



# GRI - Baseline for environmental sustainability

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# Agenda

- denkstatt introduction
- Environmental GRI overview
- Best practice examples- Implementation
- Outlook GRI4

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- denkstatt introduction
  - denkstatt stands for...
  - Product groups
  - Clients
  - Locations
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“We shape a sustainable economy, ecology and society”



**youcan**

**denkstatt** stands for

- economic success through
- ecological innovation and
- social responsibility

**openup**



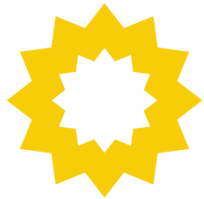
# Our product groups



Sustainable  
Development



Waste &  
Resources



Climate  
Protection &  
Energy



Management  
Systems



Social  
Design



Urban  
Management



Product  
Sustainability

# Our clients



lebensministerium.at



# denkstatt locations



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- Environmental GRI overview
  - GRI areas and indicators
  - Environmental indicators
- Best Practice examples- Implementation
- Outlook GRI4



## GRI Areas & Indicators

<b>Economy</b> 9	<b>Ecology</b> 30	<b>Labour Practices &amp; Decent Work</b> 14	<b>Human Rights</b> 11	<b>Society</b> 8	<b>Product Responsibility</b> 9
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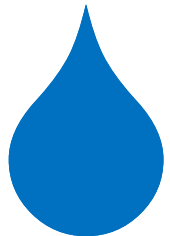
# Environmental Indicators according to GRI

Aspect Materials		Aspect Emissions, Effluents, and Waste	
EN1	Materials used by weight or volume.	EN16	Total direct and indirect greenhouse gas emissions by weight.
EN2	Percentage of materials used that are recycled input materials.	EN17	Other relevant indirect greenhouse gas emissions by weight.
Aspect Energy			
EN3	Direct energy consumption by primary energy source.	EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.
EN4	Indirect energy consumption by primary source.	EN19	Emissions of ozone-depleting substances by weight.
EN5	Energy saved due to conservation and efficiency improvements.	EN20	NO, SO, and other significant air emissions by type and weight.
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	EN21	Total water discharge by quality and destination.
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	EN22	Total weight of waste by type and disposal method.
Aspect Water			
EN8	Total water withdrawal by source.	EN23	Total number and volume of significant spills.
EN9	Water sources significantly affected by withdrawal of water.	EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.
EN10	Percentage and total volume of water recycled and reused.	EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.
Aspect Biodiversity		Aspect Products and Services	
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	EN27	Percentage of products sold and their packaging materials that are reclaimed by category.
		Aspect Compliance	
EN13	Habitats protected or restored.	EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.
		Aspect Transport	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
		Aspect Overall	
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	EN30	Total environmental protection expenditures and investments by type.

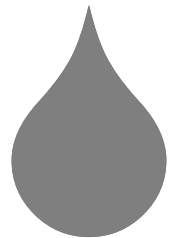
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- Environmental GRI overview
- Best Practice examples- Implementation
  - Supply chain: Water Footprint
  - Core Business- Examples of environmentally friendly products
  - Strategy
  - Stakeholder engagement – AA1000
  - EMAS
  - Integrated Reporting
- Outlook GRI4

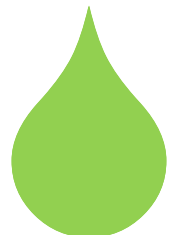
# Supply Chain: Water Footprint – The Concept



**Blue water:** volume of surface and groundwater consumed as a result of the production of a good or service



**Grey water:** volume of water is required to dilute pollutants to such an extent that the quality of the water remains at or above agreed water quality standards

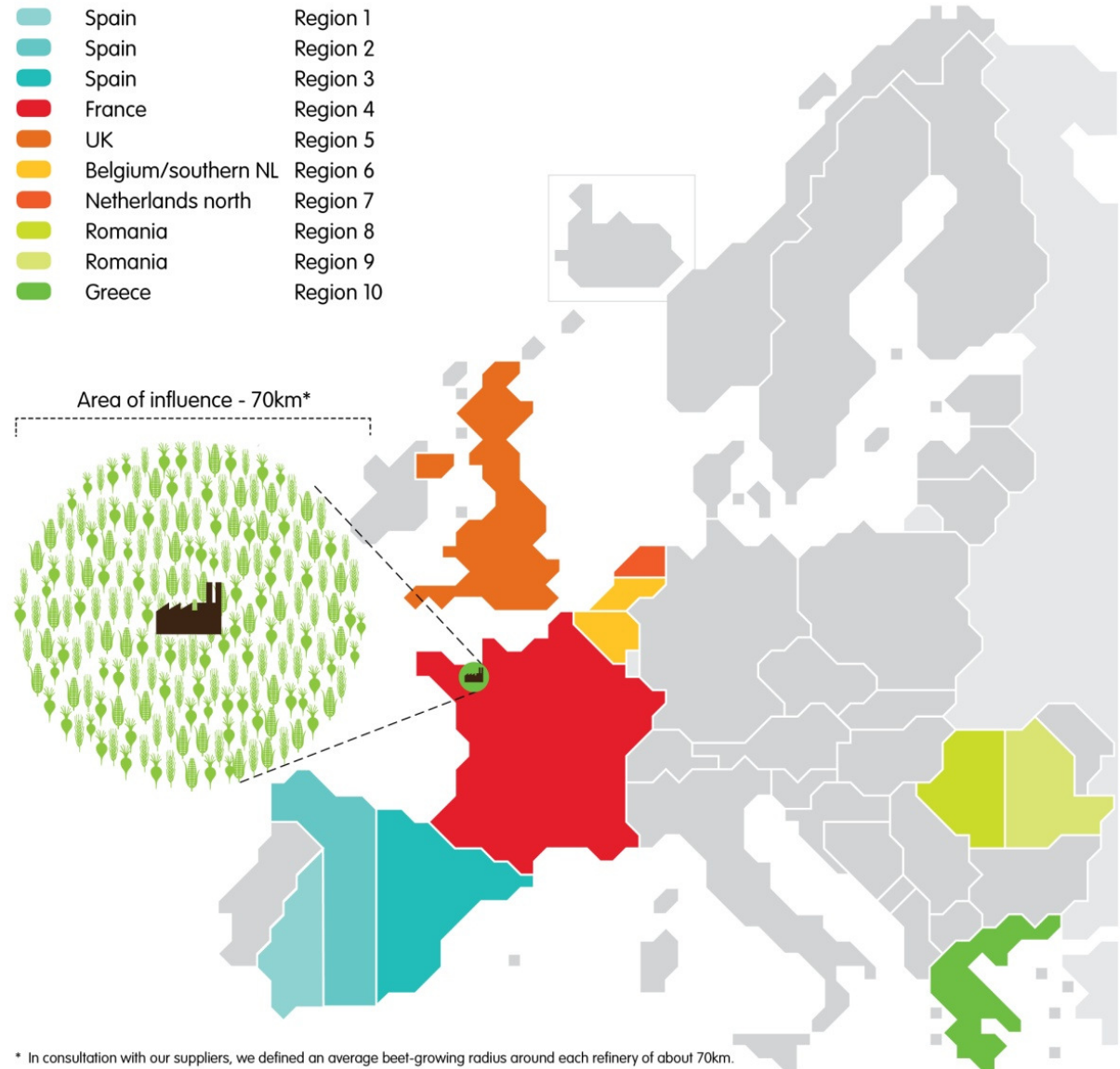


**Green water:** volume of rainwater evaporated during the production process

# Supply Chain - Coca-Cola:

## Water Footprint and Sustainability assessments

- **6 countries/ 10 regions**
- **50% of total European beet sugar use**
- **Objective:**
  - **To assess water footprint impacts**
  - **To locate sustainability risks**
  - **To guide business action**



\* In consultation with our suppliers, we defined an average beet-growing radius around each refinery of about 70km.

# Supply Chain - Coca-Cola: European topline results

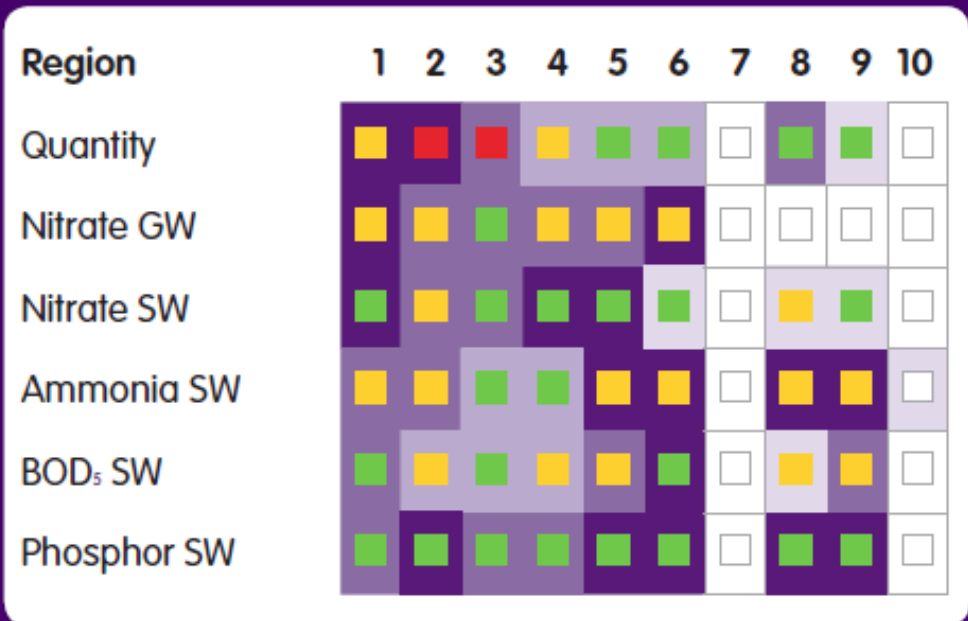
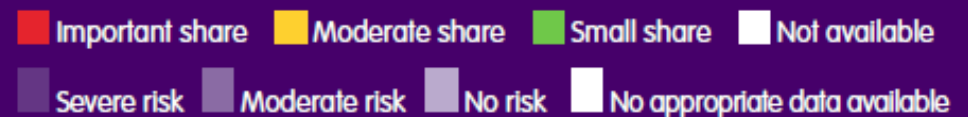
## Blue WFP

- 4 / 10 no quantity issues and low beet impacts
- 2 / 10 not confirmed due to lack of data, but unlikely to have major quantity issue or impacts
- 2 / 10 severe issues and/or severe share of beet growing

## Grey WFP:

- Widespread phosphor issues, but no direct link to beet
- Widespread nitrate issues, but role of beet might be overstated

## Water footprints of beet sugar across growing regions



## Core Business: Telecommunication - Telefonica

- Telepresence and videoconferencing could replace between 5% and 20% of business trips
- 2 solutions:
  - e-meeting with Webex technology for SMEs
  - Telepresence for large companies
- 17 telepresence facilities
  - Emission reduction of almost 7,500 tonnes of CO<sub>2</sub>e per year
- 30 global energy efficiency projects
  - 68 GWh saved energy and approx. 24 kTon CO<sub>2</sub>eq
  - €7.6 million



Core Business:



## Deutsche Umweltbank (German Environmental Bank)

- Aim: Supporting as many environmental projects as possible
- 15.625 supported environmental projects
- Credit volume: ~ € 1.8 billion
- CO<sub>2</sub> saving balance of supported credits
  - 2011: ~ 2.044.360 t CO<sub>2</sub> saved
- Customer get environmental guaranty for their investments



Sicher. Rentabel. Direkt.



# Core Business: Beverage industry - Römerquelle



- Cooperation with other companies of beverage industry in Austria
- Recycling plant for PET bottles
- Newest and unique URRC procedure (United Resource Recovery Corporation)
- Highest quality standards → bottles for food industry
- Capacity: 20.000 t/a

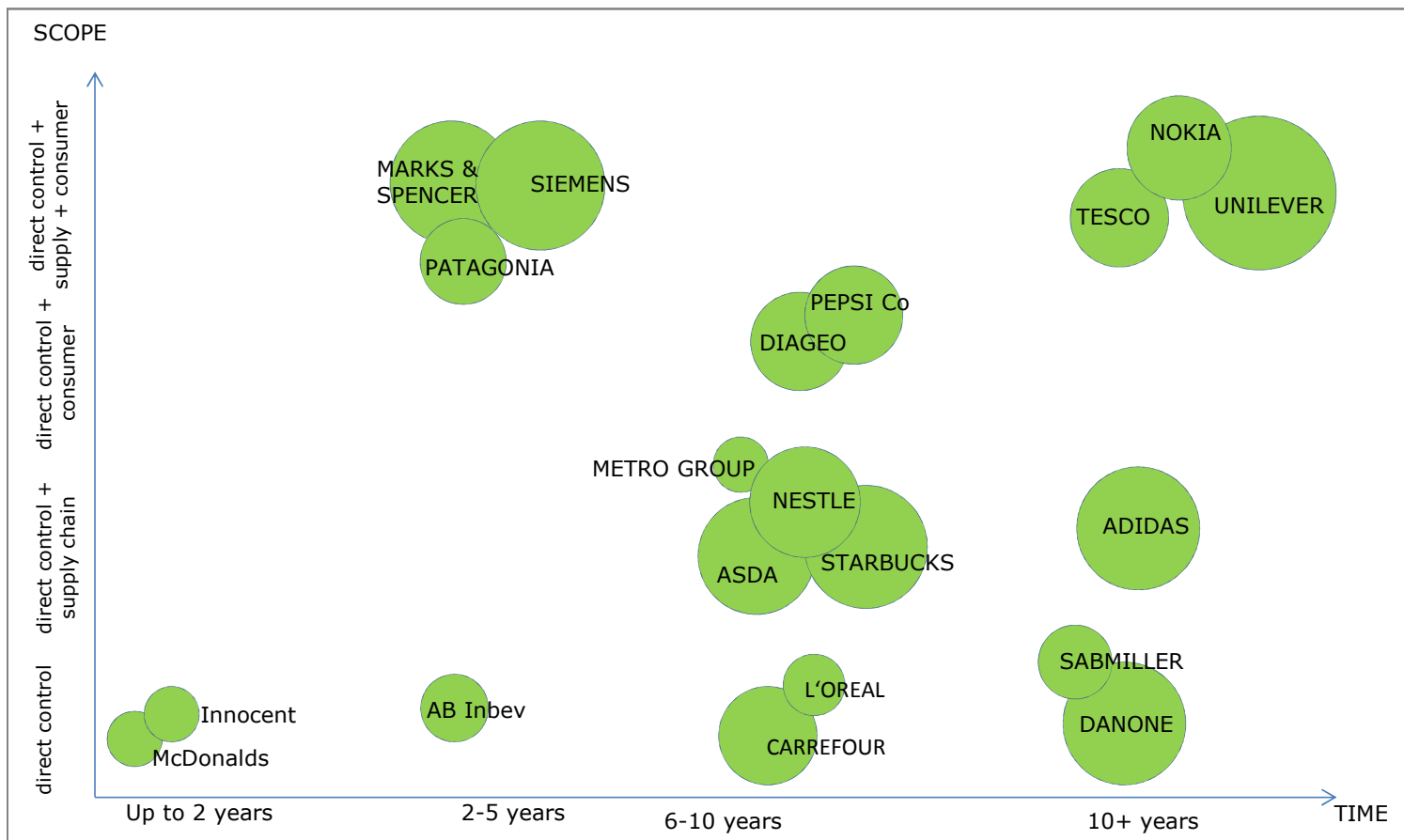


PET Flakes



# Strategy (long-term Aims & value chain)

- Development of long-term Aims / strategy development
  - Maturity
  - Involvement of supply chain / clients/ customers



# Stakeholder engagement standard- AA1000

- generally applicable, open-source framework for designing, implementing, assessing, and communicating the quality of stakeholder engagement

- Based on the AA1000APS principles

- Inclusivity

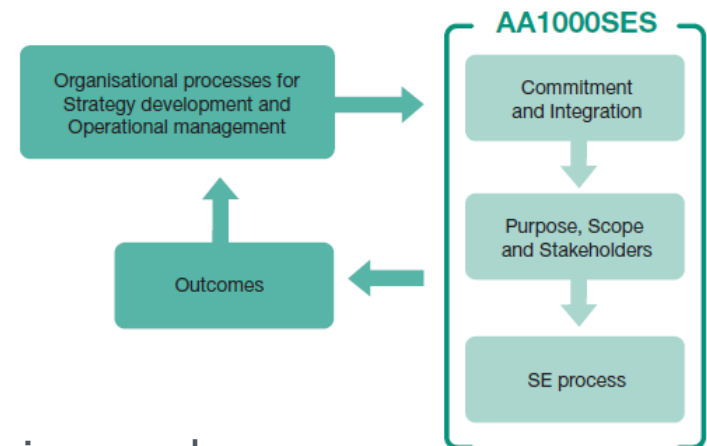
- participation of stakeholders in developing and achieving an accountable and strategic response to sustainability

- Materiality

- determining the relevance and significance of an issue to an organisation and its stakeholders

- Responsiveness

- organisation's response to stakeholder issues that affect its sustainability performance



## EMAS III

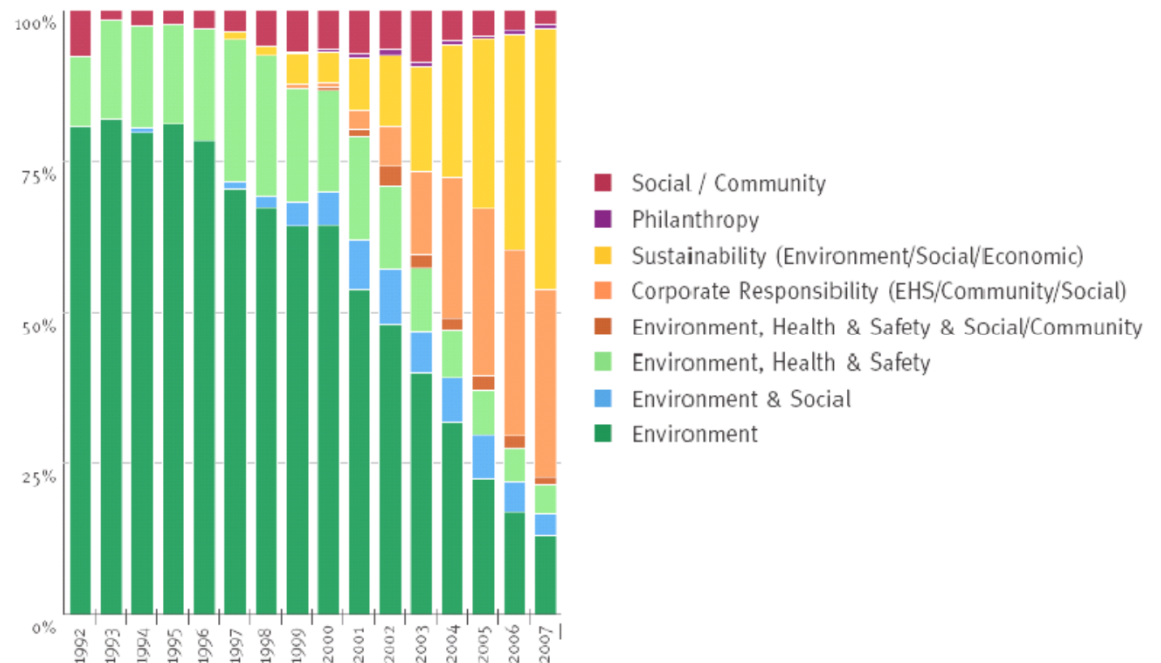
### Changes compared to EMAS II:

- Integration all relevant guidance information in one legal document
- Improvement of the applicability and credibility of the scheme:
  - Global validity
  - Environmental core indicators to document environmental performance
  - Revised audit cycles for SMEs
  - Single corporate registration to ease administrative and financial burdens on organisations with several sites
  - Cluster approach to provide specific assistance to clusters of organisations



# EMAS implementation

- EMAS as ONE driver for your environmental performance
- EMAS as a starting point towards a journey on sustainability
- EMAS declaration as a mile stone for a Corporate Responsibility Report



# Integrated Reporting

“Integrated Reporting is a set of processes and activities that result in communication, most visibly a concise, periodic “integrated report”, about the way in which the organization’s strategy, governance, performance and prospects lead to the creation and preservation of value over the short, medium and long term.”

- Developed by International Integrated Reporting Council (IIRC)

## Guiding Principles:

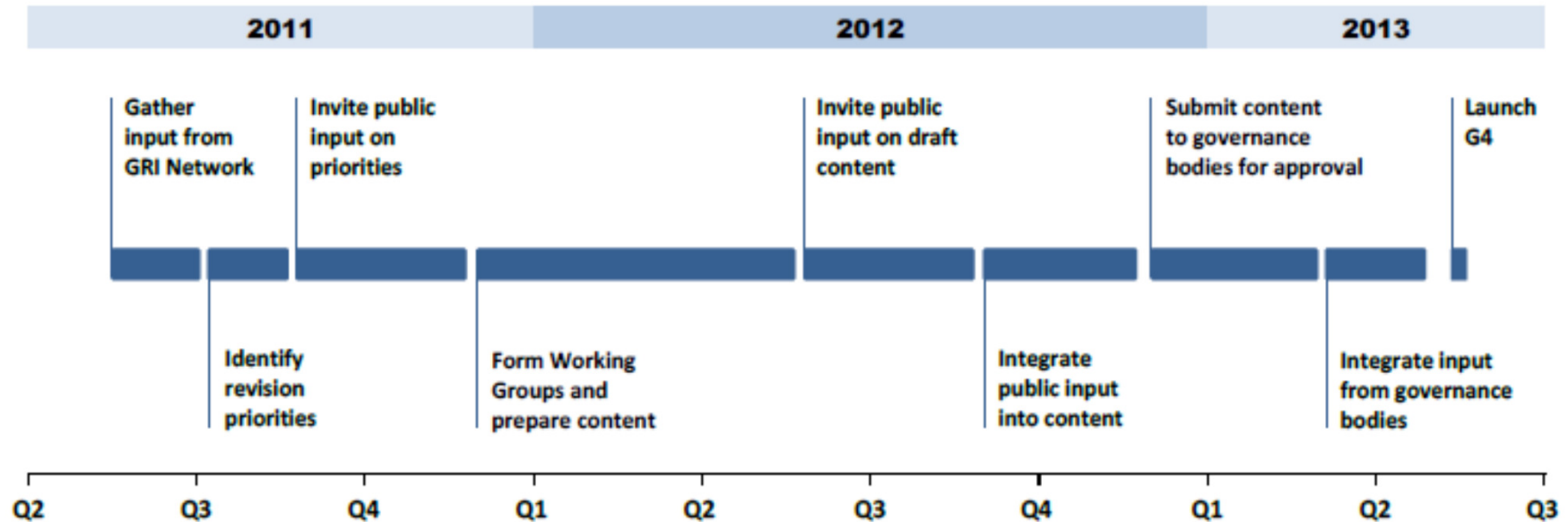
- Strategic focus and future orientation
- Connectivity of information
- Responsiveness and stakeholder inclusiveness
- Materiality and conciseness
- Reliability
- Comparability and consistency

INTEGRATED REPORTING <IR>

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  - G4 developement process overview
  - Application Levels
  - Boundary
  - Supply Chain

# G4 development process overview



The first Public Comment Period (PCP) for G4 (August to November 2011) was the start of the formal consultation process. It attracted around 2300 participants, 1832 of whom provided a submission via an online survey<sup>3</sup>. Based on the G4 objectives set by the Board of Directors, the results of this consultation and previous informal consultations, the following Working Groups were created to develop revised content for the Guidelines:

- [Application Levels](#)
- [Boundary](#)
- [Disclosure on Management Approach](#)
- [Governance and Remuneration](#)
- [Supply Chain Disclosure](#)



# Application Levels

- **were introduced with the launch of the G3 Guidelines** to assist organizations in communicating the degree of transparency of their sustainability reports against the Guidelines.

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
	G3 Management Approach Disclosures OUTPUT	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Reponsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	

\*Sector supplement in final version

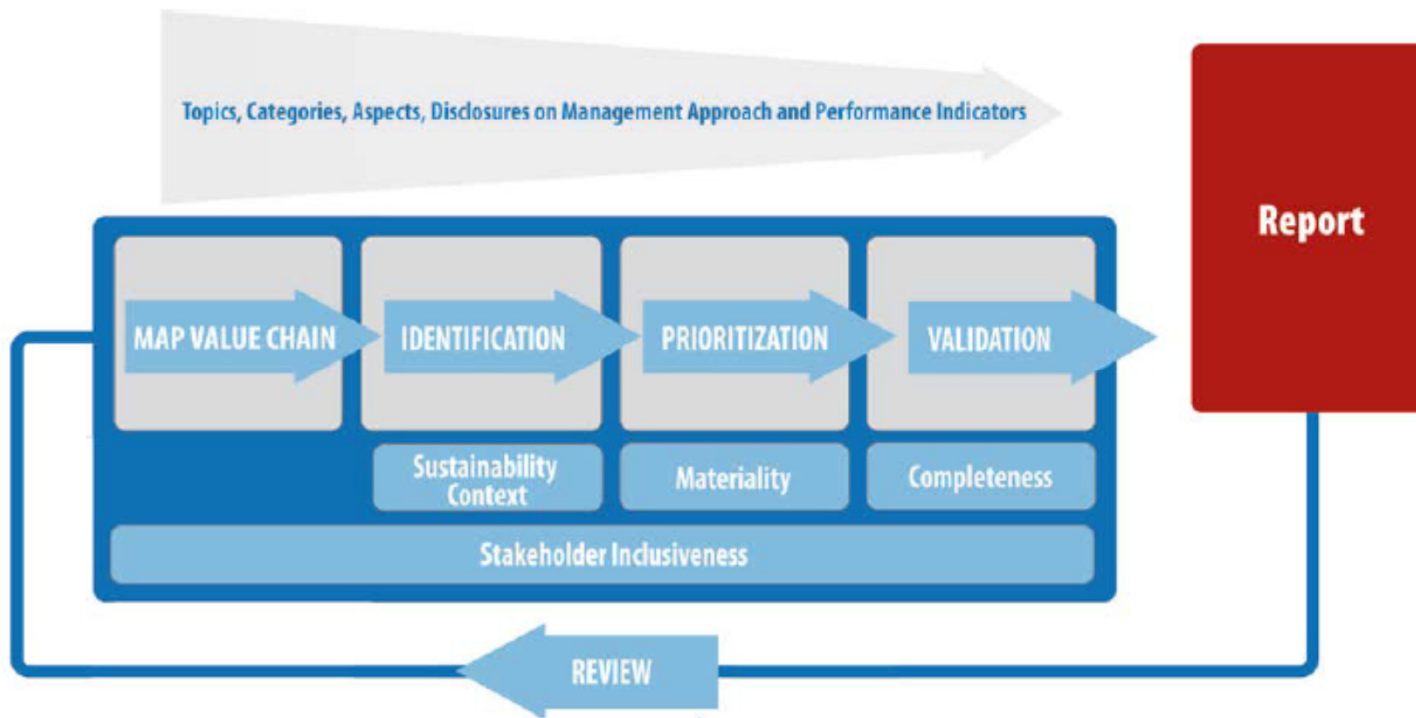
- **are wrongly understood** by some report users to be an opinion on the quality of the report

→ **will be replaced** in G4 by criteria that must be met for an organization to claim that the report has been prepared „**in accordance with**“ G4

# Boundary

- Question what to report

1. Map of the organization's value chain
2. List of material aspects (and where the impact occurs within the value chain(s))
3. Related Standard Disclosures (core indicators)



# Supply Chain

- New definition of supply chain
- New disclosures on the supply chain, including procurement practice, screening and assessment as well as remediation

99 Describe the organization's supply chain.

100 **[Guidance]** A description of the supply chain may include but is not limited to:

- 101 1. Total number of suppliers
- 102 2. Total monetary value and/or volume of materials, products and services purchased directly from
- 103 suppliers, broken down by:
- 104 a. The types of materials, products and services provided by suppliers that are used for the
- 105 organization's primary brands, products and/or services, as reported under DI 4
- 106 b. Types of suppliers
- 107 c. Location of suppliers by country and/or region. Where it will provide appropriate
- 108 context on relevant risks and impacts, identify the location of suppliers within a country.
- 109 List those suppliers that are located in weak governance zones and Export Processing
- 110 Zones (also called Special Economic Zones or Free Trade Zones)



# Sustainable Development



„Nothing is more powerful than an idea  
whose time has come“

Victor Hugo