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

### For GSSB discussion and approval

<b>Date</b>	28 March 2018
<b>Meeting</b>	11-12 April 2018
<b>Project</b>	Standard Interpretation for making a GRI-referenced claim
<b>Description</b>	<p>This document sets out the final GSSB project proposal for developing a Standard Interpretation to clarify the reporting requirements for making a GRI-referenced claim, for GSSB discussion and approval.</p> <p>In line with the <a href="#">GSSB Due Process Protocol</a>, the GRI Board (as advised by the GRI Stakeholder Council) was invited to comment on the <a href="#">draft project proposal</a>. No comments were received.</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).

# I About this document

2 The Global Sustainability Standards Board (GSSB) has initiated a project to develop a Standard  
3 Interpretation, as provided for in the [GSSB Due Process Protocol](#), to clarify the reporting  
4 requirements for making a GRI-referenced claim.

5 A [draft project proposal](#) was prepared by the Standards Division. The GSSB approved the draft  
6 during its meeting on 22 February 2018. It was then circulated to the GRI Board and GRI  
7 Stakeholder Council (SC) for comments. The GRI Board and SC have not provided any  
8 comments on the draft project proposal.

9 This document sets out the final project proposal for issuing a Standard Interpretation to clarify  
10 the reporting requirements for making a GRI-referenced claim, for the approval of the GSSB.

# II Project background

12 Organizations can use selected GRI Standards, or parts of their content, to report specific  
13 information; this option is referred to as a 'GRI-referenced' claim. The option requires indicating  
14 which specific content from the Standard has been applied if the Standard has not been used in  
15 full (see [clause 3.3.1.2](#) in *GRI 101: Foundation 2016*), and it requires complying with all reporting  
16 requirements that correspond to the disclosures reported (see [clause 3.3.2](#) in *GRI 101*).

17 Users of the GRI Standards have pointed out that clause 3.3.2 seems to conflict with the  
18 statement that an organization can report specific information using parts of the content from  
19 the Standards. It is not clear if an organization that wants to report on parts of a disclosure (e.g.,  
20 requirements a-d and g of Disclosure 305-1) is permitted to refer to that GRI disclosure in its  
21 GRI-referenced claim.

22 In order to continue promoting the GRI-referenced claim as an easy starting point for using the  
23 GRI Standards, the GSSB has initiated a project to develop a Standard Interpretation, as  
24 provided for in the [GSSB Due Process Protocol](#), to clarify that organizations are not required to  
25 comply with all reporting requirements for each reported disclosure (clause 3.3.2 in *GRI 101*) to  
26 make the claim.

## 27 Development process

28 The development of this Standard Interpretation follows the [GSSB Due Process Protocol](#). The  
 29 steps involved in the development process are outlined below:

Due process step	Description	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
Development of Proposed Standard Interpretation	The Standards Division consults with users of the GRI Standards to develop the Standard Interpretation.	11-12 April 2018 GSSB meeting
Interaction with the GRI Board and Stakeholder Council	The GSSB seeks comments from the GRI Board (as advised by the SC) on the draft project proposal and any significant issues relating to the development of the Standard Interpretation.	23 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 Due Process Oversight Committee (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.	Q2 2018  <i>Note: This Standard Interpretation will be released together with the revised Standards GRI 303: Water and Effluents and GRI 403: Occupational Health and Safety.</i>