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Item 06 – GRI Standards revised page templates

For GSSB information

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GRI 1: Foundation 2021

1

EFFECTIVE DATE: 1 JULY 2024
UNIVERSAL STANDARD



GRI 11: Gas and Oil Sector 2021

11

EFFECTIVE DATE: 1 JULY 2024
SECTOR STANDARD



GRI 407: Freedom of Association
and Collective Bargaining 2021

407

EFFECTIVE DATE: 1 JULY 2024
TOPIC STANDARD



GRI 303: Water and Effluents 2018

Topic Standard

Effective date

This Standard is effective for reports or other materials published on or after 1 January 2021. Earlier adoption is encouraged.

Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.

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GRI 303: Water and Effluents 2018

Contents

Introduction	3
1. Topic management disclosures	6
Disclosure 303-1 Interactions with water as a shared resource	6
Disclosure 303-2 Management of water discharge-related impacts	8
2. Topic disclosures	9
Disclosure 303-3 Water withdrawal	9
Disclosure 303-4 Water discharge	12
Disclosure 303-5 Water consumption	15
Appendix	17
Table 1. Example template for presenting information for Disclosures 303-3, 303-4, and 303-5	17
Table 2. Example template for presenting facility-level information	18
Table 3. Example template for presenting supply chain information	19
Process flow A	20
Glossary	21
Bibliography	24

Introduction

GRI 3: Material Topics 2021 provides step-by-step guidance for organizations on how to determine material topics, and it explains how the Sector Standards are to be used in this process. Material topics represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights.

GRI 3 also contains disclosures for organizations to report information on their process to determine material topics, their list of material topics, and how they manage each of their material topics.

The Standard is structured as follows:

- **Section 2** provides step-by-step guidance on how to determine material topics.
- **Section 3** contains three disclosures, which provide information about the organization's process to determine material topics, its list of material topics, and how it manages each material topic.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information on its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: Universal Standards, Sector Standards, and Topic Standards.

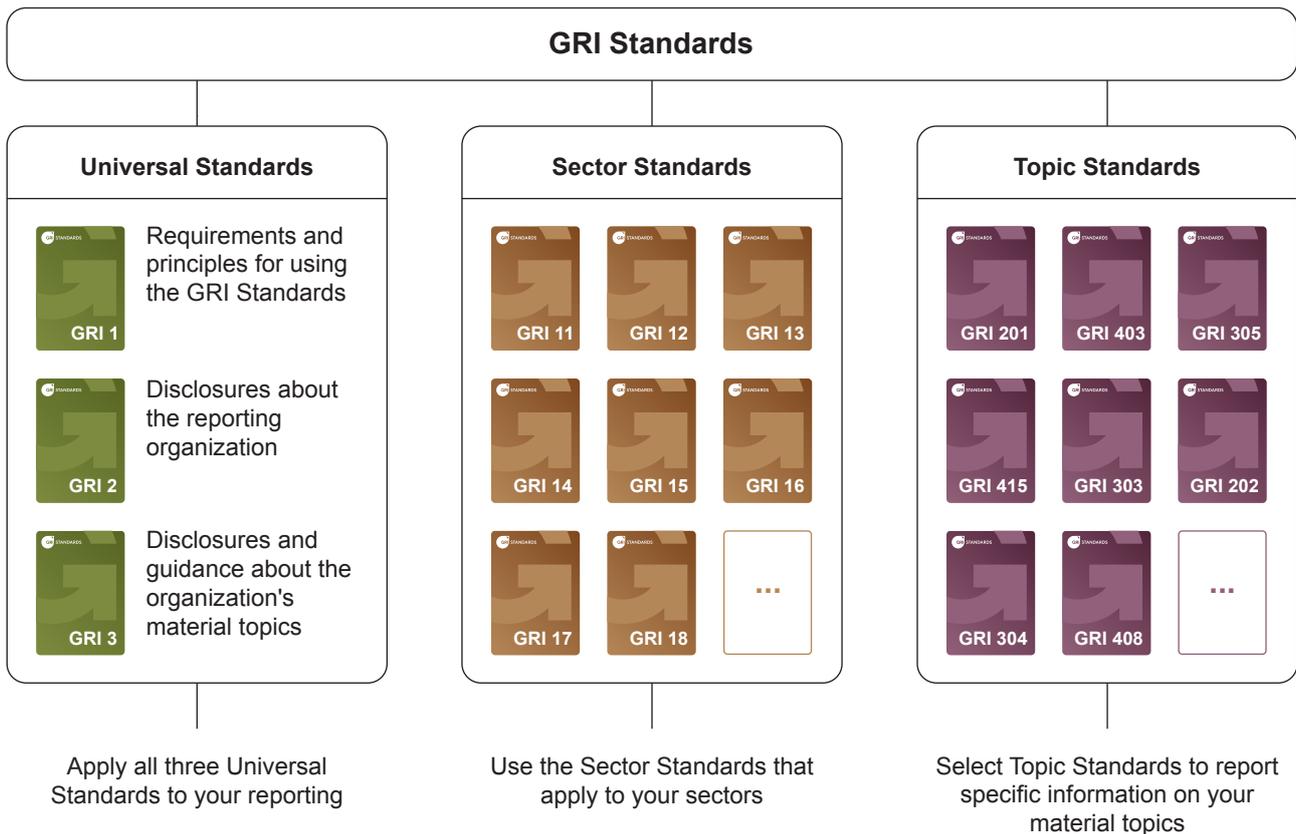


Figure 1. GRI Standards: Universal, Sector, and Topic Standards

Universal Standards: GRI 1, 2, and 3

GRI 1: Using the GRI Standards 2021 sets out the requirements that organizations must comply with to report in accordance with the GRI Standards. The organization begins reporting by consulting *GRI 1*.

GRI 2: About the Organization 2021, contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as activities, governance, and policies.

GRI 3: Material Topics 2021 provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information on its material topics and the process used to determine these.

Sector Standards

The Sector Standards provide information for organizations in a given sector about their most likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

Topic Standards

The Topic Standards contain disclosures that the organization uses to report information on its impacts and approach in relation to particular topics. The organization selects and uses the Topic Standards that correspond to the list of material topics it has determined using *GRI 3*.

Using this Standard

An organization reporting in accordance with the GRI Standards is required to identify its material topics and report all disclosures in this Standard.

Reasons for omission are only permitted for Disclosure MT-3 Management of material topics in *GRI 3*.

If the organization cannot comply with a requirement in Disclosure MT-3, the organization is required to specify the requirement it cannot comply with, and provide a reason for omission in the GRI content index together with an explanation. See [Requirement 6 in GRI 1: Using the GRI Standards 2021](#) for more information on how to report reasons for omission.

Requirements, guidance, and defined terms

The following apply throughout this Standard:

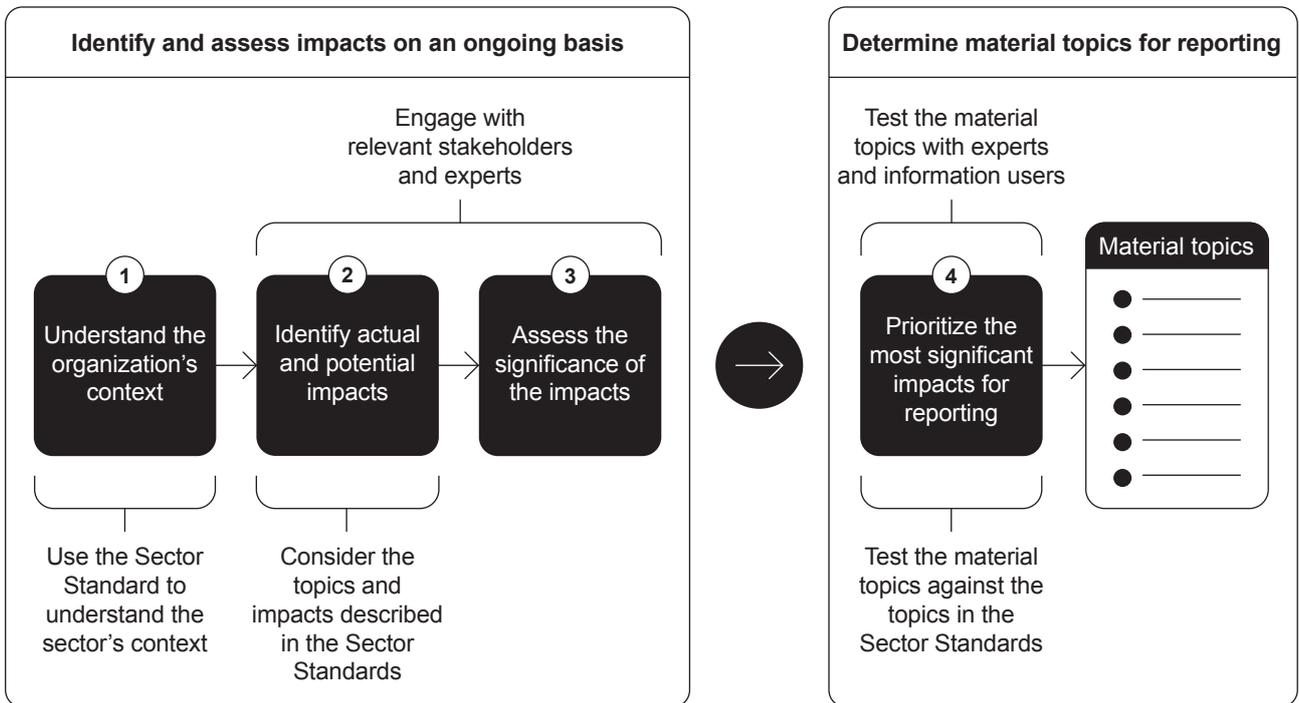
Requirements are presented in **bold** font and indicated with the word 'shall'. The organization must comply with requirements to report in accordance with the GRI Standards.

Guidance sections include background information, explanations, and examples to help organizations better understand the requirements. The guidance sections also include 'should' statements, which indicate recommendations, and 'can' statements, which indicate a possibility or an option.

The organization is not required to comply with guidance.

Defined terms are underlined in the text of the GRI Standards and hyperlinked to their definitions in the **Glossary**. The organization is required to apply the definitions in the Glossary.

Figure 4. Process to determine material topics



Disclosure [REP-5] External assurance

REQUIREMENTS

The organization shall:

- a. describe its policy and practice with regard to seeking external assurance, including whether and how the highest governance body and senior executives are involved;
- b. if the organization's sustainability reporting has been externally assured:
 - i. provide a reference to the external assurance report(s), conclusions, or opinions;
 - ii. describe what has and what has not been assured, the assurance standards used, the level of assurance obtained, and the limitations of the assurance process;
 - iii. describe the relationship between the organization and the assurance provider.

GUIDANCE**Guidance to REP-5-b-ii**

The description of what has and what has not been assured, the assurance standards used, the level of assurance obtained, and the limitations of the assurance process is sometimes included in the assurance report(s), conclusions, or opinions. If this is the case, the organization can provide a link to this information included in the external assurance report(s), conclusions, or opinions.

If this is not the case, the organization is required to report a summary, in accessible language, reflecting the key elements covered in the external assurance report, including:

- scope of information and processes covered;
- assurance and reporting standards used;
- responsibilities of the organization relative to the assurance provider;
- level of assurance obtained;
- limitations of the assurance process;
- opinion or conclusions formally signed off by the assurance provider;
- summary of the work performed; and
- information on the experience and qualifications of the assurance providers.

See [Section 5.2 of GRI 1: Using the GRI Standards 2021](#) for more information on external assurance.

Disclosure 306-4 Waste diverted from disposal

REQUIREMENTS

The reporting organization shall report the following information:

- a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.
- b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:
 - i. Preparation for reuse;
 - ii. Recycling;
 - iii. Other recovery operations.
- c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:
 - i. Preparation for reuse;
 - ii. Recycling;
 - iii. Other recovery operations.
- d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:
 - i. onsite;
 - ii. offsite.
- e. Contextual information necessary to understand the data and how the data has been compiled.

Compilation requirements

- 2.2 When compiling the information specified in Disclosure 306-4, the reporting organization shall:
 - 2.2.1 exclude effluent, unless required by national legislation to be reported under total waste;
 - 2.2.2 use 1000 kilograms as the measure for a metric ton.

RECOMMENDATIONS

- 2.3 The reporting organization should report the total weight of waste prevented, and the baseline and methodology for this calculation.

GUIDANCE

An organization's choice of operations to manage waste shows how it addresses significant waste-related impacts. The options to manage waste can be informed by the waste management hierarchy, which orders operations to manage waste from the most preferable to the least preferable. The waste management hierarchy prioritizes waste prevention, followed by recovery operations that divert waste from being sent to disposal, such as preparation for reuse, recycling, and other recovery operations.

Guidance for Disclosure 306-4

Templates for how to present information under this disclosure can be found in the Appendix Tables.

Guidance for Disclosure 306-4-a

When reporting composition of the waste, the organization can describe:

- the type of waste, such as hazardous waste or non-hazardous waste;

Table 1. Example templates for presenting information for Disclosures 303-3, 303-4, and 303-5

Table 1 offers examples of how to present information for Disclosures 303-3, 303-4, and 303-5. The reporting organization can amend the table according to its practices, for example by reporting additional information.

Water withdrawal [Disclosure 303-3]	ALL AREAS	AREAS WITH WATER STRESS
Water withdrawal by source		
Surface water (total)	ML (303-3-a-i)	ML (303-3-b-i)
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)
Groundwater (total)	ML (303-3-a-ii)	ML (303-3-b-ii)
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)
Seawater (total)	ML (303-3-a-iii)	ML (303-3-b-iii)
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)
Produced water (total)	ML (303-3-a-iv)	ML (303-3-b-iv)
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)
Third-party water (total)	ML (303-3-a-v)	ML (303-3-b-v)
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)
Total third-party water withdrawal by withdrawal source		
Surface water	×	ML (303-3-b-v)
Groundwater	×	ML (303-3-b-v)
Seawater	×	ML (303-3-b-v)
Produced water	×	ML (303-3-b-v)
Total water withdrawal		
Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)	ML (303-3-a)	ML (303-3-b)

Water discharge [Disclosure 303-4]	ALL AREAS	AREAS WITH WATER STRESS
Water discharge by destination		
Surface water	ML (303-4-a-i)	×
Groundwater	ML (303-4-a-ii)	×
Seawater	ML (303-4-a-iii)	×
Third-party water (total)	ML (303-4-a-iv)	×
Third-party water sent for use to other organizations	ML (303-4-a-iv)	×

Total water discharge		
Surface water + groundwater + seawater + third-party water (total)	ML (303-4-a)	ML (303-4-c)
Water discharge by freshwater and other water		
Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids)	ML (303-4-b-i)	ML (303-4-c-i)
Other water ($> 1,000$ mg/L Total Dissolved Solids)	ML (303-4-b-ii)	ML (303-4-c-ii)
Water discharge by level of treatment (Note that this is recommended, but not required)		
No treatment	ML (clause 2.4.2)	×
Treatment level [Provide the title for treatment level]	ML (clause 2.4.2)	×
Treatment level [Provide the title for treatment level]	ML (clause 2.4.2)	×
Treatment level [Provide the title for treatment level]	ML (clause 2.4.2)	×

Water consumption [Disclosure 303-5]	ALL AREAS	AREAS WITH WATER STRESS
Water consumption		
Total water consumption	ML (303-5-a)	ML (303-5-b)
Change in water storage, if water storage has been identified as having a significant water-related impact	ML (303-5-c)	×

GRI Standards Glossary

A

annual total compensation

compensation provided over the course of a year

Note: Annual total compensation can include compensation such as salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value and nonqualified deferred compensation earnings, and all other compensation.

anti-competitive behavior

action of the organization or employees that can result in collusion with potential competitors, with the purpose of limiting the effects of market competition

Examples: Examples of anti-competitive behavior actions can include fixing prices, coordinating bids, creating market or output restrictions, imposing geographic quotas, or allocating customers, suppliers, geographic areas, and product lines.

anti-trust and monopoly practice

action of the organization that can result in collusion to erect barriers for entry to the sector, or another collusive action that prevents competition

Examples: Examples of collusive actions can include unfair business practices, abuse of market position, cartels, anti-competitive mergers, and price-fixing.

area of high biodiversity value

area not subject to legal protection, but recognized for important biodiversity features by a number of governmental and non-governmental organizations

Note 1: Areas of high biodiversity value include habitats that are a priority for conservation, which are often defined in National Biodiversity Strategies and Action Plans prepared under the United Nations (UN) Convention, 'Convention on Biological Diversity', 1992.

Note 2: Several international conservation organizations have identified particular areas of high biodiversity value.

B

base year

historical datum (such as year) against which a measurement is tracked over time

baseline

starting point used for comparisons

Note: In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

S

stakeholder

Individual or group that has an interest that is, or could be, affected by the organization's activities and decisions

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018, modified

Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders, suppliers, trade unions, vulnerable groups

Note: See [Section 2.3 in GRI 1: Using the GRI Standards 2021](#) for more information on 'stakeholder'

Bibliography

This section lists authoritative intergovernmental instruments and other sources used in developing this Standard, as well as additional sources that can be consulted by organizations on this topic.

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