If GRI, which Environmental, Social: Labor Practices and Decent Work, Social: Human Rights, Social: Society, Social: Product Responsibility, Economic indicators have they reported (specify by GRI number)	NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7, NGO8, EC7, EN16, EN18, LA1, LA10, LA12, LA13, SO1, SO3, PR6
<u>Governance</u>	
Board Composition/Size	International Executive Committee: 9 board members

Reference:

<http://www.amnesty.org/>

Organization Name	Amnesty International UK
Mission	Our vision is of a world in which every person – regardless of race, religion, ethnicity, sexual orientation or gender identity – enjoys all of the human rights enshrined in the Universal Declaration of Human Rights (UDHR) and other internationally recognized human rights standards. The UDHR states that the "the recognition of the inherent dignity and of the equal and inalienable rights" of all people is "the foundation of freedom, justice and peace in the world."
Strategic Priorities	To pursue human rights change through campaigning and awareness-raising activities.
Year Established	1961
Location	London
Total Annual Income	£23,139,000
<u>Sources of Income</u>	
Membership and Individual Contributions	£15,711,000
Grants	£322,000
Legacies	£2,571,000
Gift aid	£1,442,000
Activities for generating funds	£2,780,000

Investments and other	£103,000
Income from pursuit of objectives	£210,000
<u>Total Annual Expenses</u>	£22,930,000
Program Expenses by Type	Campaigning: £8,200,000; Research: £6,825,000; Activist recruitment: £1,637,000
Administrative Expenses	£447,000
Fundraising Expenses	£5,821,000
Other Expenses	N/A
#Full time employees	170
<u>Accountability and Disclosure/Reporting</u>	
Reports using GRI (specify level)	GRI G3 Application Level B
Uses NGOSS	Yes
Provides Third Party Assurances For Reporting	No
ISO compliant (specify which standards)	Involved in stages of development of ISO 26000 but since withdrawn, http://www.ihrb.org/commentary/guest/iso_26000_a_new_standard_for_human_rights.html
Member of The Global Compact	Yes (Amnesty International)
Member of the Climate Registry	No

Member of INGO Accountability Charter	Yes
Other Sustainability Standards Used/Reported (please specify)	No
If GRI, which Environmental, Social: Labor Practices and Decent Work, Social: Human Rights, Social: Society, Social: Product Responsibility, Economic indicators have they reported (specify by GRI number)	NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7, NGO8, EC1COMM, EC2, EC5, EC6, EC7, EC9, EN1, EN2, EN3, EN4, EN6, EN8, EN16, EN21, EN22, EN29, LA1COMM, LA2, NGO9, LA4, LA7COMM, LA8COMM, LA10COMM, LA12, LA13, HR1, HR3, HR4, HR9, SO1, SO5, PR6COMM
<u>Governance</u>	
Board Composition/Size	AIUK Section Charitable Trust Board: 7 members; AIUK Board of Directors: up to 15 members

References:

http://www.amnesty.org.uk/uploads/documents/doc_21564.pdf



Organization Name	OXFAM GB
Mission	Oxfam is an international group of NGOs committed to fighting poverty and injustice around the world. "Poverty is not inevitable. It must be overcome"
Strategic Priorities	Right to Economic Justice, Right to Essential Services, Right to Life and Security, Right to be Heard, Right to Gender Justice.
Year Established	Oxfam GB was founded in Britain in 1942.
Location	Oxford, UK
Total Annual Income	£367.5 million
<u>Sources of Income</u>	
Government, Institutional Donors, and Public Authorities	£138.1 million
Trading Sales of Donated Goods	£76.3 million
In-kind Contributions	£13.6 million
Trading Sales of Purchased Goods	£9.6 million
Donations and Legacies	£101.2 million
UK Dept for International Development	£9.6 million
Disasters Emergencies Committee	£14.0 million
Other Income	£5.1 million
<u>Total Annual Expenditure</u>	£361.1 million

Total Program Expenses	£275.1 million
Right to life and security	£123.0 million
Right to sustainable livelihoods	£54.9 million
Right to equity	£28.4 million
Support Costs	£23.9 million
Right to essential services	£23.7 million
Right to be heard	£18.8 million
Governance	£1.2 million
Other	£1.2 million
Costs of generating voluntary income	£20.8 million
Fundraising Trading costs	£65.0 million
Investment Management costs	£0.2 million
#Full time employees	4,373
<u>Accountability and Disclosure/Reporting</u>	
Reports using GRI (specify level)	Yes, GRI-G3 level C
Uses NGOSS	Yes, NGO Sector Supplement issues May 2010
Provides Third Party Assurances For Reporting	Yes, PricewaterhouseCoopers LLP
ISO compliant (specify which standards)	No
Member of The Global Compact	Is an NGO partner of the UN in several emergency contexts

Member of the Climate Registry	No
Member of INGO Accountability Charter	Yes, actually a signatory and founding member.
Other Sustainability Standards Used/Reported (please specify)	No
If GRI, which Environmental, Social: Labor Practices and Decent Work, Social: Human Rights, Social: Society, Social: Product Responsibility, Economic indicators have they reported (specify by GRI number)	EN16, EN18 LA1, LA12, LA13 SO1, SO3 PR6 EC7
<u>Governance</u>	
Board Composition/Size	Oxfam Council of Trustees is the governing body. In 2011, Total Board Size: Maximum of 14.

References:

<http://www.oxfam.org.uk/~media/Files/OGB/Get%20involved/Philanthropy%20and%20partnerships/accountabilityreport1011.ashx>



Organization Name	OXFAM International
Mission	Oxfam is a group of 17 organizations from 92 countries that work together to solve problems such as poverty and injustice.
Strategic Priorities	<p>Oxfam is trying to achieve the following specific goals within its strategic 2012 plan:</p> <ul style="list-style-type: none"> • Economic justice • Rights in crisis • Essential services • Gender justice
Year Established	Oxfam International was founded in 1995 by a group of independent non-governmental organizations. The name "Oxfam" comes from the Oxford Committee for Famine Relief, founded in Britain in 1942.
Location	Oxford, UK
Total Annual Income	€894 million
<u>Sources of Income</u>	
Institutional Fundraising Revenue	€356 million
Community Fundraising Revenue	€353 million
Interest and Investment Revenue	€7 million
Trading Revenue	€159 million
Other Income	€19 million
<u>Total Annual Expenditure</u>	€911 million
Program Expenses by Type	

Development & Humanitarian:	€524 million
Campaigns:	€52 million
Program Management:	€84 million
Management and Administrative Expenses	€38 million
Fundraising and Marketing Expenses	€72 million
Other (Trading) Expenses	€141 million
#Full time employees	9,299
<u>Accountability and Disclosure/Reporting</u>	
Reports using GRI (specify level)	Yes, GRI-G3 level C
Uses NGOSS	Yes, NGO Sector Supplement issues May 2010
Provides Third Party Assurances For Reporting	Yes, PricewaterhouseCoopers LLP
ISO compliant (specify which standards)	No
Member of The Global Compact	Is an NGO partner of the UN in several emergency contexts
Member of the Climate Registry	No
Member of INGO Accountability Charter	Yes, actually a signatory and founding member.
Other Sustainability Standards Used/Reported (please specify)	No
If GRI, which Environmental, Social: Labor Practices and Decent Work, Social: Human Rights, Social: Society, Social: Product Responsibility, Economic indicators have they reported (specify by GRI number)	EN16, EN18 LA1, LA12, LA13, SO1, SO3 PR6 EC7

<u>Governance</u>	
Board Composition/Size	Board size: 15-affiliate organizations and a Chair. The Chair and Director represent each affiliate on the Board.

References:

<http://www.oxfam.org/sites/www.oxfam.org/files/oxfam-annual-report-2010-11.pdf>

NRDC GRI Level C Report

The GRI Level C report is the entry level for all reporting organizations. In order for NRDC to report at this level the following must be completed:

- 1) Profile Disclosures (1.1; 2.1-2.10; 3.1-3.8; 3.10-3.12; 4.1-4.4; 4.14-4.15).*
- 2) At least 10 Performance Indicators, either core or additional, including at least one from each indicator dimension (economic, environmental, and social).*

The information provided below was compiled by the Capstone team from sources including internal and external documents as well as personal interviews. This is a sample of what NRDC has the capacity to report.

Standard Disclosures: Profile

1.1 Statement from the most senior decision-maker of the organization (e.g., CEO, Chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy with regard to managing the key challenges associated with economic, environmental and social performance.

The statement should include:

- **Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for the internationally agreed standards and how they relate to long-term organizational strategy and success;**
- **Broader trends (e.g. macroeconomic or political) affecting the organization and influencing sustainability priorities;**
- **Key events, achievements, and failures during the reporting period;**
- **Views on performance with respect to targets;**
- **Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years**

"Safeguarding the earth since 1970" - Natural Resource Defense Council

NRDC is a national nonprofit organization dedicated to advancing environmental issues and ushering in a cleaner more sustainable future for the world. NRDC staff includes 400 attorneys, scientists and other specialists and has a membership of 1.3 million people.

The first priority is to uphold the principles of laws such as the Clean Air Act and defend the Environmental Protection Agency's authority to protect our health and reduce climate-altering pollution.

Some of our biggest challenges are:

- Greenhouse gases,
- Land consumption,
- Protection of open space,
- Endangered Wildlife and Habitat
- World's oceans

The second priority is to work with willing partners who are moving ahead with environmental solutions.

NRDC advises the Obama administration on energy efficiency, wildlife protections, and clean water guidelines. Our aim is to lead the world into a clean energy future with business, labor, and other important stakeholder groups.

In December 2010, donors in our Partnership for Earth campaign have contributed more than \$500 million dollars.

This funding has allowed us to focus our work on some of the world's biggest environmental challenges. Below are some of our initiatives that these key investments have made possible. Through this generous support we have:

- 1) Mobilized the largest and most diverse energy staff of any nonprofit group to identify and advance the best opportunities.
 - 2) Launched the Center for Market Innovation, which studies the economic potential of clean energy and financing methods.
 - 3) Created the Science Center to expand NRDC's scientific authority by bringing technical expertise to our litigation
 - 4) Opened a new office in the Midwest that has helped keep invasive species out of the Great Lakes, as well as secure renewable energy efficiency standards in the region.
 - 5) NRDC has opened an office in Beijing and is working with partners in China's government and the private sector on energy efficiency programs, domestic environmental laws, and better systems for enforcement.
 - 6) The Partnership for the Earth campaign has enabled NRDC to achieve success in six priority areas: establishing a clean energy future that curbs climate change, reviving our oceans, defending wildlife and wild places, protecting our health by preventing pollution, ensuring safe and sufficient water, and fostering sustainable communities.
- (Source: NRDC Annual Report, p. 6)

Key Achievements:

- 1) NRDC has been challenging permits for a \$6.9 billion liquid coal facility because it fails to satisfy the requirements of environmental laws and because the facility would have twice the CO2 emissions of conventional fuel production. We have appealed the Clean Air Act permit issued to the facility by the Ohio EPA on grounds that the permit fails to regulate CO2 emissions
(Source: Annual Report, p. 9)
- 2) In 2010, NRDC helped negotiate agreements that will save Con Ed customers in Illinois almost \$500 million while avoiding the need for nine coal-fired power plants. In Arizona, we worked with local partners to help persuade a bipartisan commission to adopt a plan that will save consumers \$9 billion, transforming the state into a national leader on energy efficiency.

(Source: Annual Report, p. 10)

3) In 2010 NRDC's Action Fund helped seal the largest public referendum in history on climate and clean energy policy. The Fund's mission is to pass legislation that reduces pollution and jump-starts a clean energy economy.

(Source: Annual Report, p. 24)

4) NRDC is working closely with cities and states from coast to coast to expand their use of green infrastructure and establish enforceable requirements in every storm water permit for development. This will decrease water pollution due to urban runoff.

(Source: Annual Report, p. 20)

5) With backing from NRDC, the Department of Energy issued a new federal standard for residential water heaters and other heating equipment that will cut water heater energy use in half, reducing carbon emissions by 160 million tons and saving consumers \$10 billion over the next 30 years.

(Source: Annual Report, p. 10)

6) NRDC has announced an agreement on energy/water efficiency standards for appliances, such as dishwashers and refrigerators, which will save 5 trillion gallons of water and billions of consumer dollars over the next 30 years, reducing carbon emissions by 550 million metric tons. That's enough energy to meet the total energy needs of 40 percent of American homes for one year.

(Source: Annual Report, p.10)

7) NRDC is implementing a campaign to protect the integrity of the Clean Air Act by supporting the EPA in its fight against the coal industry, which is lobbying against reducing harmful pollution from its power plants.

(Source: Annual Report, p. 11)

8) NRDC's Midwest energy team won a significant victory in the heart of coal country when American Municipal Power-Ohio (AMP) decided to cancel its proposed \$4 billion coal plant in southeast Ohio. The plant would have emitted 7 million tons of greenhouse gases and more than 10,000 tons of other harmful air pollutants over 40 years.

(Source: Annual Report, p. 11)

9) New NRDC initiatives include working to save endangered species such as the Northern Rockies Wolves and Bristol Bay Salmon. It is also working to reform national toxic law and pioneering green strategies in the Global Textile Industry (one of the largest source of industrial water pollution). NRDC has led retailers like and H&M to work with their Chinese textile suppliers to reduce their water, energy, and chemical use.

(Source: Annual Report, p. 16, 17, 18)

10) NRDC has established programs such as the Regional Greenhouse Gas Initiative, which have decreased carbon emissions in the northeast by 30 percent and have spurred investment in energy efficiency.

(Source: Annual Report, p. 11)

11) NRDC helped win an increase in federal fuel efficiency standards, which will require all cars to achieve 35 mpg by 2016. A recently launched Go60mpg campaign is applying pressure on the Obama administration to adopt fuel efficiency standards of at least 60 mpg, and a tough new tailpipe standard for global warming pollution. This would curtail

America's oil usage by at least 44 billion gallons per year by 2030, decreasing consumption by 37 percent, and emissions by at least 465 million metric tons per year. This is equal to taking 80 million cars off road.
(Source: Annual Report, p. 22)

Political Challenges

- 1) Our Washington, D.C. team has been deployed in several key focus areas including:
 - A) The fight against the destruction of the Boreal forest by tar sands strip-mining and drilling.
 - B) Pushing the State Department to reject pipelines that would transport tar sands from Alberta through lands and aquifers to refineries in already polluted communities of the U.S. Gulf Coast
 - C) Working to block U.S. energy bills that promote tar sands.
- 2) NRDC will continue to promote reporting and transparency on emission mitigation actions in China, India, and other developing countries.
- 3) NRDC helped President Obama mobilize a group of experts to develop a policy to protect the world's oceans, and lead the effort among conservation groups to develop science based proposals.
(Source: Annual Report, p. 15)

2. Organizational Profile

2.1 Name of the organization

Natural Resources Defense Council

2.2 Primary brands, products and/or services.

Environmental advocacy non-profit organization.

2.3 Operational structure of the organization, including main divisions, companies, subsidiaries and joint ventures.

Headquartered in New York, 40 West 20th Street, New York, NY 10011, the NRDC has regional US offices in Washington, D.C., Chicago, IL, Livingston, MT, San Francisco, CA, Los Angeles, CA, and an office in Beijing, China.

NRDC's operations are organized into issue areas including, air, climate change, energy, environmental justice, health, lands and wildlife, nuclear, oceans, transportation, urban communalities, waste and water. Its functional departments include Communications, Government Affairs, International, Litigation, IT, Human Resources, Operations, Finance, and Accounting.
(Source: NRDC.org)

2.4 Location of organization's headquarters.

40 West 20th Street
New York, NY 10011

(Source: Form 990)

2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

United States and China

2.6 Nature of ownership and legal form

Natural Resources Defense Council,
1.3 million members, non-profit, federal tax-exempt

2.7 Markets served (including geographic breakdown, sectors served and types of customers/ beneficiaries).

Beneficiaries include domestic US natural environment, i.e. endangered wildlife, oceans and the Citizens who enjoy the use of ecosystem services

2.8 Scale of the reporting organization, including:

- **Number of employees;**
- **Net sales (for private sector organizations) or net revenues (for public sector organizations);**
- **Total capitalization broken down in terms of debt and equity (for private sector organizations); and**
- **Quantity of products or services provided**

- 422 employees
 - Program service Revenue \$ 97,057,964
 - Program Expenses \$ 98,131,710
 - Net Revenue \$-1,073,746
- (Sources: Charitynavigator.org, Form 990)

2.9 Significant changes during the reporting period regarding size, structure or ownership including:

- **The location of, or changes in, operations, including facility openings, closings and expansions**

Opened New Beijing office and completed the Partnership for the Earth campaign.

2.10 Awards received in the reporting period.

Founding Director John Adams received the 2010 Presidential Medal of Freedom, Americans highest civilian honor from President Obama (Source: pg 5 Annual Report)

3. Report Parameters

Report Profile

3.1 Reporting period (e.g., fiscal/calendar year) for information provided.

2011

3.2 Date of most recent previous report (if any)

No previous reports.

3.3 Reporting cycle (annual, biennial, etc.)

Annual

3.4 Contact point for questions regarding the report or its contents.

Grant Thornton LLP
Office of Charities Registration
162 Washington Avenue
Albany, NY 12231

or

NRDC
nrdcinfo@nrdc.org
Communications Director: Phil Gutis
(Source: Form 990)

Report Scope and Boundary

3.5 Process for defining report content, including:

- **Determining materiality;**
- **Prioritizing topics within the report; and**
- **Identifying stakeholders the organization expects to use the report.**

Topics of high priority in Annual Report

- Clean energy
 - Ocean policy
 - Endangered wildlife
 - Pollution
 - Safe drinking water
 - Sustainable communities
- (Source: pg.6-26 Annual Report)

Materiality

- Impacts through advocacy work
- Impacts through operations

Stakeholders that will use report: Members, Government, NGO's, employees, program partners and suppliers

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).

United States Offices: New York, Santa Monica, San Francisco (leased property), Montana, Chicago (leased), Montana, Washington DC, Beijing

3.7 State any specific limitations on the scope or boundary of the report.

Report is primarily limited to domestic interests.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organizations.

Leased facilities In San Francisco and Chicago. As these moves may occur between these facilities, comparability might be affected in next year.
(Obtained through director interviews with operations staff)

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).

No previous reports.

3.11 Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report.

No previous reports.

4. Governance, Commitments and Engagement

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

Founding Director:	John Adams
Chief Executive:	Frances Beinecke, President
Chair of the Board:	Daniel R. Tishman
Chief Counsel:	Frederick A.O. Schwarz,
Vice Chair:	Adam Albright, Patricia Bauman
Treasurer:	Joy Covey

For additional members please see NRDC.org/aboutboard.asp

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).

Chair: Daniel R. Tishman, Vice Chairman, Chairman Construction Services, AECOM; Chairman and CEO, Tishman Construction

Chair Emeritus: Frederick A.O. Schwarz, Jr.
(Source: NRDC.org)

4.3 For organizations that have a unitary board structure, state the number of members of the highest governance body who are independent and/or non-executive members.

The Chair of the Board: Daniel R. Tishman
Chair's Profession / Business Affiliation: Vice Chairman of Aecom Technology Corporation
Board Size: 41
(Source: NRDC.org)

**4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.
Include reference to processes regarding:**

NRDC blog "One earth" our community is an online blog where members can express opinions to highest governance body.
(Source: NRDC.org)

4.14 List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- **Communities;**
- **Civil society;**
- **Customers;**
- **Shareholders and providers of capital;**
- **Suppliers; and Employees, other workers and their trade unions.**

Stakeholder groups may include communities that have been adversely impacted and subsequently represented by NRDC, as well as employees who engage in advocacy and work directly or participate in company programs aimed at reducing the environmental footprint of operations. For more detail see 1.1 Strategy Analysis and Beneficiaries.
(Source: Annual Report, p. 10-26)

4.15 Basis for identification and selection of stakeholders with whom to engage.

1. Communities

A. Driving clean energy policy forward.

B. Overhauling the United States transportation systems policies for water green infrastructure

C. Advancing climate law

2. Fauna /Endangered wildlife

3. Business- NRDC is helping advance sustainable practices in the textile industry

(Source: Annual Report p. 10, 17, 18, 20)

Standard Disclosures: Performance Indicators

Note: Indicators were chosen by the Capstone team from the list of 80+ indicators, which are listed in the GRI Sustainability Reporting Guidelines G3.1 Reference Sheet (Appendix H).

Indicator 1:

EN3 Direct Energy Consumption (Heating Oil)

EN4 Indirect Energy Consumption (Electricity use)

2011 Electricity Usage in Kwh:

- New York: 417,156
- Chicago: 30,737
- San Francisco: 77,037
- Washington D.C: Not available
- Santa Monica: 141,543

2011 Natural Gas Usage:

- New York: 3200 gallons
- Santa Monica: 3,021 therms

(Source: Reports provided directly by NRDC not in annual report)

Indicator 2:

EN5 Energy saved due to conservation and efficiency improvements

- Initiatives that have reduced usage. Fluorescent lighting, smart meters, surge protectors, occupancy lighting, solar array accounts for 20% of energy use and 80% from the grid (Santa Monica office). Only some renewable energy is used. NRDC would like to increase its current solar array and install a living roof.
- Energy efficient lighting has lowered monthly energy bills.
Ex: Chicago's electricity bills have decreased \$1800 to \$350.
Regional offices: Chicago and San Francisco's plan to move to gold and platinum certified locations in the next year will enable these offices to reach sustainability goals.
- New York office: 39% energy savings anticipated compared with ASHRAE 90.1-2004

Indicator 3:

EN6 Initiatives to provide energy efficient or renewable based products and services and reductions in energy requirements as a result of these initiatives.

- EN5 improvements, water usage (low flow urinals)
- Passive cooling and use of thermal chimneys (Santa Monica office)
- NRDC plans to implement Noveda software, a real time web based program for energy and water monitoring. It will help NRDC track its carbon and water footprint, identify inefficiencies (when and where energy is wasted) and then verify financial savings from the initiatives
(Information provided through NRDC Staff Member interviews)
- New York City office: Annual water use: 46% saving: 42,234 gallons design case vs 80,052 gallons base case

(Source: Performance Buildings, Spring 2012)

Indicator 4:

EN8 Total Water Withdrawal per site

- Santa Monica: 2,042 gallons (indoor water use 2011)

- New York: 105,185 gallons 1/11-7/11 (whole building data)
- Chicago: Pending availability from landlord; leased property
- Washington DC: Pending availability from landlord; leased property
- San Francisco: Pending availability from landlord; leased property

(Source: Available through internal NRDC reports but not on Annual Report)

Indicator 5:

EN16 Total indirect and direct emissions for regional offices

Total Direct CO2 Emissions by location (MtCO2e) 2011

- New York: 3710
- Chicago: 197.75
- Washington D.C.: Data available as % share of property leased
- San Francisco: Data available as % share of property leased
- Santa Monica: 284

Total Indirect CO2 Emissions by location (MtCO2e)

- New York: 9854 (2011)
- Chicago: 309.35 (2010-2011)
- Washington DC: Pending availability from landlord
- San Francisco: 48.75 (5/11-6/11 only)
- Santa Monica: 529.82

(Source: Available through internal NRDC reports but not on Annual Report)

Indicator 6:

EN 26 Initiatives implemented to mitigate environmental impacts of products and services.

NRDC's facilities use green building practices, including:

- LEED certified facility in Santa Monica
- All locations use office space as efficiently as possible and managing the latest green lease standards and construction management standards. This initiative has high potential for energy and cost savings.
- Track employee use of paper
- NRDC's Santa Monica and New York location aim to both increase their current solar array installations. Santa Monica aims to employ a living roof.

(Source: Available through reports supplied by NRDC)

Indicator 7:

SO5 Public policy positions and participation in public policy development

NRDC has advocates for public policy and development in the following areas:

- US's energy policy
- National Toxics (TSCA) Law reform
- National Oceans Policy
- Water security/urban runoff/green infrastructure policies
- Transportation/Go60mpg
- Sustainable Communities
- Upholding CA AB32 Clean Energy Policy (defeating Prop 23)

(Source: NRDC Annual Report, p. 5, 11 (Energy Policy), p. 19 (Reform of National Toxics Law))

Indicator 8:**SO 9 Operations with significant impacts on communities.**

NRDC has focused programs on sustainable communities including:

- Smart growth planning in California
- Bristol Bay watershed protection
- LEED certification program for neighborhood development
- Transportation reform
- Environmental justice
- Community revitalization

(Source: NRDC sustainable initiatives in Section 1.1 and Annual Report)

Indicator 9:**LA 1 Total workforce by age group, gender and region**

Not available in Annual Report. Data to be provided by human resources.

Indicator 10:**EC 1 Direct economic value generated included revenues, employee compensation and donations.**

2011 Donor Support- Individual Contributions by Percentage

2011 Expenses by Sector

Expenditures during the 2011 reporting period

2011 Expenses \$105, 392, 924 million

42% Clean Energy Future-	\$44.4 million
7% Revive Oceans	\$7.6 million
7% Protect our Health	\$7.1 million
15% Wildlife	\$16 million
6% Safe and Sufficient Water	\$6 million
3% Sustainable Communities	\$3 million
5% Membership Services	\$5 million

(Source: NRDC.org: Section Finances.)

Sources of funding by category and five largest donors and monetary value of their contributions:

56% Membership contributions	\$66.2 million
19% Foundations	\$22.5 million
16% Investment Return	\$16.9 million
3% Bequests	\$ 3.6 million
3% In-kind contributions	\$ 3.3 million
4% Awarded attorney fees	\$ 4.3 million
1% Government grants	\$ 1.0 million

NGO Sector Supplement

This section is not required for Level C, but information is readily available for inclusion in next level reports.

NGO1: Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.

- 1) In order to expand NRDC's scientific authority, technical expertise is employed to aid in litigation efforts.
- 2) NRDC is working with governmental officials in China to implement energy efficiency programs to help build stronger environmental laws.
- 3) NRDC's Washington DC team pushed the state dept to reject pipelines that would transport tar sands through lands and aquifers to refineries in already polluted communities.

NGO2: Mechanisms for feedback and complaints in relation to the programs and policies and for determining actions to take in response to breaches of policies

NRDC's website has links for citizens and stakeholders to take action in initiatives such as: Protecting public health, protecting the country's youth and endangered wildlife.
(Source: <http://www.nrdc.org/action>)

NGO3: Systems for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.

NRDC's online switchboard blog allows staff to write about NRDC's initiatives and challenges. Other sections include Testimony and Comments section.

NGO4: Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle.

"NRDC is committed to workplace diversity and inclusion. We are an equal opportunity employers and do not discriminate in hiring or employment on the basis of race, color, religion, national origin, gender, marital status, sexual orientation, age, disability, veteran status, or any other characteristic protected by federal, state, or local law. We offer competitive salaries, excellent benefits, and a pleasant working environment. Salary is based on a nonprofit scale and commensurate with experience."
(Source: NRDC.org)

NGO5: Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns. Identify how the organization ensures consistency, fairness and accuracy.

NRDC reports advocacy position and awareness campaigns through reports and issue papers on their website. Examples include: impacts of pollution on the world's water supply, phasing out fossil fuel subsidies and climate change.

NGO6: Process to take into account and coordinate with the activities of other actors. How do you ensure that the organization is not duplicating efforts?

NRDC has developed greater clarity with regard to its climate strategy and has realized the importance of communicating with the rest of the community about the role that each organization might play and what each could be counted on to do. This has helped on managing an existing multi-organization project for effective public messages communicating the problems and solutions of global warming and climate change.

NGO7: Resource Allocation

Please see EC 1: Performance Indicator 10

NGO8: Sources of funding by category and five largest donors and monetary value of their contributions:

Please see EC 1: Performance Indicator 10



GRI Level C report template

Company name: _____

Filled in by:

Name: _____

Position: _____

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Information on numbering: All sections in the boxes are taken directly from the original English version of the G3 Guidelines and the original reference numbers and page number appear in parenthesis. The G3 Guidelines are available for free downloading in several languages at www.globalreporting.org

Box 1—About our company

Profile

1. Strategy and Analysis

This section is intended to provide a high-level, strategic view of the organization's relationship to sustainability in order to provide context for subsequent and more detailed reporting against other sections of the Guidelines. It may draw on information provided in other parts of the report, but this section is intended to produce insight on strategic topics rather than simply summarize the contents of the report. The strategy and analysis should consist of the statement outlined in 1.1 (...).

1.1 Statement from the most senior decision-maker of the organization (e.g., CEO, Chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental and social performance. The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for the internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g. macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;
- Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; and
- Other items pertaining to the organization's strategic approach. [GRI G3: p. 20]

2. Organizational Profile

2.1 Name of the organization. [GRI G3: p. 21]

2.2 Primary brands, products and/or services. [GRI G3: p. 21]

2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries and joint ventures. [GRI G3: p. 21]

2.4 Location of organization's headquarters. [GRI G3: p. 21]

2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. [GRI G3: p. 21]

2.6 Nature of ownership and legal form. [GRI G3: p. 21]

2.7 Markets served (including geographic breakdown, sectors served and types of customers/ beneficiaries). [GRI G3: p. 21]

Box 1: continued...

2.8 Scale of the reporting organization, including:

- Number of employees;
- Net sales (for private sector organizations) or net revenues (for public sector organizations);
- Total capitalization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of products or services provided. [GRI G3: p. 21]

2.9 Significant changes during the reporting period regarding size, structure or ownership including:

- The location of, or changes in, operations, including facility openings, closings and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). [GRI G3: p. 21]

2.10 Awards received in the reporting period. [GRI G3: p. 21]

4. Governance, Commitments and Engagement

Governance

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. [GRI G3: p. 22]

Box 1: continued...

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). [GRI G3: p. 22]

4.3 For organizations that have a unitary board structure, state the number of members of the highest governance body who are independent and/or non-executive members. [GRI G3: p. 22]

4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
- Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.

Identify topics related to economic, environmental and social performance raised through these mechanisms during the reporting period. [GRI G3: p. 23]

Box 2—About our report

3. Report Parameters

Report Profile

3.1 Reporting period (e.g., fiscal/calendar year) for information provided. [GRI G3: p. 21]

3.2 Date of most recent previous report (if any). [GRI G3: p. 21]

3.3 Reporting cycle (annual, biennial, etc.). [GRI G3: p. 21]

3.4 Contact point for questions regarding the report or its contents. [GRI G3: p. 21]

Report Scope and Boundary

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).
See *GRI Boundary Protocol* for further guidance (www.globalreporting.org/ReportingFramework/ReportingFrameworkDownloads/) [GRI G3: p. 22]

Box 2: continued...

3.7 State any specific limitations on the scope or boundary of the report. [GRI G3: p. 22]

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organizations. [GRI G3: p. 22]

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). [GRI G3: p. 22]

3.11 Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report. [GRI G3: p. 22]

Box 3—About our stakeholders

4. Governance, Commitments and Engagement

Stakeholder Engagement

The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

4.14 List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- Communities;
- Civil society;
- Customers;
- Shareholders and providers of capital;
- Suppliers; and
- Employees, other workers and their trade unions. [GRI G3: p. 24]

4.15 Basis for identification and selection of stakeholders with whom to engage. [GRI G3: p. 24]

Box 4—Determining report content

3. Report Parameters

Report scope and boundary

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report. [GRI G3: p. 21]

Box 5—Data on performance

Data on performance. Please check the GRI Indicator Protocols before completing this box.

Indicator 1:

Performance:

Comments:

Indicator 2:

Performance:

Comments:

Indicator 3:

Performance:

Comments:

Indicator 4:

Performance:

Comments:

Indicator 5:

Performance:

Comments:

Box 5: continued...

Indicator 6:

Performance:
Comments:

Indicator 7:

Performance:
Comments:

Indicator 8:

Performance:
Comments:

Indicator 9:

Performance:
Comments:

Indicator 10:

Performance:
Comments:

Box 6—Self declaration (Application Level)

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	G3 Management Approach Disclosures OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Reponsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

GRI Application Level C

I hereby declare that to the best of my understanding this report fulfills the requirements for a GRI G3 Application Level C.

Name: _____

Position: _____

Date: _____

Signature: _____

Box 7—GRI Content Index

3. Report Parameters

GRI Content Index

3.12 Table identifying the location of the Standard Disclosure in the report.

Identify the page numbers or web links where the following can be found:

Strategy and Profile Disclosures

	Page
Strategy and Analysis	
1.1 Statement from the most senior decision maker	2
Organizational Profile	
2.1 Name of the organization	4
2.2 Primary brands, products and/or services	4
2.3 Operational structure of the organization	4
2.4 Location of organization's headquarters	4
2.5 Number of countries where the organization operates	4
2.6 Nature of ownership and legal form	4
2.7 Markets served by the organization	4
2.8 Scale of the reporting organization	5
2.9 Significant changes during the reporting period	5
2.10 Awards received in the reporting period	5

Box 7: continued...

Report Parameters

3.1	Reporting period	7
3.2	Date of most recent previous report	7
3.3	Reporting cycle	7
3.4	Contact point for questions	7
3.5	Process for defining report content	10
3.6	Boundary of the report	7
3.7	Any specific limitations on the scope or boundary of the report	8
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities	8
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement	8
3.11	Significant changes from previous reporting periods	8
3.12	GRI Content Index	14

Governance, Commitments and Engagement

4.1	Governance structure of the organization	5
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	6
4.3	State the number of members of the highest governance body who are independent and/or non-executive members	6
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	6
4.14	List of stakeholder groups engaged by the organization	9

Box 7: continued...**10 GRI Performance Indicators**

GRI Indicator Number	Indicator Description	Page
		11
		11
		11
		11
		11
		12
		12
		12
		12
		12

If you need more information, please write to:

Name:



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G3.1

GRI Sustainability Reporting Guidelines G3.1 – Reference Sheet

Principles for Defining Report Content

MATERIALITY The information in a report should cover topics and Indicators that: • reflect the organization's significant economic, environmental, and social impacts, or that • would substantively influence the assessments and decisions of stakeholders.

STAKEHOLDER INCLUSIVENESS The reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests.

SUSTAINABILITY CONTEXT The report should present the organization's performance in the wider context of sustainability.

COMPLETENESS Coverage of the material topics and Indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.

Standard Disclosures: Profile

Strategy and Analysis

1.1 Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:

- Strategic priorities and key topics for the short/ medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;
- Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; and
- Other items pertaining to the organization's strategic approach.

1.2 Description of key impacts, risks, and opportunities.

The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.

Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally-agreed standards and norms;
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers;
- Table(s) summarizing:
 - Targets, performance against targets, and lessons-learned for the current reporting period; and
 - Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities.
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

Organizational Profile

2.1 Name of the organization.

2.2 Primary brands, products, and/or services. The reporting organization should indicate the nature of its role in providing these products and services, and the degree to which it utilizes outsourcing.

2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.

2.4 Location of organization's headquarters.

2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

2.6 Nature of ownership and legal form.

2.7 Markets served (including geographic breakdown, sectors served, and types of customers/ beneficiaries).

2.8 Scale of the reporting organization, including:

- Number of employees;
- Number of operations;
- Net sales (for private sector organizations) or net revenues (for public sector organizations);
- Total capitalization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of products or services provided.

In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:

- *Total assets;*
- *Beneficial ownership (including identity and percentage of ownership of largest shareholders); and*
- *Breakdowns by country/region of the following:*
 - *Sales/revenues by countries/regions that make up 5 percent or more of total revenues;*
 - *Costs by countries/regions that make up 5 percent or more of total revenues; and*
 - *Employees.*

2.9 Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).

2.10 Awards received in the reporting period.

Report Parameters

REPORT PROFILE

3.1 Reporting period (e.g., fiscal/calendar year) for information provided.

3.2 Date of most recent previous report (if any).

3.3 Reporting cycle (annual, biennial, etc.)

3.4 Contact point for questions regarding the report or its contents.

REPORT SCOPE AND BOUNDARY

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

Include an explanation of how the organization has applied the 'Guidance on Defining Report Content', the associated Principles and the Technical Protocol: 'Applying the Report Content Principles'.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.

3.7 State any specific limitations on the scope or boundary of the report.

If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.

Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/ acquisitions, change of base years/periods, nature of business, measurement methods).

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

GRI CONTENT INDEX

3.12 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found:

Principles for Ensuring Report Quality

BALANCE The report should reflect positive and negative aspects of the organization's performance to enable a reasoned assessment of overall performance.

COMPARABILITY Issues and information should be selected, compiled, and reported consistently. Reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and could support analysis relative to other organizations.

ACCURACY The reported information should be sufficiently accurate and detailed for stakeholders to assess the reporting organization's performance.

TIMELINESS Reporting occurs on a regular schedule and information is available in time for stakeholders to make informed decisions.

CLARITY Information should be made available in a manner that is understandable and accessible to stakeholders using the report.

RELIABILITY Information and processes used in the preparation of a report should be gathered, recorded, compiled, analyzed, and disclosed in a way that could be subject to examination and that establishes the quality and materiality of the information.

- Strategy and Analysis 1.1 – 1.2;
- Organizational Profile 2.1 – 2.10;
- Report Parameters 3.1 – 3.13;
- Governance, Commitments, and Engagement 4.1 – 4.17;
- Disclosure of Management Approach, per category;
- Core Performance Indicators;
- Any GRI Additional Indicators that were included; and
- Any GRI Sector Supplement Indicators included in the report.

ASSURANCE

3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).

Governance, Commitments, and Engagement

GOVERNANCE

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

Describe the mandate and composition (including number of independent members and/or non executive members) of the highest governance body and its committees, and indicate each individual's position and any direct responsibility for economic, social, and environmental performance.

Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity.

Refer to definitions of age and minority group in the Indicator Protocol for LA13 and note that the information reported under 4.1 can be cross referenced against that reported for LA13.

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).

4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/ or non-executive members.

State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'.

4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
- Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.

Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

4.7 Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees,including any consideration of gender and other indicators of diversity.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.

Explain the degree to which these:

- Are applied across the organization in different regions and department/units; and
- Relate to internationally agreed standards.

4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.

Include frequency with which the highest governance body assesses sustainability performance.

4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

COMMITMENTS TO EXTERNAL INITIATIVES

4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organization's approach to risk management in operational planning or the development and introduction of new products.

4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.

4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:

- Has positions in governance bodies;
- Participates in projects or committees;
- Provides substantive funding beyond routine membership dues; or
- Views membership as strategic.

This refers primarily to memberships maintained at the organizational level.

STAKEHOLDER ENGAGEMENT

The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

4.14 List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- Civil society;
- Customers;
- Local Communities;
- Shareholders and providers of capital;
- Suppliers; and
- Employees, other workers, and their trade unions.

4.15 Basis for identification and selection of stakeholders with whom to engage.

This includes the organization's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.

4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.

4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.



Source: Global Reporting Initiative—Sustainability Reporting Guidelines, Version 3.1.

The information in this document has been extracted from its original format to provide a summary of the GRI Guidelines. The complete source document can be downloaded for free at www.globalreporting.org.

