



Universal Standards

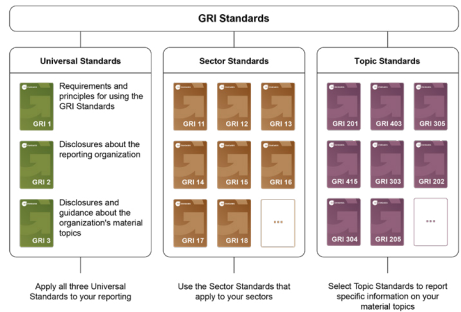
The revised Universal Standards strengthen the very foundation of all reporting through GRI, delivering the highest level of transparency for organizational impacts on the economy, the environment, and people.

The most significant update since the launch of the GRI Standards in 2016, the Universal Standards now enable more comprehensive and effective reporting than ever before.

In conjunction with the release of the revised **Universal Standards**, the system of the GRI Standards has also been updated to be in alignment with the revised content.

The system now consists of three series of Standards to be used together: Universal Standards, Sector Standards, and Topic Standards.

The **Sector Standards** form a new part of the system and the **Topic Standards** have been adapted to be used together with the revised Universal Standards.



[Download the updated Universal Standards](#)

The Universal Standards now:

- **Reflect expectations set in intergovernmental instruments**, including the *UN Guiding Principles on Business and Human Rights*, the OECD's guidelines and tools on responsible business conduct, the International Labour Standards, and the *ICGN Global Governance Principles*.
- **Introduce a revised approach to reporting**, with only one way to report 'in accordance' with the GRI Standards. An organization can still report 'with reference' to the GRI Standards.
- **Introduce key concepts** – impact, material topics, due diligence, and stakeholder – which lay the foundation of all sustainability reporting.
- **Provide new guidance** to determine material topics that incorporate the concept of due diligence and revised disclosures for reporting how an organization has determined and manages its material topics.
- **Introduce new disclosures on policy commitments** for responsible business conduct, including respect for human rights and due diligence.
- **Include revised disclosures** for organizations about their reporting practices; activities and workers; governance; strategy, policies and practices; and stakeholder engagement.
- **Include revisions to the structure and language** to set out requirements and group the contents more coherently, while new reporting principles focus on the quality and presentation of information.

To access the full suite of **resources and training** available to support your transition to the updated GRI Standards 2021, including navigating the revised Universal Standards, [visit our website](#)



Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands
www.globalreporting.org

