Sustainability Disclosure Database

Data Legend

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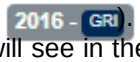
Introduction

GRI's Sustainability Disclosure Database stores and tracks critical reporting and associated organizational data. Advanced search functionality allows filtering and sorting of reports and organizations by multiple criteria, revealing trends and patterns in reporting practice.

In some instances, the results of the search will show the reports in blue (i.e.

) and/or grey (i.e. 

). This differentiation in color appears if a report has a report cover on the page (as you will see in the section *Report Profile* on page 9 of this document) or not. If the report has the cover and hence the '.pdf' link, then it will be shown as blue, otherwise, it will be shown as grey.

Information about on-trend subjects is as well featured – such as which organizations refer to addressing the SDGs or which organizations declare that they are already preparing integrated reports that combine financial and sustainability disclosures. The Sustainability Disclosure Database is populated in GRI Data Partners around the world.

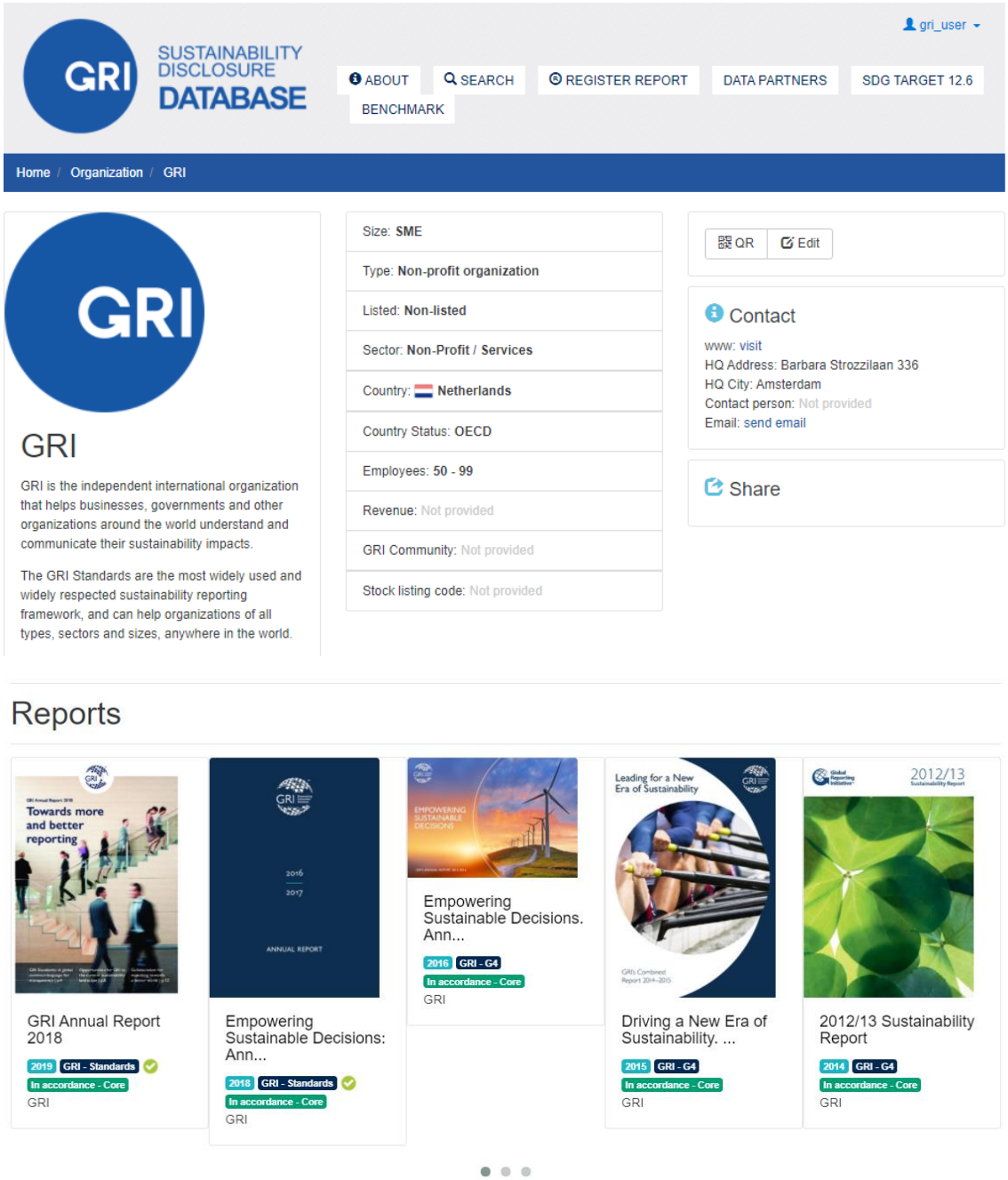
This document explains the different data fields that are captured in the Database.

IMPORTANT DISCLAIMER: Due to the ongoing review of this database and its related registration process, the information on this platform was last updated in December 2020 and is not going to be further populated.

Historical information uploaded up until 2020 is still available through the search function within the platform. However, it is no longer possible to access exported data in Excel (like, for example, the GRI Reports List).

Organization Profile

Every organization that has published a sustainability/Integrated report that is included in the Sustainability Disclosure Database has an Organization Profile page. This Organization Profile page can be further updated by the reporting organization with additional and high-level information, such as sustainability risks and opportunities, most recent news, and reporting history.



Organization Profile Data

a. Organization Name

Organizations can upload their PR name and legal name.

b. Organization Logo

Organizations can upload their logo

c. Organization Description

Introduces external audiences to the organization

d. GRI Community

Indicates whether the organization is part of the GRI Community (or previously known as OS program or GRI GOLD Community).

e. Size*

Organizations are classified as SMEs based on the local regulations.

In the absence of local regulations classification based on the EU definition for SMEs will apply:

Enterprise category	Headcount	Turnover	**OR**	Balance sheet total
SME	< 250	≤ € 50 million	**OR**	≤ € 43 million

For Large Enterprises and MNEs, GRI follows the EU definitions of size:

Enterprise category	Headcount	Turnover	**OR**	Balance sheet total
Large Enterprise	≥ 250	> € 50 million	**OR**	> € 43 million
MNE	≥ 250 AND multinational	> € 50 million	**OR**	> € 43 million

f. Organization Type*

1. *Private Company*
   A business organization owned either by a non-governmental organization or by a number of stakeholders
2. *State-Owned Company*
   A legal entity created by a government in order to undertake commercial activities on behalf of the owner government
3. *Cooperative*
   An organization jointly owned and democratically controlled by the employees and/ or end-users of the good/ services produced to meet their common needs

4. *Subsidiary*
   A company controlled by another company through the ownership of 50% or more of the voting stock
5. *Public Institution*
   An administrative unit of government, including the municipal authority of a city
6. *Non-Profit Organization*
   Organization ran to further an ideal or goal, rather than in the interests of profit; e.g., foundations, NGO
7. *Partnership*
   A formation of businesses and/ or individuals to advance their business interests

g. Listed/Non-listed

Organizations are classified as whether they are listed on a stock exchange or not listed.

For (a) private companies, (c) cooperatives and (d) subsidiaries*:*

a. Non-listed: its stock is not offered on stock market exchanges.
   Example: Deloitte, Chrysler
b. Listed: its shares are listed on a stock exchange for public trading (no governmental ownership). *NB:* for private companies/cooperatives that are listed, these are commonly known as Public Companies. For subsidiaries, this means that (a part of) the shares not controlled by the parent organization are traded
   Examples: Fiat, Coca-Cola

For (b) state-owned companies:

a. Non-listed: it is fully state-owned
b. Listed: part of the company is listed on a stock exchange for public trading, partial government ownership.

By definition of their organization types, (e) Public institutions, (f) Non-profit organizations and (g) Partnerships cannot be listed on stock exchanges.

Options of organization type and listed/non-listed combinations:

Organization Type	*Listed/non-listed*
a. Private company	Listed/non-listed
b. State-owned company	Listed/non-listed
c. Cooperative	Listed/non-listed
d. Subsidiary	Listed/non-listed
e. Public institutions	Not applicable
f. Non-profit organization	Not applicable
g. Partnership	Not applicable

h. Sector

Organizations are classified according to following GRI's sector division:

- Agriculture
- Automotive
- Aviation
- Chemicals
- Commercial Services
- Computers
- Conglomerates
- Construction
- Construction Materials
- Consumer Durables
- Energy
- Energy Utilities
- Equipment
- Financial Services
- Food and Beverage Products
- Forest and Paper Products
- Healthcare Products
- Healthcare Services
- Household and Personal Products
- Logistics
- Media
- Metals Products
- Mining
- Non-Profit/ Services
- Other
- Public Agency
- Railroad
- Real Estate
- Technology Hardware
- Telecommunications
- Textiles and Apparel
- Tobacco
- Tourism/ Leisure
- Toys
- Universities
- Waste Management
- Water Utilities

i. Country

Indicates the country in which the organization's headquarters are located.

In the case of subsidiaries, local enterprises or local branches/departments, the country relates to the location of this reporting entity

j. Country Status

1. A member of the Organization for Economic Co-operation and Development (OECD)
2. Receives development aid through the OECD Development Assistance Committee (DAC)
   - DAC-UMIC = Upper Middle Income Countries and Territories
   - DAC-LMIC = Lower Middle Income Countries and Territories
   - DAC-OLIC = Other Low Income Countries and Territories
   - DAC-LDC = Least Developed Countries
3. Is neither a member of the OECD nor receives development aid from the DAC (Non-OECD/ Non-DAC)

k. Employees

l. Revenue

m. Stock Listing Code

n. Contact Information

- *Web URL*: URL of the organization's website
- *HQ Address*: Address of the organization's headquarters
- *HQ City:* City in which the organization's headquarters is located
- *Contact Email*: Contact point email address
- *Contact Name*: Name of the contact person/department

o. Twitter Account

p. QR Code

Each Organization Profile has a unique QR code that can be downloaded and placed on different print materials; when scanned, e.g., using a smart phone app, the Organization Profile page opens directly

q. Risks

An overview of the primary sustainability risks faced by the organization at the time of adding this information

r. Opportunities

An overview of the primary sustainability opportunities as seen by the organization at the time of adding this information

**Refers to data collected as of 1 January 2010*

***Refers to data collected as of 1 January 2011*

****Refers to data collected as of 1 January 2012*

***** Refers to data collected as of 1 January 2016*

****** Refers to data collected as of 1 January 2018*

Report Profile

All sustainability/Integrated reports that are publicly available and registered with GRI have a Report Profile page. A complete Report Profile provides high-level information related to the report, as well as link(s) for accessing it.

Report Profile Data

Upon registering a sustainability report, an organizational representative (First or Second contact), GRI Data Partner or GRI staff includes the following data.

a. Date Included

Indicates the date that the report was added to the Database

b. Report Title

c. Publication Year

Indicates the calendar year in which the report was published; this is not the year or period the report covers

d. Report Type

GRI reports are sustainability/Integrated reports based on the GRI Standards or previously existing Sustainability Reporting Frameworks for which there is a GRI Content Index available.

The field 'Report Type' indicates the version of the GRI Guidelines applied in the report

1. GRI – G1 (published in 2000)
2. GRI – G2 (published in 2002)
3. GRI – G3 (published in 2006)
4. GRI – G3.1 (published in 2011)
5. GRI – G4 (published in 2013): valid until 30 June 2018
6. GRI – Standards (published in 2016): currently valid

Citing-GRI**

Sustainability/integrated reports that make specific reference to Standards elements (e.g. contain a GRI Content Index or claim) but do not meet the requirements set out by the GRI Standards OR reports that make reference to being based on the GRI Guidelines (G3, G3.1 and G4) outside the expiry date of the respective Guidelines version.

Non-GRI*****

Sustainability/integrated reports that do not reference or use the GRI Standards (or in the past Guidelines), but they contain a wide range of sustainability topics by reporting on economic, environmental, social and/or governance performance.

e. Adherence Level

Reflects the extent to which the GRI Sustainability Reporting Framework and GRI Standards have been applied to a report.

For GRI – Standards reports:

- ***'in accordance' – Core:*** it must include in the report the statement "*This report has been prepared in accordance with the GRI Standards: Core option*" or a similar statement
- ***'in accordance' – Comprehensive:*** it must include in the report the statement "*This report has been prepared in accordance with the GRI Standards: Comprehensive option*" or a similar statement
- ***GRI-Referenced:*** when a report has the following statement *"This material references [full name and publication year of the Standard]'*, for each Standard used, plus it may or may not have a Content Index. These are reports that use individual GRI Standards or parts of their content to report sustainability information, and therefore cannot claim that the report has been prepared in accordance with the GRI Standards.

For GRI – G4 reports:

- ***'In accordance' - Core***
- ***'In accordance' – Comprehensive***
- ***Undeclared***: When there is no explicit 'in accordance' option declared, but the report contains a complete G4 Content Index

For GRI – G3 and GRI – G3.1 reports:

- ***A, B, C***
- ***A+, B+, C+*** (a '+' can be added to an Application Level to indicate that the report is externally assured, the organization finds the engagement meets GRI's 7 key qualities for external assurance, and that there is a publicly available *external assurance statement)*
- ***Undeclared***: When there is no explicit Application Level declared

For GRI – G2 reports:

- ***In Accordance***: Indicates that the report is declared to be in accordance with the G2 Guidelines
- ***Content Index only***: Indicates that there is a GRI Content Index available, but the report is not declared to be in accordance with the G2 Guidelines

f. Report details verified and submitted to GRI

It is only relevant for GRI-Standards reports.

It indicates whether a GRI-Standards report was submitted and verified either through the ***GRI Standards Report Registration System*** or the ***Registration Form*** by a representative of the reporting organization or by a 3rd party authorized by the reporting organization to do the notification on their behalf. If the report details were submitted and verified as described above, then it will be indicated through the icon .

GRI and the GSSB do not check the accuracy or content of the material and its claim. To find the full list of GRI-Standards reports submitted and verified as described above, please go here.

g. GRI Service

Indicates whether the Report has gone through one of the GRI Services:

- Materiality Disclosures Service
- Content Index Service
- SDG Mapping Service
- Management Disclosure

h. Status

Relates to the status of the Application Level declaration for the GRI report, applies specifically to GRI – G3 and GRI – G3.1 Reports.

Self-declared

- Indicates the Application Level declaration was not confirmed by GRI or another third-party
- All Application Level declarations begin with a self-declaration from the organization

GRI-checked

- Indicates the report went through a GRI Application Level Check (before December 2014)
- As of December 2014, GRI does not provide and Application Level Check, and thus reports submitted for a service after that date are not referred to as “GRI-Checked”

Third-party-checked

- Indicates the Application Level was confirmed by a third-party
- This confirmation is separate from external assurance

i. Integrated Report*

Indicates whether or not the report includes both non-financial and financial disclosures, beyond basic economic information.

Organizations *self-declare* whether or not their report is integrated.

j. Sector disclosures/ Sector supplement

Indicates whether one of the *final versions* of the GRI Sector Supplements was used in the report.

- Electric Utilities (EUSS)
- Financial Services (FSSS)
- Food Processing (FPSS)
- Mining & Metals (MMSS)
- NGO (NGOSS)
- Airport Operators (AOSS)
- Construction & Real Estate (CRESS)
- Event Organizers (EOSS)
- Oil & Gas (OGSS)
- Media (MSS)

Not Used

Indicates that there is an applicable final version Sector Supplement or Sector Disclosure available for the organization’s sector, but that it was not used in the report

Not Applicable

Indicates that there is no final version Sector Supplement or Sector Disclosure available for the organization’s sector

k. Reporting Period

Indicates the year(s) or period that the report covers. This is different from the Publication Year

l. Reporting Cycle

m. Number of Pages

n. Report Language

o. Stakeholder Panel/ Expert Opinion***

Indicates whether there was formalized input to or feedback on the report provided by a panel of stakeholders or expert(s)

p. External Assurance***

All of the information related data points below is taken from the available assurance statement found in the Report

q. Type of Assurance Provider***

1. Accountant
2. Engineering Firm
3. Small consultancy/ boutique firm

r. Assurance Provider***

Indicates the specific name of the firm from the below list which provided the external assurance.

Assurance Provider	*Type of Assurance Provider*
AENOR	Small consultancy / boutique firm
Banarra	Small consultancy / boutique firm
BDO	Accountant
Bureau Veritas	Engineering firm
Deloitte	Accountant
DHV	Engineering firm
DNV	Engineering firm
ERM	Engineering firm
Ernst & Young	Accountant
Grant Thornton	Accountant
KPMG	Accountant
Lloyds	Accountant
Net Balance	Small consultancy / boutique firm
PricewaterhouseCoopers	Accountant
SGS	Engineering firm
Two Tomorrows	Small consultancy / boutique firm
URS	Engineering firm

If the Assurance Provider is none of the above-listed companies, then the option selected is 'Other'.

s. Assurance Scope***

1. Entire Sustainability Report
2. Specified section(s)
3. GHG only
4. Not specified

t. Level of Assurance***

1. Limited/ moderate
2. Reasonable/ high
3. Combination: Both a Limited/ moderate and Reasonable/ high level were applied to (different parts of) the report
4. Not specified

u. Assurance Standard: AA1000AS***

Indicates application of the AccountAbility AA1000 Assurance Standard (AA1000AS) as disclosed in the external assurance statement.

v. Assurance Standard: ISAE3000***

Indicates application of the International Standard on Assurance Engagements (ISAE) 3000 as disclosed in the external assurance statement.

w. Assurance Standard: national standard (general)***

Indicates application of a general national assurance standard (e.g., general accounting principles developed at the national level or by an organization within the specific national context) as disclosed in the external assurance statement.

x. Assurance Standard: national standard (sustainability)***

Indicates application of a sustainability (non-financial) specific national assurance standard (e.g., developed at the national level or by an organization within the specific national context) as disclosed in the external assurance statement.

y. UNGC**

Indicates explicit reference to/ use of the United Nations Global Compact and its principles in the report.

z. ISO**

Indicates explicit reference to/ use of the ISO 26000 clauses in the report.

aa. OECD**

Indicates explicit reference to/ use of the OECD Guidelines for Multinational Enterprises in the report.

bb. IFC **

Indicates explicit reference to/ use of the IFC Performance Standards in the report.

cc. CDP**

Indicates explicit reference to the organization responding to one of the annual Carbon Disclosure Project (CDP) questionnaires or participating in an associated CDP project.

dd. SDGs****

Indicates explicit reference to the UN Sustainable Development Goals (SDGs) in the report. Tracks whether the reporting organization has indicated that the report addresses any of the UN Sustainable Development Goals (SDGs).

ee. Link to GRI Content Index*

A direct link to the GRI Content Index, in the case than an organization publishes its Content Index separately from the associated sustainability/Integrated report.

ff. Link to PDF and/ or HTML

Link(s) to the sustainability report PDF and/or HTML version(s).

If provided and formatted properly, the report PDF cover image displays.
For additional important information on reporting formats and optimizing the Report Profile page, see Step 3 under "How can I register my report" on the Database Register Report page.

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*** Refers to data collected as of 1 January 2011*
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****** Refers to data collected as of 1 January 2018*