



GSSB Global
Sustainability
Standards Board

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Item 04. Summary of technical questions on the GRI Standards

For GSSB information

Date 7 February 2017

Meeting 23 February 2017

Description This paper provides an overview of technical enquiries that have been sent to the standards inbox, from 1 December 2016 to 2 February 2017. The intent is to inform the GSSB about the type of questions that have been received, and to signal which questions may need to be discussed.

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

The GSSB is asked to review the short summary of technical enquiries and the full log of questions, and to identify any questions which may require GSSB discussion or action.

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.

1. Summary of technical enquiries

As agreed with the GSSB in November 2016, the Standards Division provides the GSSB at each monthly meeting with the full set of technical enquiries received via the 'standards@globalreporting.org' inbox. Since the release of the GRI Standards in October 2016, the Standards Division has seen a steady increase in the number of technical enquiries received – this is likely due to the fact that reporters and other practitioners are now beginning to engage with the Standards in more detail as they prepare for the next reporting cycle.

The questions in the Annex are now categorized by main theme, in order to enable the GSSB to review them more efficiently. The most common themes for questions received since December include:

- clarification of the Materiality principle;
- use of the Sector Disclosures;
- in accordance criteria; and
- content index requirements.

Most enquirers seem to understand the fundamental clarification related to GRI's Materiality principle; however, some are asking for additional guidance on how this impacts their existing materiality process, and whether it means that 'importance for the business' (or similar dimensions) can no longer be factored into materiality. Some companies have also expressed that their assurance providers are recommending to wait until the next reporting cycle to transition from G4 to the GRI Standards, due to this clarification on materiality.

In response to these questions, GRI has developed some additional text which gives more detail on the clarification of the Materiality principle and the rationale behind it.

This text has been reviewed by the Chair of the GSSB, as well as the former interim Chief Executive and current Chief Executive of GRI. It is now included on the existing [FAQ page](#) on the GSSB website as a publicly-available reference.

In response to numerous questions about Sector Disclosures, the Standards Division has also made changes on the GRI website to make the Sector Disclosures easier to find, and to clarify how they are intended to be used with the GRI Standards.

2. Questions for the GSSB to discuss

At this point, the Standards Division has not identified specific questions that require further GSSB discussion. However, GSSB members are invited to review the Annex and to raise any issues which they believe require further discussion or action.

34 *Annex: Full log of technical enquiries on the GRI Standards, until 2 February 2017¹*

Date	Category	Enquiry
21-Dec-16	Content index	From my reading of the documents and mapping tool that GRI provides, my understanding is that we can virtually reuse our existing GRI table, but update it with the relevant GRI Standard disclosures in place of the “old” GRI indicators. Is it as “simple” as that, or have I overlooked something?
3-Jan-17	Content index	One of the standards (GRI 102-55) requires a table (or index) of: 1) GRI standards number 2) GRI standards disclosure/description 3) page number (or URL) referenced in report 4) omission reason used Is there a native file (preferably Excel or Word) where the format is defined and all the GRI standards are listed (1 and 2 above)? This would allow us to follow the required formatted table for 102-55, only needing to complete the page reference and omission reason (3 and 4 above).
11-Jan-17	Content index	As we had with GRI-G4 guidelines, does it exist a tool that can enable companies to structure their content index? Indeed, although the Content Index is now less prescriptive, [...] would find very useful to have this Dynamic Excel available. If not available, could you specify if this is in the pipeline for future development and the reason why not?
11-Jan-17	Content index	With the new flexibility offered with the Content Index and to avoid redundancy, is it possible to use the CI to inform the result of the materiality analysis, by including the materiality issues directly (and avoid listing them somewhere else in the report), their management approach and the rest of the info in the same CI? Do you have already some example other than what we can find in the Standards?
17-Jan-17	Content index	The way I understand this new Content Index to be structured, is material issues identified by the organization have the standard groups from GRI relevant to them underneath them. Per the below, my client identified “natural resources management in operations and supply chain” and “GHG/Non GHG emissions in internal operations and supply chain” as two separate material issues. Seeing as GHG emissions falls under both, is the way this is organized below correct (with the “see above note”?)
19-Jan-17	Content index	In order to respond to Disclosure 102-55 GRI content index. We create the index ourselves, there isn't a specific template, right?
23-Jan-17	Content index	Please note we prepare our company annual report based on GRI G4 reporting guidelines. With the introduction of new reporting standards appreciate if you could update us on the impact and changes in the presentation of Content Index.

¹ 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.

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Date	Category	Enquiry
27-Jan-17	Content index	I haven't seen an example of the GRI Content Index, will this be constructed in a similar way as G4? For example the GRI 103: Management Approach will that be connected to the Topic-specific standards or will that only be mentioned in the beginning of the index? I attached an example for your reference. It would simplify it if you could provide me with a correct example.
1-Dec-16	In accordance criteria	<i>This question relates to G4 but is equally relevant for the Standards</i> If the client has reported on all indicators but they want to disclose "in accordance" with core option what disclosure is required in terms of the 'omissions' requirement. They are worried that not all reporting requirements per indicators may have been addressed and don't want to have to detail all of this in the index table, considering they have address all indicators. Does the omission only relate to the indicator as a whole?
5-Dec-16	In accordance criteria	She seems to remember in the public feedback session that for Standards users it would be possible to fill out partial sections of single standards (say, child labor) and we would provide language for companies to note that they used a GRI Standard but did not complete them. So not clearly Core/Comprehensive but also not "GRI Referenced" as the Standard wasn't completely used. Seems that there are three options - <ul style="list-style-type: none"> • Did she mishear us from the Chicago input session? • Was that something we had but ultimately removed? • Is that still the case and if so, what is the proper language for a company to use if they accessed the Standard for guidance but ultimately did not follow the "shall" requirements?
5-Dec-16	In accordance criteria	If a company completes all requirements of a single Standard, will they also use the term "GRI-referenced"? There is no distinction between partial use and full use of a single standard?
8-Dec-16	In accordance criteria	And can you explain and give some examples about GRI101-3.3.2(shall comply with all reporting requirements that correspond to the disclosures reported)?
15-Dec-16	In accordance criteria	The question relates to the guidance about how companies should report on material topics that do not have specific disclosures in the GRI Standards. The organisation must specify the management approach it uses (in line with GRI-103) and is also advised to set out the measures/indicators it uses. However, the guidance is not clear on what happens when a company is measuring additional disclosures to those included in the GRI Standards, but does not see these as being part of a "separate" material topic. For example, one of our clients lays great weight upon an Employee engagement and job satisfaction indicator. It does not treat this as a separate topic but as part of the material issue it calls Employee Relations. Presumably therefore the thing to do is to place this disclosure in the GRI Index alongside the other disclosures contained within the relevant GRI Standard, e.g. GRI-401 Employment. Is this correct?

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22-Dec-16	In accordance criteria	In japan, there's many companies who made a G4-Referenced claim in theirs CSR report, although G4 can't be referenced. But in the case of GRI Standards, the company who want to use GRI Standards as a reference, they have to apply all reporting requirements that correspond to the disclosures reported as 3.3.2. May be it can say the "GRI-referenced" became more strict than G4.
4-Jan-17	In accordance criteria	If the company (that wants to report on Core level) has identified a material subject (e.g "Supplier requirements and procurements") that connects with more than one GRI Aspect (G4-EC9, G4-EN32, G4-EN33, G4-LA14 etc) then is it required to report at least one indicator about "Supplier requirements and procurements" or at least one indicator about each Aspect that is covered in GRI and relates to that (Procurement practices, Supplier environmental assessment, Supplier assessment for labor practices etc)?
4-Jan-17	In accordance criteria	<p>With the development of a report we are facing the challenge that the topics relevant to the firm deviate from the GRI Standards. Yet the standards could be matched to the material topics, some times one to one, sometimes one to several.</p> <p>In that regard we are wondering what needs to be fulfilled concerning the management approach and the indicators in order to report in accordance with GRI (core):</p> <ol style="list-style-type: none"> 1. Does the management approach need to be formulated for each material topic or for each standard that is allocated to the material topic? 2. If more than one standard is allocated to a material topic, is there a need to report on at least one indicator per standard or is one indicator per material topic sufficient?

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5-Jan-17	In accordance criteria	<p>I am very happy about the more concise requirements that will definitely contribute to aligning reporting quality in the future. With several of my clients I am already working on ensuring the compliance of their upcoming reports. Of course this goes hand in hand with balancing (strict) compliance with feasibility and materiality. Even some clients of mine that are very advanced reporters for the Austrian context have to close quite a few gaps. And a concern that has come up on my side through various discussions is that reporters might become discouraged when the effort for reporting in a compliant way exceeds the value it generates. Since this would be clearly against the actual intention, I have been thinking of how to avoid that and would highly appreciate our opinion on that.</p> <p>Most Austrian companies (claim to) report many more topics according to GRI than are material. Thus, a potential solution I see is to ensure that at least the (really) material topics are reported in accordance with the Standards - the way it is supposed to be anyways. The question is what to do with other (more or less important) topics: Drop them all together or report them just "guided" by the Standards, i.e. based on a less strict interpretation. For the second option, in the GRI content index all topics could be included and clearly differentiated between those that are reported in accordance and those that are not. In my opinion that would be more valuable than not reporting certain topics at all or than discouraging reporters all together.</p> <p>What is GRI's stand on this trade off and how do you recommend to handle it?</p>
16-Jan-17	In accordance criteria	<p>We were wondering if it is possible to report selected indicators already according to the GRI Standard but to claim that the report was made according to G4 Core. Of course it would be indicated which indicators were raised according to the GRI Standard.</p>
17-Jan-17	In accordance criteria	<p>Can GRI Standards (series 200, 300, 400) be used ALONE without GRI 103: Management Approach to report on topics that is NOT identified as material, which are also to be included in a GRI in accordance report with other disclosures of the truly material topics?</p>
17-Jan-17	In accordance criteria	<p>In the table I describing the criteria to claim a report has been prepared in accordance with the GRI Standards, under Core option column for topic-specific GRI standards, it says that:</p> <p>For each material topic covered by a topic-specific GRI Standard: comply with all reporting requirements in the 'Management approach disclosures' section comply with all reporting requirements for at least one topic-specific disclosure</p> <p>My understanding of the meaning of "at least one topic-specific disclosure" is that we must report on at least one disclosure within one topic-specific e.g. for topic-specific 403, we must report on at least one of the disclosures – no matter which one out of the 4 disclosures (403-1, 403-2, 403-3 or 403-4) correct?</p>

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18-Jan-17	In accordance criteria	We have understood that the use of Sector Disclosures is recommended when identifying the material topics in GRI 101: Foundation, and that there is no further requirement/recommendation regarding Sector Disclosures in the GRI Standards. Is that correct? However, what remains unclear is the use of “extended” indicators from the Sector Disclosures, i.e. when an energy provider uses the Electric Utilities Sector Disclosures and Emissions is a material topic. If the energy provider has reported G4-EN15 from the Sector Disclosures (with the extended requirements for energy providers) and now switches to GRI Standards: which requirements does it have to comply with in order to be in accordance with the Standards? The corresponding indicator in the Standards only (305-I) or G4-EN15 from the Sector Disclosures or a combination of both?
18-Jan-17	In accordance criteria	<i>This question relates to the reporting requirement to list all disclosures included in the report in the GRI content index per Disclosure 102-55-a</i> With regards to the following requirement, when you mention “all disclosures”, does it also include disclosures that were not identified as material and neither do they fulfill all the reporting requirements with the corresponding GRI disclosures?
23-Jan-17	In accordance criteria/ Sectors	<p>What is not yet totally clear for me is the use of Sector Disclosures in the context of reporting on material topics.</p> <p>1. If the company has reported G4, core option and had used an indicator from the Sector Disclosures to report on one of its material topic, which is a G4 aspect, does the company now have to report a topic-specific disclosure in addition to this indicator from the Sector Disclosures? - Example: o Material topic: Biodiversity o Covered in G4 report (core) by reporting DMA and EU13 (indicator from Sector Disclosure) o Required coverage for report in accordance with Standards (core): 103: Management approach and ? <u>(is the company allowed to continue with EU13 only or does it have to report also a disclosure from 304: Biodiversity in addition)?</u></p> <p>2. If the company has reported EN15 including the additional requirements from the Sector Disclosure, it has to integrate these additional requirements into the requirements from 305-I, if it wants to continue using the Sector Disclosures (but it is not required to, it can also only report on 305-I without additional requirements from Sector Disclosures). <u>Is this integration or additional requirements allowed?</u></p>

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2-Feb-17	In accordance criteria	<p>In the Standards, the below is stated:</p> <p>“B. Using the GRI Standards and making claims There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.”</p> <p>Does that mean that the claim needs to be in all published materials: for instance, if an organization uses a website for the narrative of their sustainability report and references a pdf document including the full report with GRI disclosures, does the claim need to be included in both materials? Does the claim need to remain in the main report content in this case?</p>
5-Dec-16	Management approach	<p>In GRI 101, Table 1 (Criteria to claim a report has been prepared in accordance with the GRI Standards), "Management Approach", it is stated that Reasons for omissions are permitted also for Disclosures 103-2 and 103-3.</p> <p>So far, the basic message of G4 has been that only Indicators can be omitted, but the DMA should be reported (Specific Disclosures). Do we understand it correctly, that when applying the Standards even parts of the MAD can be left out? So the MAD could simply state, why the topic is material and the involvement, but nothing regarding the management and its evaluation? Does this make sense?</p>
7-Dec-16	Management approach	<p>In the introduction of GRI103 in Page3, “each topic standard includes disclosures specific to that topic ,and is designed to be used together with the standard(GRI103)” Is that means no matter organization make a report in accordance with GRI Standards or reference the GRI Standards , They should use the specific topic together with the GRI103?</p>
1-Dec-16	Materiality	<p>As I have deeply explored the new standard, I was surprised to remark that no materiality methodology is added (as it was in GRI-G4). I can see that it is asked by B102-47 and B103-1. However, there is no stringent method now in the standards. Could you explain me the reason why it is like this? I am afraid that many reporters will just add material topics without a robust materiality assessment process.</p>

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9-Dec-16	Materiality	<p>Our auditors has just looked it over and commented on our materiality analysis. They say that we need to create a new materiality analysis for GRI Standards, with a new x-axis where we should have “Significance of economic, environmental and social impact”. That mean that we need to merge “Importance to SEB:s business”, the current x-axis, with “Importance to SEBs stakeholders” on the y-axis?</p> <p>In that case, how would you suggest we ask the question when conducting the analysis? For G4, we have asked below questions: Importance to SEBs business: To what degree will this issue have an impact on SEB and its ability to create value? (3-5 year period) Importance to SEBs stakeholders: From a stakeholder's perspective, how will this issue impact on their assessment of SEB’s ability to create value for them? (3-5 years).</p> <p>Are these questions/areas no longer applicable for the materiality analysis according to the Standards? And how do we value the economic, environmental and social impact on the x-axis?</p> <p>So finally, can we use our current materiality analysis or do we need to redo it?</p>
14-Dec-16	Materiality	<p>We have been discussing this with our auditors and in our group. I didn’t realize that we needed to change the analysis in that way. Unfortunately we will not have the time to redo the materiality analysis for this year’s report and thus we will not be able to report on the standards until next year. That means that we need to change the plans and go back to G4. We will release the report in the beginning of march so it is not much time left to make such a big change.</p>
3-Jan-17	Materiality	<p>Is there a timeline that can be communicated with regards to the additional guidance document for the materiality process that had been announced with the publication of the Standards?</p>
12-Jan-17	Materiality	<p>Whether the rules for defining the content of the report remain the same as in GRI4 ?</p>

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24-Jan-17	Materiality	<p>A brief analysis of the status quo of the German DAX30 and other selected G4 reporters shows that only a few actually apply your (new) concept of stakeholder relevance or impact. Most of these reporters actually apply the concept of stakeholder relevance and company relevance.</p> <p>Now what surprised me was the fact that the GRI has actually “verified that the materiality disclosures in accordance with G4 (G4-17-G4-27) are correctly located” even though the company, whose name I prefer to keep confidential, has assessed the materiality according to stakeholder relevance or company relevance, i.e. not according to stakeholder relevance or impact.</p> <p>Now, my questions to you are:</p> <ol style="list-style-type: none"> 1) Should companies expect the GRI to be less flexible when it comes to confirm that the materiality has been defined according to your requirements when reporting to SRS or even G4? 2) How would you treat companies in this regard if they apply the EU definition of materiality as (in short) impact and company relevance or an amended version (e.g. impact or company relevance, with stakeholder relevance as bubble size to determine the reporting scale)?

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26-Jan-17	Materiality	<p>I understand that you accept the extension (“factoring in”) of further dimensions, such as business relevance. This, however, could only mean that the list of “material” topics is extended to those which are neither relevant for stakeholders nor relevant due to impacts, but are relevant for the business, which I don’t think is feasible.</p> <p>I personally think that the business relevance of a sustainability topic is a crucial information applicable to almost any organization. If made transparent, it would e.g. show for topics with a high sustainability relevance but low business relevance where e.g. governments and other stakeholders need to take action in order to address the topic properly. It is rather counterproductive to masking this dimension out of the equation!</p> <p>The current disagreement of the standard setters around sustainability what they consider material is not necessarily helpful in order to mainstream sustainability reporting. Furthermore one should ask oneself if extensive stakeholder-surveys to determine the stakeholder-relevance (as one key criteria for materiality) with decreasing participation rates are a scalable idea for thousands of companies to be included in the future on the one side and NGOs with limited resources on the other. I do believe that stakeholder-relevance is an important information which is crucial to determine business relevance and a “challenger” of not judging the impacts wrong. However, I am not sure if it will have a future as a determining dimension.</p> <p>A possible compromise could be to use a amended version the definition of the EU CSR directive by replacing the “and” with an “or” and adding the stakeholder-relevance as an optional third dimension (bubble size). The graph below gives an example: The response of organizations on “C” topics will most likely differ from “A” and “B” topics, e.g. open innovation projects/risk monitoring or corporate citizenship activities. “D”-topics could be elaborated briefly why they are not material in a footnote or website.</p> <p>This would actually increase transparency and clarity on the one side and on the other side ensure compatibility to rising national reporting requirements. In addition it could serve as a compromise between the different opinions out there.</p> <p>Would be happy to hear your thoughts on this</p>
30-Jan-17	Materiality	<p>First of all, the term “Materiality” has been revised, does this mean that the impact only should focus on the business impact on environment/society/economy and not the other way around, that is – how the society etc. impacts the business? This mean a major change in the materiality analysis and I would therefore appreciate your clarification on this matter.</p>
8-Dec-16	Relation with other frameworks	<p>I recently came across one of your interesting reports, "Linking the GRI Standards and HKEX ESG Reporting Guide." Given that another similar report with regard to CDP will soon be published, I was wondering if you have any plans to link GRI Standards and DJSI as well.</p>

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15-Dec-16	Relation with other frameworks	One of our training partners had a question regarding the environmental and social performance indicators from the European Bank for Reconstruction and Development. He was wondering whether there was any linkage between them and the GRI Standards.
30-Dec-16	Relation with other frameworks	Perusing your GRI 101 document and website, I do not see how GRI standards align to the existing United Nations 17 SDGs and their targets. Is there some type of mapping that exists for this, or has any such mapping ever been done and available to organizations who want to apply GRI principles?
12-Jan-17	Relation with other frameworks	I have understood that you have a document making the connection between GRI G4 Guideline to UNGC principles. When do you think you will have the updated version of a document making the connection between the GRI Standards with the UNGC principles ?
5-Dec-16	Sector Disclosures	Is there a Standards version of Sector disclosures yet? Some of the sector disclosures (e.g. EU20) became parts of DMAs of some aspects in G4. I wanna know how to map those sector disclosures to the aspects in the Standards.
8-Dec-16	Sector Disclosures	In GRI-G4, there were separate documents carrying additions to the main guidelines based on the sector of the particular reporting organisation. As I've looked through the new GRI SRS, I've failed to find anything relating specifically to the food processing sector. For instance, there seems to be nothing corresponding to the topic-specific disclosure (prev. indicator) GRI-FPI and so on. Is there such a document associated with the new GRI SRS? If not, do you plan to release it and if so, when?
8-Dec-16	Sector Disclosures	Concerning the new GRI Standards: Will the Mining Supplement still be applicable at the latest GRI version?
9-Dec-16	Sector Disclosures	<u><i>This question relates to the Financial Services Sector Disclosures for G4</i></u> We have a number of clients who are wondering about the definitions of G4-FS6, and we need some assistance to properly convey the message. 1. How are products and services defined? 2. How do you calculate total value? Total value for whom? What? When? 3. What counts as financial transactions? • financing and/or lending? • On balance and/or off balance? Could you either help us define this, we need to support them in how this indicator and the definitions are applied to their businesses, or point us in the direction of someone who knows how to? Do you know of any concrete examples from actors that have reported on FS6 and perhaps operationalized it in a clear way?

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14-Dec-16	Sector Disclosures	Are there planned to be standards for specific sectors, like there is in G4? And if so, when?
14-Dec-16	Sector Disclosures	Concerning the "Mining and Metals Sector Disclosures" from GRI I wanted to ask whether this also applies to the machinery and plant engineering sector?
19-Dec-16	Sector Disclosures	Concerning the "Mining and Metals" Disclosure the document mentions "basic fabrication" as an application sector. My question is if the machinery and plant engineering sector also is considered to be "basic fabrication"?
19-Dec-16	Sector Disclosures	As for the fact that there does not seem to be a definition for total value this is obviously an area to develop. The reports from other financial institutions gives no comparability, probably due to the fact that there is no guidance. Here it would be valuable to have set definition on <ul style="list-style-type: none"> • Inclusion of on or off balance • Own emitted papers or transition • Also information on if payments for management of ECAs should be viewed as financial contribution from governments. <p>It has been asked from our clients to strongly recommend that further work is done on this in connection with the standards development. The current level of definitions and adaptation to the sector is sub standard in their eyes.</p>
23-Dec-16	Sector Disclosures	I am conducting a research project in Argentina on sustainable forest management and I need to know if there are specific GRI for the forest industry
10-Jan-17	Sector Disclosures	Are there new standards for the food processing sector as well or do you have to use the G4 standards for the food processing sector. This is so confusing and it would be great if it could just be kept simple.
10-Jan-17	Sector Disclosures	The company is actually doing the whole product-chain itself, means that they choose farmers to produce organic chicken and turkey, then check their farms regularly and produce the poultrys food themselves or rather decide what they have to give them and then slaughter and the produce meat-products for refrigerated counter. As a main step in production is farming, I am wondering wether I would need to keep in mind the special food-processing guidelines fort he sustainability reporting?
12-Jan-17	Sector Disclosures	What about financial supplements disclosures? Is there any mapping tool showing the way of transition (similar to attached file)?
12-Jan-17	Sector Disclosures	Are there sector specific Sector supplements, like CRESS, regarding the standards?
13-Jan-17	Sector Disclosures	Looking at the GRI website I can't find the Sector Supplements. Are they hidden somewhere, or have they been discontinued?
17-Jan-17	Sector Disclosures	I was wondering whether the GRI has already elaborated sector specific disclosures for the pharma and chemicals sectors, since I have not found them on the dedicated section of the website.

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19-Jan-17	Sector Disclosures	Please can you tell me what the equivalent is in the standards for the mining sector disclosures.
26-Jan-17	Sector Disclosures	We are busy looking at our sustainability report and would like to move to the GRI standards for our reporting year ending 31 March 2017. I cannot find any guidance on the sector specific disclosures like you had in GR4. Please can you advise where I can find these or are they omitted from the GRI standards
26-Jan-17	Sector Disclosures	Is GRI considering preparing a sector supplement for Public Agencies?
31-Jan-17	Sector Disclosures	So just to double check if we are reporting on the GRI standards we just add the Financial sector disclosures as it currently stands to it?
2-Feb-17	Sector Disclosures	Please could you advise how companies in the Construction and Real Estate sector should use the new GRI guidelines? I understand that for G4, there were some sector specific guidelines and additional disclosures. Can I assume that these no longer apply for the new standards?
12-Jan-17	Services	What kind of services do you offer for reports in accordance with new standards? F.ex. content index check or materiality check?
20-Dec-16	Transitioning to GRI Standards	The text I can find on the internet sort of sets me in doubt: the launch events have been held in November, all reports as of July 2018 will be assessed to the standards (in other words: obligatory?), and companies are encouraged to report with the standards earlier. Probably I have misread something, but to be clear: Are the feedback rounds closed? Can be apply the standards as can be found on the GRI website?
9-Jan-17	Transitioning to GRI Standards	I do not understand this last part, is there another new guide from 1 July 2018? “Please note that the GRI G4 Guidelines have been transitioned to GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards will be effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged. The G4 Guidelines will remain valid until then.”
11-Jan-17	Transitioning to GRI Standards	I just want to ensure that we can report year 2016 using the same G4 Guidelines as last year (this year for the first time we are including all our factories). Next year we will use GRI Standards.
26-Jan-17	Transitioning to GRI Standards	Can you please clarify if there is a timeframe from companies already reporting according to GRI G4 to move to the new reporting framework?
2-Dec-16	Translations	I would like to know when the GRI Standards will be available in other languages, in Portuguese specifically.

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Date	Category	Enquiry
21-Dec-16	Translations	<p>I see that you are looking for sponsorships for the translation of the complete standards. But I do think that in a context like the Nordics, there is no need for a translation of the standards in full. It is not the understanding of the actual standard that needs to be made easier. There on the other hand definitely a need for a translation of the all the elements of the GRI Content Index. At the moment these differ a lot, resulting in unnecessary confusion for readers, especially if they aim to benchmark report contents.</p> <p>Wouldn't it be of value to just translate a full set of GRI Content Index (assuming a Comprehensive level) and then each GRI reporter adjusts their index to their own actual set of disclosures?</p>
3-Jan-17	Translations	<p>Translations of the GRI Standards to German:</p> <ul style="list-style-type: none"> o What can we tell participants about the timeline? o In the meantime, are german-speaking reporting organizations allowed to use their own translations of disclosure titles etc. in german reports?
19-Dec-16	General Disclosures	<p><u><i>This question relates to G4 but is equally relevant for the Standards</i></u></p> <p>I have a question regarding a disclosure on G4-I I on percentage of total employees covered by collective bargaining agreements.</p> <p>We have a labor union, but it isn't fully able to say that we have as the percentage of employees covered by the agreement is less than the requirement by the law. So, it does not officially constitute the union. However, Human Resource department still recognize that this is a labor union internally and regularly have a meeting/discussion with them.</p> <p>My question is, how to disclose this information? I understand that for company that they don't have any collective bargaining agreement or trade/labor union, they can declair that they don't have one. But for us, we have the agreement, but the percentage doesn't officially constitute the union. This is the only one performance disclosure that we have an obstacle on, and if we cannot disclose this information, it means that we don't even be able to claim that the report is 'in accordance with core or comprehensive' with the G4.</p>
31-Jan-17	General Disclosures	<p><u><i>Translated from Spanish with Google Translate:</i></u> I'm in report mode, I want to ask this year with the GRI Community Gold I can put it as a membership???</p>
2-Dec-16	Environmental Standards	<p>In the GRI Standards Disclosure 302-I, it is required to report the total energy consumption which is similar to the requirements of G4. I would like to know if GRI can provide with me any international reference for conversion factors of fuel (e.g. diesel, petrol, natural gas, etc.) to joules. I found that there is no local conversion factors on this in Hong Kong.</p>

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Date	Category	Enquiry
5-Jan-17	Environmental Standards	<p>I find it difficult to classify certain information into the provided types of consumption, especially when it comes to production activities, e.g. fuels or gas used for burning or drying bricks. Even though it might still fit in some way into heating consumption, it does not really.</p> <p>Apart from that I find it more relevant and precise to report the energy sources than only the purpose of use. Also, what about renewable sources that are not fuels (e.g. wood)? I know quite a few reporters who are very accurate about the liters/kg of fuels/gas/coal etc. they use and in my opinion it would be a backward development to only report watt-hours of heating consumption instead. At the same time splitting each source according to the use type would drastically increase reporting procedures without much added value to the organisation.</p> <p>How do you see this?</p>
5-Jan-17	Environmental Standards	My input would be that the disclosure should include positive and negative changes (increases should be explained as well). If an organisation has in an exceptional year an increase in energy consumption that is at least as relevant as a reduction, no?
10-Jan-17	Environmental Standards	If a company is using waste and industrial byproducts as input material for its production, should its weight be considered in 301-1 as “Renewable”? Or should I just declare it as a percentage in 301-2 (in which case the total input materials used would not include the waste and byproducts weight)?
17-Jan-17	Environmental Standards	Could you please provide me with a definition for within and outside the organization in this context? Does inside refer to Scope 1 and 2 according to the Greenhouse Gas Protocol and outside to Scope 3?
17-Jan-17	Environmental Standards	Is GRI 302-5 (Reductions in energy requirements of products and services) being used for companies that manufacture goods that have a high (and measurable) energy consumption when being used (e.g. the fuel consumption of a car for a car manufacturer)? And GRI 302-4 (Reduction of energy consumption) is being used if the emissions reduction across the whole organization is to be shown?
18-Jan-17	Environmental Standards	<p>A client of mine was reporting GHG Scope 1 & scope 2 emissions (absolute) and trends in its sustainability report for past few years.</p> <p>The company has acquired assets in last 2 years and now wants to bring these assets under a common sustainability report. These acquisitions are in different product category. The company henceforth would like to report GHG intensity (emissions divided by total sellable products) and targeted reduction trend on the same in future.</p> <p>To this point , We are looking for verifiable approach in representing GHG intensity and reduction that is acceptable to the international standard of GHG reporting / accounting and further preferable if it is being used by diversified product companies esp. diversified metal and mining companies like Anglo , Rio , BHP , VALE , Glencore etc. in reporting its intensity.</p>
24-Jan-17	Environmental Standards	Do you happen to have any “state of the industry” view as to how/which companies are disclosing their methodologies for how they apply emissions factors updates/how these are incorporated in baseline restatements/processes, knowing that it’s a piece of documentation that GRI asks for on emissions?

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Date	Category	Enquiry
26-Jan-17	Environmental Standards	I realize my question may not have been specific enough. Re: element G of disclosure 305-1, I'm wondering if you have any already prepared view into how companies are or aren't disclosing methodologies on the approach to applying emissions factors updates (ie whether they restate baselines when emissions factors updates come out, using quant or qual significance thresholds).
2-Feb-17	Environmental Standards	We're working on an environmental footprint document for our annual report and I'm trying to determine the average emissions factor for our region. We're located in the heart of DC. Anything that I've found on the EPA website seems to be much different compared to what we've used in years past, before I was doing this part of the report. Any kind of factor you can give me or site you can point me to?
21-Dec-16	Social Standards	<i>This is a response to our answer to the question he posed during the Standards Pioneers webinar. We answered that the the rationale for removing the word 'elected' from Disclosure 402-1 given by the Employee/Worker Technical Committee was: 'In alignment with international conventions, the reference to representatives should be broadened to any representatives, not just elected ones.'</i> To be honest I am not aware of any international conventions that use the term 'representative' only (nor are these referenced in the discussion document), in any case I hope the people in charge of this understand the implications: organisations sometimes just appoint somebody as a 'representative' to meet requirements, which obviously is quite different than having an elected representative. Even in Arab countries they are gradually getting into the the process of electing representatives on HS issues, which obviously this change will now affect negatively.
21-Dec-16	Social Standards	I also posted a question on 414: as now supplier assessments merged into one disclosure for labor practices, human rights and society, in order to cover this disclosure is it required to assess Suppliers on one of the three aspects or on all three aspects.
22-Dec-16	Social Standards	Thank you for the detailed analysis, however my answer is still not answered. So let me repeat my question: Assuming I am organization X and I fully covered G4-LA15 but not HRI1 and SO10 under G4. I continue to implement the same practices. Does organization X fully cover 414 or not?
12-Jan-17	Social Standards	With reference to Disclosure 403-3, Workers with high incidence or high risk of diseases related to their occupation, I would like to enquire on the term "specific diseases". What exactly are these specific diseases? Is there a list of previously identified specific diseases that we can refer to for our disclosure purposes? In the glossary provided, there is a definition for serious diseases. Would specific diseases be similar, or fall under the umbrella of serious diseases?
19-Jan-17	Social Standards	As previously issue of latest version of GRI reporting standard, would it be possible that we can have more explanation on "Whether formal agreements (either local or global) with trade unions cover health and safety."? We are assuming that regulatory is not included here. However, does it include agreement with customer?

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Date	Category	Enquiry
19-Jan-17	Social Standards	<p>As previously issue of latest version of GRI reporting standard, would it be possible that we can have more explanation on “serious diseases”? In your GLOSSARY, it states;</p> <p>serious disease occupational or non-occupational related impairment of health with serious consequences for workers Note 1: Serious diseases can also impact workers’ families and their communities. Note 2: Serious diseases can include HIV/AIDS, diabetes, repetitive strain injuries (RSI), malaria and stress. Note 3: Serious diseases can be reported for a specific category of workers (e.g., employees). This is specified in the respective disclosure in the GRI Standards.</p> <p>Our question is about Note 3. Would this include occupational diseases (ex. chemical related disease)?</p>
2-Feb-17	Social Standards	<p>We have a lot to report about actions taken to support local communities, children, women, handicapped people, volunteering. But I can't really find a proper sections in GRI Standards. I guess it should be somewhere in 400s. 408 or 413 maybe but it's not exactly what we are reporting about (more what the Company does).</p> <p>Do you have any advices?</p>
1-Feb-17	Feedback	<p>I just would like to confirm whether the “in accordance” option in terms of Core and Comprehensive remains the same:</p> <ul style="list-style-type: none"> • Core: For each identified material aspect, the organization should disclose the Generic DMA and can choose at least one Indicator (even if it is not a required indicator) • Comprehensive: For each identified material aspect, the organization should disclose the Generic DMA and all Indicators related to the material aspect
2-Dec-16	Miscellaneous	<p>I wanted to know what are the steps to take now to:</p> <ol style="list-style-type: none"> 1. Publish the GRI report, stating that it conforms to GRI requirements, and what would be the reasons that would prevent its publication, saying that it meets GRI requirements 2. Include in the database the memory, although it is not yet verified 3. Include it again, once it is verified.
5-Dec-16	Miscellaneous	<p>Our company plans to implement corporate sustainability reporting on annual basis. Does company need to get corporate approval on such implementation, in principle (i.e. do we need to hold formal Supervisory Board or General Meeting of the Participants saying “yes” to such implementation).</p>

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Date	Category	Enquiry
6-Dec-16	Miscellaneous	<p>I am doing research to see how much reporting to GRI has increased or decreased over the past few years within the retail sector. I've been sifting through the reams of information on your data portal, pulling statistics and graphics where I can. I got some great stats on GRI that cover the entire industry, but I haven't been able to find retail-specific stats.</p> <p>Would it be possible for me to speak to somebody about how the retail companies report to GRI? Or, are there retail-specific reports that GRI releases?</p>
8-Dec-16	Miscellaneous	<p>Moreover, I'm astonished to see that there seems to be no clear motivation nor explanation for why the GRI has chosen to change its terminology, i.e. from 'Aspect' to 'Topic' and from 'Indicator' to 'Topic-specific disclosure'. Why is this?</p> <p>As you might understand, to avoid clarity on these points is to invite even more confusion to an already very intellectually demanding task of interpreting the guidelines.</p>
8-Dec-16	Miscellaneous	<p>There is no grievance mechanism available, right?</p>
12-Dec-16	Miscellaneous	<p>We're learning about GRI Standards and considering adopting the new framework in our sustainability reporting in 2017. I'm wondering if you have any sample reports in which the GRI standards is adopted, we'd like to see how the new standards will impact the report writing.</p>
19-Dec-16	Miscellaneous	<p>It is stated that "The GRI Standards incorporate all key concepts and disclosures from the G4 Sustainability Reporting Guidelines..... Companies which follow the GRI Standards will continue to state "In accordance with GRI". For organizations already reporting in accordance with G4 Guidelines, the impacts on the reporting process are minor".</p> <p>Should I understand that for those reporting G4 core level reporting according the GRI standards will require some minimum adjustment? Should I understand that the key elements - materiality assessment, stakeholder inclusiveness, disclosure of management approach are integrated part of the GRI standards reporting, core level?</p>
19-Dec-16	Miscellaneous	<p>It is stated that "The use of external assurance for sustainability reports is advised, but it is not required in order to make a claim that a report has been prepared in accordance with the GRI Standards. The GRI Standards are not subject to certification. There is no cost associated with using the GRI Standards for sustainability reporting, or with notifying GRI of the use of the Standards."</p> <p>How do you ensure that the GRI standards requirements, recommendations are respected by the reporting organisations if there is no GRI check?</p>

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Date	Category	Enquiry
26-Dec-16	Miscellaneous	In March 2015 GRI and Fundacion ONCE released the Disability in Sustainability Reporting which indicated that GRI intended adding a Disability-specific to its G4 Guidelines. However, it appears that Disability was not incorporated into the GRI Standards as recently released and that Disability is not listed as GRI priority work for 2017. Can GRI please confirm its current plans and timeframe regarding the incorporation of Disability into the GRI Standards.
26-Dec-16	Miscellaneous	Could GRI also please confirm whether the March 2015 guidance document should be treated as a non-binding guidance document as to how corporations may include disability-reporting in complying with the new GRI Standards.
30-Dec-16	Miscellaneous	As being an economic issue, INNOVATION is a key point to develop the business model of companies. I have faced problems to link this topic with the GRI-G4 and I have made the correspondence with the GRI-G2 disclosure that includes new business opportunities development. DMA-EC could also be an option but I didn't choose it. However, I would need your assistance to learn more on the best manner to make INNOVATION a material issue. Could you advice on the best way to treat it to demonstrate that INNOVATION and R&D spending add to strengthen the business model of companies and the economic dimension of the Sustainability approach? Which disclosure will be the most appropriate?
1-Jan-17	Miscellaneous	I'm really interested in teaching my MBA students how to select, develop and deliver reporting using your standards. Having never gone through the process myself, I'm a little overwhelmed and I'm wondering if you have any simple exercises or recommendations on how best to employ GRI standards, for beginners.
2-Jan-17	Miscellaneous	Any chance you have the standards in Word – ideally without all of the graphics? Trying to pull from the PDF isn't easy.
3-Jan-17	Miscellaneous	"Benefits that would accrue to the stakeholders and reporting entities with regards to reporting under 'Sustainability Reporting' . I need some of the issues /problems with regards to the existing corporate reporting methods that have led to the push for ' Sustainability Reporting'. And last one... What are the challenges may be faced by the reporting entities? And should they report under ' Sustainability Reporting'?"
6-Jan-17	Miscellaneous	This consultant said that for G3 and G4 we used to have on the website an excel based file which contained all information about disclosures, disclosure names, disclosure requirements, material topics and indicators. No, she is not referring to the Content Index Tool or the Mapping Document, I asked. What she is referring to is a document with all the information you would ever need when making a GRI report. Basically, a one stop shop with all the information. She would like to know if we have any intention to replicate such a 'reference document' for the Standards where all disclosures...etc would be outlined.

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Date	Category	Enquiry
16-Jan-17	Miscellaneous	<p>please may suggest us the correct way to report the reference to indicators in the text of the report ?</p> <p>As for example we can say : GRI xxx? Or we have to include something more?</p> <p>And in case of several indicators we could say GRI xx1, xx2, xx3 or the word GRI is an integral part of the indicators and we have to write GRI xx1, GRI xx2, GRI xx3?</p>
16-Jan-17	Miscellaneous	<p>We are working in the disclosures and I would like to know which should be the appropriate way to write them in the document? Maybe: [GRI-102-39] and [GRI – DMA - Economic Performance]?</p>
17-Jan-17	Miscellaneous	<p>I noted that there are two standards that are applicable, G4 sustainability reporting guidelines and the consolidated set of GRI sustainability reporting standards.</p> <p>I would very much appreciate it if I could be directed to any material that compares and highlights the difference between the two standards, to aid me in better understanding and applying sustainable reporting.</p>
23-Jan-17	Miscellaneous	<p>I am looking for advice on using GRI to inform reporting for a scope that does not align with an 'organisation'. In this case, we are reporting the sustainability performance of real estate funds under the discretionary management of Standard Life Investments. This does not neatly align with an 'organisation' as would usually be the case for GRI reporting – we are a sub-part of an organisation that does many other things. This means that some indicators are simply impossible to respond to and we could not register the report on the GRI database or seek assurance to GRI.</p> <p>Do you have an advice or guidance for the application of GRI to non/sub-organisational level reporting?</p>
25-Jan-17	Miscellaneous	<p>I am undertaking a consultancy for a private university regarding its need to get on board with sustainability reporting. It already has a broad range of programmes and courses involving sustainability, but nothing yet at the administrative/economic level. Do you have any suggestions and examples of other universities/reports already involved. I haven't yet been able to find anything on the website.</p>
26-Jan-17	Miscellaneous	<p>I've read on your web site that you were developing a mapping document to ease the switch. Can you please let me know if it's available?</p>
31-Jan-17	Miscellaneous	<p>Is anyone looking at including the global reporting standards within dispute resolution processes particularly arbitration, mediation and conciliation? If not would anyone in the organisation be interested in doing so. This would be particularly relevant for investor state disputes through ICSID, ICC or other international bodies.</p> <p>This would be one way of getting SDG's implemented quicker.</p>

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Date	Category	Enquiry
1-Feb-17	Miscellaneous	<p>our company is currently planning to implement some sustainability proceedings. Therefore we'd like to deploy reporting tools which realize the GRI-standards in order to extend and improve our public image and to optimize our own reporting system.</p> <p>I have some questions related to these GRI reporting standards. According to your website every GRI-participating company first of all has to realize the GRI – 101 Foundation method as a basic standard to establish other GRI – methods (f.e. GRI 102 and 103) afterwards. Did I get that right?</p> <p>And if we would like to use some specific GRI-standards like those which are included in the GRI 200, 300 or 400 methods, do we first have to fulfill all those three basic reportings 101, 102 and 103?</p> <p>My last question focuses on the individual prices of the GRI-methods. Is there any pricelist which contains the individual prices of the GRI-proceedings?</p>