



Quo Vadis ISSB - GRI

CEE Sustainable Finance Summit 2023

Eelco van der Enden
CEO Global Reporting Initiative



GRI's global reach

78%

of the **largest 250 companies** in the world reporting on sustainability use GRI

11,000+

companies publish a **GRI report**

68%

of the **leading 5200 companies** in the world reporting on sustainability use GRI

168

policies in **67 countries** and regions reference or require the GRI Standards

500+

organizations from **68 countries** are active in the GRI Community

More than

1.000,000

downloads of the GRI Standards in 2022 (**52% increase** over 2021)

More than

100

training partners across **57 countries** offer GRI Certified Training Courses

The ESG landscape

Reporting Standards



Standard: detailed requirements of 'what' should be reported on each topic

Frameworks developers



Framework: A set of 'principles and guidance for how information is structured

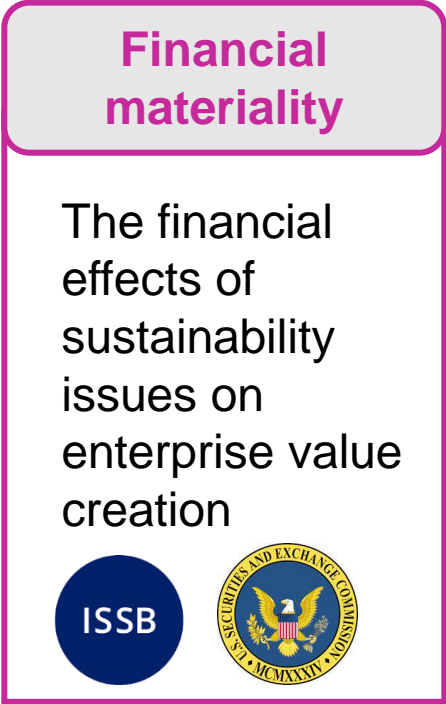
Rankers & Raters



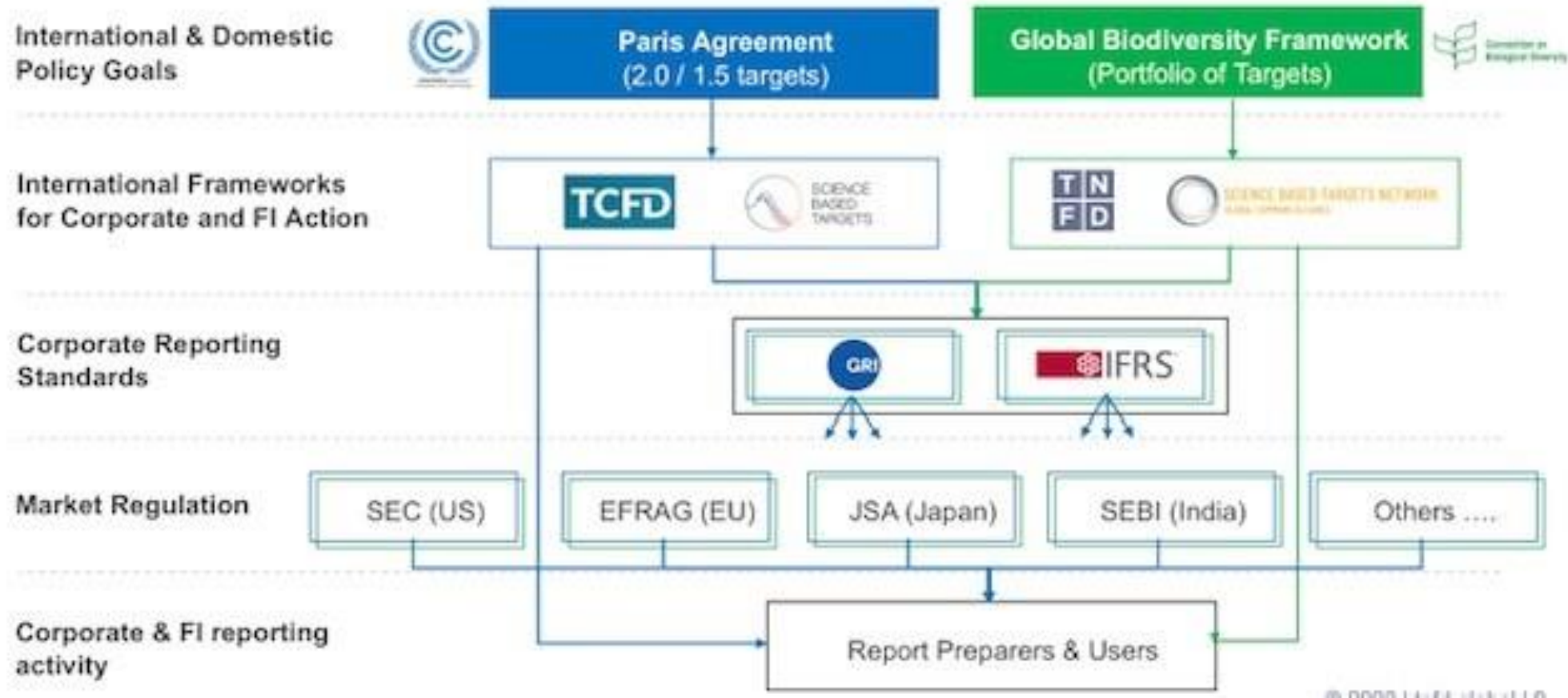
Towards a 2 pillar reporting governance structure

Pillar 1
Strengthened financial reporting
Focus: financial implications of sustainability issues on enterprise value creation

Pillar 2
Impact reporting
Focus: impacts a company has on the environment, society and the economy.



The operationalization of sustainability reporting



THANK YOU



www.globalreporting.org



[global-reporting-initiative-gri](https://www.linkedin.com/company/global-reporting-initiative-gri)



[@GlobalReportingInitiative](https://medium.com/@GlobalReportingInitiative)



[@GRI_Secretariat](https://twitter.com/GRI_Secretariat)