



Item 03 – Summary of technical enquiries

For GSSB information and discussion

Date 24 November 2017

Meeting 30 November 2017

Description This paper provides an overview of technical enquiries that have been sent to the Standards inbox, from 30 September until 10 November 2017. The intent is to inform the GSSB about the type of questions that have been received, and to identify issues that require discussion. For each discussion item, the Standards Division has included a proposal for the consideration of the GSSB.

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

This paper further provides an update on the FAQ responses discussed during the GSSB in-person meeting on 20-21 September 2017 and shares the research results related to the status of definitions in the GRI Standards.

The GSSB is asked to review the proposed actions by the Standards Division for the issues outlined in the paper. The GSSB is further asked to review 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 theme.

6 **Structure of the paper**

7 *Section 1. Summary of technical enquiries* summarizes the technical enquiries received between 30
8 September and 10 November 2017.

9 *Section 2. Issues for GSSB discussion* provides an overview of questions for the GSSB to discuss.

10 *Section 3. Follow up from the GSSB September 2017 meeting* provides an update on the FAQ
11 responses discussed during the GSSB in-person meeting on 20-21 September 2017. In addition,
12 to inform the GSSB discussion on the status of definitions in the GRI Standards (whether
13 organizations are permitted to deviate from the definitions in the *GRI Standards Glossary*), the
14 Standards Division analyzed the questions on definitions received via the Standards inbox and
15 the status of definitions in other standards.

16 [Annex 1](#) includes the full set of technical enquiries received between 30 September and 10
17 November 2017.

18 [Annex 2](#) includes feedback on Disclosure 302-I (Energy consumption within the organization).

19 *Section 1. Summary of technical enquiries*

20 Questions received between 30 September and 10 November 2017 cover a range of topics,
21 including questions on:

- 22 • the Materiality principle (e.g., How is the “impact on the business” accounted for?);
- 23 • the topic Boundary (e.g., What does “Where the impacts occur” mean?);
- 24 • how to report on the required disclosures from *GRI 102: General Disclosures* when this is
25 not possible or relevant (e.g., How to report on the disclosures which are required for
26 the Core option and which do not allow reasons for omission when the information is
27 confidential?);
- 28 • sector disclosures (e.g., Have the sector disclosures been updated to the GRI Standards?
29 How to refer to the sector disclosures in the GRI content index?);
- 30 • requests for tools and resources (e.g., Guidance document for materiality assessment,
31 list of all disclosures and reporting requirements of the GRI Standards).

32 *Section 2. Issues for GSSB discussion*

33 The Standards Division has identified three issues for the GSSB to discuss:

- 34 1) Whether reasons for omission can be used when making a GRI-referenced claim
- 35 2) Whether the range of entities to report on can vary between disclosures
- 36 3) Feedback on Disclosure 302-I (Energy consumption within the organization)

37 The Standards Division invites the GSSB to give input on these issues. GSSB members are
38 further invited to review [Annex I](#) and raise any additional issues that require further discussion
39 or action.

40 **1) Whether reasons for omission can be used when making a GRI-referenced claim**

41 Organizations can use selected GRI Standards, or parts of their content, to report specific
42 information (this option is referred to as a ‘GRI-referenced’ claim). For this option, it is required
43 to indicate which specific content from the Standard has been applied, if the Standard has not
44 been used in full (see [clause 3.3.1.2](#) in *GRI 101: Foundation*), and it is required to comply with all
45 reporting requirements that correspond to the disclosures reported (see [clause 3.3.2](#) in *GRI*
46 *101*).

47 Respondents have pointed out that clause 3.3.2 (comply with all reporting requirements that
48 correspond to the disclosures reported) seems to conflict with the statement that parts of the
49 Standards’ content can be used. It is not clear if an organization that wants to report on parts of
50 a disclosure (e.g., requirements a-d and g of Disclosure 305-I) should (or can) refer to the GRI
51 Standards. *GRI 101* does not specify if reasons for omission can be used when making a GRI-
52 referenced claim.

53 The Standards Division recommends that reasons for omission be allowed when making a GRI-
54 referenced claim, or, alternatively, that organizations that have not fully reported on a disclosure
55 clearly indicate this in the claim, e.g.,: ‘This material references Disclosure 305-I (a-d, and g)
56 from *GRI 305: Emissions 2016*.’

57 Question for the GSSB: Would the GSSB agree with this approach, and to clarify this through a
58 web FAQ?

59 **2) Whether the range of entities to report on can vary between disclosures**

60 There has been a question on how an organization should go about if the entities to report on
61 vary across different disclosures. For example, an organization has data on all its sites for some
62 disclosures, but not for all (e.g., a company is preparing a report for its European operations but
63 wants to report global figures for the economic disclosures). The Standards do not provide clear
64 guidance on whether this is possible and, if so, how this should be reported.

65 The Standards Division has also received questions about how to report on joint ventures (e.g.,
66 Can or should joint ventures be included when the entire company is not consolidated in the
67 financial statements? Is it ok to include a joint venture only in the specific disclosures for the
68 material topics, but not for the general disclosures?).

69 The Standards Division proposes to include the following guidance on the Standards FAQ
70 webpage:

Can the range of entities reported on vary between disclosures?

[Disclosure 102-45](#) in *GRI 102: General Disclosures* requires organizations to report a list of all entities included in the organization’s consolidated financial statements or equivalent documents, and whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report. If organizations cover any additional entities in their report, which are not included in the consolidated financial statements or equivalent documents, they are expected to clearly indicate this in response to Disclosure 102-45.

Organizations are expected to report the disclosures from [GRI 102: General Disclosures](#) consistently for all entities disclosed under Disclosure 102-45. If information for a general disclosure is not available for all entities disclosed under Disclosure 102-45, and the general disclosure permits the use of reasons for omission, the organization is required to explain which entities have been excluded from that disclosure.

Organizations are also expected to report the topic-specific disclosures consistently for the same entities disclosed under Disclosure 102-45, although the entities to be reported for a topic-specific disclosure may vary depending on where significant impacts occur. If some of the entities disclosed under Disclosure 102-45 are not included when reporting on a topic-specific disclosure, organizations are expected to clearly indicate this within the report.

For example, an organization prepares a report for its entities in country X and has identified 'energy' as a material topic. Only those entities in regions Y and Z (within country X) have significant impacts related to energy consumption. The organization can report the energy consumption for entities in regions Y and Z only, and clearly indicate this within the report.

71 Question for the GSSB: Does the GSSB agree with the proposed text for the FAQ response?

72 **3) Feedback on Disclosure 302-1 (Energy consumption within the organization)**

73 The Standards Division received feedback on Disclosure 302-1 (Energy consumption within the
74 organization) in [GRI 302: Energy 2016](#), indicating that the disclosure should be revised. In
75 particular, it was commented that the formula for calculating energy consumption within the
76 organization does not seem correct and may, under certain conditions, lead to wrong and/or
77 odd results.

78 The changes suggested to the formula for calculating energy consumption within the organization
79 are the following:

- 80 • Change 'Self-generated electricity, heating, cooling, and steam, which are not consumed'
81 to 'Self-generated electricity, heating, cooling, and steam';
- 82 • Remove 'Electricity, heating, cooling, and steam sold'.

83 Further changes suggested to the disclosure include:

- 84 • Split the total amount of energy purchased for consumption into two parts:
 - 85 ○ energy purchased for consumption which is produced from renewable sources;
 - 86 ○ energy purchased for consumption which is produced from non-renewable
87 sources;
- 88 • Divide self-generated energy sold into two parts: renewable and non-renewable;
- 89 • Reconsider including total non-fuel energy consumption within the organization in the
90 reporting requirements.

91 See [Annex 2](#) for the full set of feedback.

92 The Standards Division recommends that a formal review process and the involvement of
93 experts is needed in order to address these comments. Given the commitments under the
94 GSSB's work program and the capacity of the Standards Division, it is recommended that the
95 GSSB revisits the need for revising *GRI 302: Energy* at a later date in 2018.

96 Question for the GSSB: Does the GSSB agree with the Standards Division recommendation to
97 revisit the need for revising *GRI 302: Energy* at a later date in 2018?

98 *Section 3. Follow up from the GSSB September 2017* 99 *meeting*

100 *Section 3. Follow up from the GSSB September 2017 meeting* provides an update of the FAQ
101 responses discussed during the GSSB in-person meeting on 20-21 September 2017. In addition,
102 to inform the GSSB discussion on the status of definitions in the GRI Standards (whether
103 organizations are permitted to deviate from the definitions in the *GRI Standards Glossary*), the
104 Standards Division analyzed the questions on definitions received via the Standards inbox and
105 the status of definitions in other standards.

106 **Update on the FAQ responses**

107 The following FAQs were discussed during the GSSB September 2017 meeting:

- 108 1) Using Sector Disclosures with the Standards
- 109 2) Reviewing or verifying report content
- 110 3) Notifying GRI of the use of the Standards
- 111 4) Information varies between reporting periods due to changes in the organization
- 112 5) Reasons for omission for topic-specific management approach disclosures

113 The FAQ responses are currently being finalized based on GSSB feedback and will be posted on
114 the [GRI Standards website](#) soon.

115 **Status of definitions in the *GRI Standards Glossary***

116 The GSSB asked the Standards Division to consolidate questions received on definitions via the
117 Standards inbox and to research the status of definitions in other standards to inform its discussion
118 on the status of definitions in the *GRI Standards Glossary* (whether organizations are permitted to
119 deviate from the definitions).

120 **Questions received on definitions via the Standards inbox**

121 The Standards Division received one question about whether an organization can use another
122 definition than those provided in the *GRI Standards Glossary*.

123 The question specifically relates to the definition for the term '[corruption](#)', and is about whether
124 it is possible to prepare a report in accordance with the GRI Standards if the organization uses
125 its own concept of corruption, which is not fully aligned with the GRI definition.

126 Other questions on the defined terms in the *GRI Standards Glossary* relate to whether the
127 Standards Division can provide further clarifications for the terms in the Glossary.

128 **Status of definitions in other standards**

129 The Standards Division analyzed the following standards to understand what the status of
130 definitions is in these standards:

- 131 • IFRS Standards
- 132 • International <IR> Framework
- 133 • ISO Standards
- 134 • SASB Standards

135 The ISO Standards **require** the use of terms and definitions provided in the document. For
136 example, ISO 14001 *Environmental management systems – Requirements with guidance for use* states
137 that ‘For the purposes of this document, the following terms and definitions apply’. The
138 brochure [How to write Standards](#) states that ‘The Terms and definitions clause is a mandatory
139 clause clarifying the meaning of certain words in the context of the document’. The ISO
140 Standards do not specify whether users can deviate from the terms and definitions, and, if
141 allowed, what mechanisms they have put in place for this.

142 The [International <IR> Framework](#) (Framework) and the SASB Standards do **not require** the
143 use of defined terms.

144 The Framework states that ‘Text in the Framework that is not in bold italic type provides
145 guidance to assist in applying the requirements’. As the terms in the Glossary are not in bold
146 italic type, it means they are not required.

147 The [SASB Standards](#) state that ‘The following sections contain the technical protocols associated
148 with each accounting metric such as guidance on definitions, scope, accounting guidance,
149 compilation, and presentation’. Definitions are clearly presented within guidance sections, in
150 contrast to the mandatory disclosure requirements which are indicated with the term “shall”.
151 Further, the [Conceptual Framework](#) ‘sets out the basic concepts and definitions behind SASB’s
152 sustainability accounting standards (the SASB Standards) and serves as additional guidance for
153 the adoption of the standards by corporations and the use of material sustainability information
154 by investors’.

155 The [IFRS Standards](#) include defined terms in an Appendix to each Standard. It states that ‘This
156 appendix is an integral part of the IFRS’. The meaning of ‘integral part’ is not further clarified, and
157 it is not specified whether companies can deviate from these definitions or not. So, it is not
158 explicitly stated whether the definitions are required or not.

159 In conclusion, the ISO Standards are the only standards that explicitly require the use of terms
160 and definitions, but they do not specify whether users can deviate from the terms and
161 definitions, and, if allowed, what mechanisms they have put in place for this.

162 The Standards Division proposes, based on the analysis, that all definitions in the *GRI Standards*
163 *Glossary* are required and that users are in principle not allowed to deviate from the definitions
164 in order to ensure consistency and comparability.

165 However, at the topic-specific disclosure level, organizations can use reasons for omission. If
166 data for one disclosure is not available for all elements covered by the definition, an organization
167 is required to provide a reason for omission.

168 For example, if an organization reports on Disclosure 205-1 (Operations assessed for risks related
169 to corruption), and the assessment has been conducted only for one form of corruption (e.g.,
170 fraud), the organization is required to specify this in the report.

171 Question for the GSSB: Would the GSSB agree with this approach, and to clarify this through a
172 web FAQ?

173 *Annex 1: Full log of technical enquiries on the GRI Standards, until 10 November 2017¹*

Date received	Category	Sub-category	Enquiry
19-Jun-17	Universal Standards		<p>If there are entities included in the organization’s consolidated financial statements or equivalent documents that is not covered by the report (GRI 102-45), for example if an organization's sustainability report only covers its operations in Europe even though it has operations worldwide:</p> <ul style="list-style-type: none"> • GRI 102-7 Scale of the organization Is the organization expected to report total number of employees, operations, net sales/revenue etc for its global operations, or report numbers for its European operations only? • GRI 201-1 Economic performance Can the organization reference to the financial statements with figures covering global operations, without a breakdown for Europe? <p><i>[Please note that this question came in earlier. It is included here because a proposed FAQ response has been included in this paper for the GSSB to review]</i></p>
11-Oct-17	Claims		<p>I want to help a company make a GRI-referenced claim, and would like to confirm how to report when a Standard is not fully disclosed on. I would also like to help them close the gap towards becoming Core level reporters.</p> <p>I am preparing material for reporting and looking at Using selected Standards with a GRI-referenced claim</p> <p>3.3.1 The organisation “shall include in any published material with disclosures based on the GRI Standards a statement that:</p> <p>3.3.1.1 contains the following text “This material references [Title and publication year of the Standard]”</p>

¹ Note this log includes only questions received through the Standards 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 1: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
			<p>3.3.1.2 "indicates which specific content from the Standard has been applied, if the Standard has not been used in full"</p> <p>QUESTION</p> <p>An example. Under GRI 102 General Disclosures 2016, the company complies with some but not all of the Stakeholder Engagement Core requirements. For instance for 102-43 it does not have a complete record of frequency of stakeholder engagement with each type of stakeholder group. Apart from this, the company complies with most of the Core requirements of GRI 102 General Disclosures.</p> <p>Which format of statement would be most appropriate?</p> <p>LITERAL INTERPRETATION of 3.3.1.2 "The material references GRI 102 General Disclosures 2016, 102-1, 102-2, 102-3, 102-4 etc etc until all numbers are listed". For all the reporting, that would mean individually listing each and every disclosure for each Standard used as a reference. This seems long-winded if you think that there are a possible 56 Disclosures in Standard 102 alone and many more when you add up others!</p> <p>OR</p> <p>"The material references CORE requirements of GRI 102 General Disclosures 2016, with the exception of 102-43, etc" This seems a neater way, and equally transparent for stakeholders to understand. The intention is to use all the Universal Standards and some Topic Specific Standards.</p> <p>If you have examples of how other companies are using selected Standards with a GRI-referenced claim, I'd be very grateful.</p>
17-Oct-17	Claims		<p>I have a question regarding the use of selected Standards from GRI. I need a clarification of the instructions in GRI Standards (2016) GRI 101 page 25. What I do not understand is how one should refer to the GRI Standards if only parts of their content is used? I am confused by the clause 3.3.2. which informs that one shall comply with all reporting requirements that correspond to the disclosures reported. For me, this conflicts with the statement that parts of GRI Standards' content can be used. If one wants to report on parts of a disclosure, like A-D and G in the requirements of disclosure 305-1, how should one refer to the GRI Standards?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
			<p>The instructions inform that "If the reporting organization uses selected GRI Standards, or parts of their content, to report specific information, but has not met the criteria to prepare a report in accordance with the GRI Standards (as per clause 3.1), the organization: [...] 3.3.2 shall comply with all reporting requirements that correspond to the disclosures reported; [...]"</p>
20-Oct-17	Claims		<p>we are currently reviewing our sustainability reporting. In context of GRI there came up some questions about the communication rules. Till now we reported after GRI G4 and also went through the Materiality Disclosure Service. Would there be any consequences for us concerning the reference to GRI if we in the future do a GRI-based reporting but without the Materiality Disclosure Service? Can we although say we report after GRI (we will still work with a GRI-Index and make sure that we are following the guidelines for the content)? Which rules for the wording we would have to follow if there are any?</p> <p>The background is that we would like to develop our reporting in the direction of using several reporting standards, this means also including the SDGs, SASB etc.</p>
27-Oct-17	Claims		<p>Our team is currently in the progress of designing an asset management product that has social responsibility investment as one of its core value.</p> <p>I have done a bit of research and come across your Global Reporting Initiative. I think you have done a great job in putting together and promoting a global standard for sustainability reporting. We are considering to use the criteria of having published sustainability report in accordance to your standard as one layer of our screening process for our investment target companies. Our question is: how to identify a company's sustainability report as having been made following your reporting standard?</p> <p>Please advice. We really like to be able to tell, when we look at a company's sustainability report, that if this report is made in accordance with GRI standard.</p>

Annex 1: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
3-Nov-17	Claims		<p>I'm working on a report using the Standards for the first time. I realize that we don't have enough information to be able to claim that we are in accordance – Core. Therefore, we decided to claim a GRI-referenced report. I have two questions about this:</p> <p>1) Clause 3.3 in the Standards states:</p> <p>“if the reporting organization uses selected GRI Standards, or parts of their content, to reports specific information, but has not met the criteria to prepare a report in accordance with the GRI Standards (as per clause 3.1), the organization (among other points):</p> <p>3.3.1.2 indicates which specific content from the Standard has been applied, if the Standard has not been used in full; 3.3.2 shall comply with all reporting requirements that correspond to the disclosures reported;</p> <p>How could we be using some parts of the Standard, i.e., not using it in full, if per 3.3.2, an organization “shall comply with all reporting requirements that correspond to the disclosures reported”</p> <p>Does that mean, for instance, if we are going to report on disclosure 303-1, “water withdrawal by source”, but don't meet all the reporting requirements, we shouldn't report on that particular disclosure?</p> <p>2) Another requirement for the GRI-referenced claim is to indicate:</p> <p>‘This material references [title and publication year of the Standard]’, for each Standard used;</p> <p>Everything we are using is from the “CONSOLIDATED SET OF GRI SUSTAINABILITY REPORTING STANDARDS 2016 standards”. Do we need to specify this in each section of the content index?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
9-Nov-17	Claims		<p>I represent a company that monitors and controls HVAC, lighting and refrigeration equipment to obtain energy efficiency results for our clients. Our client base is mostly franchisees in the restaurant business. As part of the service we offer them, we would like to send out a monthly sustainability notice where we would report their energy savings, with compliance to your GRI Standards. It would not be a full report, but rather a GRI-referenced claim, according to what I have read on your guidelines.</p> <p>Do you have any examples or models of what one of these claims would look like? It would help us a lot in kick-starting the project before submitting our approval request to you. As I understand, we would have to quote the following:</p> <p>“This material references GRI 103: Management Approach 2016, GRI 302: Energy 2016, GRI 306: Effluence and Waste, applying content from Disclosures 302-1: Energy Consumption within the organization, 302-3: Energy Intensity, 306-2: Waste by Time and Disposal Method.”</p> <p>Is there any other format that needs to be met to fulfill the guidelines?</p>
9-Nov-17	Claims		<p>To comply with the “Core” or “Comprehensive” option:</p> <p>2. We are not so sure about the definition of “Topic specific disclosure”. To comply with the Core option, it is suggested that apart from complying with all reporting requirement in 103-1 to 103-3, we have to comply with all reporting requirements for at least one topic-specific disclosure.</p> <p>For example, let’s say the reporting organisation identify GRI 305 emission as one of the material topics, so by disclosing any one topic from 305-1 to 305-6, is sufficient enough to claim compliance to GRI Core? Do we have to provide explanations, either in the index table or report content, of why the other 5 is not included?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
10-Nov-17	Claims		Can I prepare a sustainability report by using select GRI standards, with no Content Index and no materiality analysis and claim that my report is GRI referenced? For example, I may have identified that materials are extremely important for my company and I will use the standard 300, disclosure 301-I to measure my impact. However, the fact that materials are important for my company, is something that as a company I know that affects me and my stakeholders, but it didn't arise through a structured materiality analysis process. I will also use Reporting Principles for defining report quality but not Reporting Principles for defining report content, as described in GRI 101 – Foundation. Should I claim that my report is GRI Referenced or non GRI, or something else?
4-Oct-17	External assurance		We strongly believe external assurance is a matter GRI should include into its action plans in order to clarify the expectations and set up the guidelines to have good and better assurance activities.
17-Oct-17	External assurance		Overall question on how companies should handle disclosure and verification of CSR data?
17-Oct-17	Feedback		The background to my question is that I have come across people who have made the interpretation that omissions are not allowed at all for general disclosures in the core option and as a result they are hesitant to use the standards at all in the future. This seems to me very drastic and clearly cannot be the intent of the GRI? It goes without saying of course that omissions should be avoided as much as possible but still, the option is still there right - at least for the core option? NB that I am only referring to general standard disclosures. For specific disclosures it is quite clear what is allowed.
3-Oct-17	Materiality		I would like to ask is there any differences between the materiality principle in G4 and GRI Standards? May I have your clarification that in GRI Standards, reporting organisation need to consider the impact of material topic on the economy, the environment and society but not only the impacts on itself? Is there any methodology to assess that, should reporting organisation ask its stakeholders or carry out an internal assessment on the material topic regarding the impact on the economy, environment and society?
17-Oct-17	Materiality		I am referring to a screenshot taken after publication of the GRI Standards last year in the FAQ. The former FAQ stated "Organizations cannot use other criteria (such as 'significance to the organization/business' or 'long-term financial risk')" for the materiality analysis. I have not been able to find this statement in the current FAQ. Could you please inform us, whether this is still the GRI standpoint?

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Date received	Category	Sub-category	Enquiry
9-Nov-17	Materiality		<p>To comply with the “Core” or “Comprehensive” option:</p> <p>I. For non-material topics, do we have to provide explanations of why they are not included in the report on by one? For example, out of all 33 topics listed in GRI 200, GRI 300 and 400, we have only identify say like 5 of them that are material to the reporting organisation. Do we have to explain why the other 28 topics are not included, either in the index table or report content?</p> <p>Or GRI expects that the materiality assessment process would provide sufficient explanations in why certain topics are material, thus the rest are implied to be non-material topics. Therefore, its ok to not mention them at all in the report.</p>
10-Nov-17	Materiality		<p>A couple of days ago I met with a colleague to prepare a materiality workshop and a question came up about where the company participates in the materiality assessment.. in my understanding they are the ones providing the ranking or information on the Significance of the organization’s economic, environmental and social impacts, as they are the ones that know the business best and could identify the impacts they are creating. Obviously there might be some that come up when interviewing stakeholders that the company might not have considered. However, when developing a matrix, the company is identifying the impacts their organization creates, not the impacts they are concerned about as it had been used before.. but then.. do they participate also in the evaluation of the substantive influence on the assessment and decisions of stakeholders? Employees are anyway considered a stakeholder, same as shareholders.. so would their views come with those of external stakeholders too? I might make my question clearer with an example, a mining company can identify that one of their main impacts is pollution, even if they have great systems in place for hazardous waste, there is always a risk of polluting soil or water sources.. so they could identify this as an impact to the environment, but for them, it is not a major issue because they feel the risk is managed as they have good management systems that are preventing any pollution to happen.. so the impact can be high if it happens, but the chances that it happens are not very high..so how is that reflected in a matrix? and where do we count their opinion on how much of an impact it really is for them?</p> <p>We are trying to understand that if before we used to say “Impact on the business” and “Impact on the stakeholders”, now we are saying “impact externally” and “impact on stakeholders” but where do the impact on the business is accounted for?</p>

Annex 1: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
			would you be able to provide any examples of a company that you think has addressed this as GRI would like to?
25-Oct-17	Notifying GRI of use of Standards		We have published a sustainability report for one of our customers who transitioned from G4 to GRI SRS this year. The new standards say that the GRI has to be informed about the publication and the application of GRI SRS. I am however not entirely sure on how to proceed regarding the information of GRI. Could you please let me know how to do this – whom to send the information to and what to send.
9-Nov-17	Relation with other frameworks		I received a couple of questions from a company I had a call with and I was hoping you would be able to help me with the answers The questions are: 2. Why is data about energy use not aligned with what the CDP is asking? 3. Are the human rights related standards aligned with the UN?
21-Oct-17	Reporting Principles		I will ask you for more information about: How to identify stakeholders. I have know that there is a chapter about that, unfortunately I can not find it. Are you available to send me the link?
5-Oct-17	Sector Disclosures		<i>Translated from French by a GRI colleague:</i> How to use mining SS?
11-Oct-17	Sector Disclosures		Will the Sector Disclosures get updated according with the Standards? And how can I refer to the Sector Disclosures in the GRI Index, do I use the G4 reference still?
31-Oct-17	Sector Disclosures		Can you clarify for me how - if at all - the sector supplements work with the new G4 standards? Do they have a role any more? If I am helping a reporter in one of those categories report, should they consider the old G3/4 sector supplements, even though they are using the Standards?
8-Nov-17	Sector Disclosures		For the core option of the Standard – a company has identified Labour Relations as a material issue and currently reports MM4 (number of strikes and lock-outs exceeding on week's duration, by country). The indicator in the standard is 402-1: Minimum notice periods regarding operational changes. For the Core option, companies need to report at least one disclosure. Can they select a sector-specific disclosure to meet this requirement? (i.e. If they only report MM4, would this be meeting the requirements for Core?)

Annex I: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
9-Nov-17	Sector Disclosures		I wanted to clarify the application of sector disclosures. I have identified a G4 financial services sector disclosure and wanted to confirm if that was still the applicable document under the standards, or if it has/will be reissued.
9-Nov-17	Sector Disclosures		A client of ours currently reports at the G4 level. As a major food manufacturer, they also report on the Food Processing sector disclosure. For their upcoming 2018 sustainability report, we will be helping them transition from G4 to the Standards. Given this change, how would we treat the food processing sector disclosure? Would we continue to use the G4 disclosure? Will there be a revised Food Processing sector disclosure in time for their 2018 launch? Should we omit these disclosures until there is a designated Standard for the Food Processing sector disclosure?
4-Oct-17	Standards Review		Thank you for providing a webinar on the open consultation period for revised standards on Water and OHS. The project timeline shows that the final draft is scheduled to be approved in March 2018. Similar to the release of G4, will companies be given a grace period to meet the new required disclosures? Or, will the final drafts released in March 2018 be effective upon release?
6-Oct-17	Topic Boundary		Under GRI's definition, topic Boundary means: "description of where the impacts occur for a material topic, and the organization's involvement with those impacts", may I know how to report "where the impacts occur", can it be inside or outside the reporting organisation or report in which position in the value chain.
2-Oct-17	Transitioning to GRI Standards		I am researching on the sustainable market, base on the new model from GRI (Standards), and I have a doubt. Which is the really difference between the model of G4 and GRI Standards?
1-Nov-17	Transitioning to GRI Standards		I have a couple of questions on how we report with the new standards and I was wondering if you could help me. First of all, some indicators (for example G4-EN27, G4-EN30, G4-EN31) are no longer required. So, practically, how do I go about the format of the indicators' report? Do I just skip the ones discontinued and I go from G4-EN26 to G4-EN28? Also some other indicators have been combined. For example the ones on grievance mechanisms (G4-EN34, G4-LA16, G4-HR12, G4-SO11). How do we present the info required? Do we just put the exact same info in all 4 indicators? Do we use a reference?

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Date received	Category	Sub-category	Enquiry
3-Oct-17	Translations		When analysis the new GRI Standard I have come across with the following doubt about 102-39 disclosure: In the GRI G4 English Version (Implementation Manual), the disclosure number G4-54 refers to the "median" whereas in the Spanish version it refers to "average". In the new standard (102-39) it refers to median in both documents (English and Spanish versions). I would like to know which one is the appropriate concept: median or average?
5-Oct-17	Universal Standards		<i>Translated from French by a GRI colleague:</i> Where to find General disclosures that were on p.19 and 20 from implementation manual?
5-Oct-17	Universal Standards	Reporting requirements	For the Disclosure 103-2 c. – For each material topic, the reporting organization shall report the following information: c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives Is it mandatory for the reporting organization to disclose all the components stated above (i. to vii.)? Or can the reporting organization chose which component to disclose?
9-Oct-17	Universal Standards	Additional guidance	we plan to do our next report according to the new GRI Standard. So far we reported according to GRI G4. Currently we are getting to know the new standard. We are struggling a bit with this section of the management approach (section b and c) and how to implement this in our report: Do you have a best practise example report, that could give us some guidance on that?
10-Oct-17	Universal Standards	Reporting requirements	Do we require to report for all the indicators cover under "Governance" (102-18 to 102-39) section if GRI Standards Comprehensive is our choice. How if there is other indicators covered under 102-18 to 102-39 which is not relevant to our industry?
16-Oct-17	Universal Standards	Reporting requirements	It is unclear to us how to interpret the Precautionary Principle of disclosure 102-11. Does this section specifically refer to environmental risk management or to risk management in general?

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Date received	Category	Sub-category	Enquiry
17-Oct-17	Universal Standards	Reporting requirements	As I read the table on p.23 of 101 Foundation omission statements can (in exceptional cases of course) be used for deviating from the general disclosures when reporting in accordance with the core option. For the comprehensive reporting option omissions are only allowed for the disclosures specifically listed in the table. Is this a correct interpretation?
19-Oct-17	Universal Standards		I do hope that you will clarify my understanding of using Management Approach in GRI Standards. I used to G4 version, where there are 46 Aspects and for each material we need to report DMA – but what is really important is that in 50% of the aspects DMA were basic (included 3 areas: a, b, c – see Guidance pp. 64-65) and another half of aspects require additional aspect-specific questions (e.g.: Guidance: Generic DMA pp. 64-65; Aspect-specific pp. 167-168). I would like to be sure: am I right that there is no Aspect-specific Management Approach questions / information in GRI Standards?
6-Nov-17	Universal Standards	Reporting requirements	I am working with a smaller, family owned company that would like complete a GRI Standards report in compliance with core. However, they do not want to report financial information and breakdown of employee information as required in the Foundational Standards, 102-7 and 102-8. Can you advise us on what we have to disclose? I have noticed other private companies have not disclosed this information.
8-Nov-17	Universal Standards	Reporting requirements	<p>From the mapping tool and the many materials published on the Global Reporting Initiative site, to report accordingly to the 'Core' option, a list of Disclosures is required:</p> <ul style="list-style-type: none"> • Disclosures 102-1 to 102-13 (Organizational profile) • Disclosure 102-14 (Strategy) • Disclosure 102-16 (Ethics and integrity) • Disclosure 102-18 (Governance) • Disclosures 102-40 to 102-44 (Stakeholder engagement) • Disclosures 102-45 to 102-56 (Reporting practice) <p>How can we report a disclosure that is required for the Core Option (above list), that does not allow Omission Statement and that is confidential for the company?</p> <p>If you can provide any guidance or suggestions about alternative approaches that would be really helpful.</p>

Annex 1: Full log of technical enquiries on the GRI Standards, from 30 September until 10 November 2017

Date received	Category	Sub-category	Enquiry
3-Oct-17	Economic Standards	Reporting requirements	<i>Question on G4 but applicable to the Standards as well:</i> Is it appropriate to include dollars spent on cause related marketing when reporting on community investments under G4-EC1? For example, golf outing sponsorships that include an advertising sign or a donation for a local pumpkin fest that included an ad in their program book.
16-Oct-17	Economic Standards	Reporting requirements	What are companies disclosing to meet the financial implications and other risks and opportunities of climate change disclosure (201-2)? Does a climate risk assessment on manufacturing facilities meet the intent?
3-Oct-17	Environmental Standards		We would like to attract your attention to the gaps that we have identified in GRI 302-1 standard issued in 2016, and to propose actions that we think would help to remedy these gaps. (See section 2 where this question is discussed).
26-Oct-17	Environmental Standards	Reporting requirements	I have a serious question, that was placed by the auditor. In the GRI 305-2 Questioning about Scope 2 emissions there is a requirement of local based and market based emission. At [Organization X] it is only possible to report market based energy indirect GHG emissions instead of local based emissions. For us the market based emissions are more close to the reality. Now the auditors say that they will not audit against the GRI Standard if [Organization X] is not able also to report the local based emissions. Might there be a solution to fulfill the GRI 305-2 Standard for us?
29-Oct-17	Environmental Standards		<i>Question on G4 but applicable to the Standards as well:</i> With the help of scrap raw material an XYZ organization produce billets for re rolling mill. G4 EN2 Percentage of materials used that are recycled input materials is applicable on XYZ organization for their sustainability reporting or not.
2-Nov-17	Environmental Standards		<p>After the training, one of the participants approached me with these two questions:</p> <p>Q) What's the definition of location based energy consumption vs market based? What is the difference? And what model should [Organization X] use?</p> <p>Q) When shall [Organization X] report on their Renewable Energy Credits?</p> <p>As far as I understand from the GHG protocol a location based energy consumption is when you use the emission factors of your country/ province/ State, however your country has it defined in the GHG protocol and market based is when they are participating in some kind of trading scheme. Is that correct or is there anything else I should add? For the second question, I would say in the reporting year.</p>

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Date received	Category	Sub-category	Enquiry
8-Nov-17	Environmental Standards	Additional guidance	Our developed system for making jaggery saves around 1650 kg of CO2 emissions per day per system. How can GRI help us further in reporting and measuring the impact.
4-Oct-17	Social Standards	Reporting requirements	The Disclosure GRI 102-8 requires information about employees. So, we shouldn't report about workers, specifically trainees and apprentices? Is the same scope of Disclosures 404-1 (Average hours of training per year per employee) and 405-1 (Diversity of governance bodies and employees)? Should we report the number of workers in the Training and Education and Diversity and Equal Opportunity topics?
9-Nov-17	Social Standards	Reporting requirements	<p>I received a couple of questions from a company I had a call with and I was hoping you would be able to help me with the answers</p> <p>The questions are:</p> <p>I. In the 400-series Standards: why are there some many “splits” in the data required by companies to submit (by age, gender, country, etc.)</p> <p>a. It is too much detail. Who is using this information?</p> <p>b. None of the other frameworks/indexes use or require this.</p>
9-Nov-17	Social Standards	Reporting requirements	<p>I wanted to ask you a question regarding GRI 419-1.</p> <p>In our case, we could face potential disputes regarding consumer regulation, such as warranties on mobile phone devices, and cases regard to using our telecommunications services abroad.</p> <p>According to the reporting recommendation we should report “cases brought against the organization through the use of international dispute mechanisms or national dispute mechanisms supervised by government authorities”.</p> <p>My first question is: does a dispute brought against us by a consumer, for the type of regulation mentioned above in the second paragraph, fall within the scope of ‘regulations in the social and economic area’ as mentioned in the disclosure?</p> <p>If this is the case, my second question is: would it be correct to say that “disputes brought against us by a consumer for the relevant regulation should only be reported, if the dispute</p>

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Date received	Category	Sub-category	Enquiry
			mechanism is supervised by government authorities, and the outcome in terms of fines or non-monetary sanctions for non-compliance is significant”?
4-Oct-17	Miscellaneous	Requests for resources/tools	In the document “Mapping G4 to the GRI Standards - Complete (Excel)” you are referring to a guidance document for GRI SRS 102-46. It says: “Note: The Guidance to G4-I8, which describes the steps that an organization may go through in order to define the specific content of the report, will be presented as a separate guidance document (to be made available on the GRI website in early 2017).” I cannot find this document on your website, could you please refer me to the right page on your website?
16-Oct-17	Miscellaneous	Requests for resources/tools	Regarding the updated Standards, I am writing to enquire if a single document of all reporting requirements of all universal standards and topic-specific standards (without guidance) is available.
25-Oct-17	Miscellaneous	Requests for resources/tools	I am looking for a simple spreadsheet listing all GRI Disclosures. I see you have a ‘map’ for folks moving from G4 to GRI. Does this include all GRI disclosure elements or only those that were in G4? Can I assume that the tab ‘I. Disclosures Quick Reference’ is the full list for the new GRI Standards and that if I sort on Disclosure Number this will be a good representation of all the disclosures?
26-Oct-17	Miscellaneous	Requests for resources/tools	I would like to obtain a full list of disclosures for the current GRI Standard in excel format. Is this something you can provide me with?
7-Nov-17	Miscellaneous	Requests for resources/tools	I am wondering if you could tell me where to find the separate Guidance to G4-I8 (which describes the steps that an organization may go through in order to define the specific content of the report)? It is mentioned in our document that the Guidance will be available on the GRI website in early 2017, but one of our partners could not find it on the website. Thank you very much for sharing the link!

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Date received	Category	Sub-category	Enquiry
10-Oct-17	Miscellaneous	New topics to be added	<p>We are working with several clients designing and implementing transgender inclusion measures to expand their overall diversity and inclusion efforts. These clients use GRI indicators.</p> <p>Currently, some of the GRI indicators (e.g., G4-10, G4-LA1, and G4-A12) provide gender breakdowns with only two options (i.e., female and male). However, some of the transgender inclusion measures entail expanding gender categories beyond female and male, so our clients are caught in a bind between existing reporting mechanisms and desire to be more inclusive of gender diversity. This is a broader issue beyond our particular clients, and we anticipate this issue will grow in attention and importance. We welcome a conversation about the future of gender data collection.</p>
9-Nov-17	Miscellaneous	New topics to be added	<p>I am currently assisting companies in following GRI guidelines in writing their integrated reports where we have hit a snag in reporting on the impact of offering nutritious foods in rural and poor across Zambia. I have not been able to find as comprehensive indicators to follow as in for example water, employment, or energy when it comes to the foods.</p> <p>I was wondering if you could offer any insight into where we could look or what GRI guideline we could reference to when wanting to report on the impact of creating affordable nutritious foods that are sold in super markets in rural and poor areas.</p>
11-Oct-17	Miscellaneous	Services	<p>I would like to get more details on how one can become certified on the Global Reporting Initiative standards and become an auditor for Sustainability programs using these standards.</p>
27-Oct-17	Miscellaneous	Services	<p>We see that you have a database on your website where companies who have published sustainability report use GRI standard can upload their reports. However, correct me if I am wrong, I believe that not all companies do that, i.e. the database on your website is not exhaustive.</p>
2-Oct-17	Miscellaneous		<p>I am working on a project concerning oil and gas companies. I'm reviewing their sustainability reporting and some of them use GRI standards that include reporting methane emissions and spills while others report against GRI standards but do not report methane emissions and spills. Can you help me better understand the difference (i.e., some are using a more general or older version of the standards, while others are using newer versions?)?</p>

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Date received	Category	Sub-category	Enquiry
5-Oct-17	Miscellaneous		Please can you inform me as to how 13 period accounting is dealt with, and how firm data is mapped to calendar months?
10-Oct-17	Miscellaneous		can we use GRI standard report for islamic base entity?
10-Oct-17	Miscellaneous		<p>I've been working with our internal Diversity & Inclusion council on key data to gather going forward. Is there someone at GRI who could review the list below and let me know if I'm missing any key disclosure that requires diversity & inclusion data (I know different people may consider a range of topics that fall under D&I)?</p> <p>102-8 102-22 102-39 405-1 405-2</p>
16-Oct-17	Miscellaneous		We report on how we protect our employees in the field against unrest in the sometimes politically unstable countries where we operate. Where best should we report this: GRI 102-11 or 403-3 Occupational Health and Safety?
17-Oct-17	Miscellaneous		I am a third year PhD economics student doing research on sustainability in apparel industry. I would like to ask what information GRI is able to provide me regarding sustainability disclosure that could be useful and helpful for me writing my dissertation.
17-Oct-17	Miscellaneous		I have been given a project which involves finding out about the Environmental Performance of a company and include a GRI disclosure for [Organization X] in the years 2012 and 2015. However I can only locate an index for 2015. Can you tell me more information of the Global Reporting Index? Is it a voluntary or compulsory for a company to disclose (if yes to compulsory, when and what year did it become compulsory?). What can a company benefit from having a GRI disclosed?

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Date received	Category	Sub-category	Enquiry
17-Oct-17	Miscellaneous		Specific question for how companies should disclose terms like “all”. For instance, a company states that a whistleblower policy is available to all employees, but yet there may be small pockets of remote employees that do not have access to computers and therefore cannot report through traditional means. Perhaps 95% of employees have access. Within a sustainability report, examples of reports show that companies will still use the term “all” because the overwhelming majority of employees do have access. Yet that is not technically correct. Does GRI Standards provide guidance on terms like “all” and/or how a company should properly articulate such disclosures?
20-Oct-17	Miscellaneous		I was trying to find out if there were any disclosures (or indicators from supplements), that approached travel health or security concerns/ travel risks, and didn’t find any. Could you please confirm me if there are no disclosures relating this issue?
22-Oct-17	Miscellaneous		I would like to know how many entities apply the GRI Standards internationally.
8-Nov-17	Miscellaneous		<p>I have a question regarding how to do with joint venture, when doing a sustainability report according to GRI Standards. How do you report if you own a foreign company to 51 percent, with an agreement with the counterpart that owns 49 percent. The entire company is not consolidated in the financial statements.</p> <p>How do you usually do with a joint venture? Is it possible to do an omission?</p>
10-Nov-17	Miscellaneous		Have you provided any guidance on how organisations should report on employees who identify as gender neutral?

Annex 2: Feedback on Disclosure 302-1 (Energy consumption within the organization)

To: GRI

From: EIC (Russia), member of SDSN (Sustainable Development Solutions Network)

Re: Fixing discrepancies in GRI 302-1

Dear Sirs/Madams,

We would like to hereby attract your attention to the gaps that we have identified in GRI 302-1 standard issued in 2016, and to propose actions that we think would help to remedy these gaps.

From our viewpoint, the formula of the total energy consumption within the organization (GRI 302: Energy 2016, Disclosure 302-1, p.7) does not seem quite correct and may, under certain conditions, lead to wrong and/or odd results. The formula in questions looks like this:

$$\begin{array}{c} \text{Total energy consumption within the organization} \\ = \\ \text{Non-renewable fuel consumed} \\ + \\ \text{Renewable fuel consumed} \\ + \\ \text{Electricity, heating, cooling, and steam purchased for consumption} \\ + \\ \text{Self-generated electricity, heating, cooling, and steam,} \\ \text{which are not consumed (see clause 2.1.1)} \\ - \\ \text{Electricity, heating, cooling, and steam sold} \end{array}$$

First of all, it's not clear if the total energy consumption within the organization means consumption of primary energy resources by the organization or energy consumption for auxiliary needs (including losses) of the organization. If the consumption of primary energy resources by the organization is meant here, then electricity, heating, cooling, and steam sold by the organization **should not** be deducted.

It should be noted that in some cases deducting of the energy sold can lead to negative results (unless you add the full amount of energy purchased rather than the energy purchased for consumption). Particularly, this would be exactly the case for energy distribution companies which sell much more energy than they consume internally.

Second, the formula does not take into account (provide explicitly for) the consumption of electricity, heating, cooling, and steam self-generated from non-fuel sources (hydro, wind, solar, geothermal, etc.). It only includes self-generated electricity, heating, cooling, and steam which are not consumed whereas the amount of the same energy consumed by the organization is missing.

On the basis of the above, we suggest:

- a. Deleting the words "which are not consumed" in the 4th summand leaving it as "Self-generated electricity, heating, cooling, and steam" (together with the reference to clause 2.1.1 this would mean electricity, heating, cooling, and steam self-generated from non-fuel sources), and
- b. Deleting the last summand "Electricity, heating, cooling, and steam sold."

So the formula will finally look as follows:

$$\begin{aligned}
 &\textbf{Total energy consumption within the organization} \\
 &= \\
 &\textbf{Non-renewable fuel consumed} \\
 &+ \\
 &\textbf{Renewable fuel consumed} \\
 &+ \\
 &\textbf{Electricity, heating, cooling, and steam purchased for consumption} \\
 &+ \\
 &\textbf{Self-generated electricity, heating, cooling, and steam (see clause 2.1.1)}
 \end{aligned}$$

We also recommend splitting the total amount of energy purchased for consumption into two parts, i.e. energy purchased for consumption which is produced from renewable sources, and energy purchased for consumption which is produced from non-renewable sources.

If, however, the total energy consumption within the organization means energy consumption for auxiliary needs (including losses) of the organization, then the formula should be different:

$$\begin{aligned}
 &\textbf{Total energy consumption within the organization} \\
 &= \\
 &\textbf{Non-renewable fuel consumed} \\
 &+ \\
 &\textbf{Renewable fuel consumed} \\
 &+ \\
 &\textbf{Electricity, heating, cooling, and steam purchased for consumption} \\
 &+ \\
 &\textbf{Self-generated electricity, heating, cooling, and steam (see clause 2.1.1)} \\
 &- \\
 &\textbf{Self-generated electricity, heating, cooling, and steam sold}
 \end{aligned}$$

Ideally, self-generated energy sold should also be divided into two parts: renewable and non-renewable.

Besides, we suggest reconsidering the reporting requirements set forth in the Disclosure 302-1 (p.6) and including total non-fuel energy consumption within the organization.

In general, the whole GRI 301-2 standard does not look good enough. We think it should be re-attended and revised thoroughly and carefully, and, should you decide go forward with this, we hereby offer you our assistance and expertise.

Regards,

Michael Yulkin
 Director General, EIC (Russia)

Alexander Samorodov
 Chief specialist, EIC (Russia)