



Press Release:

New GRI and RobecoSAM publication explores materiality

Defining Materiality: What Matters to Reporters and Investors

March 4, 2015, Amsterdam. Today, GRI, architect of the world's most widely used sustainability reporting standard, and RobecoSAM, the investment specialist focused exclusively on Sustainability Investing and which conducts the annual assessment for the Dow Jones Sustainability Indices, announce the launch of the new research publication *Defining Materiality: What Matters to Reporters and Investors*. The research explores materiality from the reporter's perspective, as expounded in GRI reports, and compares this with the investor perspective of materiality, as formulated by RobecoSAM.

GRI and RobecoSAM analyzed data from two sectors of the economy: Technology Hardware & Equipment and Banks & Diverse Financials. Analysis of material Aspects listed in GRI reports and of RobecoSAM's investor-focused materiality assessments, revealed an overall high degree of overlap between the topics reporting organizations consider material and those considered material by investors.

"This research indicates that despite lingering concerns in the market about different definitions, there seems to be a common understanding of the concept of materiality and the similarities exceed the differences," said GRI Director Services Ásthildur Hjaltadóttir. "By conducting stakeholder engagement as outlined in the GRI Guidelines reporters can communicate effectively to investors as well as their other stakeholder groups."

"This joint research collaboration reveals the value that an analysis of the most material issues provides for both companies and investors," said Daniel Wild, Head of Sustainability Investing Research & Development at RobecoSAM. "We hope this joint publication with GRI will lead to additional discussion and collaborations between investors and reporters."

Defining Materiality: What Matters to Reporters and Investors is available for free download on the [GRI website](#). For more information please contact Davion Ford, GRI Media Relations Manager (ford@globalreporting.org).

About GRI

GRI is a non-profit organization working in the public interest towards a vision of a sustainable global economy where organizations manage their economic, environmental, social, and governance performance and impacts responsibly. Thousands of corporate and public sector reporters in over 90 countries use the GRI Guidelines. More than 22,000 reports have been registered in GRI's Sustainability Disclosure Database and 25 countries and regions reference GRI in their policies. GRI's activities are two-fold: firstly the provision of sustainability reporting guidelines and secondly, the development of engagement activities, products and partnerships to enhance the value of sustainability reporting for organizations.

About RobecoSAM

Founded in 1995, RobecoSAM is an investment specialist focused exclusively on Sustainability Investing. It offers asset management, indices, engagement, voting, impact analysis, sustainability assessments, and benchmarking services. Asset management capabilities cater to institutional asset owners and financial intermediaries and cover a range of ESG-integrated investments (in public and private equity), featuring a strong track record in resource efficiency theme strategies. Together with S&P Dow Jones Indices, RobecoSAM publishes the globally recognized Dow Jones Sustainability Indices (DJSI). Based on its Corporate Sustainability Assessment, an annual ESG analysis of 2,800 listed companies, RobecoSAM has compiled one of the world's most comprehensive databases of financially material sustainability information.

RobecoSAM is a member of the global pure-play asset manager Robeco, which was established in 1929 and is the center of expertise for asset management within the ORIX Corporation. As a reflection of its own commitment to advocating sustainable investment practices, RobecoSAM is a signatory of the UNPRI and a member of Eurosif, ASRIA and Ceres. Approximately 130 professionals work for RobecoSAM, which is headquartered in Zurich. As of June 30, 2014, RobecoSAM had assets under management, advice and/or license in listed and private equity of approximately USD 10.7 billion. Additionally, RobecoSAM's Governance & Active Ownership team** had USD 85.1 billion of assets under engagement and USD 53 billion of assets under voting.*

*RobecoSAM Private Equity is the marketing name of the combined private equity divisions of Robeco Institutional Asset Management B.V. ('Robeco') and its fully owned subsidiary, RobecoSAM AG ('RobecoSAM'). Any funds or services offered by RobecoSAM Private Equity are managed and offered by Robeco, who may have delegated certain investment advisory functions to RobecoSAM. ** RobecoSAM's Governance & Active Ownership team is a brand name of Robeco. Copyright © 2015 RobecoSAM – all rights reserved.