



GSSB Global
Sustainability
Standards Board

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Item 18 – Transition to GRI Standards

Proposals and mock-ups in development

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Project Transition to GRI Standards

Description As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to Sustainability Reporting Standards (GRI Standards). This paper presents specific proposals for the transition to GRI Standards, as well as initial mock-ups.

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.

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30 Introduction

31 *Background*

32 In 2014, GRI approved changes to strengthen the independence of the governance and
33 management of its standard-setting activities, to meet the requirements expected of a public
34 standard setter. These changes resulted, among others, in a separate governance structure for
35 standard-setting, including the creation of a new Global Sustainability Standards Board (GSSB), the
36 Due Process Oversight Committee (DPOC) and the Independent Appointments Committee
37 (IAC).

38 The GSSB has sole responsibility for setting Sustainability Reporting Standards (GRI Standards).
39 The GRI Standards provide organizations with a standardized way to describe their economic,
40 environmental and social impacts and increase the quality of information available to stakeholders,
41 thereby enabling greater accountability.

42 The GRI Standards will initially be based on the G4 Guidelines. The G4 Guidelines will remain in
43 effect until the GSSB approves the first versions of the GRI Standards. The current version of the
44 Guidelines is the outcome of more than 15 years of a robust global multi-stakeholder development
45 process. With the recently-approved governance structure, GRI is reaffirming and demonstrating
46 its commitment to continuous improvement and the further development of GRI Standards.

47 The GSSB has tasked the Standards Division (Division) to develop proposals for transitioning the
48 G4 Guidelines to GRI Standards. This includes a format that allows the GRI Standards to be
49 updated independently when the need arises, and facilitates continuous improvement.

50 The transition will focus on the format and presentation of the GRI Standards and on transitioning
51 the existing G4 content into this new format. New content will not be developed. Going forward,
52 the GSSB will no longer issue generations of Guidelines as it has done historically. Instead, it will
53 update the GRI Standards on a continuous basis, as needed, based on a publicly available work
54 program.

55 *Transition to GRI Standards*

56 During 2014 and 2015 the Division conducted research. This included studying feedback on G4,
57 and assessing a wide variety of other standards. Following this research, the Division prepared
58 preliminary proposals for transitioning the G4 Guidelines to GRI Standards, which were discussed
59 by the GSSB at several meetings.

60 The following objectives were considered during the development of the proposals:

- 61 • a format that allows the GRI Standards to be updated independently when the need arises
62 and that facilitates continuous improvement
- 63 • making individual elements of G4 easier to find
- 64 • preserving the Reporting Principles and the focus on materiality
- 65 • minimal disruption of G4 disclosure requirements and their methodologies
- 66 • allowing for flexibility in reporting options and formats

67 In addition, the transition to GRI Standards offers an opportunity to increase their:

- 68 • overall user-friendliness
- 69 • technical quality and robustness

70 The proposals to transition the G4 Guidelines to GRI Standards include:

- 71 • a system to organize the GRI Standards and their content
- 72 • a naming convention for the GRI Standards
- 73 • a typographic convention for presenting the content
- 74 • a convention for the meanings of verbs used in the GRI Standards
- 75 • a system for numbering disclosure requirements
- 76 • a set of revision principles for reviewing the content of G4

77 The next section contains a compilation of the proposals. A provisional overview of the set of GRI
78 Standards is provided at the end of that section.

79 Based on these preliminary proposals, the Division has prepared initial mock-ups for a selection
80 of the GRI Standards for review by the GSSB. The last section of this paper gives information
81 about the mock-ups. The mock-ups themselves are available as individual documents on the GRI
82 website (www.globalreporting.org).

83 The GSSB is asked to indicate whether:

- 84 • it still supports the basic idea of transitioning the G4 Guidelines into separate GRI
85 Standards
- 86 • it disagrees with any of the proposals in this paper, based on the initial mock-ups
- 87 • the proposals have been implemented adequately in the mock-ups
- 88 • the changes made to G4 content are clear in the mock-ups, based on the summary of
89 changes provided within each mock-up
- 90 • the information given in new text is clear and comprehensive
- 91 • content within mock-ups is presented in a logical sequence and is easy to find
- 92 • it prefers to number GRI Standards using Arabic numerals only, or using a combination of
93 an acronym with Arabic numerals

94 In addition, specific decisions for each mock-up are presented at the start of each mock-up.

95 The transition to GRI Standards conforms to the GSSB Due Process Protocol, which includes
96 public exposure. The exposure of the draft GRI Standards is scheduled to start during Q1 2016.
97 The GSSB's objective is to issue the initial set of GRI Standards during Q3 2016.

98 Proposals in development

99 Below is a compilation of the proposals made by the Division to date relating to the transition to
100 GRI Standards.

101 These proposals are not final, and will continue to evolve. They are used by the Division to develop
102 initial mock-ups of the GRI Standards for consideration by the GSSB.

103 *Organization of the GRI Standards*

104 The G4 Guidelines will be re-organized to create multiple Sustainability Reporting Standards. This
105 brings the advantage that each part can be updated independently when the need arises, and
106 facilitates the continuous improvement of the GRI Standards. It will also make content easier to
107 find.

108 Types of GRI Standard

109 The set of GRI Standards is made up of the following types:

- 110 • Conceptual Framework, which will feature the ‘in accordance’ criteria
- 111 • Reporting Principles, by:
 - 112 ○ Content
 - 113 ○ Quality
- 114 • General Disclosures, by:
 - 115 ○ Reporting Organization
 - 116 ○ Governance
 - 117 ○ Stakeholder Engagement
 - 118 ○ Reporting Practice
 - 119 ○ Strategy and Analysis
- 120 • Management Approach, by:
 - 121 ○ Narrative
 - 122 ○ Indicators (see content revision principle 5)
- 123 • Topics, by the following Categories:
 - 124 ○ Economic
 - 125 ○ Environmental
 - 126 ○ Social

127 The content of G4 will be re-organized into these types.

128 The Conceptual Framework will contain the ‘in accordance’ criteria and provide information on
129 how to use the GRI Standards.

130 The G4 DMA is presented within an individual standard. To report on any material topic,
131 organizations will need to use the DMA Standard together with the relevant topic-specific
132 Standard (see below). Placing the G4 DMA in an individual standard means that in the future it can
133 be updated independently. This approach will also allow organizations to use it for topics not
134 covered by the GRI Standards.

135 Each G4 Aspect becomes an individual standard (a topic-specific Standard), following the necessary
136 content revisions (see ‘content revision principles’). This allows the GSSB to update individual

137 topics independently, and to add new ones as needed. Topic-specific Standards include topic-
138 specific management approach requirements and topic-specific Indicators.

139 Elements of a GRI Standard

140 Each GRI Standard includes the following elements:

- 141 • requirements (in the form of either Reporting Principles, disclosure requirements or ‘in
142 accordance’ criteria)
- 143 • methods and practices to adhere to when formulating the disclosures, or when applying
144 the Reporting Principles (including definitions, and illustrative examples when needed)
- 145 • background information (e.g., explanations of the subject matter, references)
- 146 • instructions (i.e., how to use the GRI Standards)

147 The content of G4 will be re-organized into these elements. Where needed, new text will be
148 developed to give updated background information, and instructions for using the GRI Standards.

149 Structure of the content within GRI Standards

150 Content within GRI Standards is organized into the following sections:

- 151 • Title page
- 152 • Summary information to assist users of this GRI Standard
- 153 • Contents
- 154 • Purpose
- 155 • Terms and Definitions
- 156 • [Requirements; as many sections as needed]
- 157 • References

158 The section ‘Summary information to assist users of this GRI Standard’ contains boilerplate text
159 giving the following information:

- 160 • each GRI Standard is part of the set of GRI Standards; the GRI Standards are designed to
161 be used in conjunction with each other
- 162 • the GRI Standards are developed by the GSSB following due process
- 163 • the GRI Standards are complemented by Interpretations and other resources
- 164 • the purpose of the GRI Standards and their requirements
- 165 • the GRI Standards can be used by any type of organization
- 166 • the GRI Standards can be applied as a set or individually
- 167 • it is necessary, as a first step, to be familiar with the Conceptual Framework and the
168 Reporting Principles Standards
- 169 • the types of requirements set out in the GRI Standard in question
- 170 • the typographic presentation and the defined meanings of verbs used in the text

171 The section ‘Purpose’ contains, for each GRI Standard, a description of:

- 172 • its objective
- 173 • its subject matter

174 All terms defined within a GRI Standard are consolidated in the ‘Terms and Definitions’ section.
175 The ‘References’ section consolidates all the references to other documents made within a GRI
176 Standard.

177 The core section of a GRI Standard contains its requirements. The types of requirements vary,
178 depending on the standard in question. They can take the form of Reporting Principles to be
179 followed; disclosure requirements; or the criteria to meet in order to be 'in accordance'.

180 *Naming convention*

181 The naming convention for the GRI Standards is as follows:

182 Sustainability Reporting Standard [number]: [Title of GRI Standard]: [Publication year]

183 Where a GRI Standard is divided into parts, the parts are named as follows:

184 Sustainability Reporting Standard [number]: Part [part number]: [Title of GRI Standard]:
185 [Publication year]

186 Standards can either be numbered using Arabic numerals (1, 2, 3) or using a combination of an
187 acronym and Arabic numerals (e.g., EC1, EN1, SO1). The acronym refers to the type of GRI
188 Standard. See pages 14-17 of this paper for an example of each.

189 Parts are numbered using Arabic numerals (1, 2, 3).

190 *Typographic presentation*

191 All paragraphs within a GRI Standard have equal authority. This means all requirements have equal
192 weight, and all text is equally relevant.

193 Paragraphs of text are numbered throughout a GRI Standard, using Arabic numerals (i.e., 1, 2, 3).
194 Lists within paragraphs are numbered using lower case letters in brackets, i.e., (a) (b) (c). Sub-
195 items within lists are numbered using lower case roman numerals in brackets, i.e., (i) (ii) (iii).

196 Requirements (i.e., Reporting Principles to be followed, disclosure requirements) are highlighted
197 in **bold**. In addition, disclosure requirements use a distinctive numbering system (see section
198 'Numbering of disclosure requirements').

199 Text giving background information, and instructions for required methods and practices, follows
200 the disclosure requirements. This text is presented in numbered paragraphs, using regular font.
201 The text headings used in G4 (e.g., 'Relevance', 'Compilation', 'Documentation sources') are not
202 used in a GRI Standard.

203 *The meanings of verbs used in the GRI Standards*

204 The verbs used when giving background information and instructions will have the following
205 meanings:

206 Can: Capability. A particular scenario or course of action is achievable or applicable.

207 May: Permission. A particular scenario or course of action is permitted when using the GRI
208 Standard.

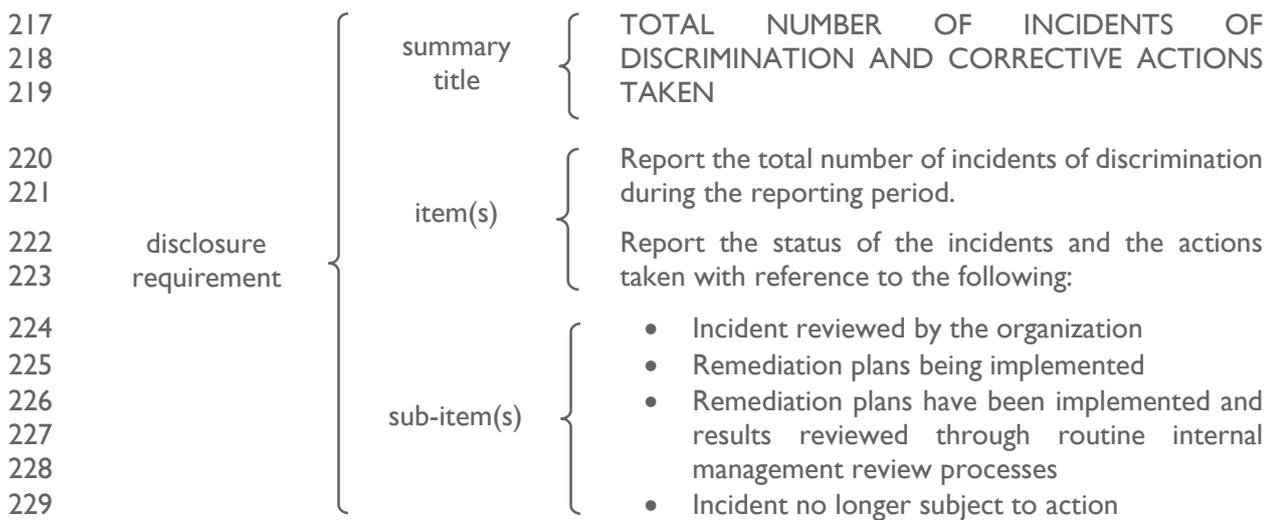
209 Might: Possibility. A particular scenario or course of action is possible.

210 Should: Recommendation. A particular scenario or course of action is recommended and
211 encouraged.

212 (Note that ‘should’ is used mostly in the text of the Reporting Principles. The need to continue
213 using it will be assessed in the forthcoming phase of editorial revision. It might be desirable to re-
214 work the grammar of the Reporting Principles, in order to stop using this verb.)

215 *Numbering of disclosure requirements*

216 GRI’s disclosure requirements are structured as follows:



230 Disclosure requirements, as well as items and sub-items within them, are numbered for ease of
231 reference.

232 **Disclosure requirements**

233 The numbering system for the disclosure requirements uses the ‘SRS’ acronym and the GRI
234 Standard number, followed by a hyphen (-) and a number for each disclosure requirement (e.g.,
235 SRSI-1).

236 **Items within disclosure requirements**

237 Individual items within disclosure requirements are numbered using lower case letters in brackets,
238 i.e., (a) (b) (c).

239 **Sub-items within disclosure requirements**

240 Sub-items within disclosure requirements are numbered using lower case roman numerals in
241 brackets, i.e., (i) (ii) (iii).

242 For example:

243 **SRS31-I TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION AND**
244 **CORRECTIVE ACTIONS TAKEN**

245 (a) Report the total number of incidents of discrimination during the
246 reporting period.

247 (b) Report the status of the incidents and the actions taken with
248 reference to the following:

- 249 (i) Incident reviewed by the organization
- 250 (ii) Remediation plans being implemented
- 251 (iii) Remediation plans have been implemented and results
252 reviewed through routine internal management review
253 processes
- 254 (iv) Incident no longer subject to action

255 15 Incidents of discrimination include those on the grounds of race, color, sex,
256 religion, political opinion, national extraction, or social origin as defined by the
257 ILO, or other relevant forms of discrimination involving internal and external
258 stakeholders across operations.

259 16 An incident is no longer subject to action when it has been resolved, the case
260 has been completed, or no further action is required by the organization.

261 The theoretical example above assumes that paragraph 14 is on a previous page.

262 *Content revision principles*

263 These principles are used to review the content of G4, in order to:

- 264 • relocate some content, to make it easier to find and improve its usability
- 265 • eliminate unnecessary duplication, to reduce complexity and volume
- 266 • remove unnecessary guidance, which is deemed of little value or unnecessary for correctly
267 applying the GRI Standards, thus shortening the text and helping users focus on relevant
268 information
- 269 • eliminate ambiguities, to improve clarity and ensure the optimal application of the GRI
270 Standards
- 271 • group together requirements that deal with widely-applicable processes
- 272 • update content that has become obsolete with the transition to GRI Standards, for
273 example key terms and definitions and the GRI Content Index

274 I. Relocating G4 content

275 The following content will be relocated, to make it easier to find and improve its usability:

- 276 • the Anti-corruption Aspect (*Implementation Manual*, pp. 204-208) will be relocated to the
277 Economic Category
- 278 • the Anti-competitive Behavior Aspect (*Implementation Manual*, pp. 211-212) will be
279 relocated to the Economic Category
- 280 • Indicator G4-EC9 and the Aspect-specific DMA on economic inclusion of suppliers
281 (*Implementation Manual*, pp. 82-83) will be relocated to the Market Presence Aspect

- 282 • Indicator G4-EN28 on reclaimed products sold and their packaging materials
283 (*Implementation Manual*, p. 129) will be relocated to the Materials Aspect
- 284 • the process guidance for defining Material Aspects and Boundaries (*Implementation Manual*,
285 pp. 31-40) will be incorporated into the ‘Content Principles’ Standard
- 286 • the ‘General Reporting Notes’ chapter (*Implementation Manual*, pp. 256-257) will be
287 incorporated into the ‘Quality Principles’ Standard
- 288 • the introductions to Categories and sub-Categories (*Implementation Manual*, pp. 67, 84,
289 142-143, 173-174, 198, 221) will be presented in the ‘Conceptual Framework’ Standard

290 The following content could be relocated, based on appropriate research and consultation to be
291 conducted by the Standards Division:

- 292 • G4-10 on detailed employment data and G4-11 on employees covered by collective
293 bargaining agreements (*Implementation Manual*, pp. 26-28)
- 294 • Indicator G4-PR5 and the Aspect-specific DMA on customer satisfaction (*Implementation*
295 *Manual*, pp. 225, 228)
- 296 • Indicator G4-PR6 on the sale of banned or disputed products (*Implementation Manual*, p.
297 230)

298 In addition, certain content from the ‘Relevance’ sections of G4 Indicators will be repurposed to
299 develop descriptions of topics. These revisions will be indicated for each GRI Standard, when
300 relevant.

301 2. Eliminating the unnecessary duplication of G4 content

302 The G4 text will be reviewed to identify the unnecessary duplication of content.

303 In addition, content that is repeated across multiple disclosure requirements will be consolidated
304 in introductory sections.

305 These revisions will be indicated for each GRI Standard, when relevant.

306 3. Removing unnecessary G4 guidance

307 G4 guidance will be deleted permanently when it is deemed to be of little value and/or unnecessary
308 for correctly applying the GRI Standards. This includes, for example:

- 309 • content under ‘Documentation sources’ sections
- 310 • guidance that states the obvious about the relevance of a disclosure, or which can easily
311 be concluded after reading the disclosure requirements
- 312 • content which has questionable relevance for a standard (e.g., instructions to provide
313 ‘sufficient’ information)

314 These revisions will be indicated for each GRI Standard, when relevant.

315 In addition, there is G4 content that is potentially valuable but unnecessary for correctly applying
316 the GRI Standards. This content will also require continuous updating in the future, to reflect
317 updates to the GRI Standards or updates to the external frameworks that are referenced.
318 Therefore, providing this content separately will allow the Division to update it more easily.

319 Consequently, the following G4 content will be removed from the GRI Standards but provided
320 separately on the GRI website or in guidance documents:

- 321 • the overview of Categories and Aspects (*Implementation Manual*, p. 62) and the overview
- 322 of disclosure requirements (*Implementation Manual*, pp. 19-21) will be provided on the GRI
- 323 website as separate downloads
- 324 • the ‘Quick Links’ (*Reporting Principles and Standard Disclosures*, pp. 85-90) will be provided
- 325 as separate guidance documents
- 326 • the linkages to the UN Global Compact Ten Principles and the OECD Guidelines for
- 327 Multinational Enterprises (provided all throughout the *Implementation Manual*) will be
- 328 provided as separate guidance documents
- 329 • the content in the chapter ‘G4 Guidelines Content Development’ (*Implementation Manual*,
- 330 pp. 259-263) will be provided on the GRI website in the future

331 4. Eliminating ambiguities in G4 text

332 The G4 text will be reviewed to identify unintentional ambiguities. These can include, for example:

- 333 • unclear requirements or instructions. This means content with no clear purpose or which
- 334 might result in differing outcomes or interpretations
- 335 • text that might contradict the Reporting Principles, especially materiality. This means, for
- 336 example, G4 text stating that a particular Indicator is ‘relevant for all organizations’. (Such
- 337 relevance should be assessed by each reporting organization, based on the Reporting
- 338 Principles for Defining Report Content)

339 Ambiguous requirements or text will be clarified or removed. These revisions will be indicated

340 for each GRI Standard, when relevant.

341 5. Grouping G4 disclosure requirements that deal with widely-applicable

342 processes

343 Some of the Aspects, Indicators and Aspect-specific DMA in the G4 Guidelines deal with common,

344 widely-applicable processes, such as risk assessments. Such processes can be used in connection

345 with various topics; for example, assessing the risk of corruption, or the risks arising from water

346 use.

347 To reduce duplication across Categories, this type of content will be grouped together in one GRI

348 Standard. This will make it explicit that it can be applied to various topics, including those not

349 covered by the GRI Standards.

350 The G4 Aspects that deal with such processes are:

- 351 • Procurement Practices (Economic Category, *Implementation Manual*, pp. 82-83)
- 352 • Compliance (Environmental Category, *Implementation Manual*, pp. 130-131)
- 353 • Supplier Environmental Assessment (*Implementation Manual*, pp. 136-139)
- 354 • Environmental Grievance Mechanisms (*Implementation Manual*, pp. 140-141)
- 355 • Supplier Assessment for Labor Practices (*Implementation Manual*, pp. 167-170)
- 356 • Labor Practices Grievance Mechanisms (*Implementation Manual*, pp. 171-172)
- 357 • Assessment (Human Rights sub-Category, *Implementation Manual*, pp. 190-191)
- 358 • Supplier Human Rights Assessment (*Implementation Manual*, pp. 192-195)
- 359 • Human Rights Grievance Mechanisms (*Implementation Manual*, pp. 196-197)
- 360 • Compliance (Society sub-Category, *Implementation Manual*, pp. 213-214)
- 361 • Supplier Assessment for Impacts on Society (*Implementation Manual*, pp. 215-218)
- 362 • Grievance Mechanisms for Impacts on Society (*Implementation Manual*, pp. 219-220)

363 • Compliance (Product Responsibility sub-Category, *Implementation Manual*, pp. 234-235)

364 These Aspects will not be carried forward in the GRI Standards. Their content will be allocated
365 to either the 'Management Approach Narrative' or the 'Management Approach Indicators'
366 Standards, as explained below.

367 The G4 Indicators that deal with widely-applicable processes are:

- 368 • Indicator G4-SO3 (*Implementation Manual*, p. 206); it will be remade into one indicator on
369 risk assessment of operations
- 370 • Indicators G4-HR9 and (parts of) G4-SO1 (*Implementation Manual*, pp. 191, 200-201); they
371 will be remade into one indicator on reviews or impact assessments of operations
- 372 • Indicators G4-EN32, G4-LA14, G4-HR10 and G4-SO9 (*Implementation Manual*, pp. 138,
373 169, 194, 217); they will be remade into one indicator on new suppliers screening
- 374 • Indicators G4-EN33, G4-LA15, G4-HR11 and G4-SO10 (*Implementation Manual*, pp. 139,
375 170, 195, 218); they will be remade into one indicator on supplier impact assessment
- 376 • Indicator G4-PR1 (*Implementation Manual*, p. 223); it will be remade into one indicator on
377 product and service impact assessment
- 378 • Indicators G4-HR2 and G4-SO4 (*Implementation Manual*, pp. 177, 207); they will be
379 remade into two indicators, one on training and the other one on communication of
380 policies
- 381 • Indicators G4-EN34, G4-LA16, G4-HR12, G4-SO11 and G4-PR8 (*Implementation Manual*,
382 pp. 141, 172, 197, 220); they will be remade into one indicator on grievances
- 383 • Indicators G4-EN29, G4-SO8, G4-PR2, G4-PR4, G4-PR7, G4-PR8 (disclosure
384 requirements a. and c. only) and G4-PR9 (*Implementation Manual*, pp. 131, 214, 224, 227,
385 231, 233, 235); they will be remade into one indicator on incidents of non-compliance

386 These Indicators will be grouped into one standard – the 'Management Approach Indicators'
387 Standard. This standard will thus contain widely-applicable Indicators that help organizations
388 measure the extent to which they have implemented certain processes to manage a material topic.

389 The G4 Aspect-specific DMA that deal with widely-applicable processes are:

- 390 • (parts of) Indirect Economic Impacts (*Implementation Manual*, p. 78) on impact assessment
- 391 • (parts of) Procurement Practices (*Implementation Manual*, p. 82): it will be combined with
392 the management approach text on supply chain due diligence
- 393 • Energy and Emissions (*Implementation Manual*, pp. 88, 106); they will be remade into one
394 management approach text on regulations and policies
- 395 • (parts of) Biodiversity (*Implementation Manual*, p. 100) on strategy for policies
- 396 • Supplier Environmental Assessment, Supplier Assessment for Labor Practices, Supplier
397 Human Rights Assessment and Supplier Assessment for Impacts on Society
398 (*Implementation Manual*, pp. 136-137, 167-168, 192-193, 215-216); they will be remade
399 into one management approach text on supply chain due diligence
- 400 • Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human
401 Rights Grievance Mechanisms and Grievance Mechanisms for Impacts on Society
402 (*Implementation Manual*, pp. 140, 171, 196, 219); they will be remade into one management
403 approach text on grievances
- 404 • Investment (Human Rights sub-Category) (*Implementation Manual*, p. 175) on policies and
405 procedures applicable to external parties
- 406 • (parts of) Anti-corruption (*Implementation Manual*, p. 205) on risk assessment, training,
407 and collective action activities
- 408 • Customer Health and Safety (*Implementation Manual*, p. 222) on product and service
409 impact assessment

410 These Aspect-specific DMA will be added to the 'Management Approach Narrative' Standard,
411 where they will be incorporated into the Generic G4 DMA.

412 Due consideration will be given to the location of the content concerning grievance mechanisms
413 in the GRI Standards, with the aim of preserving its importance.

414 More G4 Aspects and Indicators could be deemed to deal with widely-applicable processes, based
415 on appropriate research and consultation to be conducted by the Standards Division. These
416 include:

- 417 • the Products and Services Aspect and Indicator G4-EN27 on impact mitigation of products
418 and services (Environmental Category, *Implementation Manual*, pp. 127-128)
- 419 • the Transport Aspect and Indicator G4-EN30 on impacts of transporting products and
420 other goods and materials for the organization's operations, and transporting members of
421 the workforce (Environmental Category, *Implementation Manual*, pp. 132-133)
- 422 • the Overall Aspect and Indicator G4-EN31 on protection expenditures and investments
423 (Environmental Category, *Implementation Manual*, pp. 134-135)
- 424 • the Investment Aspect and Indicator G4-HR1 on investment agreements and contracts
425 that underwent screening (Human Rights sub-Category, *Implementation Manual*, pp. 175-
426 176)
- 427 • Indicators G4-HR4, G4-HR5 and G4-HR6 on risk assessment (*Implementation Manual*, pp.
428 181, 183, 185)
- 429 • Indicator G4-HR7 on training (*Implementation Manual*, p. 187)

430 6. Updating G4 content

431 The following content will need updating with the transition to GRI Standards:

- 432 • the 'in accordance' criteria (*Reporting Principles and Standard Disclosures*, pp. 11-14)
- 433 • key terminology, such as 'Sustainability Reporting Guidelines' or 'Aspect'
- 434 • the GRI Content Index (*Implementation Manual*, pp. 46-50)
- 435 • introductory and explanatory texts
- 436 • references to disclosure requirements (as numbering will change)
- 437 • references to G4 chapters (to be replaced by the respective GRI Standards) and page
438 numbers

439 *Further considerations*

440 The status of some G4 content will need to be reviewed with the transition to GRI Standards.
441 These considerations are also important for discussions on the 'in accordance' criteria. They
442 include:

443 Status of Indicators that deal with widely-applicable processes

444 In G4, the Indicators that have been identified as dealing with widely-applicable processes (see
445 content revision principle 5, pp. 11-13) need to be reported for their respective Aspects, if
446 identified as material.

447 The GSSB will need to decide if these Indicators (or a portion of these) are mandatory or optional
448 for any material Aspect. If they are optional, they can be either presented within the GRI Standards

449 (using formulations such as ‘organizations are encouraged to disclose...’) or in a separate guidance
450 document.

451 Status of additional disclosure requirements contained within G4 guidance

452 Some of the guidance in G4 contains additional disclosure requirements. These include the
453 guidance for the Generic DMA (*Implementation Manual*, pp. 64-65), the Aspect-specific DMA
454 guidance (available for 23 G4 Aspects; *Implementation Manual*, p. 63), and the guidance for several
455 G4 General Standard Disclosures and Indicators. These disclosures are not required in order to
456 report ‘in accordance’ with G4.

457 The GSSB will need to decide, on a case-by-case basis, if these additional disclosure requirements
458 are mandatory or optional for the GRI Standards. If they are optional, they can be either presented
459 within the GRI Standards (using formulations such as ‘organizations are encouraged to disclose...’)
460 or in a separate guidance document.

461 Using disclosure requirements that deal with widely-applicable processes for 462 topics not covered by the GRI Standards

463 The GSSB might consider stressing that the Generic DMA, as well as the widely-applicable process
464 Indicators (see content revision principle 5), can be used for all material topics, including those
465 not covered by the GRI Standards.

466 The G4 Guidelines state that ‘the organization may identify material topics that are not covered
467 by the Aspects list and Indicators in the Guidelines neither by the GRI Sector Disclosures. To
468 address these topics, the organization may apply the Generic DMA. The organization may also use
469 – complementary to the Generic DMA – alternative indicators, also sector specific ones, or
470 develop their own indicators.’

471 *Provisional overview of GRI Standards*

472 This section presents the provisional overview of the set of GRI Standards, following the
473 implementation of the proposals presented in this paper.

474 Two versions of the overview are included; one for each of the options for naming the GRI
475 Standards. The first version numbers the GRI Standards using Arabic numerals (1, 2, 3). The
476 second version uses a combination of an acronym and Arabic numerals (e.g., ECI, ENI, SOI). The
477 acronym refers to the type of GRI Standard in question.

478 Legend

479 Standards highlighted in yellow indicate standards with a change of Category

480 Standards highlighted in green indicate standards for which further research is needed

481 Standards in blue indicate new fictional GRI Standards to show how these would be added to the
482 set in the future

483 Numbering GRI Standards using Arabic numerals

484 Conceptual Framework

485 Sustainability Reporting Standard I: Conceptual Framework: [Publication year]

486	Reporting Principles
487	Sustainability Reporting Standard 2: Content Principles: [Publication year]
488	Sustainability Reporting Standard 3: Quality Principles: [Publication year]
489	General Disclosures
490	Sustainability Reporting Standard 4: Reporting Organization: [Publication year]
491	Sustainability Reporting Standard 5: Governance: [Publication year]
492	Sustainability Reporting Standard 6: Stakeholder Engagement: [Publication year]
493	Sustainability Reporting Standard 7: Reporting Practice (working title): [Publication year]
494	Sustainability Reporting Standard 8: Strategy and Analysis: [Publication year]
495	Management Approach
496	Sustainability Reporting Standard 9: Part 1: Management Approach Narrative: [Publication year]
497	Sustainability Reporting Standard 9: Part 2: Management Approach Indicators: [Publication year]
498	Topic-specific Standards, by Category
499	Economic
500	Sustainability Reporting Standard 10: Economic Performance: [Publication year]
501	Sustainability Reporting Standard 11: Local Economic Development: [Publication year] (formerly,
502	the G4 Market Presence Aspect)
503	Sustainability Reporting Standard 12: Indirect Economic Impacts: [Publication year]
504	Sustainability Reporting Standard 13: Anti-corruption: [Publication year]
505	Sustainability Reporting Standard 14: Anti-competitive Behavior: [Publication year]
506	Sustainability Reporting Standard 43: Taxation: [Publication year]
507	Environmental
508	Sustainability Reporting Standard 15: Materials: [Publication year]
509	Sustainability Reporting Standard 16: Energy: [Publication year]
510	Sustainability Reporting Standard 17: Water: [Publication year]
511	Sustainability Reporting Standard 18: Biodiversity: [Publication year]
512	Sustainability Reporting Standard 19: Emissions: [Publication year]
513	Sustainability Reporting Standard 20: Effluents and Waste: [Publication year]
514	Sustainability Reporting Standard 21: Products and Services: [Publication year]
515	Sustainability Reporting Standard 22: Transport: [Publication year]
516	Sustainability Reporting Standard 23: Overall: [Publication year]
517	Sustainability Reporting Standard 44: Toxics: [Publication year]
518	Social
519	Sustainability Reporting Standard 24: Employment: [Publication year]
520	Sustainability Reporting Standard 25: Labor/Management Relations: [Publication year]
521	Sustainability Reporting Standard 26: Occupational Health and Safety: [Publication year]
522	Sustainability Reporting Standard 27: Training and Education: [Publication year]
523	Sustainability Reporting Standard 28: Diversity and Equal Opportunity: [Publication year]
524	Sustainability Reporting Standard 29: Equal Remuneration for Women and Men: [Publication
525	year]
526	Sustainability Reporting Standard 30: Investment: [Publication year]
527	Sustainability Reporting Standard 31: Non-discrimination: [Publication year]
528	Sustainability Reporting Standard 32: Freedom of Association and Collective Bargaining:
529	[Publication year]
530	Sustainability Reporting Standard 33: Child Labor: [Publication year]
531	Sustainability Reporting Standard 34: Forced or Compulsory Labor: [Publication year]
532	Sustainability Reporting Standard 35: Security Practices: [Publication year]
533	Sustainability Reporting Standard 36: Indigenous Rights: [Publication year]

- 534 Sustainability Reporting Standard 37: Local Communities: [Publication year]
- 535 Sustainability Reporting Standard 38: Public Policy: [Publication year]
- 536 Sustainability Reporting Standard 39: Customer Health and Safety: [Publication year]
- 537 Sustainability Reporting Standard 40: Product and Service Labeling: [Publication year]
- 538 Sustainability Reporting Standard 41: Marketing Communications: [Publication year]
- 539 Sustainability Reporting Standard 42: Customer Privacy: [Publication year]

540 Numbering GRI Standards using an acronym with Arabic numerals

541 **Conceptual Framework**

- 542 Sustainability Reporting Standard CFI: Conceptual Framework: [Publication year]

543 **Reporting Principles**

- 544 Sustainability Reporting Standard RPI: Content Principles: [Publication year]
- 545 Sustainability Reporting Standard RP2: Quality Principles: [Publication year]

546 **General Disclosures**

- 547 Sustainability Reporting Standard GD1: Reporting Organization: [Publication year]
- 548 Sustainability Reporting Standard GD2: Governance: [Publication year]
- 549 Sustainability Reporting Standard GD3: Stakeholder Engagement: [Publication year]
- 550 Sustainability Reporting Standard GD4: Reporting Practice (working title): [Publication year]
- 551 Sustainability Reporting Standard GD5: Strategy and Analysis: [Publication year]

552 **Management Approach**

- 553 Sustainability Reporting Standard MA1: Management Approach Narrative: [Publication year]
- 554 Sustainability Reporting Standard MA2: Management Approach Indicators: [Publication year]

555 **Topic-specific Standards, by Category**

556 **Economic**

- 557 Sustainability Reporting Standard EC1: Economic Performance: [Publication year]
- 558 Sustainability Reporting Standard EC2: Local Economic Development: [Publication year] (formerly, the G4 Market Presence Aspect)
- 559
- 560 Sustainability Reporting Standard EC3: Indirect Economic Impacts: [Publication year]
- 561 Sustainability Reporting Standard EC4: Anti-corruption: [Publication year]
- 562 Sustainability Reporting Standard EC5: Anti-competitive Behavior: [Publication year]
- 563 Sustainability Reporting Standard EC6: Taxation: [Publication year]

564 **Environmental**

- 565 Sustainability Reporting Standard EN1: Materials: [Publication year]
- 566 Sustainability Reporting Standard EN2: Energy: [Publication year]
- 567 Sustainability Reporting Standard EN3: Water: [Publication year]
- 568 Sustainability Reporting Standard EN4: Biodiversity: [Publication year]
- 569 Sustainability Reporting Standard EN5: Emissions: [Publication year]
- 570 Sustainability Reporting Standard EN6: Effluents and Waste: [Publication year]
- 571 Sustainability Reporting Standard EN7: Products and Services: [Publication year]
- 572 Sustainability Reporting Standard EN8: Transport: [Publication year]
- 573 Sustainability Reporting Standard EN9: Overall: [Publication year]
- 574 Sustainability Reporting Standard EN10: Toxics: [Publication year]

575 **Social**

- 576 Sustainability Reporting Standard SO1: Employment: [Publication year]
- 577 Sustainability Reporting Standard SO2: Labor/Management Relations: [Publication year]
- 578 Sustainability Reporting Standard SO3: Occupational Health and Safety: [Publication year]

- 579 Sustainability Reporting Standard SO4: Training and Education: [Publication year]
- 580 Sustainability Reporting Standard SO5: Diversity and Equal Opportunity: [Publication year]
- 581 Sustainability Reporting Standard SO6: Equal Remuneration for Women and Men: [Publication
- 582 year]
- 583 Sustainability Reporting Standard SO7: Investment: [Publication year]
- 584 Sustainability Reporting Standard SO8: Non-discrimination: [Publication year]
- 585 Sustainability Reporting Standard SO9: Freedom of Association and Collective Bargaining:
- 586 [Publication year]
- 587 Sustainability Reporting Standard SO10: Child Labor: [Publication year]
- 588 Sustainability Reporting Standard SO11: Forced or Compulsory Labor: [Publication year]
- 589 Sustainability Reporting Standard SO12: Security Practices: [Publication year]
- 590 Sustainability Reporting Standard SO13: Indigenous Rights: [Publication year]
- 591 Sustainability Reporting Standard SO14: Local Communities: [Publication year]
- 592 Sustainability Reporting Standard SO15: Public Policy: [Publication year]
- 593 Sustainability Reporting Standard SO16: Customer Health and Safety: [Publication year]
- 594 Sustainability Reporting Standard SO17: Product and Service Labeling: [Publication year]
- 595 Sustainability Reporting Standard SO18: Marketing Communications: [Publication year]
- 596 Sustainability Reporting Standard SO19: Customer Privacy: [Publication year]

597 Mock-ups in development

598 Following the proposals, initial mock-ups have been developed for a selection of GRI Standards.
599 The mock-ups are available as individual documents on the GRI website (www.globalreporting.org).

600 For each mock-up, a clean and a tracked version is provided. In addition, a summary of the main
601 changes from G4 is given in each mock-up, based on the proposals presented in this paper.

602 New text in the mock-ups is a work-in-progress, and will continue to evolve. It is not a final
603 proposal for wording. Instead, it is intended to convey the type of information that users will need.
604 It is also a place to try out different terms and formulations.

605 Decisions about the text, and firm proposals for it, will be made during the forthcoming phase of
606 editorial review. This will include decisions on the tone of voice to be used in the GRI Standards,
607 and the preferred ways to construct sentences and express ideas.

608 The use of verbs in the GRI Standards will also be covered during the editorial review. In G4,
609 verbs such as 'can', 'may' or 'might' are used interchangeably. In keeping with standard-setting
610 practice, these verbs will be given fixed meanings in the GRI Standards. Each mock-up has a section
611 where the proposed meanings are explained.

612 In the mock-ups, these meanings have not yet been applied throughout the original G4 text. The
613 editorial review will include an assessment of the intended meaning behind each verb used
614 interchangeably in G4, and any repercussions that might arise from changing it.

615 In addition, the proposed terminology for the GRI Standards has not yet been fully implemented
616 throughout the original G4 text. The G4 content also includes references to sections of G4 that
617 will change in the GRI Standards.

618 The mock-ups use the standard GRI branding. The GRI Standards will have distinct branding,
619 design and layout, including visuals and infographics.

620 The initial mock-ups are available for the following GRI Standards:

621 **Conceptual Framework**

622 Sustainability Reporting Standard 1: Conceptual Framework: [Publication year]

623 **Reporting Principles**

624 Sustainability Reporting Standard 2: Content Principles: [Publication year]

625 Sustainability Reporting Standard 3: Quality Principles: [Publication year]

626 **General Disclosures**

627 Sustainability Reporting Standard 4: Reporting Organization: [Publication year]

628 **Management Approach**

629 Sustainability Reporting Standard 9: Part 1: Management Approach Narrative: [Publication year]

630 Sustainability Reporting Standard 9: Part 2: Management Approach Indicators: [Publication year]

631 **Topic-specific Standards, by Category**

632 **Economic**

633 Sustainability Reporting Standard 11: Local Economic Development: [Publication year] (formerly,
634 the G4 Market Presence Aspect)

635 **Environmental**

636 Sustainability Reporting Standard 19: Emissions: [Publication year]