Sustainability Reporting for Academic Institutions According to GRI

The Case of EPFL
Global Reporting Initiative
Global Reporting Initiative (GRI)

- **Multi-stakeholder non-profit organization**

- **Mission**
  - to make sustainability reporting standard practice by providing guidance and support to organizations

- **Sustainability reporting framework**
  - widely used by corporations
  - Increasingly also by NGOs, public authorities, universities
GRI Reporting Framework

• **Reporting Principles**
  - Report content: materiality, stakeholder inclusiveness, completeness
  - Report quality: balance, comparability, accuracy, timeliness, clarity, reliability

• **Standard Elements (Disclosures)**
  - Profile
  - Management approach
  - Performance indicators

• **3 Application levels**
  - Level A, B, or C depending on extent of disclosures
GRI Reporting Framework

Performance indicators

Economic

Environmental

Social
  - Labour practices
  - Human Rights
  - Product Responsibility
  - Society
Combining ISCN and GRI Reporting

- **ISCN-GULF Charter Reporting**
  - Objectives, targets, and performance integrated throughout; management approach standard
  - Performance indicators to choose from; without detailed indicator protocols, but referencing GRI and STARS indicator definitions
  - Framework dedicated to universities

- **GRI**
  - Targets and performance can be more separated; management approach standard (B & A reports)
  - Performance indicators to choose from (C & B reports), with detailed indicator protocols
  - Framework generally applicable to organizations of any size, type, sector or location (some sector supplements available)
EPFL and Sustainability Reporting
EPFL commitment

• At international level
  • 2006: 1st Sustainable Development Charter
  • 2009: 3rd ISCN-GULF Conference at EPFL
  • 2010: Signature of the ISCN-GULF Charter at the WEF
  • 2010: EPFL-EPFZ Support to ISCN-GULF

• Awards
  • 2009: 1st ISCN Prize (buildings) and Pro Vélo
Multi-reporting

- **Environmental and Social Reporting**
  - Annual environmental (RUMBA env. mgt. system) reports since 2001 → 2011
  - Annual energy reports since 2002 → 2007, 2011
  - Social reports 2009, 2012

- **Sustainability Reporting**
  - ISCN-GULF Report 2009-2010
  - 2012: Sustainability Report (ISCN-GULF + GRI)
GRI Reporting: EPFL process

- **Materiality Workshop**
  - One-day workshop
  - 6 external and internal questions to test indicator significance
  - Workshop concept and conducting supported by sustainserv

- **Stakeholder Involvement**
  - Face-to-face meetings with stakeholders to gather information; receiving their feedback after report drafting (16 stakeholders)

- **January 2012: presentation at the WEF**

- **May 2012: presentation to the Executive Board**
Benefits of GRI Reporting for EPFL

- **Internal Benefits**
  - Internal awareness raising; put sustainability on institutional map
  - First presentation of environmental results to the President
  - Strategic planning tool
    - Tool to learn about strengths and weaknesses of the institution
    - Identified management flaws
    - Legitimacy for establishing Sustainability Strategy
  - Reference tool
    - First comprehensive (5/10 year follow-up) gathering of sustainable information in a single report
  - Opportunity for identifying champions at all levels of our institution
Benefits of GRI Reporting for EPFL

- **External Benefits**
  - Public commitment to sustainability and transparency
  - First publication of environmental data in the EPFL annual report; first public disclosure of social data
  - Supports sustainability dialogues with stakeholders, including the private sector
  - First cross-comparison of sustainability achievements with ETH Zurich
  - Positions institutional sustainability efforts on the international stage
Challenges of GRI Reporting for EPFL

• Some resistance to disclose information
  - Resistance overcome → report = reference tool

• Disagreements about the appropriate information to report

• Some indicator criteria unclear/unapplicable for academic institution
  - Example: Products vs Services

• Stakeholder participation could potentially have been larger
Sustainability reporting in universities
Sustainability Reporting in universities

- Still at an early stage

- Different sustainability reporting tools
  - ISO 14000 series and EMAS
  - STARS
  - GRI
  - ISCN-GULF Charter
  - Own structures (main)
  - Other
Sustainability Reporting in universities

Reporting tools applied in European universities (2011)

- Regular internal audits: 60%
- Regular audits within the certification process: 57%
- Sustainability Report (another structure than GRI guidelines): 34%
- Sustainability Report that follows GRI guidelines: 20%
- Environmental reporting (own structure): 3%

GRI Reporting in universities

- **GRI Database**

2011: 13 universities (among 2’700 GRI reports)

Issues regarding GRI reporting

- **Adaptation of the GRI framework: a necessity?**

- **Creation of an appendix (Sector Supplement) for higher education, with specific indicators, standardization?**
  - Indicators for education, research, innovation

- **Integrating available frameworks?**
  - ISCN with GRI and STARS (env. performance + education and outreach)
  - GRI and STARS (Ball State U)
  - ISCN and GRI (EPFL, ETHZ)
Thanks for your attention!