



Item 01 – Public comments on key concepts in the Universal Standards exposure draft

For GSSB discussion

Date 27 October 2020

Meeting 5 November 2020

Project GRI Universal Standards Project

Description This document contains an extract of public comments related to key concepts received on the [Universal Standards exposure draft](#), which was made available for public comment between 11 June and 9 September 2020.

The document presents the comments received via the online survey and via letters, for GSSB reference. It does not present an analysis of the feedback – the analysis will be presented by the Standards Division directly at the meeting.

The GSSB is kindly asked to review the document ahead of the meeting and to share any questions about the comments or highlight any comments for discussion, with the Standards Division by **3 November**.

Note to reading the comments:

Comments have been included verbatim. Where a respondent has raised several distinct points in one comment, each point has been numbered and presented in a separate row. The point number is indicated in brackets before the verbatim comment. In addition to this, comment numbers have been included in the first column to help facilitate the discussion during the meeting on 5 November.

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.

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This document does not represent an official position of the GSSB

2 Public comments

3 *1. General comments on key concepts*

4 Please refer to page 8 in the [Universal Standards exposure draft](#).

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	(1) For the section of key concept could need more clarification and also with the relation with the glossary. The items in the key concepts section could be although included in the glossary.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
2	The original 10 Reporting Principles have now been regrouped into Key Concepts and Reporting Principles. 1) Materiality is also a key reporting principle. In the new in accordance requirement, companies are to report on topics that they deemed material and only apply the corresponding GRI standards for the material topics. I can understand why materiality is put under Key Concepts, but there needs to be a clear reference in the Reporting Principles section on Materiality. I can only find one reference on line 612 under Verifiability. I would suggest including a reference to Materiality under Balance and Completeness.	Simeon Cheng	Hong Kong	Business	As an individual

3	<p>(2) GRI 101 4. Reporting Principles</p> <p>The section opens: ‘The reporting principles are fundamental to achieving high-quality sustainability reporting.’ We agree. However, reporting principles needs to cover more than Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability context, Timeliness, and Verifiability. These are vital principles about the process of reporting. They are not adequate to provide full and effective guidance for reporting in its entirety. Stakeholder inclusiveness remains a concept worthy of inclusion. The assumption of the proposals is that impact(s) alone are a suitable substitute for materiality. They are not. Materiality in reporting has developed over the last 25 years in such a way as to include the values and aspirations of the reporting entity. This cannot be wished away. It is perfectly feasible to include the concept of materiality within GRI while placing greater emphasis on impact(s). We believe that the concepts of materiality and stakeholder inclusiveness (suitably updated) should retain their place in the system.</p>	Corporate Citizenship	United Kingdom	No response	No response
4	<p>(2) For the reporting principles, compared to current GRI standards, materiality and stakeholder inclusiveness are omitted in this revision. Instead, they are included in Key Concepts (Clause 114 to 229). With this revision, the original principle “reporting organization shall identify its stakeholders and explain how it has responded to their reasonable expectations and interests.” is missing. To a certain extent, the repeated reporting organizations may already have the awareness to identify stakeholder, but not for first reporter.</p>	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response	No response
5	<p>(2) QUESTION 9 POINT 2: The division of GRI’s previous 10 Principles into (a) four Key Concepts and (b) Principles plus the split of this material between GRI101 and GRI103 makes the standards longer and more difficult to understand. Please can consideration be given to retaining the previous structure of having</p> <p>a. Principles of Report Content which would include:</p> <p>i. The new Due Diligence, Stakeholder and Materiality definitions replacing the existing Materiality and Stakeholder Engagement principles.</p> <p>ii. The new ‘Sustainability Context’ and ‘Completeness’ wording.</p> <p>b. Principles of Report Quality which include, as at present Accuracy, Balance, Clarity,</p>	Hong Kong University of Science and Technology	Hong Kong	No response	No response

	Comparability, Completeness, Timeliness and Verifiability (This last previously called Reliability)				
6	/"Line 193 & 194 The existing principles of Stakeholder Inclusiveness and Materiality are no longer presented as standalone principles." Removal of these two reporting principles from existing "report content" is a drastic change and may confuse users. As " stakeholder inclusiveness" as well as "materiality" are still important elements of "report content". These 2 principles should still be remaining in the proposed structure.	International Development Center of Japan	Japan	No response	No response
7	We generally agree with the structural changes, but we think the key concepts could potentially be placed with relevant sections in the standards (e.g., Impact, Material Topic and Due Diligence may make more sense in GRI 103: Material Topics, while Stakeholder may belong in GRI 102: About the Organization / Stakeholder Engagement.)	ERM	United States	Consultant	On behalf of an organization, group or institution

5 2.Impact

6 Please refer to page 8 in the [Universal Standards exposure draft](#).

No.	Comment	Organization name	Country	Stakeholder group	Submission type
8	The guidance or the standard should specifically define what are negative or adverse impacts. Because this is not clear and understanding in diferente regions or by diferente stakeholders may be diferente. For example, to those who see forest as not providing value, and deforestation as a way to create that, they will see deforestation as something	Olaf Brugman	Brazil	Standard setter	As an individual

	brining positivie economic and development impacts. This may sound amazing, but what a negative impact is just is not clear in many parts of the world. Just provide a list of social and environmental risks and adverse impacts.				
9	(1) Lines ~142 – 150 GRI should revisit the language around “impact” in light of general practice for enterprise risk management (ERM), such as outlined by the Committee of Sponsoring Organizations (www.coso.org) and/or in ISO 31000, and generally familiar to the compliance, risk management and audit communities. “Impact” is described as an evaluation of severity and likelihood. Many topics do – or could – have impact. This is RISK. The “impact” is the result of something (a spill causes pollution, a breach of ethics causes enforcement, using forced labor results in violations of human rights and awful living conditions). The material topics (as described in the Universal Standards exposure draft) is those that do – or could – have the most impact. There is a difference between reducing existing impact (or the impact of the reporting period) and reducing or preventing future impacts. Likelihood may be more relevant for positive impacts and for forward looking statements. A GRI report, like a financial report, is backward-looking and for a defined reporting period. GRI is actually describing a risk assessment methodology.	Douglas Hileman	United States	Consultant	As an individual
10	(1) Within the definition of materiality, I would refer to both impacts and contributions to sustainable development with some direct reference to the Sustainable Development Goals. When explaining the concept of impact, both negative and positive impacts are included as such, but I believe that the concept of contribution is more extensive.	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
11	impact can also be technological advancement or educational. The definition of impact does not include the community or host community of the organisation	VertAfrika Limited	Nigeria	No response	No response

12	Another negative effect an organisation can have on people is on their health	VertAfrika Limited	Nigeria	No response	No response
13	(1) Material topic - Impact (negative and positive) would be difficult to be brought out. Engagement with stakeholders requires more and it is unlikely that the impact of an organisation could be derived from such collaboration.	Fridah Mashandi	Zambia	No response	As an individual
14	(2) Impact (negative or positive) would be difficult to be stipulated by organisations.	Fridah Mashandi	Zambia	No response	As an individual
15	Box 1 (row 55) explains the importance of reporting on outward impact. I am concerned that the impact on employees, workers and/or suppliers might not be taken into account here since they might fall into the category of 'inward' impact.	Laurence Vigneau	United Kingdom	Academic	As an individual
16	(4) It will be useful to have explanation on what impact outward vs impact inward looks like so that users/readers can understand the distinction and not misunderstand any inward impact as outward (exposure draft 156-171).	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
17	(5) Purpose and impact We also encourage GRI to make a greater connection in the standards between purpose and impact. Although the term 'impact' is emerging and has several meanings, it is clear that reporting entities increasingly wish to enhance positive impacts and measure their impact more thoroughly. Furthermore, companies are increasingly required to report on the impacts of their activities – for example, in Europe, through the Non-financial Reporting Directive (NFRD). We therefore encourage GRI to increase its coverage on the connection between purpose and a desired impact (i.e. a company's desired positive impacts on people, the economy and the planet). We believe this can help to enhance	Deloitte	United States	Consultant	On behalf of an organization, group or institution

	transparency around the objectives and targets set by companies in relation to their impacts, in particular by encouraging the use of relevant metrics and targets on those impacts to underpin long-term purpose.				
18	(2) The interpretation of impacts is limited to only those that are actually occurring. Thus, the standards do not address impacts that ought to be occurring, but which may not be, or impacts that are occurring, but which should be occurring to greater or lesser extents, or in altogether different ways	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution

7 *3. Material topic*

8 Please refer to page 8 in the [Universal Standards exposure draft](#).

No.	Comment	Organization name	Country	Stakeholder group	Submission type
General comments (supportive, opposed, or other)					
19	(1) We welcome the focus on impact as part of the material topic definition. The avoidance of a focus on stakeholders within the definition should also remove the potential bias experienced to date by allowing companies to focus on material impacts to a specific group of stakeholders, which may not be representative of a collective outlook.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution

20	(2) We are pleased with the focus on material impact, as this should improve the accountability and transparency of GRI reporting.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution
21	As a reporter: We do not anticipate any major changes to our identified material issues. There are clear dependencies between stakeholder expectations and issues that can impact economic conditions, environment and the society. No major changes expected. The new GRI Standards adopts a stakeholder-focused approach on impact identification, consistent with the previous standards.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution
22	<p>(1) Materiality</p> <p>Deloitte welcomes the updated definition of materiality. Whilst we recognize it was always GRI's intent to focus on reporting impacts of the business on society, the economy, and the environment rather than impact on the business, we think the updated definition makes it explicitly clear to reporters. We also see that this definition is consistent with the positive and negative impacts that companies can make towards the United Nations' Sustainable Development Goals.</p> <p>In applying materiality, we also believe that the stakeholder influence axis in the materiality matrix that has been applied to date had the potential to double weight stakeholder feedback as stakeholder perceptions could be used as a proxy to determine the significance of impact, rather than the scale of impacts of the topics in their own right.</p>	Deloitte	United States	Consultant	On behalf of an organization, group or institution
23	Enormous improvement! Many reporting organisations applied the concept of materiality in the wrong way. Focusing solely on Impact will make it easier to understand.	DQS CFS	Germany	No response	No response

24	(1) ERM CVS agrees with the standard revision that focuses on impact-based reporting, by giving importance to material topic identification vs focus on report content, as this is beneficial for ensuring relevance throughout the report. We agree that impact driven reporting is a good direction.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
25	(1) Generally, we are supportive of these changes and the general shift to impact-based reporting.	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
26	(2) I appreciate the more focalization on impacts and the elimination of double criteria (no more materiality matrix)	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
27	(1) Agree with the update. Organizations' board should be responsible for determining topics that are sufficiently important and with significant impacts. 'Influence on the assessments and decisions of stakeholders' should not be standalone factor to determine whether a topic is material. This can ensure stakeholders' feedback are considered, that organizations do not only prioritize issues highlighted by stakeholders, but also taking importance to the company into account.	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response	No response

28	(4) • Line 171: “The material topics identified using the GRI Standards need to be prioritized in their own right and cannot be deprioritized on the basis that they are not financially material.” We fully support this principle that materiality is far wider than financial, affecting sustainability, reputation, social license to operate and ethical governance and that social issues must be properly prioritised.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Other (please specify): - Chartered body for OSH Professionals	On behalf of an organization, group or institution
29	It’s a welcome development from a multistakeholder perspective but it could create the impression among investors that these disclosures are not material to them. That said, the EU SFDR regulation also follows as this logic of relevant disclosures (identified as principal adverse impacts) so the new approach could resonate well with European ESG investors.	Eszter Vitorino	Netherlands	Investor	As an individual
30	The change of focus for material topic is absolutely key. If we consider sustainability as a global concern that requires collective efforts and thinking, stepping out of the company’s internal system view and leading them to see them as only part of a global system is fundamental. It also boradens the scope of innovation for the companies themselves and should lead them to better decision in consideration of more elements than just thinking from their own points of view.	Not applicable	France	No response	No response
31	Revisions make the definition of Material Topic more succinct, a greater focus on impact will help to identify better the keys areas needed.	Tang Lien	Malaysia	Consultant	As an individual
32	I agree with the change for clarity. There were companies in the past that construed it to mean "impact on the company". The Phil. Code of Corporate Governance for PLCs is also based on the OECD Governance Principles so this is okay with me.	Justina Callagan	Philippines	Business	As an individual

33	(1) Materiality: Bringing impact earlier in the sentence emphasises why impact is important.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
34	(1) We believe that the modification of the concepts of materiality and stakeholders is correct.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
35	(1) Really like the drive for impacts on the economy, environment and people - will make it more challenging for companies that now take the opposite perspective (impact on the company).	Marjolein Baghuis	Netherlands	Consultant	As an individual
36	(1) I think it is a good evolution of the GRI Standards to focus on external considerations of impact and is clearly responding to reporters who have interpreted the material principle as being about impacts on the organisation.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
37	(1) Based on the number of materiality definitions from a corporate reporting standpoint, the key concept revisions identified above are relevant and needed. It's vital that an organization maintain the focus of their report on material topics which externally impact the economy, environment or people. It's common for material topics to be defined in relation to financial impacts and how sustainability affects the organization itself but this revised definition makes it	University of Denver	United States	No response	No response

	pretty clear cut. "Does it affect the economy, environment or people?" Yes or No.				
38	(2) WBA supports the focus on impact in materiality, as this shifts the focus towards understanding business' externalities; it will support a better understanding of business' impact on all aspects of sustainable development. It also helps to bridge the gap between the concept of salience in human rights risk assessments and materiality under GRI, bringing better alignment with the UN Guiding Principles on Business and Human Rights. Shifting companies to better understand, manage and report their external impacts will support WBA's own benchmarking efforts.	World Benchmarking Alliance	Netherlands	Other (please specify): - Benchmarking foundation	On behalf of an organization, group or institution
39	(1) I believe the new materiality definition focusing on impacts is positive.	Beyond Business Ltd	Israel	No response	On behalf of an organization, group or institution
40	Support these changes and I think they make the process more useful to reporting companies and in line with best practices.	Alexandra McKay	United Kingdom	Consultant	As an individual
41	Agreed.	Hui Xu	China	Non-government organization	As an individual
42	in agreement	Bank Audi sal	Lebanon	No response	No response
43	ok	BSI Group	Italy	No response	No response

44	The updated definitions of materiality and stakeholders are very helpful and bring more clarity.	CSRWorks International	Singapore	No response	No response
45	(1) The Danish Institute for Human Rights (the DIHR) welcomes the proposal to change the definition of materiality and stakeholder to allow for better alignment of these concept with internationally agreed standards on business and human rights and responsible business conduct. We positively note that the current draft clarifies the connection between the term material topic and impact, including adverse impact. We further find the clarification provided around how material topics can include impacts across all three sustainability dimensions helpful and are hopeful that this may promote more holistic reporting, e.g. of human rights concerns associated with environmental impacts.	Danish Institute for Human Rights	Denmark	Other (please specify): - national human rights institution	On behalf of an organization, group or institution
46	Support these revisions and alignment with other frameworks.	Dow Inc	United States	Business	On behalf of an organization, group or institution
47	Agree	Gazprom Neft PJSC	Russian Federation	No response	No response
48	I support these proposed revisions, as they connect actual behaviour and impacts of reporting companies to their actual impacts and consequences. And also because they connect actual behaviour and impacts with widely accepted soft law frameworks such as those from the OECD.	Olaf Brugman	Brazil	Standard setter	As an individual
49	We agree with the definitions.	Hong Kong Institute of CPAs	Hong Kong	Professional Accountancy Body (including	On behalf of an organization,

				regulator and standard setter)	group or institution
50	(1) While IOSH generally welcomes the changes to the definitions for 'stakeholder' and 'material topic'	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Other (please specify): - Chartered body for OSH Professionals	On behalf of an organization, group or institution
51	The revision of key concepts is generally welcomed by the ICMM since they evolved from the current Standards and are now focused on outward impacts. The new focus on impact is in line with international trends and supports the intention to generate positive, measurable social and environmental impact alongside a financial return. Understanding how these concepts are used in the Standards is essential for reporting as well as interpreting the information reported using the GRI Standards.	International Council on Mining and Metals (ICMM)	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
52	In agreement with the revisions	R&A Strategic Communications	South Africa	No response	No response
53	OK, no comments	SAI Global Italia s.r.l.	Italy	No response	No response
54	Good explanations.	Shelley Anderson	Australia	Consultant	As an individual
55	This is clearer and more balanced	SM Investments Corporation	Philippines	Business	On behalf of an organization,

					group or institution
56	We welcome these revisions. We note the removal of the influence on assessments and decisions of stakeholders as a standalone factor in determining whether a topic is material. We feel the revised definition better aligns with an organizational focus on its impact on achievement of the SDGs.	United Nations Development Programme (UNDP) - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
57	I agree with the above revisions.	Eko Sukoharsono	Indonesia	Academic	As an individual
58	All fine.	Valora	Switzerland	No response	No response
59	I agree with the definitions proposed for 'Impact' and 'stakeholder' and hence the definition of 'material topic'.	Hong Kong University of Science and Technology	Hong Kong	No response	No response
60	(1) We welcome the GSSB's proposed revisions to the GRI's Universal Standards, which include a clarification of the focus of the GRI standards, revised definitions of key concepts such as 'impact', 'material topic' and 'stakeholder', and (2) a proposal that companies reporting in accordance with the standards will no longer have a choice between 'core' and 'comprehensive' options. We believe these proposed revisions will contribute to more comparable and comprehensive sustainability reporting by companies.	NBIM	Norway	No response	No response
61	As we understand your argument to prevent a bias we still see it critical to erase "influence on the assessments of decisions of stakeholders" from the definition. The main reason for us is, that stakeholder inclusiveness would form	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization,

	part only of the guidance and with this is not longer an requirement and in an assurance scope.				group or institution
62	<p>(1) Corporate Citizenship notes the intention to shift the emphasis in GRI towards the Impact that reporting organisations have. We have two significant criticisms of this.</p> <p>Firstly the means proposed to achieve this cut out any consideration of the values, tradition, history and aspirations of the reporting organisations. This is a grave and unnecessary error. In reality these will exercise significant influence over how the reporting organisation decides in real-time what the most material issues are.</p>	Corporate Citizenship	United Kingdom	No response	No response
63	<p>(1) The revisions on the definition of the material topics seem to eliminate the significant role of stakeholders in the identification of material topics. Although GRI 103 elaborates on the role of stakeholders, the removal of the 'substantively influences the assessments and decisions of stakeholders' signal that the process is developed and largely determined by the organisation itself.</p> <p>The revision on 'material topic' is one that has the potential to introduce problematic practices and reduce the role of stakeholders in building the sustainability reports. Extent research in social and environmental accounting already points to the limitation of the current definition of material topics and the role of stakeholders.</p>	Dr. Aljaohra Altuwaijri	Saudi Arabia	Academic	As an individual
64	<p>(1) We dont see a good reason to revise these 2 fundamental concepts.</p> <p>The assessment from the stakeholders should be explicitly mentioned and their priorities too. Two-dimensional matrix preferable as it shows the assessment of the stakeholders.</p>	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution

65	(1) The stakeholder process is already the weakest part of most reports. It is done superficially and with limited resources. When omitting 102-44 of the 2016 standards and reshaping the materiality matrix (not showing the results of the stakeholder consultation process) then the whole concept of SE will be weakened.;	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
66	The influence on stakeholder decisions was never a standalone criteria for materiality but it showed the importance of consulting stakeholders besides identifying impacts. I believe taking it out of the materiality definition could lead companies to engage less with stakeholders. As mentioned before, the lack of the criteria "influence on stakeholders decisions" could lead companies to engage less with stakeholders. Also, the principle of Materiality and Stakeholder Inclusiveness are out - which makes it "less relevant" for the standards.	BSD CONSULTING	Brazil	No response	No response
67	(1) Reporting principles for materiality and stakeholder inclusiveness should be retained as is. More clarity and guidance on how to engage stakeholders rather than demoting their importance is a better approach.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
68	(2) MT: This revision creates more confusion as it refers to the TBL People/Planet/Profit.	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution

69	The new definition of "material topic" based on outward impacts positions the GRI Standard as the standards specializing in the "environmental and social" side of double materiality. In a way, this stance seems to imply that any company wishing to adopt a full double materiality perspective will need to use GRI in conjunction with another standard reflecting financial materiality (e.g. SASB).	Datamaran	United States	Other (please specify): - digital platform	On behalf of an organization, group or institution
70	(2) "Materiality" under the context of GRI Guidelines and Standards has been known to be concerning impact of a particular ESG topic. So we are not surprised with this clarification. Yet, this clarification has further made GRI a more 'social responsibility' reporting framework, while our sense is that non-financial risk based reporting (frameworks that emphasize ESG being risk factors) are better accepted by Asian companies with more compliance or capital-market-driven mindsets. This revision is making GRI Standard more niche in Asia.	Marcus Chau	Hong Kong	Consultant	As an individual
71	(2) The concept of material topic can be included in a specific section of the first Standard in order to stress the fact that reporting on material topic is an essential step of using GRI Standards.	Alessandro Mantini	Italy	Business	As an individual
72	(1) For the revised definition of material topics, to include an explanation or guidance as to how "governance" is included as well. Financial institutions, investors and ESG ratings adopt the term "ESG" frequently. This would assist in ensuring alignment between material topic definition and ESG rating requirements or expectations.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
73	(3) Material topic: this definition could be linked with risk management or analysis, as also with due diligence definition. The risk management should be relevant to this kind of analysis. Leaving the stakeholders valorization on material topics as a standalone factor could be ok, but should be clarified that still is in the materiality analysis (the change is the way of exposure)	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution

74	(9) 'Real' Materiality definition: (2568) "The significance of an impact is the sole criterion for determining whether a topic is material to report on." Disclosed materiality becomes a function of significance. There is a difference between material impacts and disclosed material impacts.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
75	Agree with expanding the definition of materiality to focus on impact to the organization	Toronto Pearson Airport	Canada	Business	On behalf of an organization, group or institution
76	Minor changes observed. Insignificant impact to sustainability disclosure.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution
77	Updates to the concepts seem to us	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
Suggested additions/revisions					
78	Additional guidance will be needed to assist companies using more robust materiality frameworks (SASB, TCFD) to transpose the results to the more narrowly focused GRI materiality framework. While the GRI revisions provide clarity in conducting a designed-for-GRI materiality assessment, the revision	Josiah McClellan	United States	Business	As an individual

	<p>create more confusion when transposing a different materiality framework. For example: a company that is highly dependent on a nature based resource for generating revenue and is sustainably managing that resource; however, other actors are using that resource irresponsibly - it is not clear how this would play in the GRI framework. It is also difficult to envision how scenario planning will be a useful activity in the new GRI definition of material topic, where it remains a valuable activity with SASB and TCFD. Additional guidance will be critical to ensure that experienced reporters can continue to conduct robust materiality assessments not necessarily designed specifically for GRI, while being able to report in accordance with the standards.</p>				
79	<p>(1) In the “impact” and “material topic” definitions, I suggest putting “society” instead of “people”, because I think the definition of “society” implicates cultural aspects too. Although, in some circumstances, the term “people” may be understood as a synonymous of “society”, I think that the definitions also must take into account the Triple Bottom Line approach that considers economic, social and environmental aspects to evaluate the sustainability. So, to be aligned to the TBL approach, I consider that the term “society” is better adjusted to the “social” aspect than the term “people”. Hence, I propose the following definition for Impact: “The effect an organization has or could have on the economy, environment, or society, including on human rights, as a result of its activities or business relationships”.</p>	No response	Peru	Academic	As an individual
80	<p>(2) In the “material topic” definition, I also suggest considering the term “represents” instead of “reflects”, to make the definition easier to understand for the entrepreneurs. For the above mentioned, I propose the next definition for Material Topic:</p>	No response	Peru	Academic	As an individual

	“Topic that represents the organization’s most significant impacts on the economy, environment, and society, including impacts on human rights”.				
81	(1) /Line 149-line 154, not easy to comprehend, plain English is preferable.	International Development Center of Japan	Japan	No response	No response
82	In the definition of material topics I miss 'society' more in general.	Bondt Communicatie	Netherlands	No response	No response
83	(2) We note the efforts made in Box I (1155-171) to provide clarity around how the GRI definition of material topics relates to other definitions of materiality including financial materiality. We are however concerned that existing connotations around materiality in the context of corporate reporting will continue to influence how organizations, initially, understand material topics and the related requirements. We therefore recommend that box I more explicitly provides detail on how material topics as defined in the new Standards relate to and differ from previous / alternative uses of materiality in the context of reporting and considers referencing the concept of double materiality to make more clear to the reader the change in perspective introduced with the definition of material topic.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
84	(3) Lines 156 – 171 (p. 9) GRI should clarify the objective of Box I, aligning content with the objective. This commenter has offered three suggestions for Box I on three different topics: the concept of “materiality”; the lack of environmental and people/ human rights examples of material impact, and negative and positive impacts and how the examples apply to different reporting periods.	Douglas Hileman	United States	Consultant	As an individual

85	(3) Lines 156 – 171 (p. 9) Box I uses an example of actual impact for the current reporting period (contribution of emissions to climate change) and a future reporting period (potential increase in operating costs), which applies to a future reporting period. GRI should explain differences in reporting periods (where used in discussion), or consider other examples, or whether examples are appropriate.	Douglas Hileman	United States	Consultant	As an individual
86	(3) Lines 156 – 171 (p. 9) GRI should include examples of material risks relevant to the environment and people/ human rights in the discussion in Box I. The discussion in the exposure draft calls out “financially material risks”.	Douglas Hileman	United States	Consultant	As an individual
87	(4) However, we note that that the definition of ‘material topic’ still favors and prioritizes the financial & economic impact, at least in order of the listed impacts. Therefore, we urge to revise the definition as follows: ‘topic that reflects the organization’s most significant impacts on the environment, the people (including impacts on human rights) and the economy’	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
88	(1) Line 139 - I recommend to underline the words "most significant" impacts.(My two arguments: 1) Big companies tend to focus on impacts that are not always the most significant regarding the sustainability development. 2) Small companies - that use the GRI Standards for the first time - could be discouraged, if they don't understand that the reports should first of all focus on the significant impacts.	FOM University of Applied Sciences	Germany	No response	No response
89	(2) Line 151. You use the word "scope". In my lectures, I think the differentiation between direct and indirect emission sources (scope 1, 2 and 3) from the GHG Protocol very useful. You could perhaps add an hyperlink to the same word to a later session (material topics) and point out to the current division in three scopes.	FOM University of Applied Sciences	Germany	No response	No response

90	<p>(1) “Material topic” (lines 137 - 171) there should be a note to say that although a company may identify a material topic in its own evaluations, it needs to be aware of the fact that other material topics may come to light during due diligence that are raised by rights-holders themselves as well as by informed civil society organisations on the ground, nationally and internationally.</p> <p>It is recommended that in line 153, the following sentence be added: "In assessing the significance of its human rights impacts, the organization should give special emphasis to the priorities raised by rightsholders themselves as well as by informed civil society organisations on the ground, nationally and internationally."</p>	Forest Peoples Programme	No response	No response	No response
91	<p>DELETE: For example, an organization’s high use of non-renewable energy contributes to climate change and could at the same time result in increased operating costs due to legislation that seeks to shift energy use toward renewable sources.</p>	Hong Kong University of Science and Technology	No response	No response	No response
92	<p>(2) IndustriALL remains concerned that the word "materiality" is universally understood in the financial and business community in a very narrow sense; which despite GRI's attempt to broaden it to reflect outward relevance, is likely to create some level of confusion. Nevertheless, a genuine assessment of “impacts” will always identify employment and workforce issues as a material topic, which includes employment in the organization’s value chain as well as within the organization.</p>	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
93	<p>(2) The text around identifying material topics is broadly supported, although IndustriALL remains concerned about potential confusion in using a word that is understood in a very different, and narrow, sense in the financial/management community.</p>	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution

94	(1) The definition of 'material topic' is better understood by users by adding 'social'⇒'topic that reflects the organization's most significant economical, environmental, social impacts as well as impacts on people, including impacts on human rights'.	International Development Center of Japan	Japan	No response	No response
95	(2) /Line233-235,A. Reporting in accordance with the GRI Standards: The organization uses the set of GRI Standards to report on its most significant impacts on the economy, environment, and people, ⇒also preferable to add social, as many entities or organization including SMEs are keen on meeting their ESG needs.	International Development Center of Japan	Japan	No response	No response
96	(4) (2632) There is confusion here regarding the term material. 'material to report' is referred to before as 'prioritized to report'. This is a different understanding of materiality. It is recommended to only use materiality following one definition to avoid confusion.	Network for Sustainable Financial Markets CIC	No response	No response	No response
97	Materiality Perspectives: Still not absolutely clear, how GRI-approach to Materiality works together with "outward materiality" (e.g. necessary for NFD-Directive)	triple innova	Germany	Consultant	On behalf of an organization, group or institution
98	(2) Although I know it is outlined in GRI 103, I do strongly recommend a clearer definition here in stating that the impacts include positive, negative, actual and potential impacts outwardly because as it stands, can be left open to interpretation and superficial materiality assessments. It also creates a separation of identification of impacts from identification of stakeholder views.	University of Denver	United States		No response

99	(2) Specifically, line 149 could cause confusion between actual and potential impacts. Section 2 clearly makes a distinction between actual and potential impacts. This distinction should also be clear also in section 2.2.	World Business Council for Sustainable Development	Switzerland	Non-government organization	On behalf of an organization, group or institution
100	(2) Impact: We understand that the impact is outward and inward. But GRI is focussing in the generated impact and not to the received impact from stakeholders. This concept should be clarified to understand that focus. We also believe that the impact received should be also considered.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
101	(2) However, I suggest wording : impacts on people, planet, communities and economies. I do not think it is necessary to specifically call out human rights in this definition. Impacts on people and communities includes human rights. But people could be construed as individuals, where in many cases, companies are central players in local communities and economies, which specifically refers to groups of people, so I think this should be more explicit.	Beyond Business Ltd	Israel	No response	On behalf of an organization, group or institution
102	(2) However, the COVID19 pandemic has brought economic and social turmoil and tragedy, bringing a new dimension to risk, impact and responsibility regarding nature – the world must halt the loss of biodiversity and put nature on a path to recovery by 2030. We would therefore like to see a specific mention of nature (biodiversity and ecosystems) in the new materiality definition, accompanying the addition of human rights: ‘topic that reflects the organization’s most significant impacts on the economy, environment, and people, including impacts on human rights AND NATURE’.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution

103	<p>(1) Material Topic: an addition would be made to that definition to be as follows: "topic that reflects the organization's (measurable) impacts on the economy, environment, and society.</p> <p>*Justification: having a measurable impact facilitates the evaluation process for sustainability performance, allows benchmarking and so that measuring improvement levels, facilitates the external assurance task, easily understandable and more legitimate for the stakeholders, helps in uncovering disclosure manipulations and thus demonstrates whether or not, the organization is moving towards achieving Sustainable development goals.</p> <p>*In a relevant vein, disclosing measurable (quantitative) information in the sustainability report is considered as one of the important criteria for a high quality Sustainability Report (Hammond and Miles, 2004). firms disclose sustainability information in format that fits the quality requirements of its stakeholders (Ane, 2012). Stakeholders prefer that type of sustainability information reported in a quantitative, measurable format, as being perceived by them as easily understandable, verifiable and comparable. (Wijk and Persoon, 2006).</p> <p>References: Abdelrahman, N. (2018). Features Affecting the Quality of Sustainability Reporting: an Empirical Study and Evaluation. International Journal of Management and Applied Science, 4(5), 36-47. Iatridis, G. E. (2013). Environmental disclosure quality: Evidence on environmental performance, corporate governance and value relevance. Emerging Markets Review, 55-75. Ane, P. (2012). An Assessment of the Quality of Environmental Information Disclosure of Corporation in China. Systems Engineering Procedia, 420-426.</p>	Noha Abdelrahman	Egypt	Academic	As an individual
104	<p>The proposed change in the definition of a material topic focuses principally on impacts on the economy, environment or people, without parallel consideration of stakeholder perspectives. Stakeholder input is then proposed to be sought after this initial identification of actual or potential material impacts. This reduces</p>	CDSB	United Kingdom	Standard setter	On behalf of an organization,

	<p>the ability to concurrently consider materiality from the perspective of impact on the organisation's own enterprise value creation, the typical basis for determining materiality within financial accounting standards. We believe that this creates the risk of reducing connectedness between financial and non-financial reporting. The previous definition employed under the GRI Standards, which explicitly incorporated stakeholder views, provided a direct means by which investor perspectives could be integrated into the determination of material sustainability topics, alongside the views of wider stakeholders. Accordingly, this supported organisations to also consider a financial materiality perspective in their sustainability disclosures, supporting greater connection between financial and non-financial reporting.</p> <p>CDSB therefore believes that to promote greater interconnectedness between financial and non-financial reporting, the materiality definition should explicitly consider financial materiality, i.e. impacts on an organisation's own enterprise value creation, in addition to impacts on the economy, environment and people. This would help to ensure that disclosures prepared using the GRI Standards can be used to identify the sub-set of wider sustainability information that is material for enterprise value creation and thus of relevance for disclosure to investors via the mainstream report.</p>				group or institution
105	<p>(1) (Note all line numbers mentioned in the response refers to the exposure draft unless otherwise stated)</p> <p>Section 2.1/2.2 (line 93-95, 166-167) - GRI proposes that a materiality assessment for the purpose of the Sustainability Report (SR) should focus on an organisation's outward impacts, while those sustainability issues that impact on the company itself should be reported in the Integrated / Annual Report instead. We are of the view that this approach does not support companies to develop a SR that conveys a more holistic understanding of how sustainability is embedded into general business strategy. It is considered best practice to integrate material ESG topics into risk management</p>	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution

	<p>processes and/or business strategy (see COSO/WBCSD guidance). Therefore, the issues that impact the company should be considered as priority when assessing materiality and thereby managed and reported on accordingly. And it is through this process where operational performance is tracked and managed better that consequently we expect this to influence how a company creates positive impact outwards.</p>				
106	<p>(2) Materiality We recognize the need to uphold human rights and eradicate their abuse, and support global efforts that support this goal. As such, we support the inclusion of human rights within GRI’s proposed definition of materiality, as it is a non-diversifiable risk that affects all industries, and therefore requires special attention. However, we also believe that climate change is a universal, non-diversifiable risk (as set out by TCFD) that not only affects nearly all industries, but leads to multiple impacts within society, the economy and the environment. As a result, we believe climate change should be specifically included alongside human rights within GRI’s definition of materiality.</p>	Deloitte	United States	Consultant	On behalf of an organization, group or institution
107	<p>(2) Lines 156 – 171 (p. 9) “Materiality” as defined by the US Supreme Court for purposes of financial reporting and disclosures is if an (actual or prospective) investor would reasonably want to know the information to incorporate into her/ his decision-making process. GRI should consider adopting more of this convention, using the criteria of whether stakeholders reading the GRI report would want to know the information in order to make decisions about the organization. GRI’s use of “materiality” differs from its use in financial reporting and financial disclosures. The discussion also calls out “financially material risks, making it even more essential to users of GRI and financial reports and disclosures to be able to rely on a consistent concept. GRI’s general intent is to move towards aligning the various reporting frameworks. Given that financial reporting and financial disclosures drive the economy (and have a long head</p>	Douglas Hileman	United States	Consultant	As an individual

	start), DH suggests they should adopt these definitions and concepts where possible; if they use them different ways, they should clearly say so.				
108	<p>The overall intention with the revision of the standards – to strengthen the focus on outward impact – is laudable; sustainability reporting has played, and is playing, a key role in helping societies, companies, shareholders and other stakeholders not only to understand the impact companies have on society, but also to facilitate a systematic way of addressing this impact. In many ways the strengthened focus on impact, and the suggested changes to the definitions of materiality and stakeholder as a consequence, is therefore logical.</p> <p>On the other hand, the suggested development in moving the GRI Standards away from the idea of integrated thinking and integrated reporting. How the reporting organisation itself is affected by society and external interests is no longer a vital part of the standards. Business risks, business opportunities and how the business strategy is linked to sustainability is not an essential part of what should be reported on. And yet, many of us believe that this is precisely what we need to see more of. Where and how should this be shared with relevant stakeholders?</p> <p>We therefore question if this is the best route to take. By doing so, reporting organisations will need to use or establish additional frameworks along with GRI Standards in order to demonstrate the consequences of current and potential inward impacts (e.g. climate change, water scarcity, corruption or lack of respect for human rights).</p> <p>The suggested change will most likely make the GRI Standards less interesting for many small as well as large companies, since their interest in sustainability is often intricately linked to business opportunities and business risks. They need to show both an internal and an external audience how they are able to meet increased external attention with integration of sustainability, leading to increased business value, and thereby present how they adapt to changes in their surrounding</p>	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution

	<p>society (inward impact) and the steps they have taken to mitigate inward risks affecting the business negatively.</p> <p>A sad but direct consequence is that the GRI standards will no longer be the natural framework to use when implementing the Integrated Reporting <IR> framework; the Integrated Business Model thinking that <IR> is based on requires an organisation to manage and report on inputs as well as outcomes – and the steps in between – whereas the suggested revisions will make a GRI Standards report focus primarily on the outcomes and the impacts.</p> <p>Instead, a GRI Standards report will be a kind of condensed, combined environmental and human rights impact assessment report. It will be perfect as a tool to demonstrate compliance to external parties (e.g. investors), but much less valuable for managing and driving development based on sustainability related business risks and opportunities and generate lasting change.</p>				
109	<p>(1) We have some concerns on the revised materiality process. First of all, it seems that the proposed process would not be aligned with the "double materiality" definition envisaged by the European Directive on Non Financial Reporting.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
110	<p>(2) For the definition of material topic, we generally agree with the direction, as it is less subjective, but we ask that GRI explain the following components about how companies should determine "impact": Does a topic need to be included in a company's enterprise risk assessment to be considered as material? How does impact to a company's financial performance get incorporated into the assessment, or is financial materiality not relevant for GRI? It seems that a company's financial performance should be a key contributor to sustainable development.</p>	ERM	United States	Consultant	On behalf of an organization, group or institution

111	(3) but I think that there is some risky ambiguity and overlapping in the concepts of “impact” and “topic”. In my opinion at lines 2565 and 2566 it is not sufficiently clear how, when and even why it is requested to shift from “impacts” to “topics”. I’m afraid that to suggest to aggregate impacts in topics may lead to misunderstanding. An organization could have different impacts with different relevance levels related to the same topic. The most relevant ones should be deepened in the Sustainability Report, the other ones not. Fusing the impacts in a unique topic could make these important differences lost and make the organization think to have to report all the impacts related to a topic, even the less relevant. Therefore, my proposal is to eliminate the concept of topic and use only the one of impact. “Material impacts” should be reported, not “material topics”. Material impacts in my opinion should be defined as the organization’s most significant effects on the economy, environment, and people, including impacts on human rights’.	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
112	The document has singled out human rights, yet it is not clear how the addition of the word will change organisational behaviour. It does not give justice to the depth of sustainable development which includes many other aspects, including human rights.	Dr Aljaohra Altuwajri	No response	Academic	As an individual
113	(2) we would suggest that the latter reads "topic that reflects the organization’s significant impacts on the economy, environment, and people, including impacts on their safety, health, wellbeing and human rights". We believe this would help emphasise important OSH issues as material topics.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Other (please specify): - Chartered body for OSH Professionals	On behalf of an organization, group or institution
114	(3) Impact should not only focus on an organization’s outward impact but should also remain focused on the impact from stakeholders and society at large on the organization itself. This ‘two-way street’ will enable companies to use the	ISOS Group	United States	Consultant	On behalf of an organization,

	standards as an important management tool that provides and creates value beyond reporting compliance.				group or institution
I 15	(2) For the same reason, as far as material topic definition is concerned I would have avoided to add a specific stress on impact on human rights which can be brought back to impacts on people. As there are many prepares (especially in developed countries) for which impacts on human rights are not material (due to the presence of a working and effective regulatory framework), the introduction of this specific measure facing a principle-based approach could be redundant.	Alessandro Mantini	Italy	Business	As an individual
I 16	We agree to have a focus on “impacts” as it might also further helps companies to report on how they contribute to the realization of one or more SDGs. However, we believe that there is a need to clarify the “nature” of the impacts on a long-term perspective (as defined in the OECD Guidelines) and maybe explore possible ways to align this definition to recent developments related to financial stakeholders’ due diligence expectations (ESG factors). This might also better guide companies in developing a methodology to identify positive and/or adverse impacts (and their potential linkages) on economy, environment, people, including human rights (in line with the OECD Guidelines and the UNGPs).	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
I 17	(1) The definition of sustainability set out in lines 31 – 43 underpins the standards and we support the approach adopted to require organisations to consider both positive and negative impacts. The underlying definition is based on the triple bottom line. Whilst profit, people, planet – or economy, environment, and people (EEP) – is a good point to start from, it is very vague and opens the door for impression management. This means that it leaves room for companies to evade the spirit of the GRI standards and present themselves in the best possible light, whilst still meeting the standards. In the amendments this room is reduced due to the introduction of references to ‘human rights’. However, it is not clear why the issue of human	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

	<p>rights was picked, whilst at the same time many other issues are being overlooked.</p> <p>It would be more suitable to refer companies to the Sustainable Development Goals (SDGs) and ask to use the SDGs as a framework for reporting – 17 dimensions plus profit / economy. Given the explanatory material and the clear definitions throughout the indicators the room for impression management would be reduced. This would mean that the spirit of the GRI standards and the text of the GRI standards would be further aligned.</p>				
118	<p>(2) In regards to the aforementioned four directions: In the definition there seems to be a focus on the negative and positive impact of companies on sustainable development. However, it is not mentioned in the definition or in the amendments that there is an impact of sustainability on the company. For example, climate change will have an impact of a company, so will biodiversity loss through increases in zoonotic pandemics – like Covid19. It is crucial to expand the current one-dimensional relationship – company on sustainability issues – to a two-dimensional relationship – company on sustainability issues and vice versa.</p> <p>Furthermore, and especially in the light of the materiality discussion, it is essential to consider the positive as well as negative directionality of this relationship. For example, the impact of climate change issues on video conferencing service providers will be positively material, whilst it will be negatively material for a fossil fuel company. This would result in a four-directional analysis: positive & negative plus company on sustainability issues and vice versa.</p> <p>In combination with an SDG approach to sustainability we recommend to ask companies to reports on GRI using a four directional and 17-dimensional framework. This will close loopholes and bring the spirit of the amendments even closer to the text of the amendments.</p>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

	<p>Furthermore, there needs to be a clear definition of what materiality means in terms of an GRI report, i.e. what underlying definition does an issue have to meet to be disclosed in a report that is in alignment with the GRI standards. In line 2568 the 'real' materiality definition seems to be presented: Materiality evolves into disclosed materiality, which becomes a function of significance. There is a difference between material impacts and disclosed material impacts.</p>				
119	<p>A GRI Technical Committee on Human Rights Disclosure is inevitably going to want to emphasise human rights in the definition; but if there was a TC on Climate Risk it might put a global heating augmentation onto 'environment' and so on. Best to have a principle of weighted equality in the definition: economy, environment and people. Since the new definition changes 'society' to 'people' that should be the compromise with explanatory text on human rights included in the Universal Standards and topic specific standards elsewhere.</p> <p>Concern: The new definition of material topic skews the whole emphasis of the GRI Standards towards a human rights framework which is inconsistent with the triple bottom line intent. The emphasis on "impact on human rights" is out of proportion to what might be material in a given jurisdiction, and potentially marginalises environmental impacts such as climate change (global heating) as a material issue. The new qualification of 'society' defined as 'people' creates an immediate conflict between environmental impacts and people impacts because human rights proponents could then use arguments to trump environmental concerns within the definition. The 'people' and 'human' rights impact now outweighs the 'environment' impact by 6 to 1 in terms of word weighting (content analysis). Accordingly, the new definition is an unnecessary augmentation to 'people' which does not require qualification in the definition, and signals an obvious demotion of 'environment'. 'Human rights' is better emphasised after the definition. My suggestion for lines 139-143 is as follows: "...topics that reflect its most significant impacts on the economy, environment, and people. In the GRI Standards, these are the organization's material topics. Examples of topics include impacts on human rights, climate change/global heating</p>	Next Level Sustainability	Australia	Other (please specify): - GRI Certified Training Partner in Australia	On behalf of an organization, group or institution

	and occupation health and safety." [Note I've replaced "anti-corruption" with "human rights" and "water and effluents" with "climate change/global heating"].				
120	regarding the definition of "material topic" I think you should delete the last part of the sentence "including impacts on human rights", because it seems that human rights are more important or relevant than other topics related to people, such as health and safety, or you should include other examples, not just one.	Prysmian Group	Italy	No response	No response
121	(2) My concern is adding 'including human rights' as this seems to elevate this topic over other topics. Human rights is included as part of the considerations of the materiality determination process, therefore am not clear as to the elevation. Is the intention that any negative human rights impact will trump all other impacts? If so, suggest that highlight this, as this is a significant emphasis of a particular topic.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
122	<p>(2) Lacking: We believe the approach outlined in the exposure draft lacks a connection to the notion of risk for reporting organisations, and may therefore undermine a holistic analysis of a reporting organisation. It may also discourage senior management from viewing sustainability and non-financial matters seriously, absent an obvious 'business case'.</p> <p>An example: Any reporting organisation, regardless of size, typically only employs a fraction of the people in any given community. In the case of a large city, this fraction would be minuscule. Therefore, the scale of the business's impact on skills and education through its employee-focused learning and training initiatives would be said to be low. However, community-level education and skills could carry a significant risk to businesses that depend on a highly skilled workforce. It would not be reasonable for a reporting organisation to neglect this topic in its sustainability reporting, we would argue, because it would diminish the reader's overall understanding of how the organisation interacts with significant sustainability factors.</p>	Sancroft International	United Kingdom	Consultant	On behalf of an organization, group or institution

	<p>We suggest giving consideration to adding organisational risk as an additional consideration alongside the core criteria of ‘Severity/Scale and scope’ and ‘Likelihood’ in the description of process to address the significance of identified impacts. Alternatively (or additionally) it could be referenced as a consideration in setting a threshold to determine which topics are material to report.</p> <p>It may be helpful to consider the organisational risk associated with identified topics in relation to the reporting organisation’s dependency on environmental, social or economic conditions or hard and soft resources in carrying out its core activities or pursuing its business strategy.</p> <p>We recognise that any reference to risk, particularly organisational risk, must not be seen to override the assessment of impact that forms the core of material topic identification and prioritisation. It should also not serve to reduce the scope of the definition of material topics, but rather help improve the relevance of the topics to a clear understanding of the reporting organisation and its context.</p>				
123	(3) The addition " including impacts on human rights" sounds very strange assuming that we could understand the impact on the society/people excluding human right issues.	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
124	suggest "impacts on human rights" should not be emphasized in concept of " material topic", as if do so some topics might be ignored or missed.	SGS	China	No response	No response
125	Issues that are material to stakeholders are material to a company that have a purpose to maximize stakeholder wellbeing. If the environment and society-at-large are treated as special-case stakeholders, all sustainability issues are material	Sustainability Advantage	Canada	No response	No response

	to the company because they impact the wellbeing of some or all of their stakeholders. Therefore, we don't need sector-specific versions of GRI any more. All companies should answer all GRI questions. Sectors can then PRIORITIZE which they will focus on to improve, but all companies in all sectors must report their impacts on all sustainability issues. Mother Nature and Future Generations don't care if the corporation is a bank or a steel mill; it just cares if the company is harming it.				
126	Explicitly including "impact on human rights" is unnecessary as "impact on people" already comprises human rights. This line of thinking (when including "human right") would require to also explicitly include "impact on climate" for example. I prefer a clear and consistent definition : "topic that reflects the organization's most significant impacts on the economy, environment, and people'.	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
127	GRI Materiality must be coordinated with other standards definition such as SASB and IIRC. One of the most important drivers for sust. reporting in Latin America was the investors need of info. Sustainability for these stakeholders can be associated with main risks and opportunities the company should manage and in that case, could not be associated with IMPACTs of the company. (example: Security of info, climate change that affects the wine industry or a water utilities supplier but is not affected by the company). Conclusion: The previous GRI definition of materiality ADDING both views IS MORE INCLUSIVE than the new one. Companies job to prepare a materiality list for SASB and GRI can be too complicated.	Daniela Winicki	Chile	Consultant	As an individual
128	(2) Don't think human rights needs to be specifically called out - it should be captured as an impact on people.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution

129	While we agree that materiality should focus on impact, it is also important to align its definition with other reporting standards or frameworks as so not to confuse the readers of the reports, particularly for companies that produce hybrid reports.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
130	(1) I agree with the inclusion of impact in the new definition of material topic. However, I think companies should also consider topics that has significant impact on the organisation. e.g. Adaptation and resilience of Climate Change.	Simeon Cheng	Hong Kong	Business	As an individual
131	(3) As much as possible the concept of materiality should directly align with the updated concept of “double materiality” being proposed by the EU. In practice, almost all sustainability / combined / integrated reports that WBCSD reads still simplify company vs. stakeholder perspectives in their matrices and process descriptions. The updated text should be re-emphasized in external communications by GRI.	World Business Council for Sustainable Development	Switzerland	Non-government organization	On behalf of an organization, group or institution
132	it may be valuable to add a wording related to the timeframe 'in the short, medium and long term' as defined in IIRC's definition of Materiality. For example, we are now coming at a crossroads where the future of work is seen to be changing due to automation and there is also a contrasting need to create jobs which can become important issues in the future.	Nazish Shekha	Pakistan	Non-government organization	As an individual
133	(1) We suggest to better define the impacts in terms of inherent or residual risk (e.g. CDP asks to focus on inherent risks).	Eni SpA	Italy	Business	On behalf of an organization, group or institution

134	(3) Furthermore, there needs to be a clear definition of what materiality means in terms of an GRI report, i.e. what underlying definition does an issue have to meet to be disclosed in a report that is in alignment with the GRI standards. In line 2568 the 'real' materiality definition seems to be presented: Materiality evolves into disclosed materiality, which becomes a function of significance. There is a difference between material impacts and disclosed material impacts.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
Materiality matrix					
135	(1) It is a welcome change to no longer require the presentation of material topics in a matrix format. A matrix appears to convey an accurate prioritisation of material topics, however assessments are in fact based on qualitative stakeholders' views and influence.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
136	(1) I appreciate the more focalization on impacts and the elimination of double criteria (no more materiality matrix)	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
137	(2) Agree with removing 'influence on the assessments and decisions of stakeholders' is determining whether a topic is material and there is no longer a need for a materiality matrix.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
138	(1) Sancroft's comments are with respect to the revised definition of material topics. Positive: We support the effort to improve the sophistication and usefulness of	Sancroft International	United Kingdom	Consultant	On behalf of an organization,

	materiality analysis and facilitate reporting that reflects an organisation's significant impacts. We support the move away from the traditional 'matrix' approach to materiality definition, which has tended to encourage overly simplistic issue identification, and may undermine accountability and appropriate management controls in relation to a given topic.				group or institution
139	(2) This change rectifies the bad habit of companies simply focusing on material issues that affect external sources AND business sources and dismisses the use of the materiality matrix.	University of Denver	United States	No response	No response
140	(2) The presence of matrix still is considered as the element that makes materiality more transparent.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
141	(4) Materiality We are therefore concerned the removal of the materiality matrix may make application of the revised standards difficult for some reporters and reduce transparency for users on how material topics have been evaluated. As a result, we believe there is a need for greater guidance on applying the revised definition of materiality. As one option, we suggest that GRI consider retaining the concept of a matrix as a decision-making and communication tool within the context of the proposed revised definition of materiality. We think it could be useful for GRI to leverage matrices and tools adopted within other frameworks or approaches, and introduce a new form of materiality matrix or similar that should address the dimensions of the significance of an impact; and the likelihood of its occurrence over time.	Deloitte	United States	Consultant	On behalf of an organization, group or institution

142	<p>Per page 11 of the current GRI101 many reporters provide a ‘materiality matrix’ showing Influence on stakeholder assessments & decisions plotted against Significance of economic, environmental & social impacts (as assessed by the company). I’ve found this a useful tool for understanding the relative importance of a company’s Material Topics including the reasons why each topic is material. Please can this useful feature be included in the new GRI103.</p>	Hong Kong University of Science and Technology	Hong Kong	No response	No response
143	<p>(2) Additionally, it should be mentioned that voluntarily, companies can publish materiality matrices but these should refer to the concept of materiality identified in GRI 103 (a concept of materiality based on impact and not on the influence on the company and on relevance/influence of the stakeholders, as in previous versions of the standard’s materiality matrices).</p> <p>The axes of the materiality matrix (e.g. impact probability/severity) should be specified in order to ensure the homogeneity of the information contained in the reports for those cases where a company reports the materiality matrix considering the new concept of impact. We would be in favour of redefining the axes but retaining the visual presentation of material topics. Many entities had adopted this visual approach because of the insights it provides to users.</p>	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
144	<p>(2) Reporting practice since G4 has evolved to focus on the application of the materiality matrix, and whilst I understand GRI’s concerns with this approach, the reason it has been so widely adopted is because it is understandable and applicable. Asking reporters to abandon the matrix without providing a clear alternative will create many issues such as confusion, inconsistency and incomparability.</p>	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution

9 4.Stakeholder

10 Please refer to page 10 in the [Universal Standards exposure draft](#).

No.	Comment	Organization name	Country	Stakeholder group	Submission type
General opinion (supportive, opposed, or other)					
145	We support the revision of the stakeholder definition.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
146	(2) Stakeholder: an excellent definition that is simple and comprehensive at the same time.	Noha Andelrahman	Egypt	Academic	As an individual
147	(2) Section 2.4 Stakeholder (lines 196-229) - The recommended changes are supported	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
148	(3) For the definition of a stakeholder, we agree with the changes as aligning definitions is preferable. We appreciate GRI for recognizing that not all stakeholder interests are equally important.	ERM	United States	Consultant	On behalf of an organization,

					group or institution
149	(1) The modification of definition of stakeholder is welcomed. The alignment with the OECD guidance is making things more clear.	Marcus Chau	Hong Kong	Consultant	As an individual
150	(2) Stakeholders definition aligned with OECD on the outward impact part is consistent with approach on materiality topics which focuses outward impacts.	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response	No response
151	(1) The alignment or "stakeholder" with OECD definitions is positive, and we insist that important stakeholders not be left out of any assessment.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
152	We strongly support the revision of the definition of "stakeholder" in line with the OECD Due Diligence Guidance for Responsible Conduct. We believe that this definition addresses the previous gap which created an incentive for organisations to pick and choose stakeholders that suited the organisations' own views	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
153	(1) I found the revised definition of stakeholder more suitable to the focus of GRI reporting. The fact that the stakeholders actions "can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives" was implicit and redundant. Entities must focus on the recognition of their impacts that lead finally to the relevant stakeholders.	Alessandro Mantini	Italy	Business	As an individual
154	The definition itself is suffice and justify a generic understanding on the meaning of stakeholder.	Universiti Malaya Sustainability & Living Labs	Malaysia	No response	No response

		Secretariat (UMSLLS)			
155	(2) I agree with the alignment of the definition of "stakeholder" with OECD.	Simeon Cheng	Hong Kong	Business	As an individual
156	I believe this definition of stakeholder is apt	ZENITH BANK PLC	Nigeria	No response	No response
157	(3) Relating to the "Stakeholder" definition, I suggest considering the following definition: "Individual or group that has an interest that can, or could, affect or be affected by the organization's activities and decisions".	No response	Peru	Academic	As an individual
158	(1) The updated definition of stakeholder makes sense, as commented in line 121-129 in the explanatory memorandum. We are also wondering about the second part of the previous definition not to be elaborated at all? Those whose actions can be expected to affect the ability of the organisation to implement strategies and objectives. In our opinion that is important information to understand how likely the strategies and ambitions are to actually be followed through, or if they are conditioned actions or re-actions from external parties.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
159	(2) As to the notion of stakeholder, if it is reduced to the stakeholder that is, or could be, affected by the organization, it seems to be that only "weak" stakeholders are in to focus. However, there are stakeholders that are "strong", they do not affected by the organization, but they have influence on it. For example, regulatory	Da-Strategy	Russian Federation	Consultant	On behalf of an organization,

	authorities, supranational associations (UN etc.), standardizers, rating agencies - they will become out of the reporting focus.				group or institution
160	(2) We understand GRI's aim to focus more on impacts produced outward; still, for us, stakeholders are also those who can influence strategy and objectives of an organization, not only those who are affected by organizations' business (e.g. shareholders' resolutions on climate change). Therefore, we believe that new definition of stakeholders should take that into proper consideration.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
161	(6) Stakeholder engagement • The new definition of stakeholder only accounts for the organization's impact on them and not the impact that stakeholders have or can have on the organization. ERM CVS would like GRI to consider retaining, in a limited way, the effect of stakeholders on the organization: this is a bilateral impact.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
162	I think stakeholders should also include individuals, groups or entities that can impact or influence an organisation. This has been left out.	Joshua Rayan Communications	Malaysia	Other (please specify): - Sustainability Report Writer	On behalf of an organization, group or institution
163	(3) Stakeholders: I do understand the position to shift towards an outward-looking focus, however, there are inward-looking impacts on an organisation based on stakeholder actions or decisions. Suggest that some guidance on how to consider stakeholders response to an organisation's actions; and any further resulting stakeholder reactions to subsequent organisation actions need to be taken into account for a more holistic and multi-dimensional approach to stakeholder management and disclosure.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution

164	(4) Stakeholder definition: This narrow definition is not mainstream and OECD (representing 37 western countries) not the reference for stakeholder engagement. The active and passive formulation "that affect and/or could be affected" preferable as it includes both dimensions of influence and dependency. Reference to AA1000SES would be advisable. Definition of Standards 2016 are preferable - standard two dimensional system on influence and urgency.	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
165	(2) On the other hand, we recommend adding in the definition of stakeholder that they are "people or organizations that also generate an impact on the activity of the organization itself".	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
166	the aforementioned definition of stakeholder suggest one way relation: "--affected by the organization's activities and decisions." Shouldn't it be a two-way relationship: affect and affected by? Therefore suggesting that stakeholders has influence to the organization	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
167	It's very important to have a definition for the stakeholder, which takes in consideration the potential damages. This will comit the organizations to report negative aspects and to manage potential negative impacts.	ICR Systems & Management SRL	Bolivia	No response	No response
168	(2) Can you please elaborate on which page of OECD Due Diligence Guidance for RBC has the definition of 'stakeholder'?	International Development Center of Japan	Japan	No response	No response

169	(2) The determination of stakeholders whose interests have been affected and could be affected -- If it could be done, is it obligatory?	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
170	(2) There is a potential problem with inconsistency with other standards and their definition of stakeholders. The new GRI definition is more restrictive than others and may reduce perceptions of stakeholder saliency/agency, but this is balanced by the increased prominence of material topic selection and changes in the universality of the standards/shifts in reporting concepts.	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
171	Consultation with stakeholders has benefits for the organization, however, the needs that these interested parties pose may not always benefit the sustainability and transparency of the business.	freelance	Ecuador	Consultant	As an individual
172	i think for stakeholder definition, it is better use of any interest or in decision making process need	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
173	i support the idea of differentiating between stakeholder and interested party.	Sime Darby Property Bhd	Malaysia	Business	On behalf of an organization, group or institution

Suggested additions/revisions

174	(3) On the other hand, I believe the definition of stakeholder is too broad: it could mean anyone anywhere. And "has an interest" is vague. Suggest using plain language: "A stakeholder is an individual or group that is or is likely to be significantly affected by an organization's activities."	Beyond Business Ltd	Israel	No response	On behalf of an organization, group or institution
175	(3) We further note that the definition of stakeholders has been aligned with that of the OECD due diligence guidance for RBC and appreciate the efforts in the definition of stakeholder included in the glossary to make clearer the connection between interest and rights. We are however concerned that the connection between interests and rights is not clearly defined and communicated. From a human rights perspective we find that there is a need to state more explicitly that potentially affected individuals and groups (or rights holders) should automatically be considered as part of the organization's stakeholders. Notably, rightsholders have human rights, that it is the duty of the reporting organization to respect, even when these rightsholder are not identifying these as "interests". There is an important distinction between rightsholders, whose human rights and maybe interests, are at stake and other stakeholders such as businesses, local government who have "interests". Interest is a subjective notion whereas human rights instruments define the content of these rights. We recommend deleting Note 1 in the definition of stakeholder included in the glossary as it seems to suggest that rights can be reduced to interests and also suggest line 196-229 is revised in accordance with input shared above. We recommend that the short definition included in e.g. key concepts section is revised to say 'individual or group that has an interest or right(s) that is/are, or could be, affected by the organization's activities and decisions'. We also recommend that an explicit connection is made in the definition of stakeholders to the concept of (potentially) affected rightsholders and that the definition explicitly includes language on how interests	Danish Institute for Human Rights	Denmark	Other (please specify): - national human rights institution	On behalf of an organization, group or institution

	and rights are distinct. We finally recommend that clarifications are consistently included directly in the Key Concept section as well as in the Glossary.				
176	(2) At line 204, it is recommended that this is replaced with the following text: “While not all interests are of equal weight, all human rights should be treated as of equal importance, and organizations should bear in mind that human rights are interrelated and interdependent.”	Forest Peoples Programme	No response	No response	No response
177	(5) Language use (lines 119-136 & 196- 229): a note here should be added to explain that some “stakeholders” are also rights-holders. GRI should check the full documents to ensure wherever “stakeholders” are mentioned this is coupled with rights-holders in appropriate places.	Forest Peoples Programme	No response	No response	No response
178	(3) The change to the definition of stakeholder is still broad and far reaching and feasibility for organizations with limited resources would seem difficult in regards to stakeholder engagement under the proposed definition. Suggestion to create a separate term and definition that accompanies the original (i.e. "affected and potentially affected stakeholder").	University of Denver	United States	No response	No response
179	(6) Further “local communities” should be changed to “indigenous peoples and local communities” in line 200 and throughout the full GRI standards document (GRI 101-103).	Forest Peoples Programme	No response	No response	No response
180	(4) Line 218 should add: “...this includes securing the consent of indigenous peoples and local communities to discuss issues affecting them with their chosen representatives.”	Forest Peoples Programme	No response	No response	No response
181	(3) Line 209 should also point out that the relationship between corporate conduct and human rights impacts may be indirect and be several steps removed, e.g., indigenous peoples lands, waters, natural resources, livelihoods, cultural integrity,	Forest Peoples Programme	No response	No response	No response

	health and security can be impacted indirectly by a company's operations or supplier's operations even if the company's activities are not located on their lands.				
182	(5) • Line 198: We suggest the common categories of stakeholders for organizations should also include investors, both public and private.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
183	(3) What are the treatment of Note 1 and Note 1 and Note 2 of stakeholder definition on page 28 of GRI 101:Foundation 2016? These Note 1 and Note 2 should be inherited in new GRI 101?	International Development Center of Japan	Japan	No response	No response
184	Stakeholders are defined as “entities that can affect, or is affected by, an organization, strategy or project.” We need to classify the environment/Mother Nature and society-at-large/Future Generations as stakeholders, and ensure that they are included in a corporations' multi-stakeholder purpose: maximize stakeholder wellbeing.	Sustainability Advantage	Canada	No response	No response
185	(3) In relation to the definition of stakeholders I would include those directly and indirectly affected. Companies often have major impacts on certain stakeholders indirectly.	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
186	Stakeholder mentions shareholders - should build this out and discuss individual and institutional shareholders in definitions. Institutional shareholders may have different drivers versus individual shareholders. This is touched on in Conflicts of interest Lines 1407-1423.	University of Southern Queensland	Australia	No response	No response

187	(4) The GRI should also consider explicitly mentioning the specific needs of vulnerable stakeholder groups. Line 209 suggested amendment: “The organization should also identify the interests of those who are unable to articulate their views (e.g., future generations) and those who might require specific approaches or special attention (e.g. at risk or vulnerable groups).”	World Business Council for Sustainable Development	Switzerland	Non-government organization	On behalf of an organization, group or institution
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11 *5. Due diligence*

12 Please refer to page 9 in the [Universal Standards exposure draft](#).

No.	Comment	Organization name	Country	Stakeholder group	Submission type
188	(5) For due diligence, more explanation and samples should be included as part of the Sector Standards for better clarity. In the case of financial institutions, the distinction between caused, contributed to and directly linked to may be have different interpretation especially for contributed to and directly linked to.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
189	(2) However, the referral to Due Diligence should preferably be rephrased stakeholder or sustainability due diligence, as the term due diligence is frequently used with a more subjective focus than intended in this definition.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution

190	Due diligence is confusing and should not be in the standards as proposed. If GRI wants due diligence as a part of the standards, then make it a reporting principle and devote considerable energy to giving it clarity and providing examples.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
191	<p>IOSH welcomes the opportunity to comment on the exposure draft GRI 101 (Using the GRI Standards), GRI 102 (About the Organisation) and GRI 103 (Material Topics) and was pleased to respond to the online survey in June 2019.</p> <p>We welcome the focus on human rights, due diligence, responsible business conduct, governance and verifiability of data.</p> <p>IOSH would be very pleased to provide further OSH input on the development of these GRI standards as required. For further information about this submission, please contact: Richard Jones at richard.jones@iosh.com.</p>	Institution of Occupational Safety and Health (IOSH)	No response	No response	No response
192	(4) In the exposure draft, the GSSB proposes, among others, to integrate the expectation of due diligence in the GRI Universal Standards and to align the standards with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. We welcome these proposals as we believe that all companies should follow these international standards for responsible business conduct and report on their policies, practices and outcomes.	NBIM	Norway	No response	No response
193	WBA also supports the increased alignment with the expectation of due diligence. This will make it easier to accept that a company has looked at human rights impacts if it has a GRI-aligned materiality process.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization,

					group or institution
194	(6) There is a high expectation when it comes to due diligence which may be challenging for developing or new-to-sustainability companies (exposure draft line 193-195).	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
195	It is crucial to take into account role of stakeholders in due diligence for better verification. This will provide better transparency especially in supply chain for all industries.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
196	<p>(2) Secondly the proposals need to be adjusted to bring negative and positive impacts more into balance.</p> <p>We have further detailed comments:</p> <p>GRI 101 2.3 Due diligence The proposed text reads: 'Due diligence is the process through which an organization identifies, prevents, mitigates, and accounts for how it addresses its actual and potential negative impacts on the economy, environment, and people, including impacts on human rights.' This is an unnecessarily gloomy definition of due diligence. Due diligence ought to identify impacts good and bad and provide the organisation with the wherewithal to think through and manage its external impacts. We submit that the text should be amended accordingly.</p>	Corporate Citizenship	United Kingdom	No response	No response

197	Actual negative impacts should be remediated, AND their reoccurrence should be prevented. Recommend adding this important aspect.	Danish Institute for Human Rights	No response	No response	No response
198	ADD: 'and positive after 'negative'	Hong Kong University of Science and Technology	No response	No response	No response