



Item 06 – Summary of technical enquiries

For GSSB information and discussion

Date 11 January 2018

Meeting 25 January 2018

Description This paper provides an overview of technical enquiries that have been sent to the Standards inbox, from 10 November until 15 December 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.

The GSSB is invited to submit feedback by email to the Standards Division prior to the meeting.

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 10
8 November and 15 December 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. Based on the analysis, an FAQ response has been
16 developed for the GSSB to review.

17 [Annex 1](#) includes the full set of technical enquiries received between 10 November and 15
18 December 2017.

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

20 *Section 1. Summary of technical enquiries*

21 Questions received between 10 November and 15 December 2017 cover a range of topics,
22 including questions on:

- 23 • whether the GRI-referenced claim is correct (e.g., Is it enough to say “This material
24 references GRI 102 to 107 (2016 standards)”?);
- 25 • whether GRI clarifies that organizations need to focus on their economic, environmental
26 and social impacts, as many organizations focus on the impact the topics have on them;
- 27 • whether, for a report that is not published externally, it is enough to inform GRI about
28 the use of the Standards without giving access to the report;
- 29 • whether joint ventures need to be included in the general disclosures if they are
30 included in the specific disclosures for the material topics;
- 31 • how to report individual disclosures, for example on Disclosure 401-I (New employee
32 hires and employee turnover):
 - 33 ○ how to account for new hires if a person is hired on more than one occasion
34 during the reporting period;
 - 35 ○ whether the rate of new employee hires and of employee turnover need to be
36 calculated as a rate between 0 and 1 or as a percentage, as in Disclosure 401-3
37 (Parental leave) where the return the work and retention rates are calculated as
38 a percentage.

39 GSSB members are invited to review the full log of questions received between 30 September
40 and 15 December 2017 and raise any additional issues that require further discussion or action.

- 41 • For questions received between 10 November and 15 December 2017, see [Annex I](#).
- 42 • For questions received between 30 September and 10 November, see [Annex I](#) of 'Item
43 03 – Summary of technical enquiries'. Due to time restraints, the GSSB did not have the
44 opportunity to discuss these during the GSSB 30 November 2017 meeting.

45 *Section 2. Issues for GSSB discussion*

46 The Standards Division has identified two issues for the GSSB to discuss. These questions were
47 presented for the GSSB November 2017 meeting, but the GSSB did not have time to discuss
48 them at that meeting.

- 49 1) Whether the range of entities to report on can vary between disclosures
- 50 2) Feedback on Disclosure 302-1 (Energy consumption within the organization)

51 The Standards Division invites the GSSB to give input on these issues.

52 **1) Whether the range of entities to report on can vary between disclosures**

53 A question was received on how an organization should go about if the entities to report on
54 vary across different disclosures. For example, an organization has data on all its sites for some
55 disclosures, but not for all (e.g., a company is preparing a report for its European operations but
56 wants to report global figures for the economic disclosures). The Standards do not provide clear
57 guidance on whether this is possible and, if so, how this should be reported.

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

62 The Standards Division proposes to include the following guidance on the Standards FAQ
63 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 an organization covers any additional entities in their report, which are not included in the consolidated financial statements or equivalent documents, it is expected to clearly indicate this in response to Disclosure 102-45.

If information for Disclosure 102-45 is already included in other materials prepared by the reporting organization, such as its consolidated financial statements or equivalent documents, it can choose to not repeat this disclosure in its sustainability report, but instead give a reference to where the information can be found. This approach is acceptable as long as the reference is specific, publicly available and readily accessible. See [clause 2.6](#) and related guidance in *GRI 101: Foundation*.

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 provide a reason for omission and 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 impacts occur (e.g., topic Boundary). 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.

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

65 **2) Feedback on Disclosure 302-1 (Energy consumption within the organization)**

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

71 The changes suggested to the formula for calculating energy consumption within the organization
72 are the following:

- 73 • Change 'Self-generated electricity, heating, cooling, and steam, which are not consumed'
74 to 'Self-generated electricity, heating, cooling, and steam';
- 75 • Remove 'Electricity, heating, cooling, and steam sold'.

76 Further changes suggested to the disclosure include:

- 77 • Split the total amount of energy purchased for consumption into two parts:
 - 78 ○ energy purchased for consumption which is produced from renewable sources;
 - 79 ○ energy purchased for consumption which is produced from non-renewable
80 sources;
- 81 • Divide self-generated energy sold into two parts: renewable and non-renewable;
- 82 • Reconsider including total non-fuel energy consumption within the organization in the
83 reporting requirements.

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

85 The Standards Division recommends that a formal review process and the involvement of
86 experts is needed in order to address these comments. Given the commitments under the
87 GSSB's work program and the capacity of the Standards Division, it is recommended that the

88 GSSB revisits the need for revising *GRI 302: Energy* in conjunction with the future Work
89 Program discussions in Q3 2018.

90 Question for the GSSB: Does the GSSB agree with the Standards Division recommendation to
91 revisit the need for revising *GRI 302: Energy* as part of the discussions on the future Work
92 Program in Q3 2018?

93 *Section 3. Follow up from the GSSB September 2017* 94 *meeting*

95 *Section 3. Follow up from the GSSB September 2017 meeting* provides an update of the FAQ
96 responses discussed during the GSSB in-person meeting on 20-21 September 2017. In addition,
97 to inform the GSSB discussion on the status of definitions in the GRI Standards (whether
98 organizations are permitted to deviate from the definitions in the *GRI Standards Glossary*), the
99 Standards Division analyzed the questions on definitions received via the Standards inbox and
100 the status of definitions in other standards. Based on the analysis, an FAQ response has been
101 developed for the GSSB to review.

102 **Update on the FAQ responses**

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

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

109 The FAQ responses have been posted on the [GRI Standards website](#).

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

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

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

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

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

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

123 **Status of definitions in other standards**

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

- 126 • IFRS Standards

- 127 • International <IR> Framework
- 128 • ISO Standards
- 129 • SASB Standards

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

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

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

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

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

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

157 [The Standards Division proposes](#) to include the following guidance on the Standards FAQ
158 webpage:

Can I use another definition than the one provided in the GRI Standards Glossary?

The GRI Standards are to be used together with the GRI Standards Glossary. This means that an organization is required to apply the definitions in the Glossary when using the GRI Standards for preparing a report or published material, and is not permitted to use other definitions.

If information for a topic-specific disclosure is not available for all elements covered by the definition, it is required to provide a reason for omission. See [clause 3.2](#) in *GRI 101: Foundation* for how to report reasons for omission.

For example, if an organization reports on Disclosure 403-I-b (Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint

management-worker health and safety committees), it is required to apply the definition of 'worker' in the Glossary. If the organization only has this information available for its employees, it is required to provide a reason for omission stating that the information is not available for workers who are not employees.

Where a term is not defined in the Glossary, definitions that are commonly used and understood apply.

Terms defined in the [GRI Standards Glossary](#) are underlined in the text of the GRI Standards.

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

160 *Annex 1: Full log of technical enquiries on the GRI Standards, until 15 December 2017¹*

Date received	Category	Sub-category	Enquiry
3-Oct-17	Environmental Standards		We would like to attract your attention to the gaps that we have identified in GRI 302-I standard issued in 2016, and to propose actions that we think would help to remedy these gaps. <i>[Please note that this question came in before 10 November 2017. It is included here because it is covered in section 2 for GSSB discussion]</i>
16-Nov-17	Claims		Have any organisations ever claim themselves as having prepared the report as “comprehensive”. If so, can you please advise who they are so we can reference accordingly?
22-Nov-17	Claims		I have a question related to the GRI Standards and the amount of omissions permitted in a report. Is there a restriction on the amount of omission permitted in a report that has been prepared in accordance with the GRI Standards: Core or Comprehensive option? I have been looking through the Standards and cannot find any information on this? For example, that omissions are only allowed for half of the disclosures (or similar) for an organization to be able to state that the report has been prepared in accordance with the GRI Standards.
23-Nov-17	Claims		Is it possible to have the GRI referenced service logo without a GRI content index in the report? I mean, we can provide GRI a excel explaining where the information can be found, but our client do not wish to add a content index to his public report (you’ll find here attached the excel matrix) We’ve plan to add an sentence like this one to the report: This material references GRI 102 to 107 (2016 standards). Is it enough?
7-Dec-17	Claims		Question regarding compliance issues. In order comply with a topic-specific disclosure, let’s say for example 401-3 “Parental Leave”. Does the reporting entity required to disclose all information included in point a,b,c,d and e, in order to claim that its 401-3 disclosure is compliant to all reporting requirements regarding this one topic specific disclosures?

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 I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
12-Dec-17	Claims		<p><i>[This enquiry relates to making a correct GRI-referenced claim]</i></p> <p>Is a general commitment at the beginning of the report sufficient? Something like: ‘The material in this report references GRI 2016, with each specific standard listed as appropriate.’ We could even provide a graphic of where the standard is listed.</p> <p>To be honest I was a bit surprised that this level of detail is required. It will significantly add to our word count if we do this for every single standard and make the report harder to read, which is something we would like to avoid if possible.</p> <p>We are also planning on changing the layout of the report, so GRI standards on issues that are materially related are grouped together. Will this also affect whether or not our report can be listed as a GRI Standards report?</p>
15-Nov-17	External assurance		<p>I just would like to ask you if you also have an assurance guidance for a sustainability report. Or do you provide only sustainability reporting guidance such as GRI standards? Last, if you have a guidance of assurance report, could you kindly explain to me what is the difference between both of them?</p>
16-Nov-17	External assurance		<p>I understand many organizations following GRI have their reports externally assured. Is GRI 102-56 on external assurance necessarily in order to claim the report is prepared in accordance with the GRI Standard?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
16-Nov-17	Materiality		<p><i>Translated from Spanish:</i> In the session for GOLD Members we discussed materiality. Some participants believe that (1) companies analyze material issues taking into account the impact that the issues have on the company. Other participants thought that (2) the companies what they analyze are their environmental, social and economic impacts.</p> <p>I understand that the GRI seeks companies to focus on the second position:</p> <p>However, I see that many companies are concentrated in the first (for example, this is the materiality matrix of [Organization X], published in its most recent 2017 Report).</p> <p>[Organization X] states that it applied the GRI materiality principle. And, according to this interview, the sustainability leader of the company says that to perform the analysis of materiality incorporated the opinions of 3,500 consumers, conducted 50 interviews, conducted a benchmark and also several focus groups.</p> <p>It calls me a lot of attention that companies make these monumental efforts, thinking that they are applying the principles of the GRI and there is no clarity or consensus on what a material issue means.</p> <p>I write to ask you if the GRI is making an effort to clarify this issue.</p>
22-Nov-17	Materiality		<p>In the excel file “Mapping G4 to the GRI Standards” it’s mentioned that G4-18 Guidance has been object of a separate document, available online by early 2017. Could you kindly indicate where I can get it? I searched on your website but I dint’ find.</p>
1-Dec-17	Materiality		<p>We would like to question you if it is possible to report a different Materiality Matrix for each stakeholder instead of a single Matrix that includes all stakeholder’s concerns, as we do now. We Would like to know if it would be correct according to the Materiality Principle and the GRI Standards Guide.</p>
6-Dec-17	Materiality		<p>With the new standards, must companies repeat their materiality analysis process every year? What happens if they choose to report their progress every two years? What happens if they choose to report their progress every year but decide to perform the materiality analysis every two years? In which case they can declare that they are in accordance with the GRI standards??</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
27-Nov-17	Notifying GRI of use of Standards		<p>[Organization X] is referencing standards in its sustainability report, however, the report is only being released for internal (staff only) information (the report will not be published nor be accessible for external parties at this point in time of the firm's reporting journey, although it will be so in future).</p> <p>The GRI 101-3.4 guidance indicates that GRI the reference claim should be made in any published material.</p> <p>Since our report is released internally only, may we state that this email serves the purposes of informing the GRI that GRI standards are being used in the development thereof? Or would the GRI still require access to the report? If so, how do we go about ensuring information does not get released into public domain?</p>
30-Nov-17	Notifying GRI of use of Standards		<p>Attached you will find the sustainability notice we intend to send out to our clients, per our previous e-mail exchange. We are submitting for approval as a GRI-referenced claim. Please advise if you require it to be in English for the approval, or if you require any additional information.</p>
4-Dec-17	Notifying GRI of use of Standards		<p>If an organization produces a report with a GRI reference, is there a specific date/timeline that they have to notify GRI?</p>
17-Nov-17	Relation with other frameworks		<p>I have a question since one of our U.S. clients discloses to the CPA Zicklin which focuses on political donation and activity, and wondering if there have been any work showing where these disclosures align with the GRI Guidelines or Standard. It looks like there is some overlap, but don't want to show alignment unless this has already been discussed/determined</p>
17-Nov-17	Relation with other frameworks		<p>I was wondering if there is guidance on using GRI Standards in conjunction with ISO 26000. I found a document highlighting this issue for the GRI G4 Guidelines, but not for the new GRI Standards. Do you have any other documentation or advice?</p>
30-Nov-17	Relation with other frameworks		<p>I saw that GRI has prepared a document that mapped GRI-indicators to the SDGs ("SDG Compass: Linking the SDGs and GRI"). Do you have a more specific document that goes beyond mapping the GRI-indicators to the 17 SDGs, but maps GRI-indicators to SDG-targets or, perhaps even more, to indicators that have been developed to measure progress towards the SDGs and the SDG-targets?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
14-Nov-17	Sector Disclosures		I have worked through the financial services sector guidance, and there were 3 areas I could not easily map against the Standards- Product portfolio (p19), Audit (p20), Active ownership (p21). Would appreciate guidance as to where these might now fit (or not).
22-Nov-17	Sector Disclosures		I am writing as an employee of a NGO that is considering to join the GRI community. We would like to issue a sustainability report based on the GRI framework in 2018/2019. We would prefer to use the NGO Sector Supplement for the GRI's G3.I Sustainability Reporting Guidelines but are not sure whether we are obliged to use the GRI Standards and, additionally, the G4 NGO Supplement as the latter is not perfectly tailored to the GRI Standards.
23-Nov-17	Sector Disclosures		Is it required to report the sector supplement indicators when following GRI standards? (If it's relevant the report will be developed in accordance with the Core level).
14-Nov-17	Universal Standards	Reporting requirements	One last question to 102-15. Is this theme just missing in the table on 101, page 26 (even in the english version or is it not necessary to report about that issue to fulfill the options core or comprehensive? (During our review process I made comments according to this fact in the documents, but I did not receive an answer. I just want to know that, because it is relevant for my work as a consultant)
28-Nov-17	Universal Standards	Additional guidance	<p>I am preparing report content and a GRI Index to fulfill the GRI Reporting Standard requirements for an electric utility. The challenge that has emerged is to be concise while also addressing the new DMA requirements; examples of how companies are doing this would help.</p> <ul style="list-style-type: none"> • Do you have any worked up 'examples' of DMAs 103-1 through 103-3? Of particular interest are 103-1b and 103-1c. The guidance is helpful but not that clear on these requirements. • Are any companies using the GRI Standards in a 'pilot' approach that would provide examples or best practices? <p>Specifically, examples addressing the Impacts and Boundaries requirements would be helpful. As you may appreciate, addressing environmental impacts and boundaries could be the subject of an extremely lengthy discussion depending on the material topic.</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
6-Dec-17	Universal Standards	Reporting requirements	Enquire about disclosure 102-7 (Scale of the organization) for clarification on one of the requirements to complete this section. Section v. of 102-7 asks for the quantity of products or services provided. Is this in terms of units sold, product lines available or another quantity?
16-Nov-17	Economic Standards	Reporting requirements	Regarding disclosure 206-1. In case an investigation is being carried out by a relevant competition authority, and the investigation is at the stage where there is no legal decision from the authority that identifies the reporting organisation as a participant, would it be in accordance with the disclosure to not report this investigation?
3-Dec-17	Economic Standards	Reporting requirements	By looking at various CSR reports according to GRI framework, we have noticed that Direct economic value generated and distributed is calculated and presented very differently. Therefore, we need some extra guidance regarding GRI 201-1. For GRI 201-1 Direct economic value generated and distributed value, would it be acceptable to assume: PL from which we have taken out all non-cash items such as provisions, deferred taxes, depreciation, unrealized exchange gains/losses + Payments to providers of capital + Payments to government + Community investments = Direct economic value generated and distributed. Also, when it comes to payments to government, would it be acceptable to include VAT paid to the government (VAT that arose as a result of outgoing invoices)?
12-Dec-17	Economic Standards	Definition	<u>Part 1:</u> I am trying to understand the information that will be reported. I have looked into glossary, but can't find the answer. What is Royalty Holidays? Please give me a description?
13-Dec-17			<u>Part 2:</u> But what is interpretation of the word, I have never heard of it and when I google it I have not found a single hit. Someone must know the meaning of the word? I have downloaded from your website as you can see?
15-Dec-17	Economic Standards	Reporting requirements	<u>Translated from Italian:</u> I also would like to take this opportunity to ask you a clarification regarding the calculation of added value that a member of our board has forwarded to us: he is doubtful that in the calculation of the retained value it should be included the amortization and technologies that actually go in favor of employees, but also of customers and therefore in distributed value.

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
25-Nov-17	Environmental Standards		<p>We would like to clarify about (i) Surface water and (v.) Municipal water supplies or other public or private water utilities in Disclosure 303-1 Water withdrawal by source.</p> <p>Question: how should we categorize water usage below? [(i) Surface water OR (v.) Municipal water supplies or other public or private water utilities in Disclosure 303-1]</p> <p>1) water allocated to reporting company by government department who manages surface water reservoir</p> <p>2) water allocated to reporting company through private company's pipes where surface water reservoir is under control by government department</p>
23-Nov-17	Social Standards	Reporting requirements	<p><i>Translated from Spanish:</i> We have a doubt regarding the 401-1 content of the employment standard, about new hires. When this data is collected, we understand that the new people hired during the year who were not part of the staff during the previous year should be considered. When compiling this indicator, if a person has been hired on more than one occasion during the year, in this case it should be counted as a new hiring (instead of two).</p>
29-Nov-17	Social Standards	Reporting requirements	<p>We are trying to figure out disclosure 401-1. As we understand, under disclosure 401-1a it is requested to report on the rate of new employee hires by age, gender and region. Below an example on how this is implemented into a table. However, there are some unclarities here.</p> <ul style="list-style-type: none"> - First of all, rates are visualized here as percentages but we think this is wrong. Displaying rates as percentages is a general question for us. This is confusing, because in disclosure 401-3 the rate is calculated as a percentage, see formula of disclosure 401-3 below. - Correct that a rate should be between 0 and 1 (unless they hire more new people than existing employees) - Can the total rate per age group be a simple sum of the rates per region? Thus, Rate Male, < 30 in Paris + Rate Male, < 30 in Milan = Total rate Male <30
10-Nov-17	Miscellaneous		<p>Should you recommend that if we include the joint venture in the specific disclosures we should also include it in the general disclosures? Or would it be ok to include the joint venture only in the specific disclosures for the material topics, if we explain this in the report?</p>

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
13-Nov-17	Miscellaneous		I wondered if there was any talk at GRI on doing any more work on biodiversity? I know the report from 2007 is out there, but it seems the indicators have not changed through the G3 up to the standards
23-Nov-17	Miscellaneous		I just have a query on the validity of GRI G4 guidelines. By when we must be using GRI standards and G4 will not be effective?
23-Nov-17	Miscellaneous		About the GRI standards: - Which ones are compulsory? GRI 101, GRI 102 and GRI 103? - I understand that GRI 200, GRI 300 and GRI 400 can be chosen depending on the development of the company. Am I right?
23-Nov-17	Miscellaneous		I would like to ask how a company can use the indicator EN30 (noise) in their sustainability report while reporting in accordance to the GRI Standards. We have checked the transition table from G4 to the GRI Standards but this indicator seems to be not applicable for the GRI Standards. Could you please tell us how/ under which indicator a company can report about noise when using the GRI Standards?
30-Nov-17	Miscellaneous		GRI-reports developed by different organizations have different formats and structures, which makes it difficult to compare the content of sustainability reports of different organizations. Due to these differences it is obviously also difficult to extract relevant data of GRI-indicators from these reports and map them to other indicator sets, e.g. SDG-indicators. Is there any attempt by GRI to ease this process, e.g. by standardizing reporting and data formats which could allow automated extraction and re-processing, including mapping to other indicator sets? In my view this would greatly facilitate the use of GRI-reports as one source for the monitoring of progress under or towards the SDGs.
6-Dec-17	Miscellaneous		I am a journalism student currently writing a class piece on sustainability in the brewing industry. I'm wondering if any members of your team might provide a few brief statements in response to the questions I have included below. 1. What has been the biggest challenge of incorporating sustainable practices into brewing? 2. What has been the most positive impact of new sustainable brewing practices? 3. What is the most improved/impacted area (watershed protection, CO2 emissions, other)? What area of sustainability will need the most work? 4. What are some sustainability goals that you would like to be met in the future?

Annex I: Full log of technical enquiries on the GRI Standards, from 10 November until 15 December 2017

Date received	Category	Sub-category	Enquiry
12-Dec-17	Miscellaneous		<p>My client has another company, which is related with investments but operates in an independent way, the policies has been modified, there is another Board (different that the main one, I meant) and the indicators are followed up differently.</p> <p>This year my client would like to includes his investments company in the Sustainability Report, but to tell the truth, it is another completely different company so it would be like to present two reports in one (just talking about content, because the extension could be unmanageable)...have you seen this before? Is there any guideline or another standard about how to report holdings?</p>
11-Dec-17	Miscellaneous		<p><u>Part 1:</u> Can I simply change the name of the topic provided by GRI Standards while reporting provided that the reference to accompanying standard remains valid?</p> <p>For instance, I do not like 'Marketing and Labeling' and would like to replace it by 'Responsible Customer Service'.</p>
15-Dec-17			<p><u>Part 2:</u> I am very well aware of that guidance but what exactly means "is expected"? Is expected does not refer to a requirement but can rather be interpreted as "strong recommendation" - am I right? In other words, topic name can be changed if circumstances cause such situation.</p>

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:

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

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:

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

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)