



# GRI – GLOBAL REPORTING INITIATIVE

Priorities are clearly displayed in a materiality matrix.

## Reporting only what matters

The Global Reporting Initiative – GRI is an international independent organization that publishes CSR reporting guidelines.

The guidelines are split into general and specific standard disclosures. General disclosures mainly refer to the CSR strategy of the company as well as to its business model and governance profile. Specific disclosures directly relate to CSR topics like CO2 emissions, child labor, sustainable procurement, and so on. The specificity of GRI is that organizations can choose the topics to be reported according to their importance for the company and for the company's stakeholders (impacted parties like clients, shareholders, local communities).

The GRI Standard-Guidelines specificities lie in the reporting principles. They require to only report what matters and to consult stakeholders. The most common way to fulfill these requirements is to draw a materiality matrix.

After the industry comparison, which produces a list of potentially essential aspects, the evaluation of these aspects is carried out by the decision makers of your company. Stakeholders are involved to gather feedback. The synthesis of the information is mapped in a materiality matrix.

Our GRI-Process:

- Benchmarking to create a list of potential essential aspects
- Evaluation of these aspects by the decision makers of your company
- Obtaining stakeholder feedback
- Synthesis of the collected information in an entity matrix

“In order to make it easier for German companies in particular to participate in the GRI, I have been acting voluntarily for several years as Chairman of the Peer Review Committee for the translation of the GRI Standard into German”



Dr.-Ing. Thomas Fleissner  
Founder and CEO - DFGE

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Carefulness, comparability, trustworthiness and completeness of the information.

## OUR SERVICES



### Professional

- Study of up to 20 companies showing what topics are included in their reports, if the topics are present in their materiality matrix, the sectorial topics
- Stakeholder engagement package
- Shortlist of potential topics with their “boundaries” (where they occur)
- Survey designed by us on this basis, to be filled by the decision-makers
- A materiality matrix and a list of material topics and boundaries
- Decision-making tool for the report contents and the CSR strategy



### Enterprise

- A materiality matrix and list of material topics and boundaries
- Gap analysis and data collection plan
- Collection of data and plausibility
- Provision of draft with raw structure, texts and indicators
- Delivery of GRI index to be added to the final report



### Services

- Workshops & Trainings
- Tailor-made consulting services
- Validation of your responses



COMMUNITY MEMBER

2021

## YOUR ADVANTAGES

- **Scalable:** you choose the structure of your report
- **Time-saving:** you can focus on the communication itself, not the technical aspects
- **Compliance** with the GRI guidelines
- **Reliable:** use of an internationally recognized standard to structure your CSR report
- **Relevant:** DFGE will help pick only the relevant topics and prioritize according to your business and your stakeholders' views

Founded in 1999 as a spin-off of the technical University of Munich, the DFGE – Institute for Energy, Ecology and Economy provides consulting services in the field of sustainability. Our offer Sustainability Intelligence featuring calculation management, reporting solutions and strategy development aims at bundling the effort of taking part in several sustainability/CSR standards and rankings like CDP, UNGC, DJSJ, EcoVadis or GRI as well as building overarching strategies, such as a sustainability strategy according to the SDGs. As the unique partner of the CDP for SBTs, DFGE provides its customers with comprehensive advice on climate strategy and helps them to operate climate-neutrally at product level or company-wide. To enable a future AI-based CSR management, DFGE researches in big data approach and machine learning. Our clients comprise international companies (DAX and fortune 500), SMEs, governmental organizations or territorial authorities.