

# Integrated Framework for Reporting Sustainability in Organisations

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# Understanding integrated framework

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- The three pillars of sustainability – social, economic and environment
- Integration of the three in reporting about the organisation and its services or products
- Any business organisation has to take the three into consideration for reporting on its sustainability
- Business – 1) services or 2) products
- The stakeholders or beneficiaries of business organisations – employees, customers, suppliers, business partners, local communities, legislators, regulators and policy-makers



# Why report sustainability in organisations?

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1. Enhanced business value – better services and/or products
  2. Improved operations
  3. Meet expectations of all stakeholders
  4. Enhanced trust and credibility
5. Improved credibility among social responsible investors
  6. Improved recruitment and employee retention
  7. Brand protection and customer loyalty
  8. Strengthened relationships

# Sustainability Report of Organisations

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## ◆ Environmental

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•climate change and energy services, impact of business activities on the environment affecting all living beings and nature

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## ◆ Economic

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•business ethics and transparency, labour practices

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## ◆ Health

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Safety and protection of workforce, environmental safety

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## ◆ Social

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benefits to local communities and human rights protected





# Who has to Report?

- ✓ Corporate Houses- private organisations
- ✓ Public agencies- government
- ✓ Non-governmental organisations (NGOs)
- ✓ Small enterprises

# Global Reporting Initiative (GRI)

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- The GRI is a network based organization that has created one of the most credible sustainability reporting frameworks.

Network members are:

- Governance Bodies – Board of Directors, – Stakeholder Council,
- Technical Advisory – Committee and Organizational
- Stakeholders – Secretariat – Governmental Advisory Group –
- Organizational Stakeholders – Focal Points





# Corporate Social Responsibility

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THE THREE PILLARS OF CORPORATE SOCIAL RESPONSIBILITY ARE:

- ✓ Environment
- ✓ Society
- ✓ Governance

# The Triple Bottom Line

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- The TBL is an accounting framework that incorporates three dimensions of performance:
  - social - responsibility
  - environmental – impact
  - financial – performance in terms of outputs

The TBL dimensions are also commonly called the three Ps:  
People, Planet and Profits.

We will refer to these as the 3Ps.





# The 3Ps Policy

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## The 3 dimensions of Sustainability Reporting

- Planet - minimize the environmental impacts and work for the better utilization of natural resources
- People - social and community view on people's autonomy and quality of life
- Profit - longevity of the organization is ensured by the goal of profitability earned through operational efficiency, strict cost controls and ethical and transparent behavior

**Planet + People + Profit = Sustainable Development**





# 9 Guiding Principles – to achieve the report

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1. Ethics, Transparency and Accountability
2. Goods and services that are safe and contribute to sustainability
3. Well being of employees
4. Responsive towards stakeholders
5. Respect and promote human rights
6. Environment
7. Influence public and regulatory policy in a responsible manner
8. Inclusive growth and equitable development
9. Provide value to customers and consumers