



Enhancing Sustainability Reporting for Small and Medium-Sized Enterprises

In recent years, interest in and demand for sustainability data has grown. Companies of all sizes face increasing pressure to disclose their non-financial impact vis-à-vis a widening set of stakeholders.

The Programme in collaboration with the Global Reporting Initiative (GRI) aims to strengthen good corporate governance by promoting the use of the world's most widely adopted sustainability reporting standards. These standards enable companies to measure and disclose their economic, social, and environmental performance. The Programme focuses on advancing and mainstreaming sustainability reporting in Asia, Latin America, and Africa. It supports businesses – particularly small and medium-sized enterprises (SMEs) within global supply chains – in enhancing their corporate sustainability practices to remain competitive and retain access to international markets.

Rationale

Government regulators, capital markets, civil society and investors increasingly scrutinise companies' performance beyond financial indicators, while companies themselves become more vigilant in identifying drivers of reputational or compliance risks among their supply chains. National and supranational regulating bodies are currently tightening due diligence and non-financial reporting requirements. To remain competitive and maintain access to global value chains, companies of all sizes must be able to measure and improve their impact on the environment and societies.

GRI has developed an array of standards by which companies can report on their sustainability impacts in a consistent and credible manner. For over 30 years, GRI has provided an easy-to-use modular set of sustainability reporting standards for over 40 priority sectors, starting with those with the largest sustainability impacts. GRI Standards remain the most widely used framework for sustainability reporting globally endorsed by governments, financial market regulators, and stock exchanges.

By supporting the capacity of companies to comply with sustainability reporting guidelines and educating them on the opportunities that lie beyond compliance, the Programme will contribute to increasing sustainable business practices in the market. By collecting and analysing sustainability data along their value and supply chains,

Country/region

Global (Indonesia, Vietnam, South Africa)

Executing agency

Global Reporting Initiative (GRI)

Duration

2025-2028

Total budget

CHF 52 million

SECO contribution

CHF 3.9 million



companies put themselves in the position to control their risks more tightly, make their operations more efficient, improve productivity and maintain access to international value chains.

Objectives and activities

The overall objective of the Programme is to foster the adoption of sustainable business practices, improve competitiveness of SMEs in emerging and developing markets in key export markets, ultimately contributing to more inclusive and sustainable value chains. The project focuses on improving SMEs capacity to adopt and report on sustainability practices within national and global value chains. The objective will be achieved through the following activities:

- **Improve businesses, in particular SMEs, capacity for sustainability reporting:** GRI supports SMEs by enhancing their capacity to adopt and report on sustainability practices within national and global value chains. It provides comprehensive training and practical guidance to improve SMEs' skills, reporting compliance, and transparency. Clear sector-specific standards are developed to enhance the quality and comparability of reports.
- **Ensure interoperability of key sustainability reporting frameworks:** The fragmented landscape of sustainability standards and frameworks poses challenges for reporting organisations operating across jurisdictions. GRI engages with regulators and other standard-setters to influence policy decisions and promote interoperability between reporting standards.
- **Promote digitalisation of sustainability reporting:** GRI will develop digital tools to simplify the sustainability reporting, particularly for SMEs. These tools will guide users step-by-step, streamline data entry in standardised formats, and allow data reuse across frameworks, reducing SMEs reporting burden and improving data quality while enhancing interoperability among different frameworks.

The programme will establish dialogue on sustainability with Swiss companies in collaboration with Swiss Chambers of Commerce, Swiss Business Hubs and SIPPO offices in the target regions. The programme will tailor the approach taken and activities implemented in each region based on the development of regional strategies. Outcomes will be strategically pursued according to regional contexts and where most relevant and feasible.

Results so far

Since SECO and GRI began cooperating in 2012, the program has significantly broadened and strengthened sustainability reporting globally. Initially a niche practice, sustainability reporting through GRI Standards has increasingly become a standard element of corporate governance. GRI Standards impacts on business have been substantial. A 2024 Impact Evaluation showed that GRI Standards provide tangible competitive advantages, improve market access, and increase supply chain transparency. They also enhance investor trust and help companies develop sustainable strategies, policies, and practices. In Indonesia, GRI Standards have boosted SMEs' competitive advantage and market access, attracting responsible investors. In Colombia, GRI's leadership in the Responsible Investment Taskforce Initiative has highlighted the role of sustainable investment in the country's sustainability journey.

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Corporate Social Responsibility



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GRI Website:
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