



GSSB Global
Sustainability
Standards Board

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Item 06. Summary of technical enquiries

For GSSB information and discussion

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Description This paper provides an overview of technical enquiries that have been sent to the Standards inbox, from 1 July until 18 August 2017. The intent is to inform the GSSB about the type of questions that have been received, and to signal which issues may need to be discussed and propose actions to be taken.

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

The GSSB is asked to review the 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 *Introduction*

2 As agreed with the GSSB in November 2016, the Standards Division provides the GSSB with a
3 summary of questions received and the full set of technical enquiries received via the
4 'standards@globalreporting.org' inbox at each monthly meeting. The list of enquiries received
5 since the last meeting can be found in [Annex 1](#), and is categorized by main theme.

6 **Summary of technical enquiries during July and August 2017**

7 Questions received during July and August of 2017 cover a range of topics, including questions
8 on the in accordance criteria, guidance to define report content, and questions about how to
9 report individual disclosures. In addition, enquirers had questions about registering the report at
10 www.globalreporting.org/standards to comply with the requirement to notify GRI of the use of
11 the Standards (see clause 3.4.2 in *GRI 101: Foundation*).

12 **Technical enquiries are used as input for the Monitoring Program**

13 The technical enquiries are also analyzed as part of the Monitoring Program. In some cases, the
14 questions received correspond to issues that have been raised by others as well, such as our
15 colleagues at the Secretariat and from the Regional Hubs. An example of this are questions
16 about the clarifications made to the Materiality principle. In other cases, the technical questions
17 and the Monitoring Program show different results. For example, there are not many technical
18 enquiries about the topic Boundary, but the Monitoring Program's report review shows that the
19 topic Boundary is not always correctly understood.

20 **Structure of the paper**

21 *Section 1. Main themes*, provides an overview of questions for the GSSB to discuss. These
22 include:

- 23 • FAQs to be developed: Six questions for which the Standards Division proposes to
24 develop guidance in the form of FAQs on the GRI Standards website.
- 25 • Issues for GSSB discussion: Two issues highlighted for GSSB discussion and development
26 of subsequent guidance on how to answer these questions.
- 27 • Further technical enquiries themes which are addressed in Item 07 – Monitoring
28 Program. A summary of three types of common questions that have also been identified
29 by the Monitoring Program, and for which further proposed action are included in Item
30 07 – Monitoring Program.

31 [Annex 1](#) includes the full set of technical enquiries received during July and August. [Annex 2](#)
32 provides an overview of the most common questions received since the launch of the Standards
33 and other relevant questions for which no further action is proposed. This also includes the
34 questions that the Standards Division agreed to monitor, as per GSSB request, and for which no
35 further action is proposed.

36 *Section 1. Main themes*

37 This section provides an overview of the most common questions received since the launch of
38 the Standards, as well as other relevant questions to bring to the attention of the GSSB. This
39 section also includes the questions which the Standards Division agreed to monitor, as per GSSB
40 request, and for which further action is proposed.

41 FAQs to be developed

42 The Standards Division has identified six topic areas where we often receive questions, and for
43 which we propose to develop FAQ responses on the GRI Standards website:

- 44 1) Using Sector Disclosures with the Standards
- 45 2) Reviewing or verifying report content
- 46 3) Notifying GRI of the use of the Standards
- 47 4) Entities to report on vary across different disclosures
- 48 5) Information varies between reporting periods due to changes in the organization
- 49 6) Reasons for omission for topic-specific management approach disclosures

50 The GSSB is asked to provide feedback on the proposed text for the FAQ response, below.

51 I) Sector Disclosures

52 The Standards Division received many questions about the Sector Disclosures, which
53 were developed for the G4 Guidelines, and are recommended for use with the GRI
54 Standards. Questions received about the sector guidance and the Sector Disclosures
55 include:

- 56 • Is sector guidance available for the Standards?
- 57 • Is it possible to still use the Sector Disclosures?
- 58 • Will the Sector Disclosures be updated for the Standards?
- 59 • Will the Sector Disclosures be integrated into the Standards?
- 60 • Are the Sector Disclosures still valid after the G4 Guidelines phase out in July
61 2018?
- 62 • Is it possible to include disclosures from the GRI Standards and Sector
63 Disclosures in the same report?
- 64 • How should Sector Disclosures be labeled in the GRI content index?

65 Enquirers have also asked whether sector guidance is available for certain industries or
66 sectors, such as gambling and gaming, and public agencies.

67 See Item 07 – Monitoring Program for more information about how organizations use
68 the G4 Sector Disclosures in a Standards report.

69 **Proposed action:** The Standards Division proposes to clarify the use of the Sector
70 Disclosures further on the FAQ page of the GRI Standards website. It is suggested to
71 add this clarification to an existing question on the FAQ page (see text in red font).

How do I use the Sector Disclosures together with the GRI Standards?

The GRI Sector Disclosures (which were developed for the GRI G4 Guidelines) provide additional sector-specific disclosures and guidance which can be used in conjunction with the GRI Standards. This means that it is possible to include disclosures from the GRI Sector Disclosures documents in a Standards report. The use of the GRI Sector Disclosures is recommended, but it is not required, in order to make a claim that a report has been prepared in accordance with the GRI Standards.

Clause 2.3.1 in GRI 101: Foundation recommends that organizations consult the relevant Sector Disclosures, if available, to help identify their material topics.

For more information, see [page 18](#) in GRI 101. The Sector Disclosures can be found on the GRI website [here](#).

It is important to note that the content of these GRI Sector Disclosures have been not been updated as part of the transition from the G4 Guidelines to the GRI Standards. The GRI Sector Disclosures can, however, continue to be used as guidance as described above - both now, and after 1 July 2018, when the G4 Guidelines are phased out and completely superseded by the Standards.

The GSSB does plan to review and update the Sector Disclosures in the future. However, the exact timing for this work has not yet been confirmed. More information about this initiative will be shared on the [GSSB website](#) when available.

72 2) Reviewing or verifying report content

73 There are many reporters who, now that the Guidelines have become Standards, expect
74 validation that their report has been prepared according to the GRI Standards.
75 Questions received about verifying report content include:

- 76 • Does GRI provide any verification service to ensure that all the mandatory
77 disclosures are made?
- 78 • Is there an intent to have third party certification?
- 79 • How does GRI ensures that the Standards are correctly applied?

80 **Proposed action:** The Standards Division proposes to clarify this question on the FAQ
81 section of the GRI Standards website. It is suggested to add this clarification to an
82 existing question on the FAQ page (see text in red font).

Is external assurance or certification required to apply the GRI Standards?

The GSSB - an independent operating entity under the auspices of GRI, with the sole responsibility for setting globally accepted standards for sustainability reporting - does not judge the outcome or quality of an organization's report or whether a report is in accordance with the GRI Standards, as impartiality is an important part of maintaining credibility as a standard-setter.

An organization can use a variety of approaches to check whether all criteria are met for being in accordance with the Standards.

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. An organization is required to report its approach to external assurance with Disclosure 102-56. For more information, see [pages 41-42](#) in GRI 102: General Disclosures.

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.

GRI offers a range of services which help reporters ensure that they have prepared their reports in line with the expectations set out in the GRI Standards. For more information, see: www.globalreporting.org/services

83 3) Notifying GRI of the use of the Standards

84 The Standards Division has received some questions about what GRI does with the
85 reports once they are notified of them. Enquirers ask if GRI reviews the content of the
86 report to ensure that the requirements set out by the Standards have been met, and
87 one enquirer asked if GRI publishes the report on the website or just saves a copy
88 internally.

89 The Standards Division also received some questions about registering reports on the
90 Standards website. Clause 3.4 in *GRI 101: Foundation* requires organizations to notify GRI
91 of its use of the GRI Standards by either sending a copy to GRI at
92 standards@globalreporting.org, or registering the report or published material at
93 www.globalreporting.org/standards. Because the option to register the report is
94 currently under development, reporters are confused and ask whether the GRI
95 Sustainability Disclosure Database is the right place to upload the report or published
96 material.

97 **Proposed action:** The Standards Division proposes to clarify this question by creating
98 the following new entry for the '[Writing a report in accordance with the Standards](#)'
99 portion of the GRI Standards FAQ page.

How can I notify GRI of the use of the GRI Standards?

Clause 3.4 in *GRI 101: Foundation* requires an organization to notify GRI of its use of the GRI Standards, and the claim it has made in the report or published material.

An organization can notify GRI of its use of the Standards by sending a copy to GRI at standards@globalreporting.org (see clause 3.4.1).

The option to register the report or published material at www.globalreporting.org/standards is currently under development (see clause 3.4.2). This means that for now, an organization can only meet clause 3.4 by sending a copy to GRI.

100 **4) The information varies between reporting periods due to changes in the**
101 **organization**

102 The Standards inbox has received a few questions about how organizations should
103 report if the information for the disclosures changes between reporting periods due to
104 changes in the organization - for example, through mergers or acquisitions.

105 **Proposed action:** The Standards Division proposes to clarify this question by creating
106 the following new entry for the '[Writing a report in accordance with the Standards](#)'
107 portion of the GRI Standards FAQ page:

How can I report information if it varies between reporting periods due to changes in the organization - for example, through mergers or acquisitions?

An organization can explain organizational changes under [Disclosure 102-10](#) in *GRI 102: General Disclosures*. This disclosure requires an organization to report any significant changes to the organization's size, structure, ownership, or supply chain during the reporting period.

[Disclosure 102-45](#) in *GRI 102* requires an organization to report a list of all entities included in the organization's consolidated financial statements or equivalent documents.

GRI 101: Foundation recommends that organizations ‘present information for the current reporting period and at least two previous’ (clause 2.7.1) and ‘compile and report information using generally accepted international metrics (such as kilograms or liters) and standard conversion factors, and explain the basis of measurement/calculation where not otherwise apparent’ (clause 2.7.2). See [page 20](#) for these clauses.

There is, therefore, no requirement in the GRI Standards that states an organization shall provide historic data. However, if an organization does provide historic data, and if the size or nature of the organization has changed so that the resulting information appears to be different, it is recommended that the organization explain why this is the case.

[Disclosure 102-48](#) in GRI 102 requires an organization to report restatements of information. Using this disclosure, an organization can report restatements of information given in previous reports - for example for information that has changed as a result of mergers, acquisitions, or the changing nature of business.

108 **For future consideration:** The Standards Division proposes to continue to monitor this
109 issue, and to come back to the GSSB with an evaluation of whether further explanation
110 or guidance is needed after the Standards’ second year of application.

111 **5) Reasons for omission for topic-specific management approach disclosures**

112 The Standards Division received a question on whether reasons for omission are
113 permitted for the topic-specific management approach requirements. The Standards state
114 that reasons for omission are permitted for topic-specific disclosures, but the ‘topic-
115 specific management approach requirements’ are not specifically mentioned.

116 **Proposed action:** The Standards Division proposes to clarify this question by creating
117 the following new entry for the [‘Writing a report in accordance with the Standards’](#)
118 portion of the GRI Standards FAQ page:

Can I use reasons for omission for topic-specific management approach disclosures?

Reasons for omission can be used if, in exceptional cases, an organization cannot report a disclosure that is required for reporting in accordance with the GRI Standards (either Core or Comprehensive option). Reasons for omission can only be used for certain disclosures – see [Table 1](#) for more detail.

Management approach disclosures in GRI 103: Management Approach

Organizations are required to use [GRI 103: Management Approach](#) to report the management approach and the topic Boundary for all material topics. Reasons for omission are permitted for:

- *Disclosure 103-2: The management approach and its components*
- *Disclosure 103-3: Evaluation of the management approach*

This means that reasons for omission cannot be used for Disclosure 103-1: Explanation of the material topic and its Boundary, and is required to be reported for each material topic if an organization wants to prepare its report in accordance with the GRI Standards.

Management approach disclosures in topic-specific Standards

Organizations are required to report their management approach for each topic using GRI 103: Management Approach (see clause 1.1 in each topic-specific Standard). As mentioned above, reasons for omission are permitted for Disclosures 103-2 and 103-3.

Some topic-specific Standards include additional management approach requirements, recommendations and/or guidance. Organizations shall report the required management approach requirements where they exist. However, reasons for omission are permitted for these requirements.

See [clause 3.2](#) in GRI 101: Foundation for the requirements to report on the reasons for omission.

119 See Item 07 – Monitoring Program for more information about how organizations use
120 and report on reasons for omission.

121 Issues for GSSB discussion

122 The Standards Division has identified two further issues for the GSSB to discuss:

- 123 1) The status of definitions in the *GRI Standards Glossary*, and
- 124 2) The temporary overlap of effluents disclosures.

125 The GSSB is asked for guidance on how to answer these questions.

126 **7) Status of definitions in the *GRI Standards Glossary***

127 The Standards Division received a question about whether an organization can use
128 another definition than those provided in the *GRI Standards Glossary*.

129 **Question for the GSSB:** Are organizations permitted to deviate from the definitions in
130 the *GRI Standards Glossary* when preparing a report 'in accordance' with the GRI
131 Standards?

132 **8) Temporary overlap of effluents disclosures**

133 The Standards Division received a question about the new *GRI 303: Water and Effluents*
134 and old *GRI 306: Effluents and Waste Standards*, which will likely be valid during an
135 overlapping period. This will likely lead to two sets of effluent disclosures being effective
136 in parallel, and organizations may have difficulties deciding which ones to follow.

137 **Proposed action:** This issue highlights that further explanation will be needed once
138 new/revised Standards are released. The Standards Division will provide the GSSB with
139 further input on this matter closer to the approval of the first revised Standards.

140 Further technical enquiries themes which are addressed in Item 07 –
141 Monitoring Program

142 There are three types of common questions that the Standards Division has received, for which
143 a proposal for further action is included in Item 07 – Monitoring Program:

- 144 1) Questions about how to present information in the GRI content index
- 145 2) Questions about the clarification and application of the Materiality principle
- 146 3) Requests for additional resources

147 These issues have been identified by the Monitoring Program as well, and the proposals for
148 action will be discussed during that session. This section provides a summary of these questions
149 since the launch of the Standards.

150 **3) How to present information in the GRI content index**

151 The Standards Division has received numerous questions about how to present
152 information in the GRI content index, for example if it is possible to shorten the
153 disclosure titles, if it is required to include *GRI 101: Foundation*, and how to include
154 material topics and sector disclosures. But the most common question here is about
155 how to present the management approach disclosures for each material topic, for
156 example if it is necessary to repeat these for each material topic or if they can be
157 included once with a page reference to each location where the management approach
158 is included for each material topic. Sometimes enquirers provide examples of the GRI
159 content index and ask GRI to approve these.

160 See Item 07 – Monitoring Program for more information about how organizations
161 present the GRI content index in their reports or published materials.

162 **4) Materiality principle**

163 When the Standards were launched, there were many questions, especially in the
164 beginning, about the clarifications of the Materiality principle. These questions focused
165 on the revised definition of ‘impacts’, and concerns that ‘relevance for the organization’
166 continues to be a major and important factor used when identifying material topics.
167 Enquirers also asked how this would impact their existing materiality process.

168 Questions about this topic have decreased, but the Standards Division still receives
169 them, including recent questions such as what to include on the x-axis of the materiality
170 matrix – impact on the economy, environment, society, or impact on the organization.

171 See Item 07 – Monitoring Program for more information about how organizations
172 identify their materiality topics.

173 **5) Requests for resources**

174 The Standards Division receives an increasing number of requests for additional
175 guidance, handbooks, and practical examples to help organizations report using the
176 Standards.

177 Enquirers particularly ask for guidance on how to define report content (the former
178 guidance for G4-I8) and how to conduct a materiality analysis. Because such guidance is
179 not available, they sometimes ask if they can use the same process as described in the
180 G4 Guidelines.

181 Enquirers also ask for examples and templates for how to present disclosure
182 information, and ask for more general guidance, because they find the Standards difficult

183 to understand. For example, one enquirer indicated that starting the process with no
184 previous experience, and with limited help available directly from GRI, is very difficult.

185 Enquirers further ask if there are linkage documents available for the GRI Standards or
186 whether there are plans to link the GRI Standards with the DJSI, the European Bank for
187 Reconstruction and Development, the SDGs, IIRC, the UN Guiding Principles, UNGC,
188 ISO, the EU Directive, and how the GRI Standards harmonize with SASB.

189 Finally, there are some requests for a list (normally in Excel) that includes all GRI
190 Standards, disclosures, and data points, as well as additional questions about the XBRL
191 taxonomy for the Standards.

192 **Proposed action:** The proposal for action is included in Item 07 – Monitoring Program.

193 *Annex 1: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August*
 194 *2017¹*

Date received	Category	Enquiry
7-Jul-17	Content index	<p>Do you have an excel spreadsheet that I can use to create my content index? I found the document.</p> <p>I could not find an appropriate document in the download area of the website?</p>
17-Aug-17	Content index	<p>The question is regarding the GRI-index and how the management approach is to be presented.</p> <p>Below is how GRI have displayed in in the Standards: <u>GRI 103: Management Approach 2016</u> 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach</p> <p>Is it possible to re-arrange the presentation of the Management approach to the below format instead: <u>GRI 103: Management Approach 2016</u> 103-1; 103-3 Explanation of the material topic and its Boundary, The management approach and its components and Evaluation of the management approach</p> <p>What the client want to do is to reduce the number of lines in the GRI-index</p>

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.

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
19-Jul-17	External assurance	<p><i>Translated from Spanish with Google Translate:</i> We wanted to make a specific consultation on the subject of the contents of the Standards on External Verification.</p> <p>The issue is that we are working on the report of a customer and the company decided for this report, to advance with an opinion report by a multi-stakeholder panel.</p> <p>This report proposes an evaluation of the quality and contents of the sustainability report, as well as questions of internal management of the sustainability of the company.</p> <p>The decision and guidelines to move forward with this report was in accordance with the GRI indicator G4-33 (this report is according to G4 version), but also its updating to the standards in content 102-56, transcribed below:</p> <p>In addition, organizations may convene a stakeholder panel to review their overall approach to sustainability reporting or to provide advice on the contents of the sustainability report.</p> <p>On the other hand, we have taken as model of experience of this work in the [Company X] Report: [...].</p> <p>Now the timely query is: We believe that with this multi-stakeholder report, the GRI STD 102-56 (or GRI indicator G4-33) is answered. Is our appreciation correct? It complies with the formalities of independence, among other points.</p>
3-Aug-17	External assurance	<p>Could you probably explain some more on the procedure? The standard sets guidelines for reporting which I compile. Will someone from GRI review or verify the information? At what costs would that be?</p>
17-Aug-17	External assurance	<p>I get in touch through the [Company X] to ask you where I can access to the requirements to be part of the certification bodies for external verification of sustainability reports, based on the GRI standard.</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
11-Jul-17	Feedback	<p>There's a large but correctable shortcoming in GRI impact accounting standards that is really not your fault, but the fault of the OECD and ISO rules for sustainability metrics. The problem is that the total reported are a small fraction of the whole supply chain impacts caused by the purchaser, so market forces are kept from having complete information on the cost of market choices. That comes from how impacts of the supply chain are not passed up the supply chain. So every business is largely unaware of what impacts they are passing along.</p> <p>It's a wonderful puzzle that would be great to present a webinar on.</p> <p>If you have a research group interested in solving this problem I'd certainly like to talk to them. My main research paper on the subject is called "Systems Energy Assessment", peer reviewed and published in 2011 [http://www.mdpi.com/2071-1050/3/10/1908/]</p>
4-Jul-17	In accordance criteria	<p><u>Question forwarded by colleague from one of GRI's GOLD Community members:</u> I received a question from a company regarding the omission of information in their report. The lady I spoke with referred to Disclosure 201.2 'Financial implications and other risks and opportunities due to climate change'. She said that the reason they wish to exclude the information from their report is because it is not publicly available and they want to keep it that way.</p>
13-Jul-17	In accordance criteria	<p>As stated in GRI 101 Section 2.7.1 "...should present information of the current reporting period and at least two previous periods..." My questions:</p> <ul style="list-style-type: none"> - What if a company does not have data of two previous periods? - Either because it just started sustainability reporting in line with GRI or a new material topic arise? - Does this mean that only from the third year on of using the GRI Standards one can state "in accordance with GRI standards"?

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
13-Jul-17	In accordance criteria	<p>I'm comparing between Core vs. Comprehensive and let's take <i>GRI 305: Emissions</i> as a material topic.</p> <p>That means for example, in the case of:</p> <p>Core: I need to only fulfill the reporting requirements of disclosure 305-I or any other single disclosure I prefer to choose from GRI 305.</p> <p>Vs.</p> <p>Comprehensive: I need to fulfill all the reporting requirements of disclosures 305-I until 305-7 in the Emissions GRI 305.</p> <p>Can you please confirm my understanding.</p>
18-Jul-17	In accordance criteria	<p>In assessing materiality, we determined that 206, 307, 402, 406 and 407 were possibly material topics for our company. However, in benchmarking against a number of peer companies, all of whom report "in accordance" (core option), we found that not one single one of them include 206, 307, 402, 406 or 407 (or their G4 equivalents) in their GRI content indices. As you know, all of these are topics with only one disclosure item, so we understood we are required to include them in our index if they are deemed material.</p> <p>Is there an exception for topics with one disclosure item? Or were the rules different under the G4 reporting requirements?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
29-Jul-17	In accordance criteria	<p><i>This question relates to G4 but is equally relevant for the Standards:</i> I approach you in hope of gaining some clarifications regarding the use of GRI G4. I am writing my master's thesis in the area of sustainability reporting and legitimacy of national oil companies. I am conducting a comparative case study of several companies by analyzing the scope of their sustainability reporting in accordance with the GRI standards.</p> <p>In some cases, however, I have come to notice that the companies state in their sustainability reports that "the Sustainability Report was prepared in accordance with the GRI G4 guidelines" but despite this omit some of the required information. One example is [Company X]: [...]. The company makes the aforementioned statement, but the report and content index reveals that G4-20-21 are missing. No reason for omission has been explained. The report is listed on your web page as Adherence level: undeclared.</p> <p>For the purposes of my study, I want to inquire whether similar statements are accurate despite the omission of two General Standard Disclosures? I have studied the GRI reporting principles and implementation manual, but haven't found a clear answer to my question. Is it a matter of subjective evaluation whether some information can be omitted despite claims of "in accordance", or do 100% of the General Standard Disclosures in "Core" or "Comprehensive" - depending on the choice by the company - need to be included in the report?</p>
16-Aug-17	In accordance criteria	<ul style="list-style-type: none"> • Given the following: <ul style="list-style-type: none"> o that we won't report "in accordance" to either core or comprehensive; o due to time restrictions, we cannot provide a justification for the omission of each indicator we won't publish; o and we do not mention GRI in the table we want to publish even though we would use some of the GRI indicators <p>Do we still need to mention GRI in the table or the use of its standards? If yes, what is the we should make? Do we need to send this table to you? (as specified in your previous response)</p>
16-Aug-17	In accordance criteria	<p>When reporting topic-specific disclosures, is it required that all of the disclosures are reported? For example, if we were to report on GRI 301; Materials, is it mandatory that we report all of the disclosures 301-1, 301-2, and 301-3 or do we select one or two of the disclosures to report?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
18-Aug-17	In accordance criteria	<p>In the Table, can you please clarify S101, p23, what can be omitted for Management Approach:</p> <p>Use GRI 103: Management Approach to report the management approach and the topic Boundary for all material topics. For each material topic, comply with all reporting requirements from GRI 103: Management Approach Reasons for omission are only permitted for Disclosures 103-2 and 103-3 (see clause 3.2)</p> <p>Use the topic-specific GRI Standards (series 200, 300, 400) to report on material topics For each material topic covered by a topic-specific GRI Standard:</p> <ul style="list-style-type: none"> • comply with all reporting requirements in the 'Management approach disclosures' section • comply with all reporting requirements for at least one topic-specific disclosure <p>For each material topic not covered by a GRI Standard, it is recommended to report other appropriate disclosures for that topic (see clause 2.5.3) Reasons for omission are permitted for all topic-specific disclosures (see clause 3.2)</p> <p>Does these mean that for each material topic covered by a topic-specific GRI Standard:</p> <ul style="list-style-type: none"> • comply with all reporting requirements in the 'Management approach disclosures' section <p>103-2,3 omissions are NOT allowed?</p>
11-Jul-17	Materiality	<p>I've looked on GRI website and found a mapping document from G4 to GRI Standard. In this document, next to G4-18 (now 102-46 from what I understand), it says there will be no change to this disclosure, and that a separate guidance document would be made available on the GRI website in early 2017. Is this document published now?</p> <p>In fact, I am trying to understand if the same 4 steps process (Identification, Prioritization, Validation and Review) will be use in order to defining the material aspects and boundaries.</p>
3-Aug-17	Materiality	<p>Just wondering if you've made any progress on the below "The content from the guidance section 'Defining Material Aspects and Boundaries: The Process' from the G4 Guidelines will be presented as a separate guidance document for use with the GRI Standards. As of this time, no timeline has been confirmed."</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
14-Aug-17	Materiality	<p>Can we please have a brief teleconference on what exactly needs to be mentioned on the (horizontal) X-axis of a materiality matrix?</p> <ul style="list-style-type: none"> • Everywhere in the GRI documents we see materiality matrices where the X-axis indicates the 'significance of economic, environmental and social impacts'. We also read everywhere in the GRI documents that this X-axis should represent 'the (positive or negative) impact the organization has on the economy, the environment and society'. • However, at the same time we see many annual reports where the X-axis is indicating 'the impact that specific topics/themes have ON THE REPORTING ORGANISATION'. <p>For us, the latter interpretation seems quite different from what GRI is advising in its documents.</p> <p>What is the correct interpretation? Can you please provide us with some additional guidance?</p>
11-Jul-17	Relation with other frameworks	<p>I would also like to know if you have a document similar to the GRI G4 Guidelines to Communicate Progress on the UN Global Compact Principles, but for the GRI Standards. We are working on fine tuning our transition to the GRI Standards and such a document would be a great help to us in this process.</p>
18-Aug-17	Relation with other frameworks	<p>Is there any connection between a) Transforming our world: the 2030 Agenda for Sustainable Development and b) The GRI Standards for sustainability reporting?</p>
4-Aug-17	Sector Disclosures	<p>In G4, there are many sector specific guidelines such as food processing. I could not find equivalent of the food processing guidelines in GRI 4.0 Standards.</p>
16-Aug-17	Sector Disclosures	<p>My team is working on sustainability reporting project for airport operator which we plan to align with GRI standards. I am not sure whether my team can include GRI Standards indicators and G4 Sector Disclosure indicators in the same sustainability report or not?</p>
18-Jul-17	Transitioning to GRI Standards	<p><i>Translated from Spanish with Google Translate:</i> What was the G4-PR5 (Labeling products and services) for Results of surveys to measure customer satisfaction, how does it translate to standards? We do not know the change. We have only seen that this point is now included in the GRI-I02 without specifying what aspect of the General Content covers it.</p>
11-Aug-17	Transitioning to GRI Standards	<p>I'm interested in the new GRI Standard an hope you can help me: What`s new and different?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
6-Jul-17	Economic Standards	<p>We have the financial elements of answer for GRI 201-2 but because they're not public (they have not been disclosed in our 10K but are explained in a private mode in our CDP report), we can't share them nor provide exact figures. So I had 2 questions:</p> <ul style="list-style-type: none"> - What is your preference in terms of answer: give a qualitative indication of amount (small medium high) for a few or all examples of risks we have defined, or if there is no number omission is better - Could you please share with us, example of companies (in our sector preferably) that have already submitted the GRI using the new standards, so that we can see how this tricky question was responded by our peers?
10-Jul-17	Economic Standards	<p>I have a question concerning the "Disclosure 201-3 - Defined benefit plan obligations and other retirement plans". As we have a mandatory State Pension insurance in Germany, should the company then explain for 201-3 how this State Pension insurance works? Additionally, the company has an occupational pension scheme, to which the company contributes to. Should this scheme also be reported on under 201-3?</p>
10-Jul-17	Environmental Standards	<p>I was reading through the "GRI 304: Biodiversity" report and had a question about the following statement: " Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);" (Disclosure 304-1, a., vi.)</p> <p>I wanted to know if you could give me a clearer definition of this value and how or where I can get it.</p>
11-Jul-17	Environmental Standards	<p>Regarding water use, we are currently just measuring our water use in kiloliters, all of our water is provided by our local municipality. We would like to report on our water use, but none of the disclosures are relevant or obtainable for us.</p> <p>I would firstly like to make a recommendation that GRI include 'more simple' disclosures for water use. Something like the energy disclosure 302-4 where we can disclose the initiatives that we have used to reduce our water/energy use. Secondly, I would like to know if we can disclose our water use as per disclosure 303-1 even if we only receive water from our local municipality?</p>
11-Jul-17	Environmental Standards	<p><i>Translated from Spanish with Google Translate:</i> Even having clarified the concept of 'recycled input', we have doubts about some of the good practices that the company carries out, and we do not know where to place them in relation to GRI standards:</p> <ul style="list-style-type: none"> - Purchase of washed (recycled) drums to package the products instead of buying new ones. - Reuse of GRG containers (Large Container for bulk goods) from the production MMPP instead of new IBCs. - Use of recycled wood pallets. Some of the pallets are for internal use and others are for the customer, with the delivery of the product sold palletized.

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
17-Jul-17	Environmental Standards	<p>We are currently assisting a client prepare to report under the GRI Standards and we have an inquiry regarding reporting under Disclosure 306-4 Transport of hazardous waste.</p> <p>We understand from the guidance of the disclosure that it “covers waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII”. This convention relates to “transboundary” hazardous waste and as such, we interpret this Disclosure to relate only to hazardous waste transported, imported, exported and treated only if this waste is subject to “transboundary” movement which we understand as movement across political borders.</p> <p>In the case of our client they do not produce or import hazardous waste which ever crosses transboundary borders. They are reporting their hazardous waste under GRI Disclosure 306-2 Waste by type and disposal method which covers their hazardous waste “as defined by national legislation at the point of generation”.</p> <p>Our client currently intends to note that they do not have any data to report under GRI Disclosure 306-4 due to the fact that they do not transport, export, import or treat any “transboundary” hazardous waste. Are you able to confirm whether our interpretation of this is valid?</p>
20-Jul-17	Environmental Standards	<p>I have a question regarding water report in Disclosure 303-1. In one of our shopping centres, a system was implemented with the objective of reducing potable water consumption to cool an HVAC system.</p> <p>Previously they used municipal water and now they are using groundwater to cool the system. It is a closed system, like in a thermal power station; the water is taken from the aquifer, used to cool the system and returned to the aquifer again. Although technically water is withdrawn from an aquifer it is returned to the same environment with the same characteristics. GRI standards do not specify this, but in the corresponding previous indicators it was stated that:</p> <p>Reporting the total volume of water withdrawn by source contributes to an understanding of the overall scale of potential impacts and risks associated with the organization’s water use.</p> <p>Since the water is taken and returned without any changes, it shouldn’t be considered to evaluate the impacts of the organization. Therefore, in my opinion this shouldn’t be reported in disclosure 303-1. Could you please share your understanding of the situation?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
16-Aug-17	Environmental Standards	<p>Could you please provide some sample of data template to collect all GRI standard in each specific requirement? (if possible)</p> <p>Disclosure 306-2 in part of C</p> <p>(i) It means that GRI want to know detail in each disposal method which mention in part of A and B. For example; Yes means "Do it by organization" or No means "Hiring waste disposer services"</p> <p>(ii) Does GRI requested an official document (i.e permit licenses to dispose or transport etc.) for all waste disposal contractors in each? If the answer is "Yes", I will using symbol to clarify waste disposal contractors in each.</p> <p>(iii) Not clearly understand in this item. What exactly an objective evidence and how to answer for this requirement? And is it able to apply some symbol rather than a brief explanation?</p>
16-Aug-17	Environmental Standards	<p>Could you please provide some sample of data template to collect all GRI standard in each specific requirement? (if possible)</p> <p>Disclosure 306-4</p> <ul style="list-style-type: none"> • (a) For total weight of Hazardous waste transported, it already mention in part of 306-2 (a). So, can I just refer data figures in such a this item? • (c) As a fact, all Hazardous waste disposer shall get an official permit license from any associated Government Authority before handling with any Hazardous Wastes, in reality. Do we still have to provide or explain a brief explanation of disposal methodology in each again?
18-Jul-17	Social Standards	<p>[Company X] has been reporting to GRI for the second year and is looking for ways to improve our management approaches and definitions on GRI indicators. One indicator we are investigating is personnel turnover rate. As you know, [Company X] is a project-based organization which results to a turnover around 30 percent. While looking for ways to better capture our turnover, we are reaching out to GRI to see if you can support out on better reporting on this indicator.</p> <p>In particular we are interested to see:</p> <ol style="list-style-type: none"> 1. What turnover numbers that other organizations reporting to GRI are having. With respect to this we are interested to know if GRI perhaps segments the organizations (Not-for-profit, over X employees, project, etc). 2. Also, if in your network, you are aware of any other organizations that are project-based and how they are reporting on their turnover. This information would be interesting for us in trying to establish a benchmark and improve our management approach on the topic.

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
20-Jul-17	Social Standards	<p>While going through the GRI Standards, I found some difficulties in understanding the way one should report on Disclosure 403-2. In particular, I would like some more detailed explanations on the calculations of the injury rate, occupational disease rate, lost day rate... For instance, I'm not sure how to interpret the definition of injury rate: "frequency of injuries, relative to the total time worked by all workers during the reporting period". Also, I feel like there is some incoherence between 403-2 a. and the Reporting Recommendations below (the latter not mentioning the types of injury or the injury rate).</p> <p>Would you be kind enough to provide some clarification on the above-mentioned disclosure?</p>
2-Aug-17	Glossary	<p>In the context of the GRI Reporting and your requirements – "Grievance mechanisms for impacts on community"</p> <p>i) Does GRI therefore require reporting every time someone lodges what they see as unfair? or</p> <p>ii) Anticipate reporting institutions to have and apply their own criteria of materiality as to what a grievance is. i.e. In form of an escalating scale such as a concern, complaint, grievance such that it is only treated as "grievance" if senior management have to make a decision</p>
18-Aug-17	Glossary	<p>After checking GRI Standards, we verified that the definition proposed for corruption includes fraud (alignment with Transparency International).</p> <p>In the context of the practices and procedures set by our organisation to deal with corruption matters, we follow ACFE (Association of Certified Fraud Examiners). According to ACFE, fraud includes corruption (besides asset misappropriation and fraudulent statements).</p> <ul style="list-style-type: none"> • What is fraud for GRI Standards? • Can we report according GRI Standards (GRI 205: Anti—Corruption) keeping our concept of corruption (which is part of the fraud tree)? • How do we justify in the sustainability report this difference in the understanding of corruption vs fraud? • Is there any section in the GRI Standards allowing organizations to keep their reporting practices despite the fact that they could be not totally aligned with GRI definitions?
3-Jul-17	Miscellaneous	<p>My client has requested our support to upload/publish their sustainability report in the GRI database. According to GRI instructions, there are two options:</p> <ol style="list-style-type: none"> 1. Send the online/pdf report to the following e-mail standards@globalreporting.org 2. Directly upload the report in the following link https://www.globalreporting.org/standards <p>However, in the second option, I do not find the exact place to upload the report, Can you kindly assist on the best option and instructions to upload it?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
10-Jul-17	Miscellaneous	<p>I would like to ask you about the registration of a sustainability report required under the clause 3.4 of the GRI standards as I received an inquiry.</p> <p>On the GRI standard, it says</p> <p>The reporting organization shall notify GRI of its use of the GRI Standards, and the claim it has made in the report or published material, by either:</p> <p>3.4.1 sending a copy to GRI at standards@globalreporting.org; or</p> <p>3.4.2 registering the report or published material at www.globalreporting.org/standards.</p> <p>However, what your website says is somewhat different.</p> <p>http://database.globalreporting.org/register-report</p> <p>“NOTE”</p> <p>registering your sustainability report in the Database does not mean that you have notified GRI of the use of the Standards. To fulfill the requirement under the clause 3.4 of the GRI Standards, you need to send a copy of the report to GRI at standards@globalreporting.org.</p> <p>Does this mean that the only way to meet the clause 3.4 is to send a copy directly to you (via email), regardless the statement of the actual GRI standard? Or 3.4.2 does not mean the disclosure database?</p>
10-Jul-17	Miscellaneous	<p>I came across sustainability disclosure in global supply chains and I was wondering if you have any hints for a holistic approach that measures sustainable performance in supply chains. I am aware of the fact that transparency is already a good tool to provide comparability. Nevertheless, how would you approach and which tools are suitable to really measure sustainable performance in supply chains and how can issues such as flows of Information be added to those measurements?</p>
11-Jul-17	Miscellaneous	<p>Do you have a table summary of all the GRI Stds? Like a simple table of contents, an overview.</p>
12-Jul-17	Miscellaneous	<p>I am embarking on the process of developing my firm’s first Sustainability Report and am recommending that GRI Standards are the basis for the report. If we claim that it was developed in accordance with GRI standards, what are the requirements around making it available publicly?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
13-Jul-17	Miscellaneous	<p><i>This question relates to the requirement to notify GRI of the use of the Standards:</i> I am writing you in reference to the report of corporative responsibility of our company. I would like to validate the version that the report was elaborated (GRI Standards), and ask your confirmation of the correct using. All the report it was redacted yet, but still we are in the process of design it, so our team of Digital Design are working at the design. As the process of design it will take more or less 1-2 week more, I would like send you the draft copy for validation of the format and give me a confirmation of using. Anyway then the report will designed I will send you the final memory designed.</p> <p>Could I send you the draft copy?</p>
16-Jul-17	Miscellaneous	<p>Have a question about sustainable reporting for a company whose business will change materially. For example, for Financial year 2017, 70% of the company's revenue was from the construction business with 30% from its bioenergy business. However, in Financial Year 2018, it intends to expand its bioenergy business such that it takes up 70% of its business and reduce the scale of its construction business such that revenue from this business only makes up 30%.</p> <p>In such a case, how should the company report for both 2017 and 2018?</p>
17-Jul-17	Miscellaneous	<p>I am beginner in this process and would like to know which tool is available for GHG calculation for an event. We found on GRI portal some information but the download is not available (https://www.globalreporting.org/standards/sector-guidance/sector-guidance/event-organizers/Pages/default.aspx)</p>
31-Jul-17	Miscellaneous	<p>Can you please confirm if there is a process of receiving a score once completed preparing my report, as I've gone through GRI 101 and see no mention of that, for people new to reporting. If yes, where can I find literature on it that's recent, as I found an "Application Level" resource from 2010-2011.</p>
31-Jul-17	Miscellaneous	<p>Also, I wouldn't mind paying for the "How-to" handbook guide but it was published in 2014 and it's for the GR4 as you know, therefore it's hard to justify its value when we are moving away from that and into GRI. Where can I find a manual that's complete and comprehensive, as until now I feel there's no one complete and up to date consolidated document.</p>
31-Jul-17	Miscellaneous	<p>We are currently working on the next generation of our software tool, and might be interested in implementing support for XBRL. Have you developed a XBRL taxonomy for GRI standards? Could you point me to any manuals where I could learn more on how to implement XBRL specifically for GRI reporting?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 1 July until 18 August 2017

Date received	Category	Enquiry
3-Aug-17	Miscellaneous	<p>I like to enquire if there are specific disclosures guidelines for a company facing below situation, which I am not able to locate applicable principles in the GRI's website: Currently the holding company has two fully owned subsidiaries; one is dormant since beginning of FY 2017, while another one is now in the process of voluntary liquidation due to business cessation plan. It is expected that the winding-up process for this subsidiary will be completed before the end of 2017. There is another overseas subsidiary of which financials may not be consolidated into the holding company's group account for FY2017. Nevertheless, the holding company will continue to operate beyond 2017 though at this juncture, its new business strategy and goals from 2018 onward is not yet ascertained. In the context of GRI principles, kindly advise how we should report for this company in terms of its environmental, social and economic impacts, in relation to financial year 2017.</p>
4-Aug-17	Miscellaneous	<p>I have a question about using GRI Standards for sustainability reporting. With regards to KPIs chosen to demonstrate management of a Material Topic - is there a requirement to show the data for each KPI for a certain number of years historically?</p>
8-Aug-17	Miscellaneous	<p>Given the situation whereby the entire Group may stay dormant in the following financial year, I would consider that the reporting and disclosures on material topics (not material ESG factors to consider regarding its impact since the Group is non operating) and stakeholders engagement will not be necessary.</p> <p>This may also apply the same to the description on sustainability practices, target setting and the performance measurement system.</p> <p>It seems to me a set of sustainability report may still be needed - subject to the regulatory requirements of the respective country / jurisdiction concerned - just that it may be a short form SR that is centered on I02- General Disclosures</p> <p>Do let me know if my understanding is correct?</p>
8-Aug-17	Miscellaneous	<p>I was wondering if you could help me with on some of your reporting standards. Is there any material available on how to go about providing context and narrative for the metrics recommended by the GRI? I had a look but couldn't find anything obvious on the website.</p>
10-Aug-17	Miscellaneous	<p>I am having a difficult time locating any recent information regarding the progress, findings, or announcements pertaining to GRI's relatively new Digital Reporting Alliance. Would you be able to point me in the right direction? My employer, [Company X] (GRI Gold Community Member) has particular interest in examining the relevance of XBRL within the context of sustainability reporting – particularly with how GRI's newest GRI standards align and interact with the XBRL framework. Any additional information or insight you could provide would be greatly appreciated.</p>

195 *Annex 2. Summary of technical enquiries since the launch of*
196 *the Standards for which no further action is proposed*

197 Annex 2 provides an overview of the most common questions received since the launch of the
198 Standards and other relevant questions for which no further action is proposed. This also
199 includes the questions which the Standards Division agreed to monitor, as per GSSB request,
200 and for which no further action is proposed.

- 201 1) In accordance criteria
202 2) Identifying and reporting on material topics
203 3) Economic, environmental and social Standards
204 4) Non-compliance with reporting requirements for a specific disclosure
205 5) Hybrid G4/ Standards reports

206 **1) In accordance criteria**

207 Most questions that come into the Standards inbox relate to the in accordance criteria.
208 Enquirers ask about the difference between the Core and Comprehensive options,
209 especially for the topic-specific disclosures, they want to know whether reasons for
210 omission are allowed for certain disclosures, and they have questions about the claims
211 (e.g., is there a standard format that needs to be used, does it have to be included in a
212 certain section). Enquirers also ask if it is necessary to report on all reporting
213 requirements including all breakdowns and data points, and if they can still be in
214 accordance if they provide different information than what is required, for example an
215 average instead of a ratio.

216 See Item 07 – Monitoring Program for more information about how organizations meet
217 the in accordance criteria.

218 In some cases, enquirers point out that organizations that claim to be in accordance
219 omit required information. They ask the Standards Division for an explanation in these
220 cases.

221 **2) Identifying and reporting on material topics**

222 The Standards Division received questions about identifying and reporting on material
223 topics. These questions are important because these indicate that enquirers are have
224 questions about which topics to consider as material and, thus, to include in the report.

225 There is one enquirer that does not agree that a topic does not need to meet the two
226 dimensions of the Materiality principle in order to be judged to be material. According
227 to the enquirer, a topic should only be material when it is important to stakeholders and
228 has a significant impact on the economy, environment or society. If a topic is only
229 important to stakeholders, but there is no impact on the economy, environment or
230 society, it is difficult to describe why the topic is material and where the impact occurs.

231 There was one question about how to quantify the relevance of a topic by taking the
232 effect of the organization into account. In particular, the enquirer wanted to know how
233 to quantify the relevance of the topic ‘transparency’ according to the dimension
234 “significance of economic, environmental and social impacts”?

235 There have been a few questions about how an organization needs to report in case it
236 has identified a material topic that connects with several GRI Standards. Is an
237 organization required to report the management approach for the broad material topic
238 only or for each GRI Standard that connects to it? And, for the Core option, is it
239 required to report at least one topic-specific disclosure for the broad material topic or
240 for each GRI Standard that relates to the broad topic?

241 Finally, there was a question on how to report in case governance has been identified as
242 material topic? Is it possible to use *GRI 102: General Disclosures* in that case?

243 See Item 07 - Monitoring Program for more information about the material topics that
244 organizations include in their reports or published materials.

245 **3) Economic, environmental and social Standards**

246 Most questions related to the topic-specific Standards in the Environmental series. These
247 enquiries are usually very specific and reporters want to know how certain disclosures
248 need to be reported, for example how they should be calculated or in which
249 measurement units they should be reported, and how to understand certain concepts
250 and/or whether GRI has defined these concepts. They also want to know whether GRI
251 has examples or templates or is aware of other organizations that have reported on the
252 disclosures they have questions about.

253 **4) Non-compliance with reporting requirements for a specific disclosure**

254 The Standards Division monitored questions about non-compliance with reporting
255 requirements for a specific disclosure, as per GSSB request. The Standards Divisions
256 proposes no further action is needed, because this question has only been raised during
257 the staff training and has not come into the standards inbox once.

258 See [Item 03. Summary of technical questions on the GRI Standards](#) for more information
259 in the original GSSB paper.

260 **5) Hybrid G4/ Standards reports**

261 The Standards Division monitored questions about hybrid G4/Standards report, as per
262 GSSB request. The Standards Division proposes no further action is needed, because
263 this question has come into the standards inbox only once.

264 See [Item 04 – Summary of technical questions on the GRI Standards](#) for more information
265 in the original GSSB paper.