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# Item 03 – GSSB Project Proposal for developing a Standard Interpretation for making a GRI-referenced claim

## For GSSB discussion and approval

<b>Date</b>	8 February 2018
<b>Meeting</b>	22 February 2018
<b>Project</b>	Standard Interpretation for making a GRI-referenced claim
<b>Description</b>	<p>This paper presents a draft proposal for developing a Standard Interpretation to clarify the reporting requirements for making a GRI-referenced claim. It includes a description of the Due Process Protocol steps for issuing a Standard Interpretation, the proposed text, and suggestions for the placement of the Standard Interpretation.</p> <p>The GSSB is asked to review this proposal, and to submit feedback to the Standards Division by email prior to the meeting.</p>

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# 1 Introduction

## 2 *Background*

3 During its meeting on 30 November 2017, the GSSB discussed whether, when making a GRI-  
4 referenced claim, organizations should be required to comply with all reporting requirements  
5 that correspond to the disclosures reported (see [clause 3.3.2](#) in *GRI 101: Foundation*).

6 Organizations can use selected GRI Standards, or parts of their content, to report specific  
7 information; this option is referred to as a 'GRI-referenced' claim. The option requires indicating  
8 which specific content from the Standard has been applied if the Standard has not been used in  
9 full (see [clause 3.3.1.2](#) in *GRI 101*), and it requires to comply with all reporting requirements that  
10 correspond to the disclosures reported (see [clause 3.3.2](#) in *GRI 101*). *GRI 101* does not specify if  
11 reasons for omission can be used when making a GRI-referenced claim. This means that, in  
12 theory, if an organization has not fully reported on a disclosure, it cannot reference that  
13 disclosure in its claim.

14 Users of the GRI Standards have pointed out that clause 3.3.2, which requires complying with all  
15 reporting requirements that correspond to the disclosures reported, seems to conflict with the  
16 statement that an organization can report specific information using parts of the content from  
17 the Standards. It is not clear if an organization that wants to report on parts of a disclosure (e.g.,  
18 requirements a-d and g of Disclosure 305-1) has to (or can) refer to that GRI disclosure in its  
19 GRI-referenced claim.

20 See [page 3](#) of 'Item 03 – Summary of technical enquiries' for more background information.

21 During the meeting on 30 November 2017, there was general consensus that the GSSB should  
22 continue to promote the GRI-referenced claim as an easy starting point for using the GRI  
23 Standards. To this end, an organization making a GRI-referenced claim should not be required to  
24 comply with all reporting requirements for each reported disclosure (clause 3.3.2 of *GRI 101*).

25 The Standards Division recommended that an organization making a GRI-referenced claim  
26 should clearly indicate in the claim the specific content from the GRI Standards that has been  
27 applied if a disclosure has not been fully reported on, and it does not need to provide reasons  
28 for omission.

29 See [pages 5-6](#) of the draft meeting minutes of the GSSB 30 November 2017 meeting.

## 30 *About this document*

31 This paper presents a draft project proposal for clarifying that an organization making a GRI-  
32 referenced claim is not required to comply with all reporting requirements for each reported  
33 disclosure (clause 3.3.2 of *GRI 101*).

34 Since this clarification would change the status of a reporting requirement in *GRI 101*, the  
35 Standards Division proposes issuing a Standard Interpretation, as provided for in the [GSSB Due](#)  
36 [Process Protocol](#). The next sections present the proposed process and content for developing  
37 the Standard Interpretation.

38 **Structure of the paper**

39 *Section 1: Due Process Protocol steps for issuing a Standard Interpretation* describes the proposed  
40 development process for the Standard Interpretation.

41 *Section 2: Proposed text for Standard Interpretation* presents the proposed content to be covered in  
42 the Standard Interpretation.

43 *Section 3: Placement of Standard Interpretation* provides a suggestion for where the Standard  
44 Interpretation can be included.

45 ***Input requested from the GSSB***

The Standards Division invites feedback from the GSSB on the following questions:

1. Does the GSSB agree with issuing a Standard Interpretation to clarify that organizations making a GRI-referenced claim are not required to comply with the reporting requirement in clause 3.3.2 of *GRI 101* ('The reporting organization shall comply with all reporting requirements that correspond to the disclosures reported')?
2. Does the GSSB have any comments on the process and steps outlined for issuing the Standard Interpretation (section 1)?
3. Does the GSSB have any initial comments or questions on the proposed text and placement for the Standard Interpretation (sections 2 and 3)?

46 *Section 1: Due Process Protocol steps for issuing a Standard*  
 47 *Interpretation*

48 The development of a Standard Interpretation follows the [GSSB Due Process Protocol](#). The  
 49 steps involved in the proposed development process are outlined below:

Due process step	Description / proposal	Completion date
Project Identification and Prioritization	The GSSB votes on the approval, amendment, or rejection of the draft project proposal to share with the GRI Board (as advised by the SC) for review.	22 February 2018 GSSB meeting
Project Commencement	The GSSB considers comments from the GRI Board (as advised by the SC) on the draft project proposal and votes on the approval, amendment, or rejection of the project proposal.	11-12 April 2018 GSSB meeting
Appointment of Project Working Group, as appropriate	The Standards Division recommends to not appoint a Project Working Group to develop the Standard Interpretation.	-
Development of Proposed Standard Interpretation	The Standards Division proposes to not hold a public forum or roundtable, or issue a consultation paper, but to consult with a small group of reporters to develop the Standard Interpretation.	11-12 April 2018 GSSB meeting
Appointment of <i>ad hoc</i> Technical Committees, as necessary	The Standards Division recommends to not appoint a Technical Committee to develop the Standard Interpretation.	-
Interaction with the GRI Board and Stakeholder Council	The GSSB seeks comment from the GRI Board (as advised by the SC) on the project proposal and any significant issues relating to the development of the Standard Interpretation.	February-March 2018
Approval of Final Interpretation	The GSSB votes on the approval of the final Standard Interpretation.	11-12 April 2018 GSSB meeting
Release of Final Interpretation	Before the release of the Standard Interpretation, the Chair of the GSSB reports to the DPOC that due process has been followed in its development, and obtains the conclusion of the DPOC as to whether due process as defined in the GSSB Due Process Protocol has been followed.	May/June 2018

**INTERPRETATION 1 TO GRI 101: FOUNDATION 2016 ON MAKING A GRI-REFERENCED CLAIM****Responsibility**

This Standard Interpretation is issued by the [Global Sustainability Standards Board \(GSSB\)](#). The full set of GRI Standards and related Interpretations can be downloaded at [www.globalreporting.org/standards](http://www.globalreporting.org/standards). Any feedback on the GRI Standards and related Interpretations can be submitted to [standards@globalreporting.org](mailto:standards@globalreporting.org) for the consideration of the GSSB.

**References**

Clause 3.3.2 of *GRI 101: Foundation*

**Issue**

Organizations can use selected GRI Standards, or parts of their content, to report specific information; this option is referred to as a 'GRI-referenced' claim. The option requires indicating which specific content from the Standard has been applied if the Standard has not been used in full (see [clause 3.3.1.2](#) in *GRI 101: Foundation*), and it requires to comply with all reporting requirements that correspond to the disclosures reported (see [clause 3.3.2](#) in *GRI 101*).

Feedback from users of the GRI Standards indicated that clause 3.3.2 of *GRI 101* ('The reporting organization shall comply with all reporting requirements that correspond to the disclosures reported') seems to conflict with the statement that the organization can report specific information using parts of the content from the Standards (clause 3.3.1.2).

This Standard Interpretation clarifies the reporting requirements for organizations using selected Standards, or parts of their content, with a GRI-referenced claim.

**Interpretation Statement**

An organization making a GRI-referenced claim is not required to comply with [clause 3.3.2](#) in *GRI 101: Foundation* ('The reporting organization shall comply with all reporting requirements that correspond to the disclosures reported').

An organization making a GRI-referenced claim is required to indicate which specific content from the Standard has been applied if the Standard has not been used in full (see [clause 3.3.1.2](#) in *GRI 101*).

For example, an organization reporting on requirements a-d and g (but not e-f) of Disclosure 305-I is required to indicate this in the GRI-referenced claim; e.g., 'This material references Disclosure 305-I (a-d, and g) from *GRI 305: Emissions 2016*'.

If possible, an organization is encouraged to comply with all reporting requirements that correspond to the disclosures reported (see clause 3.3.2 in *GRI 101*).

**Effective date**

This Standard Interpretation is effective for reports or other materials published on or after [Day, Month, Year].

51 *Section 3. Placement of Standard Interpretation*

52 The Standards Division recommends:

- 53       • including the Standard Interpretation as an Annex to *GRI 101: Foundation*;
- 54       • striking through clause 3.3.2 in *GRI 101*, including a label next to clause 3.3.2 to indicate
- 55       that its status has changed, and adding a reference to the Standard Interpretation in the
- 56       Annex.

57 In addition, the Standards Division recommends that this Standard Interpretation be released

58 together with the revised Standards *GRI 303: Water and Effluents* and *GRI 403: Occupational*

59 *Health and Safety* in May/June 2018.

Discussion document - This document does not represent an official position of the GSSB