



GSSB Global
Sustainability
Standards Board

fBarbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands
info@gssb.globalreporting.org

Item 07 – Monitoring Program – First year of application of the GRI Standards

Preliminary results

Date:	20 September 2017
Meeting:	20-21 September 2017, Amsterdam
Project	Monitoring program – First year of application of the GRI Standards
Description	This paper provides an overview of the main findings of the Monitoring Program including – feedback coming from launch events, the GRI network, queries sent to the Standards inbox, and the review of a sample of published Standards based reports.

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.

About this report

1 This report presents the main research findings on the early implementation and use of the GRI
2 Standards released in October 2017.

3 In order to evaluate the success of user implementation of the GRI Standards and their contents, the
4 GSSB requested further information about the following topics during the in-person meeting on
5 March 21, 2017:

- 6 1. the usability of the GRI Standards
- 7 2. how reporters defined the report content
- 8 3. how reporters understood and implemented the topic Boundary
- 9 4. how reporters understood and implemented the management approach
- 10 5. how reporters understood and implemented the in accordance criteria

11 The results of research into these suggested topics is discussed in Chapter 1 of this report. Other
12 relevant findings are also presented in Chapter 2 of this report. For each of these topics we will
13 review:

- 14 1. The results of the report review
- 15 2. Findings from other sources, and
- 16 3. Conclusions and questions to the GSSB

17 The conclusions and observations shown in this report are based on the following four main
18 activities.

19 **Report review:**

20 The content of published reports provides valuable information about how reporters
21 understand and implement the GRI Standards in practice. As such, a sample of 26 published
22 sustainability reports was reviewed and evaluated (out of 136 reports known to be published
23 by the end of June 2017). The selection was based mainly on the reports that were received
24 through the Standards inbox.

25 Out of the 26 reports reviewed, 24 organizations claimed to prepare a report in accordance
26 with the GRI Standards: Core option (22 reports) and Comprehensive (two reports)¹. Two
27 were GRI-referenced reports. Organizations used the Standards to prepare different type
28 of reports, including Annual reports, Integrated reports, CSR reports and sustainability
29 reports.

30 Organizations also referred to and referenced other frameworks and standards in these
31 reports. The most frequently mentioned frameworks were: Carbon Disclosure Project
32 (CDP) (14 reports); COP & Ten Principles of the United Nations Global Compact (12
33 reports), the UN Sustainable Development Goals (SDGs) (nine reports) and IIRC which was
34 referred in four reports.

35 It was noted that out of 24 reports, 12 used GRI Sector Disclosures to prepare their
36 sustainability report.

37 The regional distribution of the reports reviewed included: Europe (10 reports), Northern
38 America (eight reports), Asia (five reports), Latin America (two reports) and Oceania (one
39 report). The size distribution of the reporting organizations included: MNE enterprises (nine

¹ Unless stated differently the analysis and results in this paper are based on the 24 in accordance reports.

40 reports), Large organizations (15 reports) and SMEs (two reports). 14 different sectors were
 41 represented in the review.

Standards inbox (standards@globalreporting.org):

42 The Standards inbox is the main point of direct contact for practitioners with the Standards
 43 Division. Close to 490 questions/comments were raised from October 2016 till August
 44 2017. This review evaluated questions/comments received through this inbox to understand
 45 and synthesize key themes raised by reporters in relation to the priority research areas. For
 46 a deeper understanding of the questions raised though this source, please refer to Item 06.

Interviews with GRI network:

47 Interviews conducted twice a year with members of GRI’s Network Relations Team and the
 48 members of the GRI Regional Hubs (US, Colombia, Brazil, South Africa, India, China) were
 49 evaluated to provide insights on what opinions and concerns are raised by their networks
 50 about the usability, concepts and processes explained in the GRI Standards.
 51

Other sources of information:

52 Other observations collected through different external engagements (e.g., launch events)
 53 and other sources (e.g., emails) were also evaluated to gather further insights about the
 54 implementation and uptake of the Standards.
 55

56 *Chapter 1. Research findings by topic*
 57 *requested by the GSSB*

58 **I. Usability of the Standards**

59 The GRI Standards are tools designed to be used by organizations to report on their impacts on the
 60 environment, the economy and society. To fulfil their purpose, they should be easy for reporters to
 61 use. This research assessed user experience with the Standards.

62 The GRI Standards are well received by reporters and users. They appreciate the clearer language
 63 and concise requirements. The modular structure has been considered as helpful as well. The main
 64 concern is related to the usability of the Standards for new reporters and smaller organizations.

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
- Overall experience and comments are positive. For G4 reporters, transition has been effortless. The GRI Standards are easier and clearer to use, design and colors are helpful. There is not much feedback from new reporters to date.	X	X	X
- Modular structure is welcomed as different teams, divisions/departments of a reporting organization can use Standards for their purposes		X	

- The challenge is to market the new product to those who considered G4 overwhelming and don't want to use GRI anymore		X	X
--	--	---	---

65 **2. Defining report content, materiality assessment and**
66 **the use of the clarified definition of impact**

67 The definition of the report content based on the use of the GRI Reporting Principles is a mandatory
68 requirement to prepare a GRI report, as this improves report quality. This section will review these
69 issues and also whether organizations are understanding and applying the Materiality principle
70 according to the clarification of the definition of impacts.

71 **Conclusions:**

- 72 - Based on the identified material topics, it is not clear whether organizations are always
73 identifying sustainability impacts.
- 74 - Descriptions of the processes to identify report content, and the application of the
75 Reporting Principles or topic Boundary are seldom reported, or are reported at a very high
76 level.
- 77 - Assessing impacts of the business is a challenge and it is not always clear whether the
78 impacts analyzed are outwards the organization in the context of sustainable development.
- 79 - Topics not covered by the Standards are being reported.
- 80 - Additional guidance on how to address the clarification of the definition of impact and its
81 incorporation in the materiality assessment is needed.

82 **Report review results:**

Main findings	Details
1. The process to define report content (GRI 102-46-a) is explained on a high level	- The process to define report content has been described in some way in almost all reports prepared in accordance with the Standards (22 out of 24).
	- This ranges from the description of a more detailed process, to a brief sentence or matrix where prioritization results are shown.
	- When describing the process, organizations emphasize stakeholder engagement and surveys.
	- Organizations also mention other methods to define report content such as peer benchmarking, industry best practices, and other framework requirements or questionnaires (e.g., CDP, Dow Jones Sustainability Index).
2. The explanation of the implementation of the Reporting Principles for defining report content (GRI 102-46-b) is under-reported	- Eight out of 24 reports present a brief statement that relates to the use of the principles (e.g., the reporting process '... is underpinned by GRI Reporting Principles' or copied text from the Standards) and four provide a brief description on how they were applied.
	- 12 reports do not describe how the principles were applied
	- In some cases, through the reading of the text it seemed that the Context principle was applied.

3. The explanation of the implementation of the Materiality principle was applied (Clause 6.1 in GRI 102-46) is under-reported	- The Materiality principle is one of the Reporting Principles that is mostly mentioned.
	- Nine out of 24 reports make a clear reference on how the Materiality principle has been applied.
	- The 12 other reports state only that the Materiality principle has been applied (e.g., materiality matrix), and three reports do not refer to the Reporting Principles at all.
4. The clarified definition of impact is occasionally applied	- Only three out of 24 reports did use the clarified definition of impact.
	- One report included both perspectives in the same materiality assessment - presenting impacts for the business like 'Expansion in new markets' together with sustainability issues such as 'Waste control and management'.
	- For 11 reports, it was clear that the organization has reported on the impacts to the business.
	- For nine of the reports, it was not clear how to assess this, as their approach was vague or ambiguous (e.g., referring to 'impacts most relevant to our business').
5. Occasionally the materiality assessment is not used to define report content	- For several reports, the connection between the identified material topics and the selection of the Standards listed in the content index is not clearly indicated.
	- For some reports, the list of material topics includes self-named topics that may or not relate to the reported Standards, although only the Standards are listed in the content index (e.g., 'Long term company strategy', 'work-life quality', 'supporting communities') giving less clarity to the reader about which Standards are being used to report on those topics.
	- In other cases, reports present the relation between their identified material topics and the GRI Standards through a clear table that relates the list of material topics to the reported Standards, while other reports include both material topics and reported Standards in the content index.
6. Reporting on topics not covered by the Standards	- 18 out of 24 organizations are reporting on topics that are not covered by the Standards (e.g., 'Taxes and Innovation', 'Animal well-being', 'Customer health and safety'). In some cases, these are topics that are covered by Sector Disclosures (based on G4) and GRI pilot versions.
7. Topics named are not clearly sustainability issues	- The topics that organizations select do not always make clear whether they are issues that impact sustainable development, or issues that impact their business. (e.g., 'Understanding client needs', 'Exposure in Mature Markets', 'logistic model').
	- The ambiguously named topics can cover very high-level issues which obscure the sustainability impacts (e.g., Climate change).

83 Other sources findings:

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
- The clarification of impact in the Standards is a paradigm change that affects the reporting practice, therefore more guidance is needed.	X	X	X
- Organizations ask for Guidance on: the identification of material topics and materiality assessment, clarification on whether both criteria of the Materiality principle are required, methodologies, case studies and best practices.	X	X	X
- Guidance or recommended tools are needed to assess impacts and report on them, such as best practice examples, how to measure impacts, impacts assessment tools.		X	X
- Organizations have questions about impacts for topics that they have identified, even if these topics are no sustainability issues, indicating some misunderstanding about sustainability topics (e.g., transparency).	X		
- Organizations would like information on the business case for reporting outward impacts and how to demonstrate the value creation of sustainability reporting.		X	
- Organizations want information on how to address 'impacts on the organization' when reporting. They find 'impact to the business' dimension is important when going through the materiality assessment.	X	X	X
- GRI's definition of impacts is perceived to focus on negative impacts. Organizations steer towards reporting on positive impacts, contributions and shared value.		X	
- Organizations find it difficult to apply the Reporting Principles.			X

Proposed actions:

1. The Standards Division proposes to conduct further research on how organizations define report content, including the application of the Materiality principle, based on report review and practitioner interviews.
2. The Standards Division proposes to use the results of this research to develop guidance on defining report content and the application of the Materiality principle.

84 3. Topic Boundary

85 The concept of topic Boundary has been clarified in the GRI Standards. This clarification asks
 86 organizations to report on where the impact occurs, and the organization’s involvement with the
 87 impact. This section explains how organizations are applying this concept and what main concerns
 88 they have.

89 Note: The management approach disclosures, where topic Boundary is included, have been reviewed for a
 90 maximum of 3 topics per each report that was declared to be in accordance with the Standards.

91 Conclusions:

- 92 - Few questions were raised on the concept of topic Boundary through the Standards inbox,
 93 indicating that this issue is not a major concern for reporters, or reporters feel they
 94 understand the concept. (See Item 06 for more information.)
- 95 - However, although most organizations attempt to report on the topic Boundary, they do
 96 not do so accurately.
- 97 - The explanation of an organization’s involvements with impacts related to the topic
 98 Boundary are generally reported as high-level statements, indicating that reporters are
 99 unclear about how to report these impacts.

100 Report review results:

Main findings	Details
1. The process to define topic Boundary is rarely explained	- The explanation of the process of defining topic Boundary as requested in GRI 102-46, is one of the least reported requirements.
	- Out of 24 reports, only one report explained how they defined the topic Boundary for impacts in the value chain.
2. There are different approaches to the understanding of topic Boundary	- Topic Boundary is reported in 20 out of 24 reports, and in 15 reports it is reported by material topic.
	- But, when looking at how topic Boundary is reported there are many different approaches, which are not in alignment with the clarifications in the Standards (e.g., ‘within’ and ‘outside’ the organization, internal or external stakeholders, geographical location).
3. Little reporting of high-level statement for the ‘organizations involvements with the impact’ (103-I-b-ii)	- Half of the reports did not provide an explanation on the organization’s involvement.
	- The other reports provided high-level statements which are not always clear enough to assess their involvement with the impact (e.g., the impact is the result of the company’s operations)

101 Other sources findings:

Findings/ comments / questions	@Standards inbox*	GRI Network	External engagements
- Topic Boundary is a complex issue and companies struggle with the definition. Some of the questions raised by stakeholders are:	X	X	X

<ul style="list-style-type: none"> ○ What is the difference between what is material and what is a boundary? - Should employee/worker-topics should be included as internal impact or external? 			
<ul style="list-style-type: none"> - There are concerns about topic Boundary setting. Reporters are not clear how specific they must be and how to collect supply chain related information that is trustworthy. For example: <ul style="list-style-type: none"> ○ How far to set boundary(ies)? ○ Is mandatory to have same Boundary for all the Material Topics?). 	X	X	X
<ul style="list-style-type: none"> - Reporters are asking for additional guidance/practical examples to differentiate between business relationships that "contribute to" or "linked to" an impact. 		X	X

102 *Only 5 questions (out of close to 490) were raised on topic Boundary during the 10 months

Proposed actions:

1. The Standards Division proposes to conduct further research on how organizations understand and report on the topic Boundary.
2. The Standards Division proposes to use the results of this research to develop further guidance on the concept of the topic Boundary.

103 **4. Management approach**

104 GRI 103: Management Approach sets out reporting requirements about the approach an
105 organization uses to manage a material topic. This provides context about how the organization is
106 addressing their sustainability impacts. This section shows how they are applying this new Standard
107 and what challenges are observed.

108 Note: The management approach disclosures have been reviewed for a maximum of three topics per each
109 report that was declared to be in accordance with the Standards.

110 **Conclusions:**

- 111 - Reporting on GRI 103: Management Approach is receiving a more prominent place in the
112 reports, as it is quite frequently reported, whether per topic or combined.
- 113 - Nevertheless, the only mandatory disclosure (GRI 103-1), which asks to explain why the
114 topic is material, is not frequently reported. In addition, when reported the explanation is
115 often a short high-level sentence.
- 116 - Overall, the description of the management approach components is reported. This often
117 includes some of the specific components listed in Disclosure GRI 103-2-c.
- 118 - The evaluation of the management approach (GRI 103-3) is not always reported and the
119 information provided is meaningful only in rare cases.

120 Report review results:

Main findings	Details
<p>1. Management approach is not always reported</p>	<ul style="list-style-type: none"> - 18 out of 24 in accordance reports have included the management approach disclosures for all topic-specific GRI Standards they chose to report on, according to the information disclosed in the content index. - Four reports reported the management approach for only some Standards. - Two reports did not report on the management report at all. - For those reports that included topics that are not covered by the Standards (18 reports), the management approach was indicated in the content index in 10 reports.
<p>2. Combining management approach</p>	<ul style="list-style-type: none"> - For 12 reports the management approach has been combined for more than one topic, based on the information disclosed in the content index. - In most cases, they have clearly grouped/combined the management approach for similar type of topics from the topic-specific Standards or their self-created material topics as allowed by the Standards. - In other cases, they combined the management approach for topics that are not similar - and it is not clear how these topics match - In three cases one management approach was provided for all material topics, although they might not be related.
<p>3. The explanation of why the topic is material is reported in a few cases (GRI 103-1-a)</p>	<ul style="list-style-type: none"> - The requirement to report 'why the topic is material' (GRI 103-1-a) is mandatory for all Core reporters, but was reported in only a few reports (11 out of 72 reviewed topics). - When reported, the information provided mainly relates to the importance of the topic (e.g., 'Attracting, developing and retaining skilled employees and talent is imperative to XX and our companies' ability to deliver and realize long-term success'). - Most of these reports did not provide information to understand the significant impacts and/or the reasonable expectation of stakeholders with regards to the specific topics as required by the Disclosure.
<p>4. The management approach and its components are reported but mostly at a very high level (GRI 103-2)</p>	<ul style="list-style-type: none"> - Almost all organizations report some information on the management approach and its components (GRI 103-2). Yet, the level of detail on how they manage the topic and description of the components vary. - Eight organizations out of 24 have provided more detailed information for environmental topics, while the number of reports with detailed information on the management approach and its components is less for economic (seven reports) and social (five reports) topics. The reported information relates to specific actions such as, policies, projects and programs, initiatives and frameworks and sometimes goals and targets.

	<ul style="list-style-type: none"> - The rest of the reports provide very high-level or generic explanations or statements of intent (e.g., activities to reduce, reuse and recycle). - In very few cases, reports provided the ‘... statement of the purpose of the management approach’ (GRI 103-2-b).
5. The mechanisms to evaluate the management approach are reported with very high-level statements or not reported at all (GRI 103-3)	<ul style="list-style-type: none"> - Mechanisms to evaluate the effectiveness of the management approach (GRI 103-3) are clearly reported only in three reports, which explain how they measure their performance and what has been done with this information.
	<ul style="list-style-type: none"> - Close to 10 organizations have provided very high-level statements (e.g., evaluation of progress or compliance with codes) without any further explanation.
	<ul style="list-style-type: none"> - The rest of the reports did not cover this disclosure.

121 **Other sources findings:**

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
<ul style="list-style-type: none"> - Positive feedback has been received on having clearer management approach requirements. 		X	
<ul style="list-style-type: none"> - Organizations are not in alignment about the requirement to report management approach for all material topics. 		X	X
<ul style="list-style-type: none"> - Organizations ask how to relate the management approach labels to the different standards/topics listed in the content index (e.g., should GRI 103-1 be repeated as many times as topics or Standards are listed in the content index?) (See Item 06, for further details) 	X		X
<ul style="list-style-type: none"> - Organizations request further clarification about how to combine management approach for different topics. 	X		X
<ul style="list-style-type: none"> - Organizations request further clarification about whether reports must report on all components listed in GRI 103-2-c. 	X		X
<ul style="list-style-type: none"> - Organizations request further clarification on how to report on grievance mechanisms. 			X

Proposed actions:

- I. The Standards Division proposes to conduct further research how organizations are reporting on management approach with special emphasis on:
 - how they report on disclosure GRI 103- 1 *Explanation of the material topic and its Boundary, and*
 - how the management approach reporting is being combined.
 This information will also support the understanding of how organizations are using the Materiality principle.

122 5. In accordance

123 Meeting the criteria outlined in GRI 101 to prepare a report in accordance with the GRI Standards
 124 demonstrates that a sustainability report provides a full and balanced picture of the organization’s
 125 material topics and related impacts, as well as how these impacts are managed. An organization that
 126 wants to use the GRI Standards to report on its economic, environmental, and/or social impacts is
 127 encouraged to use this approach, and to meet the criteria for reporting in accordance with the
 128 Standards. This section explains our findings on how organizations are applying the selected in
 129 accordance criteria that are included in the content index, as well as the main comments and
 130 concerns raised by different stakeholders through our engagement channels.

131 Conclusions:

- 132 - The wording stated for the claim to be in accordance is not used consistently by reporters
- 133 - It seems that there are still some uncertainties about the in accordance criteria rules
- 134 including: the need to report on all material topics, the need to report on the management
- 135 approach, how to select disclosures when the material topic relates to different Standards.

136 Report review results:

Main Findings	Details
1. The use of the wording to state the in accordance claim varies	<ul style="list-style-type: none"> - All 24 reports identified as in accordance with the Standards include some type of claim. - However, 13 organizations used the correct set of wording as required by Disclosure GRI 102-54 and clause 3.1 in GRI 101 (most of these were subject to one of the GRI Services). - The rest of the organizations diverts from the set wording. The variations range from small changes to completely tailored claims. See below examples: <ul style="list-style-type: none"> o ‘This report has been produced in accordance with the Global Reporting Initiative (GRI) Standards: core option.’ o XXX sustainability reporting refers to calendar year 2016 and is prepared in accordance with the Global Reporting Initiatives (GRI) guidelines for sustainability reporting, version Standards at the Core level.’ o For its Registration Document, XXXXX applies the principles of the Global Reporting Initiative launched in 2016, and declares its report “in compliance” with the G4 Guidelines, Core Option
2. The required disclosures are not always showed in the content index	<ul style="list-style-type: none"> - Based on the information listed in the content index of the report, 14 reports out of 24 fulfilled the required disclosures based on the material topic list for the selected option, Core or Comprehensive. - The main reasons to not be in accordance relate to:

	<ul style="list-style-type: none"> ○ not include all the material topics listed in the report (GRI 102-46) whether they are covered or not by the Standards; ○ not including the management approach disclosures for all topics or not including them at all.
--	---

137 Other sources findings:

Findings/ comments/questions	@Standards inbox	GRI Network	External engagements
- There are many comments/questions asking to clarify the need of reporting on all reporting requirements (See Item 06)	X		X
- There are questions about how to report when the material topic identified by the organization relates to more than one Standard? For instance: <ul style="list-style-type: none"> ○ Should there be just one management approach for the topic or one for each related Standard? ○ Should the organization report at least one disclosure per each of the selected Standards? 	X		
- There are questions and concerns about the wording used for the claim: <ul style="list-style-type: none"> ○ Clearer communication is needed on the use of wording for the claims as this has implications when tagging a report to be in accordance ○ There is emphasis on the use of correct claims whilst other requirements might not be fulfilled and are overlooked. What message is GRI trying to send out – be correct in claiming or report fully and correctly ○ Language barriers and limited translations may be the reason of changes in the in accordance claim. 		X	X

Proposed actions:

1. In relation of the in accordance claim wording, the Standards Division proposes to further research about how organizations are using this claim and the implications of using the exact claim. This information should provide the GSSB with enough criteria to decide whether it is convenient to introduce some flexibility in the use of the exact wording.
2. The Standards Division proposes to further explore how organizations are applying the in accordance criteria listed in GRI 101. The Standards Division proposes to focus this research on the use of the claim, the identification of the material topics and their Boundaries, and reporting on all required disclosures, including management approach.



138 Chapter 2. Other relevant findings

139 I. GRI-referenced use

140 Using selected Standards, or parts of their content, to report specific information is one of the basic
141 approaches for using the GRI Standards. It is referred to as a ‘GRI-referenced’ claim. It is appropriate
142 for an organization that wants to report on specific economic, environmental, and/or social impacts,
143 but which is not looking to use the GRI Standards to provide a full picture of its material topics and
144 related impacts. This section shows main concerns raised by stakeholders about the use of this
145 option.

146 Conclusions:

- 147 - The sample reviewed is quite small to get conclusions about the usability of this option.
- 148 - Although the GRI-referenced option seems to be attractive to the network, there is no
149 evidence that it is frequently used. However, this might also be the consequence of not using
150 the claim correctly.
- 151 - There are some concerns about how to follow the requirements in the Standards when
152 using this option.

153 Report review results:

154 When reviewing the available sample of reports only two GRI-referenced reports were identified.
155 The findings of their review did not provide any representative conclusions to inform the GSSB.

156 Other sources findings:

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
- The GRI-referenced claim is useful, as organizations can use selected disclosures or their parts and include the claim in the report, or when preparing a ‘topic’ reports (e.g., climate change, human rights). It is easily used by those that are not familiar with GRI framework.		X	
- There are concerns about organizations not claiming the GRI-referenced report, which will impact GRI visibility.		X	
- There are questions about how to report using the GRI-referenced option: <ul style="list-style-type: none"> o Can organizations just use a part of a disclosure? o If so, can they use the claim to refer to specific reporting requirements in the disclosure? o Or should they use reasons for omission for those (not reported) requirements? 	X		

<ul style="list-style-type: none"> ○ Should reporters also report on management approach when reporting part of a disclosure, as it is stated as a specific requirement in the topic-specific Standards? 			
---	--	--	--

Proposed actions:

- I. The Standards Division proposes to keep track of the publication of the GRI referenced reports and to conduct research to establish how reporters are using this option.

157 **2. Content index**

158 The content index required by 102-55 is a navigation tool that specifies which GRI Standards
 159 have been used, which disclosures have been made, and where these disclosures can be found in the
 160 report or other location. This section refers to how organizations are applying the requirements
 161 stated in GRI 102-55, the usability of the content index and main questions and concerns raised by
 162 stakeholders.

163 **Conclusions:**

- 164 - Reporters are including a content index as a navigation tool. Most of them follow the
 165 instructions provided by the Standards to prepare the content index, with some deviations.
- 166 - The most important changes which may affect the use of the content index relate to:
 167
 - not including clear references to the disclosure responses, and
 - 168 ○ omitting the year of publication of the Standards, which will have consequences
 169 once new Standards are published.

170 **Report review results:**

Main findings	Details
1. The content index is provided in one location (Clause 6.3.1 of GRI 102-55)	<ul style="list-style-type: none"> - All reviewed reports provided the complete content index in one location. Out of the 24 reports, 19 show the content index within the report, and five have provided separate documents on their website.
2. The disclosure identification and page reference or link were not always clear enough (GRI 102-55 b-i/ii and clause 6.3.4 of GRI 102-55)	<ul style="list-style-type: none"> - All reports have provided the disclosure number, except for one that did not provide management approach disclosure numbers. - In some cases, the names of the disclosures show incorrect wording (e.g., 'GRI 103: Topics and Topic Boundaries 2016'). - In 12 cases, the publication year was missing and nine reports have followed the rule of including the title of the disclosure and the year of publication. - In most of the cases (21/24), the content index provided the references to the reported information. For the final three reports, references were missing for all or some of the disclosures.

<p>3. There is variation in how the content indexes are titled</p>	<ul style="list-style-type: none"> - 14 reports used 'GRI Content Index' as title. Three reports have slightly changed the title as either 'GRI Index' or 'Global Reporting Initiative Content Index'. Whereas seven reports have used their own title, i.e., 'Custom Content Index', 'GRI Standards Index (2016)', or 'GRI Standards,' etc.
<p>4. Other findings</p>	<ul style="list-style-type: none"> - In some cases: <ul style="list-style-type: none"> o The information required by disclosures was provided in the index. o Topics that were considered <u>not</u> material for the organization are still reported in the content index.

171 **Other sources findings:**

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
<ul style="list-style-type: none"> - There are questions and concerns about the labeling of management approach disclosures in the content index, such as: <ul style="list-style-type: none"> o How to label disclosures on management approach: by Standards or by topics, and o Concerns that the final content index will be too repetitive. <p>(See Item 06 for more information)</p>	X	X	

Proposed actions:

- I. The Standards Division proposes to conduct further research into how the content index is presented in the reports. Findings can be used to inform updated FAQ content on this issue.

172 **3. Reasons for omission**

173 Reasons for omission can be used if, in exceptional cases, an organization cannot report a disclosure
 174 that is required for reporting in accordance with the GRI Standards (GRI 101 3.2). This section
 175 shows how reason for omissions were used in the selected sample of reports and main comments
 176 raised by stakeholders.

177 **Conclusions:**

- 178 - Although positive feedback was received about the reasons for omission, they are not
 179 frequently used in reporting practice, as is required by the Standards.

180 **Report review results:**

Main findings	Details
<p>I.Reasons for omission are hardly used</p>	<ul style="list-style-type: none"> - Out of 24 reports, only six reports provided reasons for omission.

2. Explanation of the reasons for omission are incomplete.	<ul style="list-style-type: none"> - In most cases, the reasons for omission were reported when information is unavailable, and in rare cases, organizations explain the timeframe when they expect the data to be available. In other cases, they were indicated indirectly or combined with other comments and notes in the content index.
3. Wordings and guidance are not used	<ul style="list-style-type: none"> - While in certain cases reasons for omission were explained, organizations did not use the set 'reason for omission' wordings and guidelines provided in the Standards.

181 **Other sources findings:**

Findings/ comments / questions	@Standards	GRI Network	External engagements
<ul style="list-style-type: none"> - Stakeholders commented that reasons for omission are popular and organizations like them as they give them flexibility in reporting. 		X	

Proposed actions:

- I. The Standards Division proposes continued monitoring of how reasons for omission are being used by reporters. Findings can be used to decide upon and inform further clarifications to the FAQ content on this issue.

182 **4. Other issues raised through different sources**

183 This section presents a summary of frequently asked questions and concerns raised through different
 184 channels in relation to overall issues related to the Standards. They are mainly related to the use of
 185 GRI Sector Disclosures, how to inform the GRI Standards Division about the use of the Standards
 186 and how users will be informed about the updates.

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
<ul style="list-style-type: none"> - There are questions about sector guidance, including requests for information about new developments and how to use the existing G4 Sector Disclosures together with the Standards. 	X		X
<ul style="list-style-type: none"> - There are questions about informing GRI Standards Division about the use of the Standards, including: <ul style="list-style-type: none"> o Uncertainty and confusion on how to inform GRI about the use of the Standards. o Whether it is an email and/or informing the database? o What is the timing to notify GRI? 	X	X	X

○ How will GRI ensure this procedure is followed, and what are the consequences of not notifying GRI?			
- There are questions about how users will be informed about the updates to the Standards.		X	X

187 5. Request for additional resources

188 This section refers to the request of additional resources raised by stakeholders through different
 189 engagement channels. These resources relate mainly to practical tools, additional guidance,
 190 translations of key documents and linkage with other relevant frameworks.
 191

Findings/ comments / questions	@Standards inbox	GRI Network	External engagements
- The 'Mapping G4 to the GRI Standards' tool has received very positive feedback, as it is very useful for reporters.		X	
- There are requests for a summary table with all Standards and their disclosures.	X		
- There are requests for guidance on how to make a business case for sustainability reporting; and how to argue about return on investment for sustainability reporting.		X	
- New reporters would like to see beginner resources (how-to documents, tools to develop a report, etc.)		X	X
- There are requests to provide resources for SME reporters.		X	X
- There is feedback that lack of translations for the Standards and related documents can be a barrier for certain regions (e.g., Spanish, Eastern Europe (Croatia, Romania, Poland), Russia).	X	X	X
- There are requests for linkage documents (e.g., with SDGs, CDP, UN Global Compact Principles and other frameworks like SASB, IIRC, SEC filing).	X	X	X