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## Item 05 – Summary of technical questions on the GRI Standards

### For GSSB information

<b>Date</b>	12 April 2017
<b>Meeting</b>	26 April 2017
<b>Description</b>	<p>This paper provides an overview of technical enquiries that have been sent to the standards inbox, from 3 March until 30 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.</p> <p>A log of all technical enquiries is provided in the <a href="#">Annex</a>.</p> <p>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.</p>

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

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 during March were spread across a range of topics, including the in accordance criteria, notifying GRI of the use of the Standards, the use of the sector disclosures, translations, and specific questions about individual disclosures. There were also a couple of enquiries related to how the GRI Standards can be used with the IIRC's International Integrated Reporting framework.

There were no questions this month specifically related to the materiality clarification, but enquirers did ask for guidance on identifying report content and quality (the former guidance for G4-I8) and more guidance on how to conduct a materiality analysis.

## 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 raise any issues which they believe require further discussion or action.

19 *Annex: Full log of technical enquiries on the GRI Standards: 3 March - 30 March 2017<sup>1</sup>*

Date received	Category	Enquiry
8-Mar-17	External assurance	A second question is the matter of third-party assurance for organizations that use selected GRI standards as opposed to the whole framework. As we understand it, enabling users to draw on selected standards was one of the reasons for the transitions from G4 to the GRI standards, so it seems only natural to enable third-party assurance on selected standards as well. How does GRI see this? For example, if an organization discloses its anti-corruption practices, in accordance with GRI Standard 205, is there anything that speaks against us conducting an assurance engagement for 205 only? And could such selective disclosures be included in the GRI Sustainability Disclosure Database? We feel this would lead to more reporting organizations and enables us to use the synergies between GRI standards and other standards to steer more companies towards a full use of the GRI framework.
23-Mar-17	External assurance	Is the intent to have third party certification to the new standards?
6-Mar-17	In accordance criteria	And, regarding Table I, on page 23 of the Consolidated GRI Reporting Standards, can you please clarify the requirement to “comply with all reporting requirements for at least one topic-specific disclosure” for each material topic covered by a topic-specific GRI Standard, under the core option. If a company is reporting under the core option and determines that GRI 401: Employment, is a material topic. Is the minimum requirement to report on at least one of the disclosures 401-1 (a and b), 401-2 (a and b), 401-3 (a, b, c, d and e)? Or does the company report at least one of the items (a, b, c, d, e) under each of the disclosures? For example, does one meet the minimum requirement by reporting on 401-1 (a and b); or does one meet the minimum requirement by reporting on 401-1 (a), 401-2 (b) and 401-3 (d)?
10-Mar-17	In accordance criteria	Also if the accounts will be Core reporting "with reference to GRI Standards", do we still need to send GRI notification that this is what we have done?

<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.

Annex: Full log of technical enquiries on the GRI Standards, from 3 March - 30 March 2017

Date received	Category	Enquiry
15-Mar-17	In accordance criteria	<p>According to the Table 1 in '101-Foundation', it states that if completing the report for Core status then the following requirements apply:</p> <p>Comply with all reporting requirements for the following disclosures from GRI 102: General Disclosures:</p> <ul style="list-style-type: none"> <li>• Disclosures 102-1 to 102-13 (Organizational profile)</li> <li>• Disclosure 102-14 (Strategy)</li> <li>• Disclosure 102-16 (Ethics and integrity)</li> <li>• Disclosure 102-18 (Governance)</li> <li>• Disclosures 102-40 to 102-44 (Stakeholder engagement)</li> <li>• Disclosures 102-45 to 102-56 (Reporting practice)</li> </ul> <p>Does this mean these and these only? i.e.: Disclosure 102-14 (Statement from senior decision-maker) is enough under strategy and there is no requirement to complete 101-15; OR 101-17 under Ethics?</p>
16-Mar-17	In accordance criteria	<p>One company we are working with to produce their report based on the new GRI Standards has asked for a full 36 category disclosure report to be produced - without thinking first of which material topics are relevant.</p> <p>My question is this: Under the information on both your webinar (see slide 16 attached) and within your 101 guidance, the advice is slightly unclear/ambiguous: if a company should decide which of the 33 material topics to cover, why do the instructions say that ALL material topics are to be included in an 'in accordance with' report?</p> <p>Do we - or do we not need to report on all 33 material topics? And if YES then why does 101 - clause 1.3 state that only those that are relevant should be reported on?</p>
20-Mar-17	In accordance criteria	<p>Other question is on the process to be GRI compliant: once I will do the comparison between our actual CSR indicators and the GRI needed and integrate GRI indicators missing, what is the next steps to mention our GRI compliance for our next report?</p>

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23-Mar-17	In accordance criteria	<p><u><i>This question is about the G4 Guidelines, but could equally apply to the GRI Standards:</i></u>                      Our client does not intend to publish a separate Sustainability Report (but will instead be updating website pages with more detailed sustainability information alongside the Strategic report) and would like to understand whether:</p> <p>a) Publishing a separate report is required to be in accordance with GRI G4?                      b) Completion of a GRI Content Index (in addition to the Strategic Report and publicly available information) will suffice to meet GRI G4 "in accordance" reporting requirements?</p> <p>Overall our client would like to ensure that their sustainability reporting and communications are in line with stakeholder expectations.</p>
29-Mar-17	In accordance criteria	<p><u><i>This question relates to clause 3.4 in GRI 101: Foundation:</i></u> Does that mean, that, in case we will not publish our report externally from 2018 on, we will not be obliged to register our report on your homepage? And that a notification email regarding the use of the new standard is sufficient?</p>
15-Mar-17	Management approach	<p>A Sustainability Report is required to declare Boundary for each of the identified Material Topic. My query is whether Reporting Organization has freedom to have different boundary for different Material Topics or it is mandatory to have same Boundary for all the Material Topics?</p>
16-Mar-17	Management approach	<p>How would i report - using the full criteria of the 103 management approach - on something for example like 411 rights of indigenous peoples, or 402 labour management relations (especially if this has been reported in as much detail as is important under 102 disclosures!) if these are not relevant to our approach?</p>
8-Mar-17	Materiality	<p>Will there be further advancement concerning Materiality in the next guidelines. As many companies have troubles executing a materiality analysis – will there be a special manual/outline for this topic?</p>
8-Mar-17	Materiality	<p>I can't find any explanation on the process of defining material aspects and boundaries in the GRI Standards. There was an explanation in G4. Is this process not applicable anymore in the GRI Standards? Where can I find information on the four step process (step 1: identification - step 2: prioritization - step 3: validation and step 4: review), i.e. how is the report content and quality of the report defined in the GRI Standards?</p>
8-Mar-17	Materiality	<p>I can only find the introductory webinar to the GRI Standards. Will you post more webinars on GRI Standards, especially on identifying the report content and the quality of the report?</p>

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13-Mar-17	Materiality	In the document "Mapping G4 to the GRI Standards - DISCLOSURES - FULL OVERVIEW" it says under G4-18 that you will publish a separate guidance document regarding the definition of the specific content of the report. As a consequence of what you said, you won't publish this document, then, will you? So, what kind of procedure should a company then follow to define the content of its report?
7-Mar-17	Relation with other frameworks	<p>We have noticed a dilemma regarding GRI aspect (EC-1) and Croatian legal framework. As described in GRI, demanded information for reporting is not correlated with Croatian tax law.</p> <p>We would like to discuss this issue with GRI, and maybe provide Croatian companies detailed explanation, so their reports will be able to be in accordance with GRI framework.</p>
13-Mar-17	Relation with other frameworks	Which is the definition of Integrated Report for the GRI? Is it the same of the IIRC?
26-Mar-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?</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>
8-Mar-17	Sector Disclosures	We are preparing our annual social responsibility report using the GRI G4 standards and wanted to know if there is any specific guidebook or industry standard for those in the Gambling and/or Gaming industry? If there aren't any specific guidelines, do you have any best practice reports related to this field that you would recommend, in order to improve our reporting?
20-Mar-17	Sector Disclosures	<p>We noticed that there were three new additions to the G4 standards under the financial sector specific - Product portfolio, Audit &amp; Active Ownership.</p> <p>If we are transiting away from G4 to GRI Standards, are these three disclosures still required?</p> <p>Also, kindly confirm if there are additional sector specific disclosures required for GRI Standards that are not built into the Content Index Tool.</p>
23-Mar-17	Sector Disclosures	How will the sector supplements be updated/integrated into the new approach?

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10-Mar-17	Transitioning to GRI Standards	<p>If a company is looking to use the new GRI Standards to report on their 2016 accounts and having never used the GR4 methodology before, are there any guidelines for doing so?</p> <p>I ask because a lot of the guidance appears to point towards how to build upon the previous system, which, if never used, is difficult to do!</p>
29-Mar-17	Transitioning to GRI Standards	<p>Can you advise if there is a publication which incorporates the 200, 300 &amp; 400 standards? My company has been reporting GRI 4 but I understand that from this year GRI has moved to standard, therefore I need to understand what has changed in regards to the reporting side – I have been on your website but don't seem to find exactly what I require, I need to inform our sites in Europe of any changes and would like a quick reference of the new standard so that I can compare with my existing reporting process.</p>
24-Mar-17	Translations	<p>I would like to receive a copy of Chinese version of Construction and Real Estate Industry G4 Sector Disclosure</p>
29-Mar-17	Translations	<p>I am writing to ask about the Spanish translations of the Standards. The validity of the G4 Guide is close to expire and we are worried about not having the documents of the Standards in our language yet. Are there any news regarding to this?</p>
30-Mar-17	Translations	<p>Is there any possibility to get the new GRI Standards in German? Do you have a link or pdf for us?</p>
6-Mar-17	General Disclosures	<p>Regarding disclosure 102-45. Can you please clarify what is meant by the “list of all entities included in the organization’s consolidated financial statements.” Does this mean all entities that are NAMED in the consolidated financial statements? Or does this mean all of the legal entities of the corporation whose results are included in the financial results, whether or not all of those legal entities are named in writing in the consolidated financial statements?</p>

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21-Mar-17	Environmental Standards	<p>Now I'm confused about how to use GRI 305-2, Can you give me some advices?</p> <p>The GRI 305-2 Energy indirect (Scope2) GHG emissions                      The reporting organization shall report the following information:                      a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.                      b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>According to the GRI305-2,                      Organization shall report Gross location-based energy indirect GHG,                      And if organization have the data about market-based ,they also have to report them.                      If they don't have market-based data,                      The location-based data only also can meet the GRI305-2.</p> <p>But one of my client in japan, they only report the market-based GHG emission,                      Does they also meet the GRI305-2.                      Or if they want to accordance to the GRI 305-2,                      They have to report the scope2 in location base?</p>
21-Mar-17	Environmental Standards	<p>Is Stormwater Runoff included in GRI 306? This would be like runoff from large impervious areas that end up in rivers, lakes, etc. It is not clear to me but obviously very important.</p>

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29-Mar-17	Environmental Standards	<p>Some technical questions have come up regarding Disclosure 302-2. I am referring to the Guidance section of Disclosure 302-2 on page 8, specifically:</p> <p>The organization can use the following upstream and downstream categories and activities from the ‘GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard’ for identifying relevant energy consumption outside the organization</p> <p>Upstream categories</p> <p>1. Purchased goods and services</p> <p>...</p> <p>5. Waste generated in operations</p> <p>Specifically, under the waste generation category, does this include only waste that is sent to landfill, or all waste generated throughout our activities including waste that is recycled/ sold?</p> <p>Is there any additional information we could acquire on 302-2 not currently included in the guideline?</p>
20-Mar-17	Social Standards	<p>I believe 413-1 and 413-2 are not material for us but wanted to double check the meaning of it. Does this require a company to report on the negative impacts only – e.g. displacement of a community to build a farm to grow agricultural ingredients for products or emission of pollutants coming from a factory located in a community?</p> <p>It would not include for example, [Company X] grants to financial literacy and education-related nonprofit organizations, right?</p>
23-Mar-17	Social Standards	<p>I read 419, 405, and 413. A couple of my questions are</p> <ul style="list-style-type: none"> <li>• It mentions “community development programs,” does GRI offer any further guidance on what that means or what companies should include?</li> </ul>
23-Mar-17	Social Standards	<p>I read 419, 405, and 413. A couple of my questions are</p> <ul style="list-style-type: none"> <li>• Are there other Guideline documents that cover human rights, employee well-being, or philanthropy?</li> </ul> <p>My initial sense is that for the people in the company working in the community oriented CSR functions, CECP’s insights and standards are supplemental information that builds on what GRI guidelines tell them.</p> <p>What I plan to do is write a blog post around the time that CECP releases its paper What Counts: The S in ESG to draw some conclusions about how the insights in the paper connect with guidelines like GRI.</p>

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16-Mar-17	Feedback	Starting a process with no previous experience of working with the tools provided and with limited help available directly from GRI (helpline number not provided) is proving to be very difficult...any thing you can do you provide a quick and clear response would be very much appreciated
22-Mar-17	Feedback	A GOLD Community member from Austria is a consultant and is hoping to see disclosures on proactive csr strategy in the GRI Standards.
6-Mar-17	Miscellaneous	I'm currently researching on companies doing biodiversity reporting. According to your information and what I could find, companies do not always report on biodiversity as it might not come up in the materiality index. Do you know where I could find statistics on the amount of GRI reports which include biodiversity aspects, specifically on G4 EN-11 and EN-14 or for the GRI standards GRI 304-1 and GRI 304-4.
8-Mar-17	Miscellaneous	Do you have information about governments or NGOs that communicated some material environmental topics that they found should be considered by companies in their reports?
8-Mar-17	Miscellaneous	<p>I am sending you a presentation of the GAE-Model, which presents a modular approach to sustainability. It is to be a multi-stakeholder initiative, based on existing standards and frameworks.</p> <p>As auditors and assurance providers, we at [Company X] often notice that</p> <ul style="list-style-type: none"> <li>• many companies still find it difficult to set priorities when it comes to sustainability</li> <li>• many companies are overwhelmed by the sheer number of standards, codes and initiatives, which in many cases leads to inaction.</li> </ul> <p>By developing a modular, step-by-step approach, we aim to provide companies with a more practical entry path. Obviously GRI would be a main point of reference and the idea is to accompany companies up to the point where they not only work with the individual modules but adopt the full GRI framework over time. As such, the model would motivate more organizations to compile a full GRI Report.</p> <p>[Person X] is leading talks with industry actors, associations, scheme owners and other stakeholders. These include selected [Company X] clients, but also industry associations and organizations like DIN and AccountAbility AA1000. Can we count on GRI to endorse and support the model?</p>
13-Mar-17	Miscellaneous	In the GRI report list I found that some South African listed companies have not published an IR. How is it possible if the IR publications is a requirement for the IPO at the JSE?
20-Mar-17	Miscellaneous	I downloaded the GRI standards kit in PDF format, could I also received the excel version as the G4 mapping attached?

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22-Mar-17	Miscellaneous	<p>We assist companies in filing their regulatory reports in XBRL/XML format. We have software for filing for US, UK, Ireland, India, Singapore and for EU regulations such as CRD IV, Solvency II and AIFMD. We are exploring to develop a software for GRI and have following queries in this regard:</p> <ol style="list-style-type: none"> <li>1. When it is getting mandated to file in XBRL format? Will there be a voluntary phase before the mandate? If yes, when it is going to be voluntary? We know right now it is voluntary for G4 standard but we would like to know the same for GRI standard</li> <li>2. What is the likely date in which the GRI taxonomy will be released?</li> <li>3. When there will be a migration from G4 to GRI?</li> <li>4. Is it necessary for us to get registered with you for offering reporting solution?</li> <li>5. What is the deadline for companies to file XBRL report?</li> </ol>
24-Mar-17	Miscellaneous	<p>Our contact from [Company X] is looking for more guidance on reporting on their actions for charity and volunteering initiatives. Would you be able to let us know what would be the best way to use the GRI Standards for this topic?</p>