

# Item 08 – GRI Topic Standard Project for Economic Impact – Proposed public comment questionnaire for Economic Performance exposure draft

## For GSSB information and discussion

<b>Date</b>	26 August 2025
<b>Meeting</b>	18 September 2025
<b>Project</b>	GRI Topic Standard Project for Economic Impact
<b>Description</b>	<p>This document contains a draft public comment questionnaire for the exposure draft on Economic Performance. The draft Standard is part of the GRI Topic Standard Project for Economic Impact, which will be submitted to the GSSB for information at the September 2025 meeting.</p> <p>The public comment period will commence one month after GSSB approval.</p> <p>An open questionnaire will be set up online to collect public feedback. This document sets out the proposed questions to be included in the feedback questionnaire.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# Survey

## Introduction

Thank you for taking part in this public consultation.

The GRI Topic Standard for Economic Performance exposure draft (the exposure draft) has been published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#). Using this online questionnaire, any interested party can submit comments on the exposure drafts.

Note: the exposure draft is published for public consultation only, and the content may change before the final version of the Standard is released for use.

**Access the GRI Economic Performance exposure draft at the following link:**

- [GRI Topic Standard for Economic Performance](#)

**Feedback can be submitted until 17 December 2025.**

Please provide all feedback in English. If using these survey questions or commenting in English is not feasible, please contact [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org) for support.

### Useful information for providing your feedback

- Please read through the exposure drafts in their entirety before submitting your responses.
- You are welcome to provide feedback either on one exposure draft or both drafts.
- You don't have to answer all the questions in the questionnaire, only those relevant to you. Questions marked with an asterisk (\*) must be answered before you can proceed. You can go back to the previous page to review or change your responses.
- The survey's final question allows you to submit additional comments or suggestions. Additionally, feedback on the relevance of disclosures, reporting difficulties, and data availability is welcome.
- After completing the questionnaire, a copy of your responses will be emailed to you.
- When responding to the questions, please provide, where possible:
  - the line number(s) of the text or the reference number of the disclosure that your comment concerns;
  - a rationale or supporting explanation for your comment;
  - an alternative wording suggestion if relevant;
  - any relevant authoritative instruments or information on further resources;
  - information on where we can access further resources.

For more information about the project, please visit the [GRI Standards website](#). If you have any questions or queries regarding providing feedback via questionnaire or the public consultation period, please email [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org).

## Respondent details

As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed and considered a matter of public record.

Comments will be anonymously published on the GRI website. These comments will simply be used by the GSSB internally to analyze the public feedback on the topics under the Public Comment Period. Your personal details will not be used or processed by GRI for any other purpose except to inform the development of the Topic Standards. For more information on GRI's privacy policy, click [here](#).

**Please confirm whether you agree to have your name (for individual submissions) or your organization's name (for organizational submissions), country, and stakeholder constituency included along with your comments for the GSSB's internal consideration. If you do not agree, your comments will not be expressly considered by the GSSB. \***

- Agree
- Do not agree

**Please confirm whether you agree to GRI contacting you to clarify your responses and/or to follow up on comments submitted through this survey. \***

- Agree
- Do not agree

**First name \***

**Last name \***

**Are you responding on behalf of an organization? \***

- Yes
- No

**Organization name \***

**Email address \***

**Country – Please indicate the country you/your organization represent/s. \***

**Constituency \*** [Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

*Note that if this submission is on behalf of an organization, the name of the organization will be published, and not the name of the person making this submission.*

## Survey questions for the economic performance exposure draft

The following questions are in reference to the draft of the revised Economic Performance Topic Standard, which can be found [here](#).

The exposure draft of the revised Economic Performance Topic Standard includes five disclosures about the organization's economic performance-related impacts, and how it manages these impacts.

Each disclosure contains requirements accompanied by guidance. Guidance includes background information, explanations, and examples to help the organization better understand the requirements. Guidance also includes recommendations. These are cases where a particular course of action is encouraged but not required. The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option. The organization is not required to comply with guidance.

### **Question 1: Disclosure EP-1 Approach to generation and distribution of monetary flows**

What is your feedback regarding Disclosure EP-1 Approach to generation and distribution of monetary flows?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

### **Question 2: Disclosure EP-2 Monetary flows generated and distributed**

2.1. What is your feedback regarding Disclosure EP-2 Monetary flows generated and distributed?

2.2. Is the explanation of "Revenue less operating inputs" in the disclosure guidance clear enough to define the boundary of monetary flows generated?

2.3. In Disclosure EP-2, the term 'Revenues' refers to all incoming flows, including financial income, asset sales, and other non-operational income. Do you feel this term accurately reflects its broader scope, or would an alternative term (e.g., 'Incoming Flows') align more closely with accepted accounting definitions?

2.4. Will the requirements in the revised EP-2 ensure fairness in cohort comparison analysis by stakeholders? In particular, does it provide sufficient guidance to distinguish between "services purchased" and payments made to "workers who are not employees"?

2.5. Do you foresee any challenges in reconciling the reported data with the audited consolidated financial statements? If so, what are those challenges?

Please explain your response(s). Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

### **Question 3: Disclosure EP-3 Social financial indicators**

3.1. What is your feedback regarding Disclosure EP-3 Social financial indicators?

3.2. Should EP-3 include additional requirements on disclosing a breakdown of monetary flows distributed to local communities such as through education, livelihood development, disaster relief and poverty alleviation, or are you satisfied with the current set of requirements in this disclosure?

3.3. Should EP-3 include additional requirements for reporting monetary flows to environmental initiatives that directly address the organization's impacts, for example watershed restoration where water is withdrawn, or are you satisfied with the current requirements?

111 3.4. Should EP-3 include additional requirements on where and how organizations disclose  
 112 extraordinary early retirement provisions for redundancy, including their impact on monetary  
 113 flows, or are you satisfied with the current set of requirements in this disclosure?

114 Please explain your response. Be as specific as possible and provide suggestions for improvement.  
 115 Please include the specific disclosures, requirements, examples, and line number(s) where  
 116 appropriate.

117 **Question 4: Disclosure EP-4 Retirement plans and benefits**

118 What is your feedback regarding Disclosure EP-4 Retirement plans and benefits?

119 Please explain your response. Be as specific as possible and provide suggestions for improvement.  
 120 Please include the specific disclosures, requirements, examples, and line number(s) where  
 121 appropriate.

122 **Question 5: Disclosure EP-5 Government or government-linked financial or in-kind assistance**

123 What is your feedback regarding Disclosure EP-5 Government or government-linked financial or in-  
 124 kind assistance?

125 Please explain your response. Be as specific as possible and provide suggestions for improvement.  
 126 Please include the specific disclosures, requirements, examples, and line number(s) where  
 127 appropriate.

128 **Question 6**

129 *The exposure draft includes workers who are not employees and whose work is controlled by the*  
 130 *organization as part of the requirements to understand how the organization manages and distributes*  
 131 *monetary flows.*

132 Is reporting on these workers a meaningful addition over and above reporting on employees and is it  
 133 feasible for organizations to report this information? If not, please explain why and suggest any  
 134 wording revisions or guidance.

135 **Question 7**

136 *The exposure draft of the revised GRI Economic Performance Standard introduces the term*  
 137 *'monetary flows' to replace the existing 'economic value'.*

138 7.1. Do you have any comments on the proposed new term and its definition?  
 139

140 7.2. Are there any additional terms in the draft Standard that need to be defined? If so, please provide  
 141 a suggested definition or reference to an appropriate existing definition for the term(s).

142 **Question 8**

143 *The exposure draft of the revised GRI Economic Performance Standard includes three tables to*  
 144 *support organizations in reporting the information required under Disclosures EP-2 to EP-4.*

145 Are the tables clear? If not, please provide the table number, explain why, and provide a proposal.

146 **Question 9**

147 Is there any information missing from the exposure draft of the revised GRI Economic Performance  
 148 Standard that is essential for understanding and communicating an organization's economic  
 149 performance-related impacts and how it addresses them?

150 Please explain your response. Be as specific as possible and provide suggestions for improvement.  
 151 Please include the specific disclosures, requirements, examples, and line number(s) where  
 152 appropriate.

153 **Question 10**

154 Do you have any other feedback regarding the Economic Performance Topic Standard that you think  
 155 is important for us to know?

156 Please include the specific disclosures, requirements, line number(s), and recommended resources  
157 where appropriate.

This document does not represent an official position of the GSSB