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Item 06 – Introduction to recommended revisions to GRI’s universal Standards

For GSSB information

Date	10 September 2019
Meeting	24 - 25 September 2019
Project	Review of GRI’s universal Standards
Description	This document presents an introduction to the full set of papers (A to E) presented in relation to this project.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board’s discussion. 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.

Contents

2	Introduction to the set of papers	3
3	Methodology	3
4	Next steps	9

This document does not represent an official position of the GSSB

5 Introduction to the set of papers

6 The GSSB approved the [project to review GRI's universal Standards](#) at its meeting on 25-26 March
7 2019. This paper is an introduction to the recommendations made by the Standards Division and,
8 where appropriate, the Technical Committee on Human Rights Disclosure which are incorporated
9 into the following five papers:

- 10 • 'Item 07 - Recommended option for incorporating human rights and due diligence
11 disclosures in the GRI Standards (Paper A)'
- 12 • 'Item 08 - Recommended revisions to the reporting principles and related concepts (Paper
13 B)'
- 14 • 'Item 09 - Recommended revisions to GRI 103: Management Approach 2016 (Paper C)'
- 15 • 'Item 10 - Recommended revisions to GRI 102: General Disclosures 2016 (Paper D)'
- 16 • 'Item 11 - Recommended revisions to the GRI reporting model (Paper E)'.

17 The following table indicates the specific universal Standards which will be revised as a result of the
18 recommendations included in each of the above papers:

PAPER	GRI 101	GRI 102	GRI 103
A. Human rights and due diligence disclosures		X	X
B. Reporting principles and related concepts	X		
C. Management approach			X
D. General disclosures		X	
E. Reporting model	X	X (claim)	

19 It is advised to have the universal Standards available for reference when reading through
20 the recommended revisions:

- 21 • [GRI 101: Foundation 2016](#)
- 22 • [GRI 102: General Disclosures 2016](#)
- 23 • [GRI 103: Management Approach 2016](#)

24 Methodology

25 The findings presented in the papers were derived from a range of research activities. These
26 included the following:

27 I. Analysis of technical enquiries

28 Analysis of technical enquiries received by the Standards Division since the launch of the GRI
29 Standards, consisting of the following:

- 30 • 163 enquiries related to making claims and required criteria for using the GRI Standards

- 31 • 100 enquiries relating to Reporting Principles and related concepts including Materiality and
 32 topic Boundary in *GRI 101: Foundation 2016*
- 33 • 21 enquiries relating to *GRI 103: Management Approach 2016*
- 34 • 39 enquiries relating to *GRI 102: General Disclosures 2016* covering disclosures other than
 35 Disclosure 102-55: GRI content index and Disclosure 102-56: External assurance
- 36 • 55 enquiries relating to Disclosure 102-55: GRI content index
- 37 • 27 enquiries relating to Disclosure 102-56: External assurance
- 38 Note that the majority of these enquiries come from those involved in preparing reports, i.e.,
 39 reporting organizations, consultants or assurance providers.

40 2. Interviews with stakeholders

41 Semi-structured interviews covering the following matters:

- 42 • Reporting Principles for defining report content and for defining report quality
- 43 • Definitions of ‘significant impact’ and ‘impact’
- 44 • Definition of ‘stakeholder’
- 45 • Concept of ‘topic Boundary’
- 46 • Reporting options for using the GRI Standards (in accordance core/comprehensive, GRI-
 47 referenced)
- 48 • Reasons for omission
- 49 • General Disclosures
- 50 • GRI content index
- 51 • External assurance for sustainability reports
- 52 • Format and presentation of the GRI Standards

53 The following table presents the range of stakeholders interviewed:

Stakeholder category		Number
Reporting organizations/ report preparers	Reporting organizations	8
	Consultants/ assurance providers/ training providers	9
Sub-total		17
Report users/ others	Industry association body	1
	Other reporting framework/ standard setter	1
	Academic	1
	Labor	1
	Stock Exchange/ regulators	2
	Rating/ assessment bodies	2
Sub-total		8
Total interviews		25

54 3. Survey

55 Development of a survey on GRI's universal Standards and analysis of responses received.

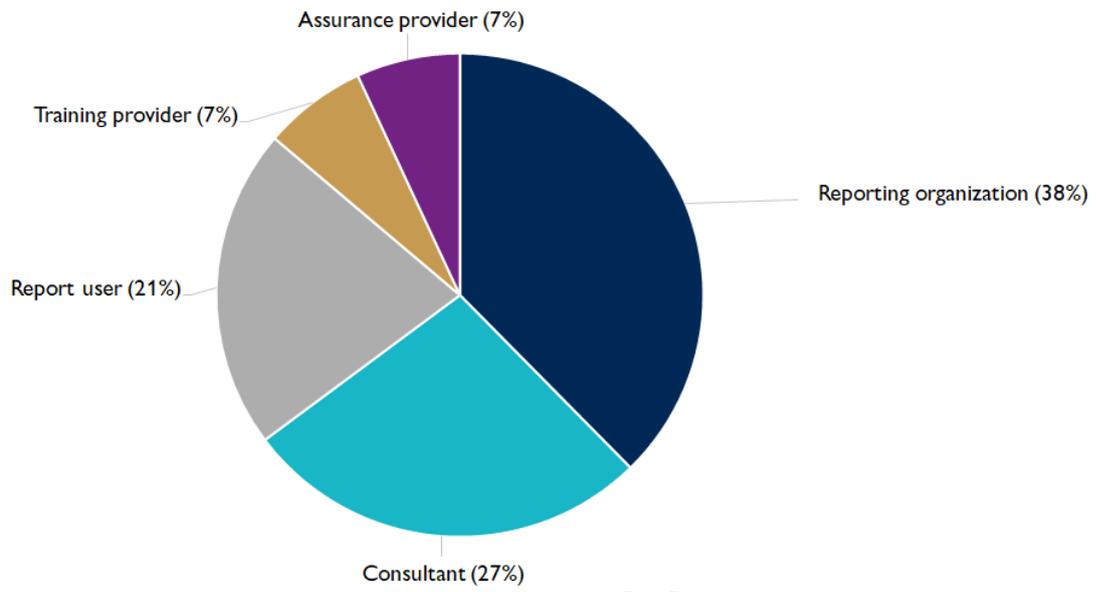
56 The survey was made available for anyone involved in using the GRI Standards or using information
57 reported as a result of applying the GRI Standards. It was open from 7 May to 9 June, 2019.

58 A total of 244 responses were received from a wide range of organizations and individuals covering
59 all geographical regions, as shown in the following tables and charts:

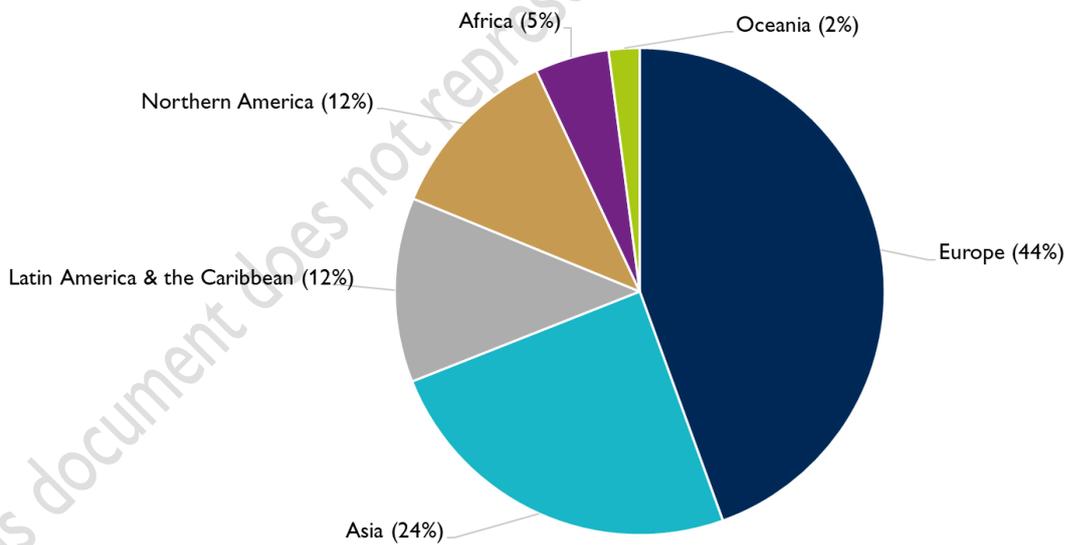
60 **Table showing the number of respondents to the survey by their use of the GRI**
61 **Standards**

Respondents by their use of GRI Standards	Description	Number	Percentage
Reporters/ reporting organizations	Those involved in using the GRI Standards for preparing reports for their own organizations	93	38%
Consultants	Those involved in using the GRI Standards for preparing reports for other organizations	65	27%
Assurance provider	Those providing assurance over content in GRI Standards reports	17	7%
Training provider	Those providing training to others on the use of the GRI Standards	17	7%
Report users	Those using, monitoring or analyzing information from sustainability reports that use the GRI Standards	52	21%
Total respondents	All those who responded to the survey	244	100%

62 **Chart 1. Respondents by their use of the GRI Standards**

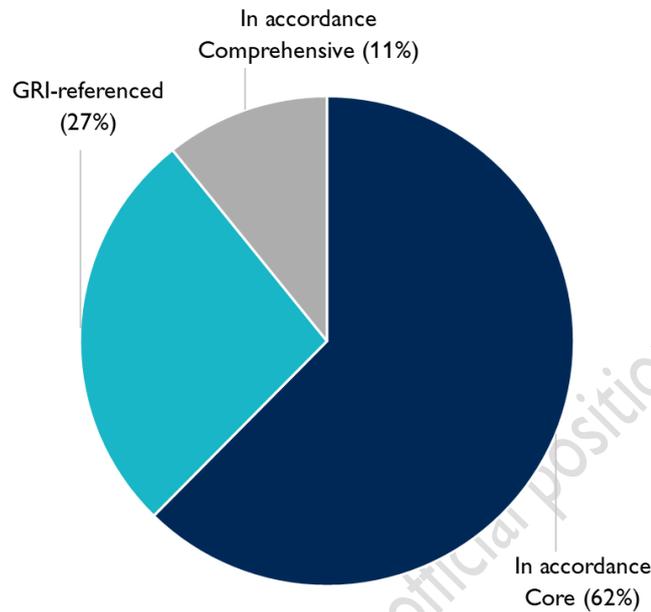


63 **Chart 2. Respondents by region**



64 **Chart 3. Reporting option used**

65 This question was only asked of reporting organizations, from whom a total of 93 responses were
66 received.



67 The survey contained questions on the following:

- 68 • Experience in using the GRI Standards
- 69 • Reporting options for using the GRI Standards
- 70 • Reporting Principles for defining report content
- 71 • Management Approach Disclosures
- 72 • General Disclosures
- 73 • Format and presentation of the GRI Standards

74 A space for providing other comments was also included in the survey.

75 The survey provided specific questions directed to each respondent type according to their use of
76 the GRI Standards (respondent groups shown in Chart 1 above).

77 **4. Reviews of reports**

78 A total of 45 reports claiming to be prepared in accordance with the GRI Standards were reviewed.
79 Of these, 32 reports claimed to meet the Core criteria and 13 claimed the Comprehensive criteria.

80 It is important to note that a review of 45 reports does not provide a large enough population to be
81 representative of all GRI Standards reports, and therefore no statistically significant conclusions can
82 be drawn from this analysis. Any feedback included in the papers is therefore only directional in
83 nature.

84 The following table presents the reports reviewed by in accordance option claim and region:

Region	In accordance option		Total
	Core	Comprehensive	
Africa	2	0	2
Asia	8	4	12
Europa	13	5	18
Latin America and Caribbean	3	1	4
North America	4	2	6
Oceania	2	1	3
Total	32	13	45

85 The reporting organizations preparing the reviewed reports are from different sectors, as presented
86 in the following table:

Sector	Industry group	Total
Communication Services	Telecommunication Services	2
Consumer Discretionary	Automobiles & Components	2
	Consumer Durables & Apparel	3
	Consumer Services	4
	Retailing	3
Consumer staples	Food & Staples Retailing	2
	Food, Beverage & Tobacco	2
Energy	Oil, Gas & Consumable Fuels	1
Financials	Banks	2
	Diversified financials	1
Health care	Pharmaceuticals, Biotechnology & Life Sciences	1
Industrials	Capital goods	1
	Commercial & Professional Services	2
	Transportation	2
Information Technology	Technology Hardware & Equipment	2
Materials	Materials	8
Real Estate	Real Estate	1
Utilities	Utilities	6
Total		45

87 The ownership and size of the reporting organizations is presented in the two tables below:

Ownership	Total
Publicly listed	29
Privately owned	11
State-owned	5
Total	45

Size	Total
MNE	26
Large	17
SME	2
Total	45

88 The review covered the following:

- 89
- Report profile, including the use of the claim and assurance statements
- 90
- Report's GRI Content Index

- 91 • Use of reasons for omission
- 92 • Definition of report content, including information reported in General Disclosures related
- 93 to stakeholder engagement (Disclosures 102-40, 102-42, 102-43 and 102-44) and materiality
- 94 assessment (Disclosure 102-46)
- 95 • Understanding and approach to the use of the concept of 'topic Boundary' as required in the
- 96 Disclosure 103-1
- 97 • Fulfillment of the disclosures required as per the selected in accordance option
- 98 • Information reported on each General Disclosure (GRI 102), specially for Disclosures 102-7
- 99 on Scale of the organization, 102-8 on Information on employees and other workers, 102-11
- 100 on Precautionary Principle or approach, 102-41 on Collective bargaining agreements, and
- 101 102-45 on Entities included in the consolidated financial statements
- 102 • Use of terms that may be related to sustainability reporting (e.g., 'prioritization', 'risk
- 103 assessment', 'due diligence', 'shared value', and others)

104 5. Specific research activities

105 Some papers used additional sources to inform the findings and suggested revisions. This is explained

106 in each paper as relevant.

107 In addition, the [recommendations](#) of the GRI Technical Committee on Human Rights Disclosure

108 have informed the recommended revisions to the universal Standards.

109 Next steps

110 The focus of these papers is to recommend revisions to reporting principles, concepts and reporting

111 requirements along with indications of where further revisions including guidance and definitions will

112 be made in the development of the draft standards.

113 Included in each of the papers are specific questions the Standards Division would like the GSSB to

114 respond to. These questions will be the focus of the discussions in the in-person meeting with the

115 understanding that the detail in the papers has been read by the members of the GSSB.

116 The following activities will be undertaken after the GSSB meeting:

- 117 1. Meeting of the Technical Committee on Human Rights Disclosure
- 118 2. Further stakeholder engagement to consider the recommended revisions (particularly the
- 119 relevance and feasibility)
- 120 3. Possible further research into the following areas (which may involve convening experts)
- 121 subject to GSSB approval:
 - 122 a. Labor related disclosures (Disclosures 102-8 and 102-41)
 - 123 b. Governance related disclosures in *GRI 102: General Disclosures*
 - 124 c. Management sign off statement in an in accordance GRI Standards report.

125 Further details in respect of 3a. and 3b. can be found in Item 10 (pages 29 and 37) and in respect of

126 3c. in Item 11 (page 20). These areas will also be discussed during the GSSB meeting on 24-25

127 September.