



Item 04. Summary of technical questions on the GRI Standards

For GSSB information

Date 7 March 2017

Meeting 21-22 March 2017

Description This paper provides an overview of technical enquiries that have been sent to the standards inbox, from 3 February until 2 March 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 additional 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. This list can be found in the [Annex](#) and is categorized by main theme. Questions received since February were spread across a range of topics, including the use of the sector disclosures, content index, and specific questions about calculating individual disclosures. There were several questions related to the materiality clarification, but fewer than in previous months.

2. Questions for the GSSB to discuss

The Standards Division received an internal question about the use of in accordance and GRI-referenced claims, which we would like to put forward for discussion by the GSSB. This question has not been logged in the Annex since it was raised by GRI's Training and Coaching team and was not received into the 'Standards' email inbox.

[GRI 101: Foundation](#), in Section 3, Table I requires organizations to 'Use the correct claim (statement of use) in any published materials with disclosures based on the GRI Standards'.

The question relates to the phrase 'published materials', and whether this means a claim statement is required in all published materials or only those that would reasonably constitute the 'primary' sustainability report. For example, 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, would the claim need to be included in both materials?

The Standards Division would invite the GSSB to give input on whether this question requires further clarification or guidance materials, or whether we should refer enquirers to the text and explain that it is up to their judgement how to interpret the requirement.

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

Date received	Category	Enquiry
7-Feb-17	Content index	I'm preparing a GRI Content Index and I have some doubts. If we have material topics that is related to a general disclosure, for example: Material Topic: Governance structure and composition Disclosure 102-18: Governance structure and 102-22: Composition of the highest governance body. Do we need to include this material topic in the second part of the index "material topics" or it isn't necessary?
27-Feb-17	Content index	Assuming we have 11 material topics, can you please clarify how should we present each of the 3 management approach disclosures (103-1, 103-2 and 103-3) for each material topic in the Content Index? Lets take, for instance, 201-1, 303-1 and 403-1. In the Content Index, where I need to make reference to the pages where the data is provided, do I list one page for 103-1, 103-2 and 103-3, and then another page for each disclosure?
9-Feb-17	In accordance criteria	Please can you direct me to a straightforward list of Core requirements for GRI Standards. The only one I can find is in the file 'mapping-g4-to-the-gri-standards-complete.xlsx'. The problems with this are: - It starts from GR4 and changes, and so is confusing when looking from a Standards perspective. It seems very repetitive. For example: rows 20 and 21 are very nearly the same. There are many examples like this. - The document is so dense as to be difficult to read, whether on screen or printed.
15-Feb-17	In accordance criteria	Do we need to add disclosure numbers at the bottom of the page of the report as was required for the G4?
1-Mar-17	In accordance criteria	At the moment, I'm looking at the limited version of the Reports List (from this link https://www.globalreporting.org/services/Analysis/Reports_List/Pages/default.aspx). I was wondering whether companies which have reported according to the G4 standard all report on the core option. Simply put, if a company report complies to the G4 standard, did the company report on every single core option for each module? Or do companies only report on a (core option of a) module when it is deemed important through a materiality 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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1-Mar-17	In accordance criteria	Based on the new GRI standards, every documents in accordance or referenced to them shall be notified to the GRI. What if the GRI thinks that a Report is not really draft in accordance to the standards? Would the GRI ask to the organization to eliminate the claim? Or to modify the Report?
7-Feb-17	Materiality	<p>Currently, we are busy writing a draft paper about materiality, the dimensions to be used to assess what are material topics to report on in our integrated report / annual report / sustainability report, and the possible mismatch with the GRI definition of materiality. While we believe the GRI dimensions of stakeholder relevance and ESG-impact are valid, we would propose to add additional dimensions such as risks and opportunities to the business.</p> <p>In order to have a correct paper, we would like to discuss with GRI if we interpret the materiality definition of GRI correctly.</p>
22-Feb-17	Materiality	In the GRI standards (and of course in the Guidelines as well) it is written, that companies should disclose only material matters. Material are matters, that have an impact on the environment and society. You write, that reporters should use established tools, such as impact assessment methodologies to identify these issues. In my opinion the topic of impact assessment has not yet been established and the impact assessment tool are very complex so that most companies are not able to use them. Could you give me an advice how companies can determine their impact and the material matters? Does it for example depend on the size of the company? For example: [Company X] has 50 employees, we are a consultant company. We have no topics that "are subject of established concern for expert communities" (see GRI 101, page 10) as we are too small. Does this mean, we have no material topics?
27-Feb-17	Materiality	<p>We are currently advising multiple Fortune 500+ clients on GRI reporting and specifically on materiality assessments and would appreciate the opportunity to ask some questions of a GRI expert around the new/clarified guidance re: materiality in the GRI Standards.</p> <p>E.g. Can companies write-in/customize industry-specific Aspects and Indicators if industry-specific GRI guidance doesn't exist? How does GRI harmonize with SASB? Etc.</p>
9-Feb-17	Relation with other frameworks	When will there be a mapping between the SDGs and the GRI Standards (currently only G4)?
16-Feb-17	Relation with other frameworks	Is there a document that maps the GRI Standards to the 10 Principles of the United Nations Global Compact, and well as the United Nations Sustainable Development Goals? I see this for G4, but can't find it for the Standards.
27-Feb-17	Relation with other frameworks	<p>Are you familiar with the HIGG Index? Is there a big gap with our GRI Standards on the environment side? Please advise.</p> <p>PS: I'm asking that since following feedback from BETTER WORK Program, the textile/garment/footwear industry are using that as reference.</p>

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8-Feb-17	Sector Disclosures	Previously we had disclosed a number of specific elements under G4 for the Financial Sector which were required for Core. Are these still required under the new Standards? I don't see any references in the documentation, so I just wanted to check.
9-Feb-17	Sector Disclosures	Do you have an xls document with the all disclosures (Standards or G4) available which also incorporates the sector-specific disclosures (i.e. for Food processing)? Or is it necessary to copy-paste those from the pdf Sector Supplement into the GRI content index?
14-Feb-17	Sector Disclosures	We find limited or no information about the update to SRS of the G4 sector supplements and hence we have some questions. Will G4 sector supplements be updated, and if so, when? If not, should we interpret the G4 sector supplements as valid when producing our 2017 GRI report and refer to the aspects/topics and indicators in the SSs with the same nomenclature as has been done up until now? E.g G4-EU29 (AVERAGE POWER OUTAGE DURATION) is the nomenclature to be used in a SRS report's GRI index for the EU29 indicator?
14-Feb-17	Sector Disclosures	The company uses GRI Guidelines for several years thus we've the material topics and indicators. In case of one topic (Local communities) the only indicator we report on is the FS13 – an indicator from the Sector Guidelines. The GRI Standards does not require to take into consideration the Sector Guidelines, though it recommends. Can we continue using FS13, as the indicator we choose from the Local Communities topic indicator list?
16-Feb-17	Sector Disclosures	I am wondering if the new GRI Sustainability Reporting Standards include/integrate the Event Organizers Sector Supplement (EOSS) or if the EO standards remain separate? They are not referenced on the mapping-G4-to-the-GRI-standards document.
23-Feb-17	Sector Disclosures	I have been undertaking some work on the GRI standards 100-419, and the application of such standards across investment opportunities. I was particularly interested in the additional sector work/guidelines that were being implemented, and thought that the scorecard/template used for Oil & Gas sector supplements were extremely helpful when trying to complete the checklists. Are there similar Excel checklists available for the 100-419 standards, and where might I find those particular downloads.
23-Feb-17	Sector Disclosures	What should companies from industries for which you dont have standards use as sector supplements?
16-Feb-17	Transitioning to GRI Standards	I just found this document : https://www.globalreporting.org/resourcelibrary/GRIG4-PartI-Reporting-Principles-and-Standard-Disclosures.pdf and was wondering if instead of this document, I am supposed to read another new guideline for GRI STANDARDS instead of G4 guideline.
28-Feb-17	Transitioning to GRI Standards	I'd like to know how I would be able to receive from you updates about GRI actions and new things? I am asking because I was not aware of for examples of the new standards.

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1-Mar-17	Transitioning to GRI Standards	<p>I'm currently involved in providing support to a manufacturer of Computers and other similar IT equipment which seeks to adopt the IEEE Standard 1680.1-2009 (IEEE Standard for Environmental Assessment of Personal Computer Products, including Notebook Personal Computers, Desktop Personal Computers, and Personal Computer Displays). The criterion 3.7.3.2 of this standard is related with producing a "Corporate report based on GRI" and the support documentation for this criterion specifically mentions that "this (criterion) references the GRI Guidelines in their latest version".</p> <p>The question that I kindly ask for your support is related with understanding which should be considered as the "latest version" of the GRI Guidelines - if the G4 version, that will remain valid until 1 July 2018, or if the upcoming new version named as "GRI Standards" that will become effective for reports published on or after 1 July 2018, but about which it is stated by GRI that "Earlier adoption of the GRI Standards is encouraged".</p> <p>Having asked this same question to the Green Electronics Council - managing authority of EPEAT (Electronic Product Environmental Assessment Tool) - I was answered that "the GRI version which should be used is the current version in force when this Optional criterion is claimed."</p> <p>Given the transitioning moment that GRI is going through I can't be sure and would surely benefit from your views on which is "the current version in force", as from my understanding from reading GRI documentation is that both G4 and GRI Standards will be valid during this transitioning period until the 1st of July 2018.</p>
9-Feb-17	Translations	When do you expect the translations of the GRI Standards (German)?
23-Feb-17	Economic Standards	<p>I want to make a consultation about ECI indicator (DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED). We completed this indicator on an accruals basis:</p> <ol style="list-style-type: none"> 1-Is it right put "depreciation of intangible asset" into operating costs?why? 2-Is it right put "depreciation of goods" into operating costs?why? 3- Is it right put "benefits of personal" calculated for actuary into salary and benefits of personal? These benefits will be paid when the employer workers will be 10 years as worker. 4- "All organization taxes (such as corporate, income, property) and related penalties paid at the international, national, and local levels. <p>This figure does not include deferred taxes because they may not be paid. Why not if we used on an accruals basis?</p>
9-Feb-17	Environmental Standards	<p>I am trying to find information on what type of RECs data can/should be reported as part of GRI.</p> <p>Case in point: A client of mine would like to know if their RECs should be reported differently because they are receiving it as a replacement of RECs they were supposed to earn from their solar installation a while back. They have a solar installation onsite and the developer kept all the RECs until now. They would like to report these – where should they report it in GRI and should it be treated any differently from their up-to-date RECs?</p>

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27-Feb-17	Environmental Standards	Does energy need to be reported in joules? Or can a company report in watt-hours? The standards reference watt-hours for some indicators, but not all.
27-Feb-17	Environmental Standards	<p>Within our data collection process we are facing challenges when it comes to the reporting of environmental data:</p> <p>All over the world we have many offices that are sited in leased office space; often these offices share one building with other companies. In this case our offices sometime struggle to receive detailed data on e.g. waste disposal or water consumption as this is, for instance, included in the facility service of the building or not allocable to the leased area. In contrast to our offices that are sited in owned office space and are therefore under control of the respective affiliate.</p> <p>Assuming that our company is not the only one facing some difficulties in this field, I would like to ask whether the GRI G4 Standard offers guidance on how to best collect and report environmental data of leased office space.</p>
28-Feb-17	Environmental Standards	<p>Can you help us figure out what is being asked for by GRI Standard 306-3?</p> <p>What is a significant spill? Per the definition below it seems to indicate that significant spills are only in financial statements but then after the “or” it seems to include everything.</p> <p>There is no additional guidance on 306-3 on the page.</p> <p>From GRI standards Glossary 2016 significant spill spill that is included in the organization’s financial statements, for example due to resulting liabilities, or is recorded as a spill by the organization</p> <p>spill accidental release of a hazardous substance that can affect human health, land, vegetation, water bodies, and ground water</p>
9-Feb-17	Miscellaneous	Are you still taking feedback? We’d really enjoy the opportunity to sit down and provide some feedback on the disclosures, particularly the topic level disclosures.
10-Feb-17	Miscellaneous	<p>I got a call from [Company X] today, which has for many years issued a GRI3.1 report. They are interested in the Standards but – essentially – is finding it hard to justify the investment. Therefore, they are wondering if someone from GRI can quickly review their report and help tell them if they are ‘far off’ in terms of content and scope. I realize that we cannot comment on quality or do a true gap analysis, but a general ‘fairly close’ type review would be most appreciated.</p> <p>Let me know what’s reasonable for us to be able to offer as support.</p>

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10-Feb-17	Miscellaneous	<p>In our sustainability report this year, we aligned some metrics to a few of the GRI Standards for some of our material topics, but did not achieve core option.</p> <p>Do we need to pay a fee for this? I see that in the pdf for GRI - 101 – Foundation it says: [a screenshot of clause 3.4 is provided]. However, on the website (https://www.globalreporting.org/services/alignment/Pages/GRI-Referenced-Service.aspx) it says: Fees</p> <p>> Below is the fee for reporting organizations requesting the GRI-Referenced Service. Fee amounts are exclusive of Value Added Taxes (VAT) *This service is strictly offered for reports using selected GRI Standards or parts of their content to report on specific information.</p> <p>This is somewhat confusing. If we use the standards, do we have to pay or not?</p>
16-Feb-17	Miscellaneous	<p>I am interested in GRI's Sustainability Reporting, and in particular, how the criteria are developed. It is our understanding that accessibility is not a dedicated reporting criteria. I was wondering if there were any upcoming opportunities, either through public consultation or committee work, to explore the possibility of adding accessibility to future reporting requirements?</p>
2-Mar-17	Miscellaneous	<p>We have received a request from one of our training partners to include Standards content in an app they are developing.</p> <p>This is the first time we receive such a request, i.e. for a mobile phone app, and we have for the time being asked them to apply for permission through the CS&T program, although does not exactly fall within the scope of that program.</p>