The Earth Charter, GRI, and the Global Compact:
Guidance to Users on the Synergies in Application and Reporting

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The Global Reporting Initiative

The Global Reporting Initiative™ (GRI) is a multi-stakeholder non-profit organization that develops and publishes guidelines for reporting on economic, environmental, and social performance ('sustainability performance'). The GRI’s Sustainability Reporting Guidelines have been used by over 1000 organizations worldwide, with many more organizations considering them informally during the preparation of their public reports. The Guidelines are developed through a unique multi-stakeholder consultative process involving representatives from reporting organizations and report information users from around the world. First published in 2000 and then revised in 2002, the Guidelines have now entered their third generation, referred to as the GRI G3 Guidelines which were released in October 2006.

The Earth Charter

Changing the world does not have to be hard or costly, the best answers to how to promote your business while simultaneously helping the world, can be found within the company.

Launched in 2000, the Earth Charter is the product of a dialogue among experts and citizens from all backgrounds around the world. Its value for business is that it offers a shared vision and principles for a more just, sustainable and peaceful world. It is a voluntary instrument, and can be used to inspire and catalyze action.

For more information please consult the Earth Charter Initiative website which provides examples and suggestions for concrete action and a number of useful guidance document, which demonstrate its compatibility with the UN Millennium Development Goals, The UN Global Compact and the Global Reporting Initiative (GRI). www.earthcharter.org

Earth Charter International (ECI) would like to express its appreciation to both the UN Global Compact Office and the Global Reporting Initiative (GRI) secretariat for their inputs to this paper. Responsibility for the contents of the paper, however, rests fully with the ECI. ECI would also like to acknowledge with appreciation the support of the Earth Charter Affiliate in the Netherlands, NCDO (National Committee for International Cooperation and Sustainable Development) and especially the work of Paul Hohnen in researching and drafting the paper.

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The Earth Charter – an inspiring and visionary set of widely endorsed values and principles – offers some of the most comprehensive guidance available on how to build a just and sustainable global society. It is, however, not alone. There are literally hundreds of different voluntary initiatives that seek to help individuals and organizations contribute to improved social, environmental, peace and economic conditions.

This creative and diverse array of approaches can often be complex and confusing, and their inter-relationships unclear to users and observers alike. Increasingly, Earth Charter users and endorsers face a range of practical questions about their use of the Charter – and so do users of other initiatives who may be encountering the Earth Charter for the first time.

These include implementation questions. For example, Earth Charter users may be wondering how they can best implement the Charter’s general vision and specific Principles, where they can find information on the approaches taken by others, and how they can celebrate and communicate their use of the Earth Charter with the wider world. Users of other initiatives, such as the Global Reporting Initiative (GRI) or United Nations Global Compact, may be asking where to get extended normative or ethical guidance on the specific actions they should be taking in connection to sustainability and related global principles. Such questions of implementation are what can lead users to seek synergistic approaches.

There are also relationship questions. These include how the Charter relates to some of the other leading global initiatives, and in particular the UN Global Compact and the Global Reporting Initiative (GRI). At first glance, these may appear to be competing approaches. Earth Charter International, the Charter’s secretariat, strongly supports however a complementary view, and encourages all organizations to participate in both the GRI and the Global Compact, in addition to adopting the Earth Charter.

Seeing the Earth Charter in Context
How does the Earth Charter relate to other leading initiatives such as the UN Global Compact and the Global Reporting Initiative (GRI)? This guide will help Earth Charter users – as well as those using the GRI and Global Compact – to understand the synergies and complementary strengths of these three initiatives, and help organizations to integrate the Earth Charter into their global engagement and reporting processes.

This paper has been developed to provide both general and specific guidance on questions of both implementation and relationship. It attempts to provide a clear and practical assessment of the main similarities and differences between the Earth Charter, the Global Compact and the GRI; and it provides practical advice on how Earth Charter users might use these other initiatives to implement the Charter, and vice versa.

Equally, this guidance paper should be of interest to users of the Global Compact and GRI, and other initiatives, to better understand the role and potential of the Charter. In most cases, use of the Earth Charter is entirely consistent with, and complementary to, engagement with these other initiatives. Among other benefits, the Charter helps set these other leading processes in a wider normative and visionary context.

It is hoped that by raising awareness of the complementary nature of these different-yet-complementary initiatives, their respective users can make best use of all the resources available to them to support their efforts to work towards a better world.
1. Introduction

The aims of the Earth Charter are clear. It is designed as an ethical ‘blueprint’ - to offer a comprehensive and inspiring set of interdependent considerations, values and principles which individuals and organizations can use to become part of a sustainable global society founded on respect for nature, universal human rights, economic justice and a culture of peace.

While, however, the Charter gives guidance anyone can use on what needs to be done, and why, it does not stipulate how this should be done.

This was a deliberate choice made by the Charter’s many authors, who recognized that different cultures and organizations would take different approaches at different times. They understood the importance of developing diverse, flexible and creative approaches to the implementation of the Charter’s 16 principles and 61 supporting principles.

The Earth Charter’s Aims

The aims of the Earth Charter are clear. It is designed to be an ethical ‘blueprint’ - to offer a comprehensive and inspiring set of interdependent considerations, values and principles which individuals and organizations can use to become part of a sustainable global society founded on respect for nature, universal human rights, economic justice and a culture of peace.

Since the Charter was launched in 2000, a number of other related initiatives have emerged. Among the most important of these are the UN Global Compact and the Global Reporting Initiative (GRI). In many respects, these two initiatives are complementary with the Earth Charter. There are many overlaps, but there are also useful differences. All three initiatives enjoy a high global reputation and level of uptake by user organizations, though the expression of that uptake varies greatly.

Of particular note, all three instruments underline the growing public interest in what an organization is doing about the world’s problems, and being transparent about it. Is it ‘walking the talk’ as regards key social or environmental issues like climate change and labor rights? What are its main challenges, and how is it addressing them? For their part, companies are seeking a level playing-field, and often see voluntary instruments as a way of developing a coherent strategic response in a flexible, voluntary framework.

Working Towards A Common Vision

By using and endorsing the Earth Charter, organizations engage in a world-wide effort to build a sustainable global community. The Charter calls on governments - as well as individuals and organizations - to renew their commitment to the United Nations.

In recognition of the synergies and complementarities between the Earth Charter, the GRI, and the Global Compact, this paper has been developed as a practical guide to help organizations in three ways:

- To understand how the Earth Charter relates to these two other leading global sustainable development initiatives – the UN Global Compact and the Global Reporting Initiative (GRI)
- To use these recognized international frameworks to support the implementation of a commitment to Earth Charter Principles, and to use the Earth Charter to support organizational engagement with the Global Compact and the GRI
- To communicate publicly how organizations are using the Earth Charter, in concert with GRI Guidelines and with Global Compact reporting commitments — “telling the world.”

Organizations of all kinds increasingly understand that they live in a world where international principles and norms are finding expression in many new ways. It is hoped that the paper will be helpful in putting some of these developments in context, and particularly help Earth Charter users in advancing their implementation of the common visions reflected in the Global Compact, the GRI, and the Earth Charter.

Equally, the paper should prove valuable to organizations that currently use the Global

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1 The Earth Charter, Preamble.
Compact or GRI frameworks, but who may not yet know about the Earth Charter. As the next section will show, while the three initiatives have much in common, there are also differences. The Earth Charter, for example, covers a wider spectrum of issues and principles, which Global Compact and GRI users might also find illuminating. Both the similarities and differences can be instructive.
Before describing in detail the ways in which the UN Global Compact and GRI can be seen as complementary to the Earth Charter, it is important to recall their parallel histories.1

The Earth Charter, UN Global Compact and GRI share common roots. They all stemmed in large part from the recognition – registered notably by the 1987 Brundtland Commission report Our Common Future, and built on by the 1992 United Nations Conference on Environment and Development – that human consumption and production practices were becoming increasingly unsustainable, and that issues of environmental protection were inseparable from human development concerns.

Importantly, these high level intergovernmental processes acknowledged that sustainable development could not be achieved without continued economic growth, with a special emphasis on the development needs and potential of the developing world, and a partnership-based approach involving government, business and civil society.

Given this background, it is not surprising that all three initiatives also share five distinctive core characteristics. Specifically, they are all:

- **Sustainability-oriented**: they seek to integrate economic, social, environmental considerations
- **Norms-based**: they are derived in large measure from existing international norms and principles, developed and agreed by governments (e.g. the Universal Declaration of Human Rights)
- **Globally relevant**: they can be used by all organisations, in both developed and developing countries, whether large or small
- **Partnership-based**: they encourage a multi-stakeholder approach, engaging the business and civil society sectors, and sometimes public agencies as well, from all corners of the globe
- **Voluntary**: to enable greatest flexibility of use and experimentation, the instruments they developed were for voluntary use.

Making the Most of the Synergy ... and Reporting on It

An organisation can signal its commitment to the Earth Charter’s comprehensive vision by including reference to the Charter in its Annual Report. This can be done whether or not the organization has formally endorsed the Charter. All that is necessary is a simple sentence such as ‘Our engagement on global sustainable development issues is inspired by the Earth Charter.’ Or an organization can use the Charter to frame, or to supplement, a more comprehensive report on its activities related to sustainability and social responsibility.

Earth Charter International strongly encourages organizations using the Charter to also commit to the UN Global Compact, to report publicly using the appropriate GRI indicators.

ECI strongly invites organizations already committed to the Global Compact and the GRI to consider deepening and expanding their commitment to the vision of a just, sustainable, and peaceful world, using the Earth Charter as a guide. The Charter helps to place the Global Compacts commitments in a broader ethical context. It also provides clear normative guidance on both issues covered by the GRI reporting guidelines, and on issues not yet covered by GRI. The Annexes to this paper provide more specific guidance on how to use the Charter in a reporting context, and how to find additional resources on the links between the Earth Charter, the GRI and the Global Compact.

The Earth Charter’s key elements include:

- A clear and inspiring statement of shared challenges, values and principles developed through an open, global process of dialogue and consultation
- The process was governed by a distinguished and balanced group of civil society leaders
- The document is freely available for use by anyone or any organization concerned about the world’s problems and wanting to be part of the solution
- The Charter is widely accepted as an authoritative reference document for applications ranging from education to international law

While not seeking to replace the many international conventions and declarations on human rights, the environment, and peace, the Earth Charter responds to a need for an accessible and authoritative summary of the underlying issues, principles and values. Importantly, it also stands as a kind of ‘people’s treaty’, enabling citizens from around the globe, and from many diverse cultural or sectoral backgrounds, to work together on a shared action agenda.

The text of the Charter and related information can be found at: http://www.earthcharter.org/

The UN Global Compact

The Global Compact was launched in 2000 by the then UN Secretary-General, Kofi Annan. It consists of a set of ten ‘universal principles’, supported by a learning forum, and brings together a unique group of intergovernmental organizations, and representatives of the business, labour and NGO communities. The principles cover human rights, labour, environment and anti-corruption.

Key elements include:

- 10 principles derived from key intergovernmental instruments
- Participation is free and open to companies of all sizes
- Participation requires a CEO and Board level commitment
- It has several thousand participants and a global network of local organisations
- Users are required to make an annual ‘Communication on Progress’ (COP)
- It has been recognised by the 2005 World Summit, the UN General Assembly and the Group of Eight (G8).

Endorsed strongly by Ban Ki-moon, the current Secretary General, the Global Compact responds to the recognition that if the fruits of globalisation are to be shared more evenly, and sustainability issues successfully addressed, the government, business and other sectors need to work together more closely on a shared agenda. It also recognises the need for a learning forum where best practices and experiences are shared.
Further information on the Global Compact is available at www.globalcompact.org.

**The Global Reporting Initiative (GRI)**
The GRI arose out of a joint initiative in 1997 by the Coalition for Environmentally-Responsible Economies (CERES) and the United Nations Environment Programme (UNEP). The GRI’s mission is to make reporting on economic, social and environmental aspects of performance as normal and important as financial reporting. The GRI was officially launched in 2002 at a ceremony at the UN Headquarters in New York.

Key elements include:
- A set of agreed principles and ‘sustainability’ indicators
- Developed through a global and balanced multi-stakeholder process
- Governed by a distinguished group of business and civil society leaders
- Recognised by the 2002 UN World Summit on Sustainable Development (WSSD) and used by over a thousand organisations worldwide
- Available for use by all organisations

The GRI helps respond to questions such as ‘what does sustainable development mean for my organisation?’ and ‘what are the economic, social and environmental impacts of my organisation?’ The GRI’s sustainability indicators are freely available for use by all organisations. By complementing financial reporting, reporting on these aspects of performance is intended to benefit managers, shareholders and stakeholders alike.

Details on the GRI can be found at [www.globalreporting.org](http://www.globalreporting.org).
3. Similarities, Synergies and Differences

A Broader Set of Commitments
The Earth Charter identifies a broad spectrum of ethical commitments that may be very relevant to an organisation’s reputation, global engagement, and stakeholder relationships, but that are not explicitly included in the GRI or Global Compact. These include, for example, issues related to peace and conflict prevention, economic justice, gender equality, family well-being, the prevention of cruelty to animals, and sustainable consumer choices, among others.

As noted above, all three initiatives are for voluntary use, and have strong multi-stakeholder elements in their design, adoption and governance. How they are used is largely up to the choice of the user. Although all are free-standing (i.e. they were not designed to be used in combination with other instruments), because they are largely complementary, increasing attention has been given to developing comparative materials to help users with the implementation process. Several of these are referenced in Annex A.

One of the formal differences between the three instruments is their target audience. While the Earth Charter and GRI are designed for use by any organisation (i.e. whether business, civil society or public agency), the primary user group of the Global Compact is the business sector. That said, however, some public agencies are using the Global Compact internally, and support its use in the business community and beyond. All three instruments can be used by small and medium sized enterprises.¹

In particular, it should be noted that a closer organic partnership has emerged between the Global Compact and the GRI. The two organisations have developed a strategic alliance, and developed guidance on how to make the most of their synergies.² It makes eminent sense, for example, that organisations participating in the Global Compact can, if they wish, make their required ‘Communications on Progress’ using the GRI Guidelines.

On the same logic, Earth Charter users may also want to use the advantages of either the Global Compact or GRI to facilitate, share or communicate their use of the Charter. This section now outlines how Earth Charter users might draw on these parallel initiatives to help their efforts to adopt and promote the values and objectives of the Charter.

“The partnership of GRI and the Earth Charter Initiative is key to our common effort towards a sustainable, just and peaceful world. The Earth Charter Initiative is committed to our partnership by among other things inviting our partners and Earth Charter endorsers to report to GRI and use the GRI Guidelines. At the same time, we hereby invite all GRI partners and reporters to read the Earth Charter and consider your engaged endorsement.”

Ruud Lubbers, Earth Charter Commissioner

As noted above, the main similarities between the three initiatives include that they are all designed to help raise awareness about the urgency of moving towards sustainable development, and some sort of framework for guiding action, sharing information, and assessing experience. The Earth Charter and the Global Compact both offer strong ‘directional’ guidance (i.e. on what to do). For its part, the GRI is more focused on helping with the measurement and reporting of activities undertaken (i.e. the how to do aspect).

“This new partnership is to be applauded. GRI and the Earth Charter are complementary initiatives: the Charter acts as an inspiration for GRI reporters while members of the Charter can use the GRI Guidelines as the means of measuring and reporting their sustainability performance.”

Ernst Ligteringen, CE Global Reporting Initiative

² See the joint GRI and Global Compact publication ‘Making the Connection’, 2007.
While the Earth Charter maintains a list of endorsers and supporters, both the Global Compact and GRI have more formal stakeholder relationships, and mechanisms for regular discussion and exchange of experience. They also offer a range of practical guidance on a wide range of aspects regarding implementation of their respective principles and indicators.

So in considering these three initiatives – Earth Charter, Global Compact and GRI – how should an organization determine whether to use one, two, or all three? Three ‘tests’ are suggested.

a) **Self-sufficiency test.** Established Earth Charter users have developed their own unique ways of implementing the Charter. New users might be considering practical aspects for the first time. Questions that commonly arise include: What issues and Principles are most relevant to us? Which of these is the highest priority for additional action? How can we measure the impact of our activities? How can we share our experience with the world? Such questions lead to a key question for determining whether to also engage with the GRI and Global Compact: “Do we have all that we need, or would additional context or guidance be useful?” Here, it will be important to identify what particular assistance would help – e.g., more guidance on how to measure and report progress (GRI), or learning from experiences of organizations engaged in applying global principles (Global Compact) in relation to content or process questions.¹

On the other hand, GRI or Global Compact users might be asking themselves, “What’s next? Where do we go to ensure that we have addressed the full range of global ethical issues affecting our business?” The Earth Charter may be the answer to that question.

b) **Relevance test:** If the ‘Self-sufficiency test’ produces the result ‘we need more guidance,’ it is then valuable to consider what other initiatives are relevant. In fact, many hundreds of instruments and initiatives have been developed over the last decade to address various human rights, environmental, accountability, transparency and corruption issues. Some of these have been developed by the business sector, some by international organisations, some by NGOs, and some by a mix of these.¹ This paper has selected the Global Compact and the GRI because they appear to share the greatest common ground with the Earth Charter (i.e. covering social, environmental and economic issues), are also largely derived from agreed international norms, and have been officially recognised by the world’s governments. Earth Charter International strongly recommends use of the GRI and commitment to the Global Compact.

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¹ See EC-Assess: The Earth Charter Ethical Assessment Tool. Earth Charter International has produced a simple, open source assessment tool that can assist any organization in locating the “ethical holes” in its sustainability and social responsibility programs. “EC-ASSESS” is available for free download from the earthcharter.org website. Use of the tool can support implementation of the Global Compact, and help identify areas for supplemental reporting in a GRI reporting context.

The Earth Charter Business and Organizational Resource Center website contains a number of materials that users of the Charter, the GRI and the Global Compact can draw on in developing their own approach.² Workshops and other events are also held on a regular basis – both by ECI, and by independent service providers – that can help current or potential users exchange ideas and experience.²

² See: http://www.earthcharter.org/.
³ See, for example, the Earth Charter in Action website: http://www.earthcharterinaction.org/.
Table 1 (below) offers a summary overview of the complementary nature of the three initiatives. As can be seen, an Earth Charter user who is particularly interested in, for instance, promoting the ecological integrity principles of the Charter, might explore whether the three environmental principles of the Global Compact add to their understanding and strengthen their organizational commitment to act. They can also consider which of the GRI’s ‘Environment Performance Indicators’ might be most relevant to them. These indicators are a shorthand way of identifying the issues that many stakeholders regard as the most important, and provide a practical approach to measuring and communicating performance.1

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<th>Table 1: Comparative Overview</th>
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<tr>
<td><strong>Issue Area</strong></td>
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<tr>
<td><strong>Social and Labour</strong></td>
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<tr>
<td>Principle 9: Eradicate poverty as an ethical, social and environmental imperative.</td>
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<td>Principle 10: Ensure that economic activities and institutions at all levels promote human development in an equitable and sustainable manner.</td>
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<td>Principle 11: Affirm gender equality and equity as prerequisites to sustainable development and ensure universal access to education, health care, and economic opportunity.</td>
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<td>Principle 12: Uphold the right of all, without discrimination, to a natural and social environment supportive of human dignity, bodily health, and spiritual well-being, with special attention to the rights of indigenous peoples and minorities.</td>
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<tr>
<td>Section IV (Democracy, Nonviolence, and Peace) is also relevant. See, in particular, <strong>Principle 13</strong> (protection of freedoms of opinion, expression, peaceful assembly, etc.).</td>
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<tr>
<td><strong>Issue Area</strong></td>
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<tr>
<td><strong>Environment Performance Indicators</strong></td>
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<td><strong>Human Rights (HR 1-9), covering:</strong></td>
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<td><strong>Society Performance Indicators</strong> (SO 1-8). These cover: Community (SO 1); Corruption (SO 2-4); Public Policy (SO 5-6); Anti-Competitive Behaviour (SO 7); and Compliance (SO 8).</td>
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1 The full text of the GRI Sustainability Reporting Guidelines can be found at: http://www.globalreporting.org/ReportingFramework/G3Online/.
### Table 1: Comparative Overview

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<th>Issue Area</th>
<th>Earth Charter</th>
<th>UN Global Compact</th>
<th>GRI</th>
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<td><strong>Environmental</strong></td>
<td>The Earth Charter recognises that the well-being of humanity depends on preserving ‘a healthy biosphere’. The most relevant principles of the Charter are contained in Section II (Ecological Integrity).</td>
<td>The Global Compact identifies 3 broad principles in this area: <strong>Principle 7</strong>: Business should support a precautionary approach to environmental challenges. <strong>Principle 8</strong>: Undertake initiatives to promote greater environmental responsibility. <strong>Principle 9</strong>: Encourage the development and diffusion of environmentally friendly technologies.</td>
<td>GRI offers a total of 30 ‘Environmental Performance Indicators’. ‘Aspects’ covered include: Materials (EN 1-2); Energy (EN 3-7); Water (EN 8-10); Biodiversity (EN 11-15); Emissions, Effluents and Waste (EN 16-25); Products and Services (EN 26-30). The 9 ‘Product Responsibility Performance Indicators’ are relevant both to both social and environmental sections. They cover: Customer health and safety (PR 1-2); Product and service labelling (PR 3-5); Marketing communications (PR 6-7); Customer privacy (PR 8); and Compliance (PR 9).</td>
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<td><strong>Principle 5</strong>: Protect and restore the integrity of the Earth’s ecological systems, with special concern for biological diversity and the natural processes that sustain life.</td>
<td><strong>Principle 6</strong>: Prevent harm as the best method of environmental protection and, when knowledge is limited, apply a precautionary approach.</td>
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<td></td>
<td><strong>Principle 7</strong>: Adopt patterns of production</td>
<td><strong>Principle 8</strong>:</td>
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<td></td>
<td><strong>Principle 9</strong>:</td>
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<tr>
<td>Economic</td>
<td>The Earth Charter recognises throughout the importance of the economic dimension. It emphasizes the need to address poverty, and promote transparency and social justice. Sections II, III and Section IV (Democracy, Nonviolence, and Peace) have principles relevant to the role of economic activity. Note in particular: Principles 5-8, and 9-12 (above), and Principle 13 (regarding protection of freedom of association).</td>
<td>While the Global Compact does not identify ‘economic’ principles as such, several of its principles relate to economic issues. Its tenth principle is also directly related to economic aspects. <strong>Principle 10</strong>: Business should work against corruption in all its forms, including extortion and bribery.</td>
<td>GRI identifies a total of 10 ‘Economic Performance Indicators’. These include the following ‘aspects’: Economic Performance (EC 1-4) Market Presence (EC 5-7) Indirect Economic Impacts (EC 8-9).</td>
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c) **Completeness test:** Finally, it is important to check how far other instruments cover the principles or issues of greatest priority to the user. Here a caveat needs to be flagged. All initiatives are unique. As Table 1 shows, while there is significant principle and content overlap between the three initiatives, there are also areas with no overlap. Neither the Global Compact nor GRI explicitly address the wider contextual issues to the same extent as the Earth Charter. Nor do they cover issues such as peace and non-violence, animal rights, democracy, and the spiritual dimension. While these may be issues that might be covered in the future, for the time being Earth Charter users who see these issues as material will need to develop their own approaches, extend the basic method or approach of (e.g.) the GRI to support their reporting, or identify kindred initiatives and instruments that might offer additional synergies.  

In assessing the issue of completeness, the GRI offers useful guidance in two respects.

First, GRI contains guidance on the various principles and factors to take into account in the context of reporting. These include the organisational profile, the underlying strategy and analysis, relevant governance commitments, and the proposed report parameters.

Second, the GRI specifically invites communication on ‘commitments to external initiatives’ (see Guideline 4.12 in the GRI Reporting Guidelines). This provision enables Earth Charter users who decide to use the GRI Guidelines for reporting purposes to give public profile to their support for the Charter.

A more detailed outline of the main ways that the GRI indicators can relate to the Earth Charter principles is set out in the Table at Annex B.

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1 In the longer term, the Global Compact and GRI organisations may wish to consider whether their respective instruments or implementing guidance might be amended to address such issues. At that time, the experience of Earth Charter secretariat and users could prove invaluable.
4. Finding the Synergies

Just as there is no single ‘right’ way of implementing the Earth Charter, it is important to stress that there are many ways of linking Charter implementation with initiatives such as the Global Compact and GRI.

A simple way of approaching the three instruments might be as follows.

a. **Identify the Earth Charter principle/s of main concern, and check whether there are analogous Global Compact principles.** If so, consider how far the latter support or add to understanding of the Earth Charter principle. For example, the phrasing or formulation of a principle in the Earth Charter may fit your organizational needs better (or vice versa).

Check also whether there is additional Global Compact material on the principle, relevant to your organization. This can be done by searching the Global Compact website, including for relevant meetings or examples of Communications on Progress.1 Also, check whether the general guidance provided in the GRI Guidelines is useful in providing additional context (e.g. there are some references to the relevant international conventions).

b. **Identify the main implementation implications of the principle/s.** How do they affect such things as organizational long term goals and strategy; production processes; management and training; communication? Identify in particular whether the principle can be expressed in some measurable form. Where a principle does not lend itself to measurement (e.g. Principle 1 of the Earth Charter on ‘Respect Earth and life in all its diversity’), consider how it might be broken down into actions that advance its content, as well as which specific supporting principles are both related and material to your organization. This can be done through staff meetings and/or the creation of specialist teams. (Note that the “EC-ASSESS” tool can be helpful here; see box on that topic.)

c. **Identify and define implementation actions that can be expressed in measurable terms** (e.g. goals, timelines and other performance indicators). In this connection, the GRI Guidelines might prove particularly useful, since – like the Earth Charter – they reflect indicators that have been developed through a detailed global multi-stakeholder negotiating process. If suitable, the GRI indicators can then be used to prepare the foundations for a future ‘sustainability report’. By using GRI indicators, an Earth Charter user would be able to communicate its performance in an internationally-recognized and understood format. Moreover, a report prepared on the basis of GRI indicators and addressing the Compact’s principles is also accepted in the Global Compact framework as a ‘Communication on Progress’.

Table 2 below offers one possible framework for approaching the implementation process. Earth Charter users and others are invited to use the framework to consider their own implementation pathway.

If an Earth Charter user decides to make a public communication on their performance against Earth Charter Principles, the GRI can be used not only to provide assistance in selecting the appropriate indicators, but also on matters such as defining the report content and reporting boundaries. GRI identifies a number of principles that can be used in determining report content and quality. These include: materiality; stakeholder inclusiveness; sustainability context; completeness; balance; comparability; accuracy; timeliness; clarity; and reliability.2 It can also be used to check what ‘standard disclosures’ are recommended in a report. These include issues going to an organization’s strategy and profile, its management approach and performance indicators.3

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1 www.unglobalcompact.org

2 See GRI Guidelines, Part 1: Defining Report Content, Quality, and Boundary.

3 See Part 2: Standard Disclosures.
Importantly, both the Global Compact and GRI offer a network of organizations from the business, civil society and public agency sectors. These offer opportunities for Earth Charter users for exchanging experiences (e.g. in the Global Compact Local Networks context), and for training (e.g. using the GRI certified training programs). The websites of both organizations also offer a wide range of publications that help explain their operation and benefits.

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<th>Table 2: Framework for a Management Action Plan</th>
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<tbody>
<tr>
<td><strong>What?</strong></td>
</tr>
<tr>
<td>What Principle is sought to be advanced?</td>
</tr>
<tr>
<td>Identify the Earth Charter Principle/s and supporting Principles that you want to work on. These will probably include those most material to your organization. Check whether Global Compact or GRI has relevant coverage.¹</td>
</tr>
</tbody>
</table>

¹ The EC-ASSESS tool, referred to elsewhere in this paper, could be particularly useful here.

5. Conclusion

The Earth Charter, the Global Compact, and the GRI can each stand alone as a well-regarded and established framework to support an organization’s engagement on a wide range of ethical and performance issues. However, it is likely that most organizations will benefit most from incorporating all three initiatives into their thinking, planning, programming and reporting. Their complementarities and synergies provide the business, public, or voluntary-sector organization with a very comprehensive range of solutions for framing, guiding, and reporting on their work in this work.

By adapting the most useful and relevant aspects of each initiative, the organization can truly optimize its engagement on the issues of global sustainable development. In committing to work with all three, the organization signals that its engagement is (1) grounded in global agreements and United Nations processes, (2) open to external accountability through public reporting mechanisms, and (3) anchored in broad and inclusive global ethical vision for a just, sustainable, and peaceful world.

More practically, Earth Charter users can make use of the Charter itself, and the synergies of the GRI and Global Compact, to:
- reduce the transaction costs of their own activities to advance the Charter’s principles,
- accelerate the timeframe for their implementation,
- help spread the word about the Charter’s wider relevance, and
- communicate their own performance to the world, and in so doing,
- celebrate their own achievements and be an inspiration to others!
Annex A: Resource Materials

Earth Charter and relations with other initiatives

Some other relevant global sustainability initiatives
Global Compact Principles
http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html
Global Compact Communication on Progress
http://www.unglobalcompact.org/COP/Overview/index.htm
OECD Guidelines for Multinational Enterprises, 2000
http://www.oecd.org/department/0,3355,en_2649_34889_1_1_1_1_1,00.html

Relations between other initiatives
GRI Sustainability Reporting Guidelines 2006
http://www.globalreporting.org/ReportingFramework/G3Online
Making the Connection: The GRI Guidelines and UNGC Communication on Progress (2007)
Synergies between the OECD Guidelines for Multinational Enterprises (MNEs) and the GRI 2002 Sustainability Reporting Guidelines (2004)
The UN Global Compact and the OECD Guidelines for Multinational Enterprises: Complementarities and Distinctive Contributions (2005).

Further reading on corporate citizenship initiatives
Annex B: Earth Charter and GRI — Corresponding GRI Indicators

(This table is designed as a quick reference guide to some of the main issue overlaps between the Earth Charter and the 2006 GRI Sustainability Reporting Guidelines. Numerical references relate to the principal corresponding paragraphs or sections of the relevant instrument. The table is not intended to be comprehensive or authoritative, and should be used in conjunction with the full original texts.)

<table>
<thead>
<tr>
<th>What the Earth Charter says…</th>
<th>Where GRI is relevant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General</strong></td>
<td></td>
</tr>
<tr>
<td>4.12 Commitments to External Initiatives (This enables Earth Charter users to reference their use of the Charter in a public manner.)</td>
<td></td>
</tr>
</tbody>
</table>

| **Preamble**                |                        |
| This section provides important contextual information about the state of the Earth, and the urgency of taking individual and collective action in the context of a 'shared vision' based on common challenges and values. | No equivalent provision, however GRI is intended to address many of the issues covered by the Charter, building on a multi-stakeholder approach and increased transparency. The Earth Charter Preamble can be used to frame and inspire an engagement with the GRI. |

<table>
<thead>
<tr>
<th><strong>Principles</strong>¹</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I. Respect and Care for the Community of Life</strong></td>
<td></td>
</tr>
<tr>
<td>1. Respect Earth and life in all its diversity</td>
<td>EN 11-15 on biodiversity LA 1-14 on labor and work PR indicators on customer health and safety</td>
</tr>
<tr>
<td>2. Care for the community of life with understanding, compassion and love</td>
<td>LA 1-14 on labor and work EN 16-25 on emissions, effluents and waste EC 1, 5, 6, 7, 8, 9 on economic performance</td>
</tr>
<tr>
<td>3. Build democratic societies that are just, participatory, and peaceful</td>
<td>As above.</td>
</tr>
<tr>
<td>4. Secure earth's bounty and beauty for present and future generations</td>
<td>As above. Also EN 3-7 on energy (climate change) and society performance indicators. PR 1-7 on product safety and marketing.</td>
</tr>
</tbody>
</table>

| **II. Ecological Integrity** |
| 5. Protect and restore the integrity of Earth’s ecological systems, with special concern for biological diversity and the natural processes that sustain life | All environmental and product responsibility indicators. Also economic indicators on climate change and indirect economic impacts. Product responsibility performance indicators. |
| 6. Prevent harm as the best method of environmental protection and, when knowledge is limited, apply a precautionary approach | EN 16-25 on emissions. PR3-5 on product and service labeling. |
| 7. Adopt patterns of production, consumption, and reproduction that safeguard Earth’s regenerative capacities, human rights, and community well-being | Product responsibility indicators. EN 6-7 on renewable energy and efficiency. EN 26-30 on products and services. |
| 8. Advance the study of ecological sustainability and promote the open exchange and wide application of the knowledge acquired | LA 6-12 on occupational health and safety, and training. SO 5-6 on public policy. |

| **III. Social and Economic Justice** |
| 9. Eradicate poverty as an ethical, social and environmental imperative | Economic indicators in general, as well as labor indicators. |
| 10. Ensure that economic activities and institutions at all levels promote human development in an equitable manner | As above. |
| 11. Affirm gender equality and equity as prerequisites to sustainable development and ensure universal access to education, health care, and economic opportunity | LA 13-14 on diversity and equal opportunity, and LA 10-12 on training. Human rights indicators. |

¹ For reasons of length, the Charter’s 61 supporting principles are not included here. These contain valuable detail on the overarching principle mentioned.
<table>
<thead>
<tr>
<th>What the Earth Charter says…</th>
<th>Where GRI is relevant</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Uphold the right of all, without discrimination, to a natural and social environment supportive of human dignity, bodily health, and spiritual well-being, with special attention to the rights of indigenous peoples and minorities</td>
<td>HR 4 on non-discrimination. LA 13 on minority groups. HR 9 on indigenous rights. EN 11-15 on biodiversity. EN 16-25 on emissions.</td>
</tr>
<tr>
<td>IV. Democracy, Nonviolence, and Peace</td>
<td></td>
</tr>
<tr>
<td>13. Strengthen democratic institutions at all levels, and provide transparency and accountability in governance, inclusive participation in decision-making, and access to justice</td>
<td>Social and labor indicators in general. HR 5-7 on freedom of association and collective bargaining. SO 2-4 on corruption.</td>
</tr>
<tr>
<td>14. Integrate into formal education and life-long learning the knowledge, values, and skills needed for a sustainable way of life</td>
<td>LA 8,10-12 on training and education.</td>
</tr>
<tr>
<td>15. Treat all living beings with respect and consideration</td>
<td>See Principles 1-2, above.</td>
</tr>
<tr>
<td>16. Promote a culture of tolerance, nonviolence, and peace</td>
<td>No direct equivalent indicators.</td>
</tr>
</tbody>
</table>

**The Way Forward**

This section contains suggested commitments to ‘seek a new beginning’. These include commitments to: adopt and promote the values and objectives of the Charter; develop and apply the vision of a sustainable way of life; deepen the global dialogue; build a partnership between government, civil society and business; and renew the commitment of nations to the UN. No direct equivalent engagements.
Annex C: The Earth Charter

Preamble
We stand at a critical moment in Earth’s history, a time when humanity must choose its future. As the world becomes increasingly interdependent and fragile, the future at once holds great peril and great promise. To move forward we must recognize that in the midst of a magnificent diversity of cultures and life forms we are one human family and one Earth community with a common destiny. We must join together to bring forth a sustainable global society founded on respect for nature, universal human rights, economic justice, and a culture of peace. Towards this end, it is imperative that we, the peoples of Earth, declare our responsibility to one another, to the greater community of life, and to future generations.

Earth, Our Home
Humanity is part of a vast evolving universe. Earth, our home, is alive with a unique community of life. The forces of nature make existence a demanding and uncertain adventure, but Earth has provided the conditions essential to life’s evolution. The resilience of the community of life and the well-being of humanity depend upon preserving a healthy biosphere with all its ecological systems, a rich variety of plants and animals, fertile soils, pure waters, and clean air. The global environment with its finite resources is a common concern of all peoples. The protection of Earth’s vitality, diversity, and beauty is a sacred trust.

The Global Situation
The dominant patterns of production and consumption are causing environmental devastation, the depletion of resources, and a massive extinction of species. Communities are being undermined. The benefits of development are not shared equitably and the gap between rich and poor is widening. Injustice, poverty, ignorance, and violent conflict are widespread and the cause of great suffering. An unprecedented rise in human population has overburdened ecological and social systems. The foundations of global security are threatened. These trends are perilous—but not inevitable.

The Challenges Ahead
The choice is ours: form a global partnership to care for Earth and one another or risk the destruction of ourselves and the diversity of life. Fundamental changes are needed in our values, institutions, and ways of living. We must realize that when basic needs have been met, human development is primarily about being more, not having more. We have the knowledge and technology to provide for all and to reduce our impacts on the environment. The emergence of a global civil society is creating new opportunities to build a democratic and humane world. Our environmental, economic, political, social, and spiritual challenges are interconnected, and together we can forge inclusive solutions.

Universal Responsibility
To realize these aspirations, we must decide to live with a sense of universal responsibility, identifying ourselves with the whole Earth community as well as our local communities. We are at once citizens of different nations and of one world in which the local and global are linked. Everyone shares responsibility for the present and future well-being of the human family and the larger living world. The spirit of human solidarity and kinship with all life is strengthened when we live with reverence for the mystery of being, gratitude for the gift of life, and humility regarding the human place in nature.

We urgently need a shared vision of basic values to provide an ethical foundation for the emerging world community. Therefore, together in hope we affirm the following interdependent principles for a sustainable way of life as a common standard by which the conduct of all individuals, organizations, businesses, governments, and transnational institutions is to be guided and assessed.

Principles

1. Respect and care for the community of life
   a. Respect Earth and life in all its diversity.
      i. Recognize that all beings are interdependent and every form of life has value regardless of its worth to human beings.
      ii. Affirm faith in the inherent dignity of all human beings and in the intellectual, artistic, ethical, and spiritual potential of humanity.
   b. Care for the community of life with understanding, compassion, and love.
      i. Accept that with the right to own, manage, and use natural resources comes the duty to prevent environmental harm and to protect the rights of people.
b. Affirm that with increased freedom, knowledge, and power comes increased responsibility to promote the common good.

3. Build democratic societies that are just, participatory, sustainable, and peaceful.
   a. Ensure that communities at all levels guarantee human rights and fundamental freedoms and provide everyone an opportunity to realize his or her full potential.
   b. Promote social and economic justice, enabling all to achieve a secure and meaningful livelihood that is ecologically responsible.

4. Secure Earth’s bounty and beauty for present and future generations.
   a. Recognize that the freedom of action of each generation is qualified by the needs of future generations.
   b. Transmit to future generations values, traditions, and institutions that support the long-term flourishing of Earth’s human and ecological communities.

In order to fulfill these four broad commitments, it is necessary to:

II. Ecological integrity

5. Protect and restore the integrity of Earth’s ecological systems, with special concern for biological diversity and the natural processes that sustain life.
   a. Adopt at all levels sustainable development plans and regulations that make environmental conservation and rehabilitation integral to all development initiatives.
   b. Establish and safeguard viable nature and biosphere reserves, including wild lands and marine areas, to protect Earth’s life support systems, maintain biodiversity, and preserve our natural heritage.
   c. Promote the recovery of endangered species and ecosystems.
   d. Control and eradicate non-native or genetically modified organisms harmful to native species and the environment, and prevent introduction of such harmful organisms.
   e. Manage the use of renewable resources such as water, soil, forest products, and marine life in ways that do not exceed rates of regeneration and that protect the health of ecosystems.
   f. Manage the extraction and use of non-renewable resources such as minerals and fossil fuels in ways that minimize depletion and cause no serious environmental damage.

6. Prevent harm as the best method of environmental protection and, when knowledge is limited, apply a precautionary approach.
   a. Take action to avoid the possibility of serious or irreversible environmental harm even when scientific knowledge is incomplete or inconclusive.
   b. Place the burden of proof on those who argue that a proposed activity will not cause significant harm, and make the responsible parties liable for environmental harm.
   c. Ensure that decision making addresses the cumulative, long-term, indirect, long distance, and global consequences of human activities.
   d. Prevent pollution of any part of the environment and allow no build-up of radioactive, toxic, or other hazardous substances.
   e. Avoid military activities damaging to the environment.

7. Adopt patterns of production, consumption, and reproduction that safeguard Earth’s regenerative capacities, human rights, and community well-being.
   a. Reduce, reuse, and recycle the materials used in production and consumption systems, and ensure that residual waste can be assimilated by ecological systems.
   b. Act with restraint and efficiency when using energy, and rely increasingly on renewable energy sources such as solar and wind.
   c. Promote the development, adoption, and equitable transfer of environmentally sound technologies.
   d. Internalize the full environmental and social costs of goods and services in the selling price, and enable consumers to identify products that meet the highest social and environmental standards.
e. Ensure universal access to health care that fosters reproductive health and responsible reproduction.
f. Adopt lifestyles that emphasize the quality of life and material sufficiency in a finite world.

8. *Advance the study of ecological sustainability and promote the open exchange and wide application of the knowledge acquired.*
   a. Support international scientific and technical cooperation on sustainability, with special attention to the needs of developing nations.
   b. Recognize and preserve the traditional knowledge and spiritual wisdom in all cultures that contribute to environmental protection and human well-being.
   c. Ensure that information of vital importance to human health and environmental protection, including genetic information, remains available in the public domain.

III. *Social and economic justice*

9. *Eradicate poverty as an ethical, social, and environmental imperative.*
   a. Guarantee the right to potable water, clean air, food security, uncontaminated soil, shelter, and safe sanitation, allocating the national and international resources required.
   b. Empower every human being with the education and resources to secure a sustainable livelihood, and provide social security and safety nets for those who are unable to support themselves.
   c. Recognize the ignored, protect the vulnerable, serve those who suffer, and enable them to develop their capacities and to pursue their aspirations.

10. *Ensure that economic activities and institutions at all levels promote human development in an equitable and sustainable manner.*
    a. Promote the equitable distribution of wealth within nations and among nations.
    b. Enhance the intellectual, financial, technical, and social resources of developing nations, and relieve them of onerous international debt.
    c. Ensure that all trade supports sustainable resource use, environmental protection, and progressive labor standards.
    d. Require multinational corporations and international financial organizations to act transparently in the public good, and hold them accountable for the consequences of their activities.

11. *Affirm gender equality and equity as prerequisites to sustainable development and ensure universal access to education, health care, and economic opportunity.*
    a. Secure the human rights of women and girls and end all violence against them.
    b. Promote the active participation of women in all aspects of economic, political, civil, social, and cultural life as full and equal partners, decision makers, leaders, and beneficiaries.
    c. Strengthen families and ensure the safety and loving nurture of all family members.

12. *Uphold the right of all, without discrimination, to a natural and social environment supportive of human dignity, bodily health, and spiritual well-being, with special attention to the rights of indigenous peoples and minorities.*
    a. Eliminate discrimination in all its forms, such as that based on race, color, sex, sexual orientation, religion, language, and national, ethnic or social origin.
    b. Affirm the right of indigenous peoples to their spirituality, knowledge, lands and resources and to their related practice of sustainable livelihoods.
    c. Honor and support the young people of our communities, enabling them to fulfill their essential role in creating sustainable societies.
    d. Protect and restore outstanding places of cultural and spiritual significance.

IV. *Democracy, nonviolence, and peace*

13. *Strengthen democratic institutions at all levels, and provide transparency and accountability in governance, inclusive participation in decision making, and access to justice.*
    a. Uphold the right of everyone to receive clear and timely information on environmental matters and all development plans and activities which are likely to affect them or in which they have an interest.
b. Support local, regional and global civil society, and promote the meaningful participation of all interested individuals and organizations in decision making.
c. Protect the rights to freedom of opinion, expression, peaceful assembly, association, and dissent.
d. Institute effective and efficient access to administrative and independent judicial procedures, including remedies and redress for environmental harm and the threat of such harm.
e. Eliminate corruption in all public and private institutions.
f. Strengthen local communities, enabling them to care for their environments, and assign environmental responsibilities to the levels of government where they can be carried out most effectively.

14. Integrate into formal education and life-long learning the knowledge, values, and skills needed for a sustainable way of life.
   a. Provide all, especially children and youth, with educational opportunities that empower them to contribute actively to sustainable development.
   b. Promote the contribution of the arts and humanities as well as the sciences in sustainability education.
   c. Enhance the role of the mass media in raising awareness of ecological and social challenges.
   d. Recognize the importance of moral and spiritual education for sustainable living.

15. Treat all living beings with respect and consideration.
   a. Prevent cruelty to animals kept in human societies and protect them from suffering.
   b. Protect wild animals from methods of hunting, trapping, and fishing that cause extreme, prolonged, or avoidable suffering.
   c. Avoid or eliminate to the full extent possible the taking or destruction of non-targeted species.

16. Promote a culture of tolerance, nonviolence, and peace.
   a. Encourage and support mutual understanding, solidarity, and cooperation among all peoples and within and among nations.
   b. Implement comprehensive strategies to prevent violent conflict and use collaborative problem solving to manage and resolve environmental conflicts and other disputes.
   c. Demilitarize national security systems to the level of a non-provocative defense posture, and convert military resources to peaceful purposes, including ecological restoration.
   d. Eliminate nuclear, biological, and toxic weapons and other weapons of mass destruction.
   e. Ensure that the use of orbital and outer space supports environmental protection and peace.
   f. Recognize that peace is the wholeness created by right relationships with oneself, other persons, other cultures, other life, Earth, and the larger whole of which all are a part.

The way forward
As never before in history, common destiny beckons us to seek a new beginning. Such renewal is the promise of these Earth Charter principles. To fulfill this promise, we must commit ourselves to adopt and promote the values and objectives of the Charter.

This requires a change of mind and heart. It requires a new sense of global interdependence and universal responsibility. We must imaginatively develop and apply the vision of a sustainable way of life locally, nationally, regionally, and globally. Our cultural diversity is a precious heritage and different cultures will find their own distinctive ways to realize the vision. We must deepen and expand the global dialogue that generated the Earth Charter, for we have much to learn from the ongoing collaborative search for truth and wisdom.

Life often involves tensions between important values. This can mean difficult choices. However, we must find ways to harmonize diversity with unity, the exercise of freedom with the common good, short-term objectives with long-term goals. Every individual, family, organization, and community has a vital role to play. The arts, sciences, religions, educational institutions, media, businesses, nongovernmental organizations, and governments are all called to offer creative leadership. The partnership of government, civil society, and business is essential for effective governance.

In order to build a sustainable global community, the nations of the world must renew their commitment to the United Nations, fulfill their obligations under existing international agreements, and support
the implementation of Earth Charter principles with an international legally binding instrument on environment and development.

Let ours be a time remembered for the awakening of a new reverence for life, the firm resolve to achieve sustainability, the quickening of the struggle for justice and peace, and the joyful celebration of life.

**Origin of the Earth Charter**

The creation of the Earth Charter was directed by the independent Earth Charter Commission, convened as a follow-up to the 1992 Earth Summit in order to produce a global consensus statement of values and principles for a sustainable future. The document was developed over nearly a decade through an extensive process of international consultation, to which over five thousand people contributed. The Charter has been formally endorsed by thousands of organizations, including UNESCO and the World Conservation Union (IUCN).

For more information, please visit [www.EarthCharter.org](http://www.EarthCharter.org).
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