



**GSSB** Global  
Sustainability  
Standards Board

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## Item 04 – Summary of technical questions on the GRI Standards

### For GSSB information

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**Date** 5 December 2016

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**Meeting** 15 December 2016

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**Description** This paper provides an overview of technical enquiries that have been sent to the standards inbox, from 4 November until 30 November 2016. The intent is to inform the GSSB about the type of questions that have been received, and to signal any questions that may need to be discussed.

A log of all technical enquiries is provided in the [Annex](#).

The GSSB is asked to discuss and provide input on the two specific questions in Section 2, and to identify any further enquiries which may also require additional GSSB discussion.

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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](http://www.globalreporting.org).

## 1. Summary of technical enquiries

Between 4 November and 30 November 2016, 49 technical enquiries were received through the 'Standards inbox'. This email address is the main point of contact on the GRI and GSSB websites for any technical queries related to the Standards, and it will eventually replace the 'guidelines@globalreporting.org' email which was used for G4 questions.

The most prevalent theme for questions continues to relate to the Sector Disclosures. This includes questions about the status of the Sector Disclosures (e.g., how are they integrated into the Standards, and when will the G4 Sector Disclosures be replaced?) as well as how to report and reference the sector-specific topics and disclosures in the report and content index. Other common themes include the clarified definition of 'impacts' as related to materiality, external assurance and auditing of the Standards, and the revised content index requirements.

For these types of questions, the Standards Division does not provide specific advice or interpretations; instead the Standards Division refers the enquirer back to the relevant sections of text in the Standards.

## 2. Questions for the GSSB to be informed of

The Standards Division has identified two questions to highlight for GSSB attention; in case the GSSB feels additional action is warranted. The Standards Division will continue to monitor these themes in the future.

1. **Hybrid G4 Standards reports:** The Regional Hub located in Brazil observed that organizations might want to use some parts of the Standards and apply these to their G4 report for the next reporting year. The report will remain a G4 report but the organizations will reference the parts of the Standards that they have used. Is this possible?

**Proposed action:** The Standards Division clarified that it is the intent that organizations transition fully from G4 to the Standards; rather than picking and choosing selected elements from each. Although it is technically possible for organizations to publish a G4 report and include a 'GRI-referenced' claim within that report, GRI does not recommend this as it could lead to unclear claims in the market; and some content from G4 may be inconsistent with that from the Standards. The Standards Division proposes no further action is required at this point.

2. **Referencing the management approach and sector disclosures in the GRI content index:** A question that originally landed with the GRI Report Services team is about referencing the management approach and sector disclosures in the GRI content index. It was not clear how these need to be referenced in the content index. Disclosure 102-55 in [GRI 102: General Disclosures](#) does not give clear instructions how to indicate which topic the management approach disclosures from [GRI 103: Management Approach](#) relate to – it is not a requirement in the Standards to do so. Further, for disclosures not covered by the GRI Standards, the titles of the disclosures made are not required, which can make it difficult for readers to navigate the report.

**Proposed action:** The Standards Division responded to this question with a reference back to the requirements for Disclosure 102-55 that relate to the content index. The response made it clear that GRI cannot provide additional interpretation beyond these requirements. Disclosure 102-55 is not prescriptive about exactly how the management approach disclosures, or any disclosures not covered by the GRI Standards, are to be referenced in the content index, as long as they meet the requirements as set out in the Standards.

45 It is also the case that GRI's Content Index Service is likely to have some additional  
46 expectations above and beyond those required to make an in accordance claim in the  
47 Standards (for example, the Content Index Service requires the use of labels for each  
48 disclosure in the text, which is not required by the Standards).

49 The GRI Standards Division has emphasized that all communication to reporters needs to be  
50 very clear so that this distinction is well understood.

51 The Standards Division proposes no further action is required at this point. However, we  
52 will continue to monitor the issue, and may propose to develop further FAQ guidance on  
53 the GRI/ GSSB website if this issue is raised more frequently in the future.

### 54 *3. GSSB input requested*

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| 55 | 1. Does the GSSB wish to develop further guidance or interpretations for either of the questions          |
| 56 | outlined above?   |
| 57 | 2. Are there additional technical queries from the <a href="#">Annex</a> that the GSSB believes should be |
| 58 | discussed further?  |

59 *Annex: Full log of technical enquiries on the GRI Standards, as of 30 November 2016<sup>1</sup>*

Date received	Category	Enquiry
11/4/2016	Reporting Principles	<p>As a GRI training partner, I do have a question about the new language defining impacts in the materiality principle. Most companies switch the X-axis on the matrix to be something like importance to the business, impact on the business, etc. With the new clarification in this language to define impact as the effect an organization has on the economy, the environment, and/or society (positive or negative). How do you envision companies materiality assessments to change? I believe the reasoning companies have made the X-axis the company is because they felt the company should be represented in the assessment. Does this new definition effectively remove the company from the assessment?</p> <p>I'm very interested to better understand how we should be explaining this change and what we should be telling companies they need to do differently.</p>
11/4/2016	In accordance claims	If we wish to adopt the Core Option, do we need to report the financial sector specific indicators as previously now?
11/4/2016	Other	<p>Let's say that a reporter identifies GRI 403: Occupational Health and Safety as a material topic but, this company is not directly responsible of this impact; the company identified that the ones who are responsible of this impact are its suppliers. Let say that the company is going to use the Disclosure 403-2 Type of injury and rates of injury.....</p> <p>So, my question is: Shall the company report the Disclosure 403-2 that includes its own information about the types of injuries, rates, etc. from its direct operation? Or Shall the company aggregate the information from its suppliers that are directly responsible of this impact in order to report the Disclosure 403-2.</p>

<sup>1</sup> Note this log includes only questions received through the 'Standards' email inbox – it does not include other questions from webinar audiences, launch events, or internal GRI staff queries, unless they were also sent through to the Standards email address.

Date received	Category	Enquiry
11/8/2016	Relation with other frameworks	<p>I am freelancing for several German companies in several questions on CSR including the new GRI Reporting law which is being created. If I understood correctly, medium-size companies do not have to create a separate report if they are reporting through a Group located in the EU or a partner country.</p> <p>Can you please help me with the specific question whether companies located in Germany who are part of a Group which is located in Switzerland have to make a separate CSR Reporting or whether it is sufficient to keep reporting through the Group?</p>
11/8/2016	Relation with other frameworks	<p>Do you also know when this guideline is supposed to be affective in Germany?</p>
11/9/2016	General Disclosures	<p>G4-22 - Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.</p> <p>Restatements may result from:</p> <ul style="list-style-type: none"> <li>- Mergers or acquisitions</li> <li>- Change of base years or periods</li> <li>- Nature of business</li> <li>- Measurement methods</li> </ul> <p>We have restated emissions targets...would these be considered restatements?</p>
11/9/2016	Sector Disclosures	<p>where can I find the specific sustainability topics for the Textile and Apparel Industry? I want to write a sustainability report in compliance with the GRI Standards for a production company in South Asia.</p>

Date received	Category	Enquiry
11/9/2016	External assurance	<p>The new format of the Standard indicates that the 'requirements' are mandatory instructions. If then, does GRI provide any verification service to ensure that all the mandatory disclosures are made, or do you recommend external assurance for the purpose instead?</p> <p>Since the new guideline is the 'Standard', my clients would ask for some kind of validation that their sustainability report is qualified to GRI Standard.</p>
11/9/2016	Sector Disclosures	<p>I have some questions regarding our Sector Disclosures for Event organisers. Quite some people have contacted me (also from the previous working group) and asked questions:</p> <ul style="list-style-type: none"> <li>• When it will be expected that the EOSD will be transferred to the new standards format? Timing is crucial as we are planning a publication on Sustainable Event management.</li> <li>• How the old indicators will be branded? e.g. Will EO 01 remain or get a different numbering?</li> <li>• Within the aspect "Transport" the working group added some indicators. e.g. EO2 and EO3. Now this aspect was removed? What will happen with the indicators?</li> <li>• The sourcing indicators EO 09 and EO 15 dont make really sense as separate disclosures after G4 transition (can be easily integrated into the supply chain indicators). How to deal with that?</li> <li>• Currently, I am collecting the questions and the feedback from partner organisations about the translation of EOSS to the new standards. Would it be helpful to share with you the feedback / recommendations?</li> <li>• Can an event organiser ignore all Sector specific aspects? I guess yes, if they are not material.</li> </ul>
11/10/2016	Other	<p>In the past 2-3 years we have collected 20+ sustainability reports from event organisers (applying ISO 20121, GRI G4, using GRI or not). Can I submit them directly to GRI? I dont want to go through our direct competitor here in Switzerland.</p>
11/10/2016	In accordance claims	<p>which are the GRI Standards rules to distinguish the 'Core' option reports from the 'Comprehensive' ones?</p>
11/15/2016	Sector Disclosures	<p>I am currently working with clients who want to start using the new Standards now. I can't find anything in the materials on how to reference Sector specific Topics.</p>

Date received	Category	Enquiry
11/15/2016	Sector Disclosures	I am interested to know how the industry-specific disclosures will be incorporated into the GRI Standards? I am thinking specifically of the Mining & Metals Supplement and its associated indicators.
11/15/2016	External assurance	Our client is most likely going to use selected GRI Standards or parts of their content to report specific information in their Annual Report this year. They have asked us to provide assurance on selected environmental and safety indicators. My question now is, in the assurance statement, how should we refer to the GRI Standards that are to be used as reporting criteria? Should the used GRI Standards be listed and specified in the assurance statement?
11/15/2016	Management approach	<p>How should I label the former DMA on the text?</p> <p>1) Should I label them as the example below for every topic? If not, please give us an example of how.</p> <ul style="list-style-type: none"> <li>• Disclosure 103-1 Emissions</li> <li>• Disclosure 103-2 Emissions</li> <li>• Disclosure 103-3 Emissions</li> </ul> <p>2) Should they be on the Content Index table? How should I name them there? Please give us an example of how.</p>
11/15/2016	Sector Disclosures	<p>We understand that the use of the Sector Disclosures is optional.</p> <p>1) However, we would like to know how should we label them on the text, if we decide to use them?</p> <p>2) We would like also to know how should we label the Sector Disclosures especially when they need to be reported as DMA? Which is the case of many FS, such as former FS1, former FS2, former FS3, former FS4, former FS5, former FS9, former FS12 and former FS15, that became DMA on the last review of the Sector Disclosures.</p>
11/15/2016	Environmental Standard	<p>Apart our global GRI report at global level, we are managing different sustainability indicators and we are using the GRI guidelines and definitions in order to be aligned with internationally accepted criteria.</p> <p>Recently, we are having an internal discussion about how we are accounting our water use, as we are accounting water withdrawal and not water consumption.</p> <p>We decide that probably contacting you could be the best way to solve our doubts as we would like to continue</p>

Date received	Category	Enquiry
		<p>following your criteria and guidelines for our KPIs definition.</p> <p>So I'd really appreciate if you could help me clarifying some of the following questions</p> <p>1.- Has GRI defined any alternative water indicator as water consumption that could be reported (We are currently reporting the G4-EN8) ?</p> <p>2.- When we are accounting our water withdrawal, obviously we are considering our water cooling system. For those that are open (means the ones withdrawing water for any river or lake, returning later the water to the same source), we are not netting off the water returned to the natural media once used. Is this correct? could we net off ? We are noting that other companies are reporting netting off these amounts, so the water footprints are much lower than ours.</p> <p>3.- In your opinion, Is have more sense to report about water withdrawal or water consumption?</p>
11/17/2016	Other	<p>I work with the auto-ID industry (barcode, RFID, etc.) on solutions that reduce waste, energy and resource use. We'd like to be able to produce data from our tracking technologies that is valuable for sustainability reporting.</p> <p>Your site is quite extensive. Can you point me to the best resource to lean what sustainability executives need to report on?</p>
11/17/2016	Reporting Principles	<p>ich habe mehrere Kunden, die bereits den kommenden Bericht in Übereinstimmung mit den GRI Standards erstellen möchten. Vorbereitend darauf habe ich mir die neuen GRI Standards angesehen. Aus meiner Sicht machen die Änderungen (im Vgl. zu G4) Sinn und sind teilweise eine Anpassung des Standards an die gängige Berichtspraxis. Die Anwendbarkeit des Standards wird sich meiner Meinung nach verbessern. Grundsätzlich finde ich Weiterentwicklung im Vgl. zur G4 gut.</p> <p>Aber folgende Punkte sind meiner Meinung nach wie vor unklar bzw. teilweise widersprüchlich:</p>

Date received	Category	Enquiry
		<p>Laut GRI Standard ist ein Thema dann wesentlich, wenn mit der Geschäftstätigkeit einer Organisation signifikante wirtschaftliche, ökologische oder gesellschaftliche Impacts im Zusammenhang mit einem gewissen Thema verbunden sind ODER dieses Thema einen Einfluss auf die Entscheidungen und Bewertungen der Stakeholder hat. Dieses „ODER“ impliziert aber, dass ein Thema auch dann wesentlich sein kann (und folglich dazu berichtet werden muss), wenn ein Unternehmen keine nennenswerten Impacts im Zusammenhang mit diesem Thema verursacht.</p> <p>Beispiel: Ein Dienstleistungsunternehmen mit „normalem“ Bürobetrieb verbraucht nur sehr geringe Mengen an Trinkwasser. Das Wasser wird von einem kommunalen Wasserversorger bezogen, der einen sorgsamem und sparsamen Umgang mit der Ressource Wasser pflegt. Wasser ist in der Region, in der das Unternehmen tätig ist, kein knappes Gut. Somit sind mit der Geschäftstätigkeit des Unternehmens keine nennenswerten Impacts in Bezug auf Wasser gegeben. Wenn nun aber eine Befragung der Stakeholder ergibt, dass ihnen das Thema Wasser (Verbrauch, Reinhaltung usw.) wichtig ist und der Umgang mit dieser wertvollen Ressource ihre Entscheidungen beeinflusst, müsste das Unternehmen „Wasser“ in die Liste der wesentlichen Themen aufnehmen. Die Aufnahmeschwelle in einer Wesentlichkeitsmatrix müsste demnach z.B. so aussehen wie nachfolgend dargestellt und „Wasser“ könnte in diesem Beispiel einer der drei Punkte links oben im Diagramm sein:</p> <p>Wenn nun das Unternehmen im Rahmen des Managementansatzes beschreiben soll, warum das Thema wesentlich ist und vor allem, wo die Impacts auftreten (Boundary), wird es mühsam, zumal in Bezug des (von den Stakeholdern) als wesentlich eingestuften Themas „Wasser“ vom Unternehmen keine signifikanten Impacts verursacht werden. Wenn es aber keine Impacts gibt, kann es auch nicht beschreiben, wo sie auftreten bzw. ob sie direkt mit der Geschäftstätigkeit des Unternehmens oder indirekt z.B. in der Lieferkette auftreten. Meine bisherige Erfahrung ist, dass die Stakeholder die allermeisten Themen als sehr wesentlich bewerten. Dem seit G4 so stark in den Vordergrund gerückten Prinzip der Wesentlichkeit ist damit nicht gedient.</p> <p>Meiner Meinung nach wäre es daher sinnvoller, statt der ODER- eine UND-Verknüpfung herzustellen. D.h. es müssten beide Bedingungen/Dimensionen der Wesentlichkeitsbewertung erfüllt sein. Nur wenn das Unternehmen Impacts im Zusammenhang mit einem gewissen Thema verursacht UND die Stakeholder das Thema als wesentlich erachten (im Sinne ihrer decisions und assessments), wäre das Thema auch tatsächlich wesentlich und zu berichten.</p>

Date received	Category	Enquiry
		<p>Die Matrix würde dann, je nachdem wo man die Aufnahmeschwelle zieht, z.B. so aussehen:</p> <p>Noch eine Anmerkung zum Thema „Impacts“: diese wurden ja in den GRI Standards klarer als bisher abgegrenzt. Unter Impacts sind nur die Auswirkungen der Geschäftstätigkeit eines Unternehmens auf Wirtschaft, Gesellschaft und Umwelt zu verstehen und nicht etwa, wie sich gewisse Themen wiederum auf das Unternehmen auswirken bzw. auf dieses einwirken. Soweit so gut. Doch im Zuge der „management approach disclosures“ soll man dann beschreiben, wo die Impacts auftreten. Wenn man sich die gegebene Definition vor Augen hält, würde man meinen, man soll die Auswirkungen beschreiben indem man offenlegt, inwieweit und in welcher Art Wirtschaftsräume, Ökosysteme oder gewisse Stakeholdergruppen von der Tätigkeit der Organisation „betroffen“ sind. Wenn man aber die requirements und guidance unter 103-1 liest, erfährt man, dass unter „where the impacts for a material topic occur“ offensichtlich gemeint ist, welche Organisationen die Auswirkungen verursachen und nicht wer oder was davon betroffen ist. Die Intention ist offensichtlich, dass dargelegt wird, ob das Unternehmen direkt oder indirekt die Impacts verursacht und welche Möglichkeiten es hat, diese zu beeinflussen bzw. zu steuern.</p> <p>Ich bin mir aber nicht sicher, ob ich das so richtig verstanden habe, eben weil das wording irritierend bzw. widersprüchlich ist. Meiner Meinung nach wird hier Ursache (Entitäten die Impacts verursachen) und Wirkung (Entitäten die von den Impacts betroffen sind) vermischt.</p> <p>Es würde mich interessieren, wie Sie und ihre Kollegen der GRI diese Punkte sehen. Ist es denkbar, dass daran noch etwas geändert wird? Die Frage UND statt ODER könnte vermutlich erst im Zuge einer Revision des Standards (bzw. gewisser Teile davon) berücksichtigt werden. Aber die Unklarheit in Bezug auf den Begriff Impact im Zusammenhang mit der Definition der Boundaries könnte evtl. recht rasch in den FAQs beseitigt werden.</p>
11/17/2016	In accordance claims	<p>And since I am contacting you one question: are omissions allowed for the mandatory General Disclosures required for Core (e.g. 102-14) when you report at Comprehensive level? The description on page 23 is not very clear about it, as it reads that all non-core General Disclosures can be omitted, besides 102-15.</p>

Date received	Category	Enquiry
11/21/2016	Management approach	<p><i>Original question in Portuguese:</i></p> <p>"Are we able to meet 103 using the same DMA table format as we did in previous reports? Where do we describe the management form? Is it at the end of the document?"</p>
11/21/2016	Other	<p>May I ask a question regarding GRI's Type of Guidance. Is it correct to say Standards or Guidelines?  <a href="http://www.sasb.org/approach/key-relationships/">http://www.sasb.org/approach/key-relationships/</a>  This SASB links categorize GRI as Standards but we normally call GRI as Guidelines or Guidance. Which one is most appropriate? I am going to talk about SASB and GRI at a seminar and I want to make sure in advance.</p>
11/21/2016	Sector Disclosures	<p>I just viewed the GRI Standards webinar on "Introduction to the GRI Standards", and would like to kindly request for clarification on the following:</p> <p><b>1. SECTOR - SPECIFIC DISCLOSURES</b>  There was no mention about the use or integration of the sector specific disclosures. May I know what happens now to the GRI G4 reporters who have been using the sector disclosures - how now do we integrate the indicators which are specific to our sectors when we use the GRI Standards modules? How will the sector-specific disclosures be applied when using or transitioning to the GRI Standards?</p>
11/21/2016	Topic Boundaries	<p><b>2. TOPIC BOUNDARY</b>  How is this specifically applied in sustainability reporting?</p>
11/21/2016	In accordance claims	<p><b>4. 'In Accordance' Criteria</b>  Are we following the same criteria: Comprehensive and Core?  If so, are the guidelines for applying these, same as in G4?</p>
11/21/2016	In accordance claims	<p><b>5. Claim Statement</b>  Is there a standard format for the "claim statement" (if in accordance or if GRI-referenced), which is to be included in the published report?</p>

Date received	Category	Enquiry
11/21/2016	Translations	<p>I am writing to inquire about the choice of language of the sustainability reports. Companies in Hong Kong usually produce sustainability reports in both English and Chinese. Whilst strictly following the English version of GRI guidelines, companies will also translate the reports into Chinese version. Since there is a Traditional Chinese version GRI guideline, I would like to know if the writer of the reports can use their own translation on key concepts such as “Materiality”, “Aspects”, etc. or it is mandatory to follow the choice of words listed in the Chinese version.</p> <p>In brief, we are helping a Hong Kong listed company in preparing a sustainability report (in English with Traditional Chinese translation), and we noted that the language used (e.g. choice of words, grammar, vocabulary etc.) in the Traditional Chinese version of the GRI guideline is slightly different from the language we usually used. We believe the language of the Traditional Chinese GRI guideline is more tailored to jurisdictions such as Taiwan etc. We therefore wonder if we can slightly adjust the Chinese words/terms so as to improve the presentation of language to Hong Kong readers, while the English version will be prepared fully in accordance with GRI G4 requirements. In this sustainability report, the report is to be prepared in English and the report will be translated into Chinese, and if there is any inconsistency or ambiguity between the English version and the Chinese version, the English version shall prevail.</p>
11/21/2016	Other	<p>In the document Consolidated Set of GRI Sustainability Reporting Standards 2016, you point out:</p> <p>This Standard is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.</p> <p>What does it really mean? What happens if an organization uses the GRI Standards for its 2016 report? It will not be "effective"?</p>
11/21/2016	Translations	<p>Also, we are a Spain-based company so most of our clients will release its reports in Spanish. When will the GRI Standards spanish version be available? If our clients want to use the standards now, do they need to use the english</p>

Date received	Category	Enquiry
		version? And, about the terminology changes (i.e. employee/worker), and given that there is no spanish version yet, how could we make sure we are using the terms in the right way?
11/21/2016	In accordance claims	1. Which are the steps to follow to obtain the Core 'In Accordance' check for their Sustainability Report, and
11/21/2016	GRI Services	2. Is there any procedure to obtain the certificate of GRI Organization's Stakeholder that they can show in their Sustainability Report?
11/21/2016	GRI Services	1. Is it recommended that we sign up as "pioneers" for the GRI Standards now? Is there a cost associated with this? What benefits are provided by being a "Pioneer"?
11/21/2016	Content index	2. We have organized our report by a "Table of Contents" in past years, following the G4 Guideline. Can we continue to follow that same "Table of Contents" format now, or is it recommended to follow the order of the GRI Standards material topics? My initial impression is that we can follow our past "Table of Contents", but just use your translation table to reference the new GRI Standards and disclose accordingly. Specifically, do the GRI Standards require a specific "Table of Contents" for subsequent Sustainability Reports?
11/21/2016	Content index	<p>3. Using the G4 Guidelines in past years, we had selected our company materiality topics and listed those topics as required by the G4 Guideline. I understand that we now must describe our methodology on how we decided on our material topics (102-46). And then we list the selected material topics (102-47). My question is how we coordinate this list with the GRI Content Index (102-55).</p> <p>3a) Using the GRI Standards, do we now include all the material topics, our just our selected material topics on the Content Index list? (match the content index (102-55) to the selected material topics on 102-47)?</p> <p>3b) If we are to include all the material topics on the Content Index, what do we report on the material topics that we DID NOT select?</p>

Date received	Category	Enquiry
11/21/2016	Sector Disclosures	I understand that topics from the GRI Sector Disclosures should be include to be in accordance. But is there anything newer than GRI G4 Sector Disclosure? For example, my client is in the electric utilities . Do I use the GRI G4 sector label or is there a new module for that in the STANDARDS? This is what I intend to use: <a href="https://www.globalreporting.org/resourcelibrary/GRI-G4-Electric-Utilities-Sector-Disclosures.pdf">https://www.globalreporting.org/resourcelibrary/GRI-G4-Electric-Utilities-Sector-Disclosures.pdf</a> In the Content Index, should it be labeled “GRI-G4 Sector Disclosure” ?
11/22/2016	Reporting Principles	A consultant realized that their approach to materiality was wrong (impact on business and not on environment, society and economy) and have a lot of question regarding how to adapt their approach.
11/22/2016	Topic Boundaries	While speaking to GOLD Community member [name omitted] I was asked for more guidance on reporting the boundaries of an impact, for example with Biodiversity.  Also their external consultant was not able to give them sufficient advice in this specific matter.  Can you please, if possible, elaborate?
11/22/2016	In accordance claims	• If a company wants to report as core or comprehensive option with the specific claim that is in the Section 3 of GRI 101: Foundation, has to be this claim in an specific section?
11/22/2016	GRI Services	• Is there other services for GRI Standards?, how much each one costs? And how long is necessary for each service?
11/22/2016	GRI Services	• If the company wants to public his report based on GRI Standards guidelines, is necessary to fill a form? or to pay for the service?
11/23/2016	In accordance claims	I would have one additional question. In case a company is reporting using selected Standards with a GRI-referenced claim, how should it refer to GRI Standards if it only uses a part of a disclosure in a certain standard? For example, if a company wants to use Standard GRI-403 Occupational Health and Safety and Disclosure 403-2 to report its injury rate, and injury rate only, can/should it still refer to the disclosure 403-2 or should it use a more specific (omission) approach? For example: “This material references Disclosure 403-2 regarding injury rate.”

Date received	Category	Enquiry
11/23/2016	Content index	I'm back with two questions I'm hoping you – or someone on your team – can clarify: with the Standards, did the requirements for the GRI Index change, or do we still have to follow the formatting requirements from G4? For our 2014 Report, we wanted to use the format of the first example below, but were told during the Content Index Review that we had to change the formatting to follow the column headers in the second version at the bottom of this email.
11/23/2016	GRI Services	Also – will there be any notable changes to the Content Index Service process with the new Standards?
11/23/2016	Environmental Standard	Under GRI 306-I Water discharge by quality and destination it says under 2.1.1 “exclude collected rainwater and domestic sewage from the volume of planned and unplanned water discharges.” What is your definition of domestic sewage? I read the sentence as water consumption from office buildings should be excluded. Is this correctly understood?
11/23/2016	Reporting Principles	<p>It was stated that one of the changes made to the GRI Standards is the definition of “material impacts” to “effects on the economy, environment and/or society”. This contrasts with the former definition, “impacts to the organization”. I'm wondering what the rationale was to broadening this definition of material impact, particularly when it seems other standards (i.e. SASB, integrated reporting, etc) are moving towards defining materiality from a more financial-reporting perspective – i.e. what is material to the business, would a reasonable investor care about this environmental, social or economic issue.</p> <p>If you have any further information on this change in “material impact”, why it happened, and what it hopes to achieve in the new standard, I would be very interested to know.</p>
11/24/2016	Reporting Principles	<p>At the recent launch of the GRI Standards in Melb it was mentioned that additional guidance on conducting a materiality assessment, specifically the change which sees organisations moving away from organisational impact to economic, environmental and social impact, would be made available.</p> <p>Do you have a timeline for this?</p>

Date received	Category	Enquiry
11/24/2016	Environmental Standard	<p>Just to ensure that I have understood your answer correctly:</p> <ul style="list-style-type: none"> <li>- So it is up to [name omitted] itself to define domestic sewage?</li> <li>- And if we consider water consumption from offices to be domestic sewage, then water consumption from offices should be excluded according to Disclosure 306-1, clause 2.1.1?</li> </ul>
11/24/2016	Sector Disclosures	<p>Another question I have is if the sector supplements would be updated as well? How would the sector supplements be integrated with the new standards?</p>
11/30/2016	Relation with other frameworks	<p>I am looking in to completing a sustainability action plan for a wildlife park and was wondering about whether to employ the GRI reporting standards. I am not qualified to carry out these standards so would need to send myself/a member of the team on a training course but just wanted to double check with you whether this would be an appropriate standard for a wildlife park to be working towards. I couldn't see on the reporting database that any other wildlife parks have carried out this reporting standard and so was wondering whether there would be a reason for this.</p> <p>An alternative would be to complete the ISO14001 and I am not really clear what the additional benefits of completing the GRI reporting standard would be. Are you able to advise?</p>