Environmental Law Institute

The Cutting Edge of Corporate Disclosure: Rating Systems, Standards and Integrated Reporting

Key Challenges in Sustainability Reporting Today

Eric Israel, Director, GRI North America
Sustainability reporting growth

Use of GRI’s Guidelines

<table>
<thead>
<tr>
<th>Year</th>
<th>N100</th>
<th>G250</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>69%</td>
<td></td>
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<tr>
<td>2011</td>
<td>77%</td>
<td>80%</td>
</tr>
<tr>
<td>2013</td>
<td>78%</td>
<td>82%</td>
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</tbody>
</table>

Base: N100/G250 companies with standalone report or GRI-based section in the annual report
Rapid uptake in the US

- To date, **752** GRI reporting organizations in the US to date

- Between 2008 and 2013, **256% increase** in the number of GRI reporting organizations in the US
Moving forward: key drivers

- Regulation
- Capital market initiatives
- Institutional investors
- GRI and other Reporting Frameworks (IIRC & SASB)
- Supply chain
Discussion and Q&A

Please keep in touch via...

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