



Report Services FAQs

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What are Report Services?

The focus of current GRI Report Services is the GRI content index, which is a table listing all reported GRI Standards and disclosures, and the location of the reported information. This is an essential element of all GRI reports that allows readers to quickly identify what disclosures are being covered. Disclosure 102-55 from GRI 102: General Disclosures 2016 (for reports based on the Universal Standards 2016) and Requirement 7 of *GRI 1: Foundation 2021* (for reports based on the Universal Standards 2021) set out the requirements for a GRI content index.

Different GRI Services review **different parts** of the GRI content index. Our review provides feedback on whether the index meets the expectations of the Disclosure 102-55 requirements/ Requirement 7 of *GRI 1: Foundation 2021*. For example, we provide feedback whether the GRI Standards have been correctly referenced, or whether the title of the GRI content index is correct. We also review the wording of the in-accordance claim required by Disclosure 102-54 or a statement of use as per Requirement 8 of *GRI 1: Foundation 2021*. Furthermore, references made in the report to GRI and the GRI Standards are also reviewed. This is the case for all services.

Furthermore, we also review references provided in the GRI content index (pages or URLs for example), and we provide feedback on whether these references are clear, and if they accurately reflect the location of the reported information (**the references reviewed depend on the service**). This is done by checking both the references in the GRI content index, and by reviewing the location of disclosure labels in the report.

What are the main benefits of these Services?

Ensuring a GRI content index that improves comparability, navigability, and quality in the report -GRI content indices that are easily navigable act as an excellent tool for Stakeholders to locate the reported information and to understand which GRI Standards have been used for the report. The more accurate a GRI content index is, the more the report quality increases.

Increased understanding of the requirements of the GRI Standards - GRI assists organizations to better address the reporting requests as set out by the GRI Standards, such as Standard titles, title of index, and accessibility of index. Our services are a great way to ensure that an organization has some of the key elements of the GRI Standards appropriately applied. We provide feedback about any parts of the GRI content index that do not meet these expectations. Our service allows our customers to gain an increased understanding of these expectations.

Increasing understanding of the stakeholder perspective for our customers - Through our services our customers can understand how their index can be improved not only from a GRI Standards perspective, but also from the perspective of stakeholders. For example, if the structure of the index would be unclear from stakeholders' perspective, we give guidance about how this can be improved, to increase the clarity and accessibility of the GRI content index.

Where can I find more information about Report Services?

You may find more specific information about our services in our [Methodology](#). Please also consult our [Terms & Conditions](#) and our [Pricing Policy](#).

What services can I use if I am reporting using the Universal Standards 2021?

Content Index – Essentials:

Getting the basics right for your report's content index

This service focuses on those disclosures that do not permit reasons for omissions from the GRI content index under the updated Universal Standards 2021, i.e., disclosures 2-1 to 2-5, 3-1, 3-2. It ensures that these disclosures are included and referenced correctly and helps demonstrate to your stakeholders how you are ensuring the quality of your reporting.

Content Index – Advanced:

Demonstrate to your stakeholders that your report contains a high-quality content index

This service reviews your entire report's GRI content index, covering all disclosures and omissions. A high-quality content index is essential to ensure your report can be easily navigated. With this service you are demonstrating to your stakeholders the highest level of commitment to ensuring transparency and access to the information that is most relevant to them.

SDG Mapping Add-On

Align your SDG reporting with the GRI

The SDG Mapping Add-On can **only** be chosen in combination with *Content Index - Essentials* Service or the *Content Index - Advanced* Service. The Service focuses additionally on those GRI disclosures which reporting organizations have linked to the Sustainable Development Goals (SDGs).

What services can I use if I am reporting using the Universal Standards 2016?

Content Index Service:

Increase the navigability of your report

We recommend this service to first time reporters as it builds a strong foundation for future reporting. With this service, we assist you in creating an accurate, user-friendly, and clearly labeled content index that meets the requirements set out in the GRI Standards. We also review references to all disclosures included in the index. Overall, with this service we help you create a more precise content index to make your reporting more effective.

Materiality Disclosures Service:

Have your materiality disclosures reviewed and make sure they are clear and accurate

This service is beneficial for organizations who want to ensure that their stakeholders will be able to easily access the reported information for the materiality disclosures. In this service, we review how easily your stakeholders can locate the materiality disclosures (102-40 to 102-49), so your organization can communicate your materiality assessment clearly and accurately.

SDG Mapping Service

Align your SDG reporting with the GRI Standards and highlight your organization's contribution to these global goals

This service is particularly beneficial for organizations who also report with the SDGs and who would like to have a good navigation between their GRI content index and the information in their report. Our SDG Mapping Service ensures that the SDGs are easily traceable in your reported information and accurately mapped to the GRI Standards in your GRI content index, so that you can make your organization's contributions to these global goals stand out.

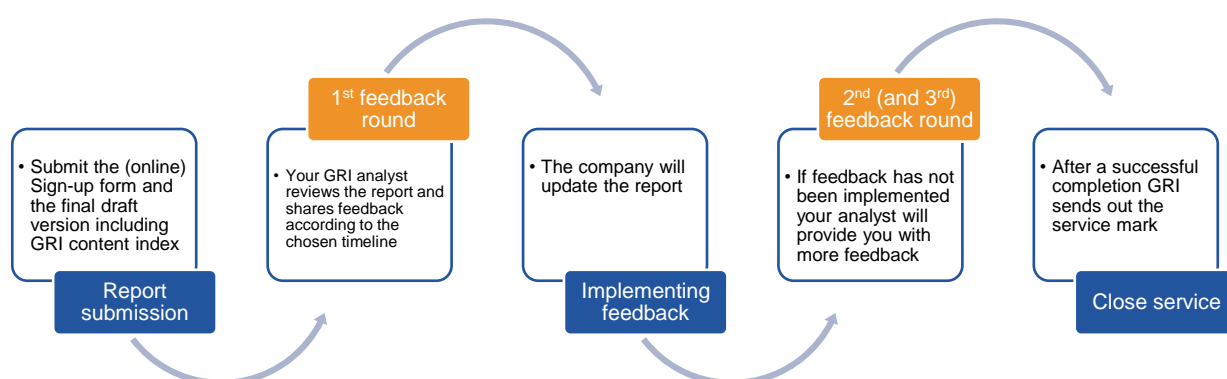
	Universal Standards 2021		Universal Standards 2016	
	Content Index – Essentials	Content Index – Advanced	Materiality Disclosures	Content Index
SERVICE SCOPE				
In-accordance claim under Disclosure 102-54 / Statement of use	✓	✓	✓	✓
Content index structure and presentation	2-1 to 2-5, 3-1, 3-2	ALL	102-40 to 102-49	ALL
Standards titles and publication years	✓	✓	✓	✓
Reasons for omission and required explanations	*	✓	*	✓
References of disclosures in the index	2-1 to 2-5, 3-1, 3-2	ALL	102-40 to 102-49	ALL
Enabling best practices with labelling (for disclosures in the scope)	✓	✓	✓	✓
UPDATED CHECKS				
The list of material topics	✓	✓	*	*
Verbatim disclosure titles	✓	✓	*	*
Sector Standard(s): reference numbers, correct disclosures needed, non-material topics, etc.	✓	✓	*	*
Use of 307, 412 and/or 419	✓	✓	*	*

What does the process of completing a service involve?

Application steps are similar for all GRI Report Services:

- Fill in the online [GRI Service Application Form](#) and submit the final draft of your report.
- A GRI analyst (a dedicated contact who will support you through the service and can address any questions you have) will be assigned to you and the service confirmed.
- Once we have completed the first round of review (in line with the timeline for the service that has been chosen), you will receive our feedback. Our turnaround time depends on whether you have opted for a regular or a fast-track timeline, which is available for an additional fee.
- You will then need to implement the changes outlined as requirements in our feedback document. We will also provide suggestions for improvement: you are not required to address these in the document, but we recommend you considering doing so.
- Once you have updated the report, you will need to return it to us. We then perform another review and send through any additional feedback points, within the review timelines for the service of your choice. (Follow-up review rounds take less time than the initial first feedback round.)
- Once all the feedback is implemented, we will confirm the completion of the service by email and send you the mark for the service, including instructions on how to use it.

In the graphic below you can see the process visualized. However, please be aware that you can **skip steps** if you fulfil requirements of the service earlier.



Why are there different services for reports using the Universal Standards 2016 and others for reporters using the Universal Standards 2021?

The Universal Standards 2021 were released in October 2021, and are mandatory for reporting from 1 January 2023, with early adoption encouraged. In the current year, however, both versions of the Universal Standards (2016 and 2021) are permitted to be used. Therefore, we provide the services for the reports based on the Universal Standards 2016 and as well as services for all customers reporting after the Universal Standards 2021.

For more information on the revised GRI Universal Standards 2021, including the Standards themselves, the GRI Academy: *Transitioning to the GRI Standards 2021 Update* course, and a FAQ section, please check [this link](#).

Why is the SDG Mapping service for the new services an Add-On?

GRI services want to make the SDG Mapping more accessible for all reporters. The existing SDG Mapping service has, therefore, been converted to an Add-On for reporters using the revised Universal Standards 2021, which can be chosen in combination with either the *Content Index - Essentials* or *Content Index - Advanced Services*.

How to map SDGs in you Content index?

In your content index, you can add another column with the SDG linked to your material topics and connected disclosures. The linkages between the SDGs and GRI disclosures must align with the mapping set out in the “Linking the SDGs and the GRI Standards” document. The title of each SDG and business theme can also be mentioned, but no interpretation or abbreviation of the text in the titles of the SDGs is allowed. Relevant targets may also be mentioned. If targets are included in the index, these will also be reviewed as part of the Service. In the picture below you can see a practical example on how the mapping could look like in your content index.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD D REF. NO.	SDG linkage
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Economic performance							
GRI 3: Material Topics 2021	3-3 Management of material topics						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed						SDG 8, SDG 9, SDG 13
	201-2 Financial implications and other risks and opportunities due to climate change						SDG 13
	201-3 Defined benefit plan obligations and other retirement plans						
	201-4 Financial assistance received from government						
Market presence							
GRI 3: Material Topics 2021	3-3 Management of material topics						
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage						SDG 1, SDG 5, SDG 8
	202-2 Proportion of senior management hired from the local community						SDG 8

In some cases, GRI disclosures can be linked to multiple SDGs. For instance: Disclosure 203-2 can be linked to goal #1 'End poverty in all its forms everywhere' and goal #8 'Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all'. It is not required however to link Disclosure 203-2 to both goals. The reporting organization will need to assess which goals are more relevant for them.

What is required to undergo a GRI Alignment Service?

For reports based on the Universal Standards 2016, the report must be either in accordance 'Core' or 'Comprehensive' and include the GRI content index. If your report is based on the Universal Standards 2021, we only accept 'in accordance' reports. If the GRI content index is included as a separate document, then the report must include a link to the GRI content index.

Please be aware that we do not currently accept GRI-referenced reports or reports without a GRI content index.

How long does each service take?

The timelines for providing feedback during each of the services are set out in our [Terms & Conditions](#). The total time it takes to close a service depends on the time taken by the reporting organization to implement the feedback, and whether there are multiple feedback rounds. For applications received before 10 AM (CET/CEST), the timeline starts from that working day. However, if we receive an updated report or service application after 10 AM (CET/CEST), the timeline starts from the next working day.

Service	Regular Timeline		Fast Track Timeline	
	First Round of Feedback	Subsequent Round(s) of Feedback	First Round of Feedback	Subsequent Round(s) of Feedback
Universal Standards 2016				
Materiality Disclosures	5 days	2 days	2 days	1 day
Content Index	8 days	5 days	4 days	2 days
SDG Mapping				
Universal Standards 2021				
Content Index - Essentials	6 days	3 days	3 days	2 days
Content Index - Advanced	8 days	5 days	5 days	2 days
Sector Standard(s)	In line with the timeline of the selected service			
SDG Mapping				

We have a tight deadline and need to publish soon; is there a faster option we can choose?

In this case, we would recommend the fast-track timeline (at an additional fee), as it reduces the delivery times of the first feedback and any subsequent reviews.

Can we apply for a service if our report is already published?

Services can be performed on published reports. There are typically two options available in these cases:

- If you can make changes in your report and republish it after addressing our feedback, we can conduct the service and provide you with the mark when the service is completed
- If you cannot make changes in your report, we can still conduct the service so that you can implement the learnings in your next report, but will not provide you with a services mark

What is the price of each service?

The fee varies per service as well as per type of organization and the timeline selected.

Services for reports based on the **Universal Standards 2021**:

Service Name	Timeline for first feedback	Not-for-profit/ SMEs	Corporate
Content Index - Essentials	6 working days	€ 3000, -	€ 4400, -
Content Index - Advanced	8 working days	€ 3400, -	€ 5500, -
Add-ons			
Fast Track timeline	3 working days (Essentials)	€ 600, -	€ 1000, -
	4 working days (Advanced)		
Sector Standard(s)	As above	€ 300, -	€ 500, -
SDG Mapping	As above	€ 300, -	€ 500, -

Services for reports based on the **Universal Standards 2016**:

Service Name	Timeline for first feedback	Not-for-profit/SME	Corporate
Content Index	Core	€ 3200, -	€ 4400, -
	Comprehensive	€ 4400, -	€ 5500, -
Materiality Disclosures	5 working days	€ 2800, -	€ 3000, -
SDG Mapping	8 working days	€ 3000, -	€ 3500, -
Add-ons			
Fast Track timeline	2 working days (Materiality Disclosures)	Additional € 600,	Additional € 1000, -
	4 working days (Content Index & SDG Mapping)		

All fee amounts presented in the table above are exclusive of Value-Added Tax (VAT), Withholding Tax or any other incurring taxes which should be covered by the party responsible for paying for the service.

Do GRI Community Members receive a discount?

GRI Community members with Plus package are entitled to a 25% discount on services if their membership is paid at the time of applying for a service. The discount is applicable on the regular price of each service (excluding the fast-track fee or other add-ons, where applicable) and is not available for other Community packages.

How can I pay for the service? Do I need to pay in advance?

After the service is confirmed, the invoice will be sent to the contact indicated in the sign-up form within a few working days. The reporting organization can then proceed with paying for the service via a wire transfer. GRI accepts payments via credit card (Visa or MasterCard only) but does not accept PayPal. It is important to note that a surcharge of 4.23% applies. This fee goes toward the party processing the payment and not GRI. This fee will not, therefore, be included on the invoice but will appear on the payment confirmation instead.

For other payment terms, please ensure to consult our [Pricing Policy](#) before applying for a service.

Do the services verify the information and/ or data in the report?

It is very important to note that GRI Services do not verify, check, or pass judgment on the quality of the disclosures within a report nor the process of preparing the disclosures. Given GRI's status as an independent standards setter, that responsibility remains with the reporting organization and its stakeholders. GRI Services are also not an external assurance engagement (although they are complementary) and thus should not be referred to in the part of the report mentioning external assurance. Companies applying for a GRI Service should not attempt to misrepresent or otherwise overstate the role played by GRI in completing the service and are asked to include disclaimers in their report to make it clear the level of support provided.

What are Disclosure Labels? I cannot see them mentioned in the GRI Standards

In the reports submitted for the GRI Services, we advise that GRI disclosures should be clearly distinguished throughout the report using disclosure labels. Disclosure labels help report readers to navigate and locate the information that is relevant to the disclosures they have a particular interest in and, as a result, improve the transparency of reporting. The use of disclosure labels is not a requirement of the GRI Standards, but it is strongly recommended that they be included, and will be reviewed as part of the service.

Disclosure labels can be incorporated into reports in different ways - for example, they can be added directly in the body of the text; referenced in the footnotes, subscript, or superscript, or included next to the chapter or subchapter titles. Another option would be to incorporate the labels in the margins or footers of a page.

For more information, please see our [Methodology](#) document under section 1.5.

My report is not in English, can I still apply for a service?

Yes, we perform services on reports and GRI content indices in **all** languages. However, the way in which the service is conducted depends on whether the language used is one in which the GRI Standards are available.

In line with section 1.7 in our [Methodology](#), for reports written in a language where there is no translation of the GRI Standards and for reports written in a language that the GRI Standards are translated into, but the language contains special characters, GRI Services will rely on the reporting organization to confirm that all relevant terms are directly translated from English GRI Standards.

We want to publish our report in other languages, can we use the mark in the translated reports?

The service mark you receive after successfully completing a service can also be used in an identical translated version of the report. In this case, we ask you to include a statement to both the original and the translated versions that clarifies which language version the service was conducted on.

Our report is online, can GRI still perform a service??

We carry out services on reports in many different formats, including online. Online reports can be sent to us as links to the back end of the website, or also in PDF format.

In previous years the mark for the service included the company's name and the month when the service has been closed. Why did it change?

Following the launch of our new brand in September 2020 ([find out more here](#)), GRI's organizational marks have been updated to reflect our new brand identity. The new marks bring a unified approach, while offering improved readability for online information consumption. The new branding favors clear content, with a versatile format that is suitable both on light and dark backgrounds and maintains the overall functionality of the marks.

Recognizing that the communications have largely moved online to ever smaller screens, one of design criteria for the new GRI branding was to create a strong and recognizable logo which would maintain its integrity and readability online.

Are there any other service that can help us with our reporting?

GRI provides multiple offerings for a diverse range of customers. We recommend you investigate our other support options:

- [GRI Academy](#): GRI offers globally applicable and recognized professional development. GRI certified courses on sustainability reporting are offered via [GRI's Certified Training Partners](#). GRI also offers the online [Professional Certification Program](#) via the GRI Academy.
- [GRI Community](#): Joining the GRI Community will help you access learning and knowledge-sharing opportunities that will help improve the quality of reporting with the GRI Standards. You can read more about the benefits of joining the GRI community on the GRI [website](#).
- [GRI Certified Software and Tools](#) (CST): The CST Program offers a certification service for software and tools that make use of content from the GRI Standards. Our team assesses this content for its accuracy before authorizing its use, so that reporting organizations know which software and tools they can trust and use in their reporting process. If you are interested in finding out more about the CST program please visit the GRI [website](#) or contact us directly for more information (certifiedsoftware@globalreporting.org)

Furthermore, GRI is constantly developing. Therefore, please stay updated for new services on our homepage or subscribe to [our newsletter](#). You will then be informed on GRI's updated or new products.



Do you know a consultancy that can approve my report?

As mentioned above, GRI does not judge the outcome or quality of an organization's report or whether a report is in accordance with the GRI Standards, as impartiality is important for maintaining credibility of a standard-setter.

The use of external assurance for sustainability reports is advised, but it is not required to make a claim that a report has been prepared in accordance with the GRI Standards. An organization is required to report its approach to external assurance with Disclosure 102-56 (Universal Standards 2016) or Disclosure 2-5 (Universal Standards 2021). GRI does not recommend any particular consultancies.

Does GRI provide any further tools that can help to create the GRI content index?

The GRI [content index template](#) provides a **free**, do-it-yourself guide for creating a complete GRI content index. In a few simple steps, you can customize and include information such as your material topics, the list of reported disclosures, and the titles of the GRI Standards used, including Sector Standards.