

# Item 05 – Public comments on GRI 102: About the Organization in the Universal Standards exposure draft

## For GSSB discussion

<b>Date</b>	06 November 2020
<b>Meeting</b>	19 November 2020
<b>Project</b>	GRI Universal Standards Project

**Description** This document contains an extract of public comments related to GRI 102: About the Organization received on the [Universal Standards exposure draft](#), which was made available for public comment between 11 June and 9 September 2020.

The document presents the comments received via the online survey and via letters, for GSSB reference. It does not present an analysis of the feedback – the analysis will be presented by the Standards Division directly at the meeting.

The GSSB is kindly asked to review the document ahead of the meeting and to share any questions about the comments or highlight any comments for discussion, with the Standards Division by **17 November**.

Note to reading the comments:

Comments have been included verbatim. Where a respondent has raised several distinct points in one comment, each point has been numbered and presented in a separate row. The point number is indicated in brackets before the verbatim comment. In addition to this, comment numbers have been included in the first column to help facilitate the discussion during the meeting on 19 November.

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).

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## 2 Public comments

### 3 1. General comments to GRI 102

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1		Every year I find that the statements in GRI 102 not really are of added value, they are merely a copy paste of last FY. Can this section be reconsidered? Only substantial changes are interesting. For my clients this sections feels like a burden.	Bondt Communicatie	Netherlands	No response	No response
2		(1) The DIHR finds that elements of the structure are not entirely clear at a first glance. E.g. what is the relationship or potential overlap between RBC requirements in GRI 102 RBC 1-7 and material topic requirements in GRI 103, as material topics should also be the focus of cross-cutting RBC processes. Further, it is unclear from a first glance why the due diligence process is not part of the disclosures under RBC requirements contained in GRI 102, as they are so central to them. While we agree that it makes sense to disclose due diligence information in relation to the different material topics, some processes are also corporate-wide or crosscutting in nature, so only being able to disclose those at the level of material topics can lead to the risk of companies including a lot of copy/paste generic information across the material topics. We note that RBC-3 to some degree will allow for disclosing this type of information. (2) However, to make it clearer that information on both horizontal (across functions) and vertical (across regions and countries) integration of RBC in the organization is sought after, the DIHR recommends changing RBC-3-a-ii to: 'how the organization integrates	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

		the commitments into organizational strategies and operational policies and procedures and ensures compliance across functions and geographies' and that the guidance given to RBC-3-a-ii is adjusted to better reflect the need for horizontal and vertical integration of human rights or RBC due diligence by companies as well as the need for monitoring efforts. Relatedly, we have some recommendations to how this dimension is better reflected in the material topics requirements (see our response to question 10 in relation to MT-2).				
3	908	(1) The GRI should consider reflecting the importance of sector-specific reporting as opposed to emphasising the generalisability of reporting. The standards now should reflect the two sides of reporting: general and sector-specific to better achieve transparency. Re-consider statements such as 'regardless of sector'.	Dr Aljiaohra Altuwajri	Saudi Arabia	Academic	As an individual
4	911-913	(2) 911-913: I suggest removing the 'either' because the choice does not produce the same result. One is a GRI report, and another is a report referencing GRI but not complied.	Dr Aljiaohra Altuwajri	Saudi Arabia	Academic	As an individual
5		Yes I agree with the structure, but for its contents, the existing GRI 102 is still relevant.	Eko Sukoharsono	Indonesia	Academic	As an individual
6		The requirements of several of the GRI 102 disclosures seem to have become more stringent and demanding for organizations to meet, such as ACT-2, RBC-2 and RBC-4. We ask GRI to provide more information about why these are more strict than past versions.	ERM	United States	Consultant	On behalf of an organization, group or institution
7		(2) However, the points on bargaining for remuneration may conflict with the stated terms and conditions.	Fridah Mashandi	Zambia	No response	As an individual

8	245	(6) • Line 245: we welcome the requirement to report on organisational context, which we suggested in our earlier response, but would also advocate inclusion of corporate culture (e.g. shared attitudes, values, managerial practices and beliefs)	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
9		(2) However, GRI may want to consider reducing the requirement of GRI 102 and allow each country, bourse or professional body to regulate in their own turfs. GRI's status in sustainability reporting is widely recognize as best practice. To avoid turf war with the financial and HR domains, GRI should keep the focus on sustainability, to avoid unnecessary confusion to the market, if regulators and professional bodies start turf wars to protect their domains.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
10		(3) One area that GRI might include is the funding of NGOs by reporting organization. Or GRI can consider having a special set of guidelines for NGOs to report their sources of funds. Many sustainable-themed NGOs are funded corporations who can be environmental perpetrators. If such reporting requirement exist in GRI, then greater transparency and be achieved.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
<b>Removed disclosures</b>						
11		"102-44 focuses more on the reporting entity's response to those topic (as opposed to the ""identification"" of topics). Would 102-47 (List of material topics), 103-2 (management approach on material topic), or relevant disclosure be refined to address to ""response""? Can be ""Change in location"" type?  For reference: 102-44: i. how the organization has responded to those key topics and concerns, including through	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution

		its reporting; ii. the stakeholder groups that raised each of the key topics and concerns."				
12		Current disclosure 102-53 requires a contact point. The Exposure draft omits this. I believe this is a necessary part of reporting - as an invitation to dialogue, a sustainability report must make it easy for people to contact relevant company representatives and engage. Please bring the contact point back, and if possible, make it a requirement to include named individual.	BeyondBusiness Ltd	Israel	Consultant	On behalf of an organization, group or institution
13		Reports should be required to publish the publication data as part of the general disclosures about the report. Too many companies publish reports a year or even more after the end of the reporting period. If this is the case, then there should be transparency about this. Plus the time of publication is critical to understanding some of the disclosures - did a company report on something that happened after the publication date? It goes to transparency and credibility of reporting.	BeyondBusiness Ltd	Israel	Consultant	On behalf of an organization, group or institution
14		The deleted disclosures should be maintained. They provide relevant information to the reader.  GRI 102: General Disclosures 2016 102-12 External initiatives GRI 102: General Disclosures 2016 102-15 Key impacts, risks, and opportunities GRI 102: General Disclosures 2016 102-44 Key topics and concerns raised GRI 102: General Disclosures 2016 102-51 Date of most recent report GRI 102: General Disclosures 2016 102-53 Contact point for questions regarding the report.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
15	omitted; 195	(1) The stakeholder process is already the weakest part of most reports. It is done superficially and with limited resources. When omitting 102-44 of the 2016 standards and reshaping the materiality matrix (not showing	SchweryCade	Switzerland	Consultant	On behalf of an organization,

		the results of the stakeholder consultation process) then the whole concept of SE will be weakened.;				group or institution
16	omitted; 600	This information is very important for report readers. Nobody wants to check on the website to find the contact person for this report. This principle should not be renamed. Keep the old wording "Reliability". This term is clearly defined in social research and 10x more often used (see google research)	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
17		put THE CONTACT POINT BACK	Daniela Winicki	Chile	Consultant	As an individual
18		With so many governance and stakeholder disclosures - would recommend to keep the point of contact for comments about the report. Even if there aren't too many emails or phone calls going that way, forcing companies to think about where those questions should go is a great internal catalyst for good governance.	Marjolein Baghuis	Netherlands	Consultant	As an individual
19	330 Explanatory memorandum for the exposure draft	This indicator is important because their membership in certain initiatives such as the Global Compact may lead companies to report some information related exclusively to each initiative, for example, in the case of the UNGC on their Ten Principles. Some, such as Principle 4 or 5, may not be material to companies, but because of their membership in the initiative they should report it. Therefore, getting to know which initiatives they are part of on a specific indicator and not along with others or in the explanation of materiality analysis can help to understand certain information included in company reports. On the other hand, it would be good to include in the new guides the connection of indicators with the SDGs, the Global Compact Principles and other international initiatives and standards.	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution

20	Line 331	Disclosure 102-15 Key impacts, risks, and opportunities; This disclosure consists key element for reporting organization from the viewpoint of describing "key impacts", should be kept in new 102.	International Development Center of Japan	Japan	No response	No response
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## 4 2. Organizational details and reporting practices

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Disclosure REP-1 Organizational details</b>						
1	986-988	This disclosure could be improved by providing additional guidance on what constitutes a 'significant operation'.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
2	987	Include in guidance that also include locations that may be insignificant but have significant impacts in material topic areas. This provides context for later reporting on impacts.	KPMG	Australia	Consultant	On behalf of an organization, group or institution
3	973	Please provide more guidance on the definition of "significant operations", e.g. by size of revenue, number of employees? This has implications on many disclosures in the rest of the Standards.	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution
<b>Disclosure REP-2 Organization's entities included in its sustainability reporting</b>						
4		Using principles derived from the accounting standards, companies can consolidate reporting entities that are under their scope of financial and/or operational control.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization,

		If the company is a large conglomerate, it would not be feasible to list down each entity.				group or institution
5	993-997	Entities used in financial accounting are sometimes set up for legal or accounting purposes (e.g. for specific projects). It may not be relevant or helpful for stakeholders to know all legal entities that are part of the reporting scope. Instead focus should be placed on the relevant business units that are included as part of the report (i.e. report based on the organisation's structure, not its legal entities).	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
6	989-90	Good additional clarity on scope and timing of the report vs financial statements.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
7	991	(1) Disclose any entities not included - Providing details about whether the entities included in the financial reporting and sustainability reporting align is an important addition.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
8	991	(2) - It would be valuable to require the organisation to report any entities that form a part of the organisation and are not included in the sustainability reporting	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

**Disclosure REP-3 Reporting period and frequency**

9	1029	While I understand the pressure from the financial communities to have alignment on reporting cycles - this should be optional and I do not believe companies should have to explain why they selected a different reporting cycle for sustainability reporting. The timescale required for sustainability reporting may not align with financial accounting for many and varied reasons. As long as a company is reporting consistently, and on a regular frequency, and within a reasonable time-frame after the close of the reporting period, this should be enough for everyone to get what they want from reporting. Why force-fit sustainability frameworks into financial calendars? And what's the value in forcing companies to explain why they didn't align?	BeyondBusiness Ltd	Israel	Consultant	On behalf of an organization, group or institution
10		We believe reporters should be required to include a date of publication in their report.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
11	1026	Disclosure about whether the reporting periods of the financial and sustainability reports is very important - This disclosure is important, particularly the requirement for an organisation to provide details and reasons where the reporting periods for financial and sustainability reporting is not aligned.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
12	989- 1042	We believe that the reporting frequency should generally be aligned between financial and non-financial information.  To the extent that the frequency is not aligned, entities should specify the reporting period for its financial reporting and provide an explanation of why it does not align with the period for its sustainability/non-financial reporting (lines 1030 -1031).	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
<b>Disclosure REP-4 Restatements of information</b>						

13	1026 - 1075	Restatements: GRI should add a requirement that organizations shall restate information (including statements, representations, assertions or data) when it has learned that the previously-reported information is incorrect, and that the correct information would be relevant and of interest to stakeholders reading the sustainability report. GRI should also provide guidance that organizations should establish ad document criteria for making restatements. This should be mandatory for all material topics, at a minimum. The Guidelines require that the organization shall explain any restatements of information from previous reporting periods. The Guidelines do not specify or provide guidance on the criteria for when such restatements should be made. Prior reports may have included glowing statements or data about performance and accomplishments in sustainability topics (material or otherwise), with stakeholders relying on these representations to make decisions regarding investments, employment, or other stakeholder relationships. Without such guidance, organizations may set their materiality threshold extremely high, so as to avoid restatements, impairing the concept of transparency and potentially providing an opportunity for fraud.	Douglas Hileman Consulting LLC	United States	Consultant	As an individual
14	1046-7	Agree with restatements but organizations should explain their reporting principles/ criteria (including consolidation boundary, how they deal with acquisitions/disposals and restatements) in the report, that they follow consistently. Restatements should not be random, risking it being based on whether it is beneficial or not.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
<b>Disclosure REP-5 External assurance</b>						
15		Deloitte welcomes the Principle of verifiability and the important connection with assurance in the Reporting Principles. This reflects the increasing importance of high-quality information on impacts that can be	Deloitte	United States	Consultant	On behalf of an organization,

		examined to establish credibility and it increases the desire for assurance to enhance confidence in the information.				group or institution
16	1085-7	Agree with updates to External assurance, however some of the requirements are in the assurance statement, not in the client's report (b.ii.). Do explanations from b.ii. need to be in both the statement and the report? Does this create requirements for assurance providers regarding content in the statements which may conflict with assurance standards? How do you report what is NOT assured? This could be "everything else".	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
17	(1076 – 1106)	Under “2. Organizational details and reporting practices (963-1106) Ø Disclosure REP-5 External assurance (1076 – 1106) • FPP asks that GRI clarifies aspects relating to independent verification	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
18	1076-1106	Please include guidance on what comments are expected with respect to requirement REP5-b.iii. ‘describe the relationship between the organization and the assurance provider’. For example, is this meant to comment on the specific independence requirements/framework applicable to the assurance provider?	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
19	1076 ff.	Our recent study on sustainability reporting of major German companies found that in the reports claiming external assurance in GRI 102-56 the percentage of topic-specific disclosures examined varied between 0 and 100 percent. Therefore we recommend to establish a minimum requirement when claiming external assurance	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution

5 *3. Organizational activities*

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Disclosure ACT-I Activities, value chain, and other business relationships</b>						
1		<p>Partly agree.</p> <p>More concentrated on organizational background in terms of main business.</p> <p>However, it will be protective to the companies since they don't need to disclose the controversial business to the public (102-2), and in addition with the revised of the requirement "only reporting the organization's main business", the reader can't see the whole picture of the company (e.g.business ethic problem).</p>	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
2	1164 - 1177	<p>Disclosure ACT-I Activities, value chain .. Guidance to ACT-I-b-ii: The exposure Universal Standards provide many examples of information pertaining to the supply chain. GRI should add content to the guidance to the effect that GRI acknowledges that some information may be CBI and that organizations – and those supporting them (contractors, auditors, etc.) – take care not to divulge this. Many organizations may regard this as Confidential Business Information (CBI). It is routine for organizations to require their employees, contractors and business partners to agree not to disclose CBI. Although Line 1167 says “ .. the organization can ... “ the implication here (and throughout the Standards) is on increased reporting and disclosure. On the whole, this</p>	Douglas Hileman	United States	Consultant	As an individual

		is commendable – but not at the expense of an organization’s proprietary information.				
3	1164-1177	The guidance for ACT-I-b-ii is really strong, particularly for asking for the monetary value of payments made to suppliers. Payments to suppliers are a huge potential lever for sustainable development that is often not thought about as much as direct employment or taxes for example. One suggestion that is linked to our comment on RBC-I below, is that in addition to an organisation describing the types of business relationship it has with its suppliers, it should also explain its approach to supporting suppliers close to where business activity takes place. A bullet here in the guidance could read something along the lines of "describe their strategy and efforts to support suppliers close in geographic proximity to their business activities".	Engineers Without Borders Canada	No response	No response	1164-1177
4	1119 - 1123; 1164-1191	The indicators b ii/iii, especially in the guidance, require a too detailed description of the value chain; such disclosure is not feasible for large corporations operating in different businesses and different geographical locations.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
5	(1112 – 1126)	Under “3. Organisational activities” (1107 – 1111)  Ø Disclosure ACT-I Activities, value chain, and other business relationships (1112 – 1126) • Include clear reference to indirect/third party suppliers	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
6	1155-1159, 1179	REFERENCE I: Universal Exposure draft: Line 1155 to 1159 Suggestion coming from page 44 of the Guide "Disability in Sustainability Reporting" by GRI and Fundación ONCE. SUGGESTION I: "When describing its products and services, the organization should:" •report the quantity of products and services that include ‘design for all’	Fundación ONCE	Spain	Foundation	On behalf of an organization, group or institution

		<p>or 'universal design' considerations .</p> <p><b>REFERENCE II:</b>          Universal Exposure draft: Line 1179          Suggestion coming from page 44 of the Guide "Disability in Sustainability Reporting" by GRI and Fundación ONCE.</p> <p><b>SUGGESTION II:</b>          "When describing the characteristics of the entities downstream from the organization and the activities they carry out in relation to the organization's products and services, the organization can:"</p> <ul style="list-style-type: none"> <li>• Report the positive impacts that the products and services for vulnerable customers and beneficiaries (e.g. people with disabilities) have generated.</li> </ul> <p>(Please consider Fundación ONCE's contribution provided by email to support this response).</p>				
7	1160 to 1163	<p><b>REFERENCES:</b>          Universal Exposure draft: Line 1160 to 1163          Suggestion coming from page 43 of the Guide "Disability in Sustainability Reporting" by GRI and Fundación ONCE.</p> <p><b>SUGGESTION:</b>          "When describing the markets served, the organization can:"</p> <ul style="list-style-type: none"> <li>• report the markets it serves with characteristics of 'design for all' or 'universal design' and describe the type of products and services provided to this market.</li> </ul> <p>(Please consider Fundación ONCE's contribution provided by email to support this response).</p>	Fundación ONCE	Spain	Foundation	On behalf of an organization, group or institution
8	1125	<p>Details of any changes within the reporting period should also be disclosed</p> <ul style="list-style-type: none"> <li>- We appreciate the focus on comparability between two reporting periods.</li> <li>- We would like to underline that reporting changes within the last</li> </ul>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution



		reporting period are also relevant and suggest the drafting should be clarified to ensure these changes are also captured.				
<b>Disclosure ACT-2 Employees and other workers</b>						
9		(1) ACT-2-a-iv: Enable stakeholders to know the major nature of employment in corresponding geographical operating locations	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
10		(2) ACT-2-b: Guide the reporting organizations ("the org") to explain the figures disclosed under ACT-2-a. However, they are not required to explain all of the figures but according to their preferences only.	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
11		(3) ACT-2-c: In the current GRI 102-8d, the org are only asked to state whether a significant portion of the org's activities are performed by workers who are not employees, which is a merely yes-no question. Given the definition of "significant" is not provided, there might be some org which didn't disclose any relevant figures at all. The recommended requirement is believed to address this issue. It enables understanding of the org's reliance on the workers in their operations.	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
12		(4) ACT-2-d: May need to define "significant" in a clearer manner.	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution

13	1205	We support the revision of this disclosure and the recognition of the right to collective bargaining is a fundamental right at work in the Standards. The presence of a collective bargaining agreement in the organisation demonstrates a respect for this fundamental right.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
14		We support this revision to require data on workers who are not employees - many organisations utilise workers who are not classified as employees; reporting on these workers this is important to understanding the sustainability impacts of the organisation.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
15		To report workers who are not employees and whose work is controlled by the organisation, we need to implement appropriate tracking measures to determine their level of involvement, scope of work, number of employees and time spent on the projects. This can be challenging for companies with many service providers, vendors and contractors. Investments are needed in HR monitoring systems to effectively monitor these workers and their involvements over time.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution
16	1214	Workers who are not employees, but whose work environment is controlled by the organisation could include facilities management and security workers of suppliers, who work directly at the offices, factories or buildings of the organisation. Their headcount are accounted for under the facilities management companies under formal employment. Perhaps some countries don't consider these workers as part of formal employment, hence the need for this requirement. Increasingly, facilities management contracts are contracted not based on headcount but by the output/deliverable. It would be difficult to track and normalise the number of workers going in and out of the building.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
17	1214-1218	The DIHR recommends that ACT-2-c is strengthened by requiring reporting organisations to disclose number of workers that are not employees by gender and region in a manner similar to requirement ACT-2a i and ii. This is to stimulate tracking of these numbers by companies, which is not always the case today as well as allow for	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

		external scrutiny around number of workers that are not employees e.g. in regions where there are known labour and human rights issues for this vulnerable group.				
18	2344-2351	(I) 2344-2351: The categorise listed as examples of what forms of labour you work are vague and gives companies a chance to obscure exploitative labour conditions. It is important that the organization provides the reader necessary context so the reader can judge if the organizations impact is positive or negative. Are they using non-unionized labour in a country or region where most labour is unionized, or using an uncommon form of employment in a certain country or region (i.e. gig economy workers as a form of regulatory arbitrage)?	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
19	1214 - 1218	The indicator c requires a too detailed description on workers, especially the information regarding the number of workers who are not employees; the disclosure of the number is not feasible for large corporations operating in different businesses and different geographical locations. A more qualitative description would be feasible.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
20	1224-1226	While providing companies flexibility to determine the appropriate headcount methodology, GRI should specify that companies need to use the same methodology each year to enable YOY comparability and comparability to other employee data in the report.	ERM	United States	Consultant	On behalf of an organization, group or institution
21		<p>REFERENCES:  Universal Exposure draft: Line 1208  Suggestion coming from page 40 of the Guide "Disability in Sustainability Reporting" by GRI and Fundación ONCE.</p> <p>SUGGESTION:  "The organization shall:"  X. report the percentage of employees with disabilities.  X. report the total number of employees with disabilities, and provide a breakdown of this total by:</p>	Fundación ONCE	Spain	Foundation	On behalf of an organization, group or institution

		<p>i. employment contract (permanent and temporary), by gender;</p> <p>ii. employment contract (permanent and temporary), by region;</p> <p>iii. employment type (full-time and part-time), by gender;</p> <p>iv. employment type (full-time and part-time), by region;</p> <p>(Please consider Fundación ONCE's contribution provided by email to support this response).</p>				
22	1279	Add item on how performance measurement /oversight is provided to assess outcomes rather than inputs (e.g. resourcing)]	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution
23	1208 - 1220	The additions and revisions are significant and will be very challenging for members to fully comply with. The new requirements may well provide more context to employee numbers but require a significant increase in the amount of information that needs to be reported, especially the description of work they perform and fluctuations. The larger mining sector organizations use large numbers of different types of employees and contractors and systems are generally set up to report a level of disaggregated information but many mining organizations simply don't have the level of sophistication in their HR reporting systems that is required to fully report on this requirement. Therefore, more flexibility is recommended for reporting this information. We suggest that 102-c. ii. and 102-d are changed to 'guidance' to allow for more time to develop the sophistication in systems to fully report on this.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
24	1205-1226	<p>The revision of the disclosure to require data on workers who are not employees is welcome. There are a large number of businesses that use a high proportion of workers who are not employees but whose work they nevertheless control. This is a key feature of the business and important to understanding the sustainability impacts of the company.</p> <p>(Note that this comment should be taken as applying to all repetitions of the similar structure.)</p>	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution

25	1209	IOSH supports the collecting of data on gender to provide clarity and help support reporting on the management of gender-related OSH issues.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
26	1205-1226	The revision of the disclosure to require data on workers who are not employees is welcome. There are a large number of businesses that use a high proportion of workers who are not employees but whose work they nevertheless control. This is a key feature of the business and important to understanding the sustainability impacts of the company.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
27	1218	The approach is predominately quantitative with this indicator. Could there be a qualitative, contextual overlay (as there is at 1213) that asks for the organisation to account for what vulnerable worker groups it has identified in its supply chain.	KPMG	Australia	Consultant	On behalf of an organization, group or institution
28	1208	(1) Disclosure about the organisation's relationship with employees within the region is important. - This disclosure about gender, region, employment contract, and type are an important addition.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
29	1208	(2) - It would be beneficial and reasonable for the organisation to provide a breakdown by operational centre within each region (eg office, site, factory) to provide a more complete picture of the contractual relationship and gender diversity of the workforce.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
30	1286-1287	For joint ventures, are GRI's guidelines for worker statistics to be reported based on equity share?	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution

31	1213	(1) We recommend that you clarify the definition of 'worker'. It is not clear when a non-employee contractor should be considered (e.g. where they dedicate above a certain percentage of time in the year working for the company). Where significant judgement is required to determine the scope of the 'workers' of an entity, an entity should disclose the basis of the determination.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
32	1213	(2) While the reporting on 'employees' should be required, reporting information on 'other workers' (non-employees) should be recommended but not required due to the difficulty in obtaining such information. Requiring non-employee reporting could have implications for the verifiability of information and therefore implications both for the reporting entity and its assurance provider. We also suggest that you include the concept of 'significant' in line 1307 ('all significant fluctuations') and consider some guidelines on what percentages might be significant in various examples in line 1314-1316. We recognize that 'significance' may not be determined as a defined percentage in all cases and therefore the guidance may need to consider both quantitative and qualitative factors.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution

## 6 4. Governance

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>All governance disclosures</b>						
1		All of the governance disclosures are important; however as unions are a major stakeholder, GOV-4 on stakeholder consultation with the highest governance body is particularly important	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
2		describe the internal resources and process that the organization has for managing sustainable development topics, especially for disputes and trade-offs	Hui Xu	China	Non-government organization	As an individual
3		(2) The governance disclosures should be reduced to those which directly and significantly relate to sustainability governance, or corporate governance's role in sustainability. Other corporate governance disclosures should be part of financial/corporate reporting, not sustainability reporting.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
4		In general, I believe these governance disclosures are overly burdensome for sustainability reporting. Corporate governance is widely addressed in other forms of corporate disclosure, and required by legislation in most jurisdictions. Sustainability reporting should be concerned specifically with the elements of governance that are not addressed by other corporate disclosure frameworks, and should focus on the differential that a sustainability lens adds to the governance of an organization. These disclosures should be significantly reduced and some are unnecessary for In Accordance Reporting. If it is felt that they should be retained (maybe	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution

		as a framework for private companies who do not disclose extensively on governance - although, it' unlikely they would if they are not publicly traded), then as a minimum, many of these these disclosures should NOT be part of the In Accordance requirement, but optional additional general disclosures.				
5		I would consider to completely skip this information.	Bondt Communicatie	Netherlands	No response	No response
6		The disclosures are ok but they are very demanding if we consider a medium size company or a first reporter. It increases the barrier to use the standards. The restricted obligation of reporting only one disclose (could be 2) from Core option was more reasonable.	BSD CONSULTING	Brazil	Consultant and certified trainer	No response
7	1359 - 1362	(4) Reporting from GOVI to GOVI5 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
8		We are supportive of these proposed governance disclosures as they seem to be more stringent than previous version. We also like the move to a disclose default and reporting on non-disclosure.	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
9		• It is positive that any company reporting “in accordance with the GRI” must report on all 15 disclosure topics, which provide an overview of the organization’s governance structure, composition, roles, and remuneration; however, it brings up (again) the issue with having two possible ways for companies to report and whether the claims ultimately	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution



	<p>made by companies are clear enough for those who do not know the nuance of the GRI standards (e.g. for an uninformed reader there will be little difference or alarm bells between reading that a company is reporting “in accordance with the GRI” or “in reference to the GRI” yet in reality these are significantly different reporting requirements).</p> <ul style="list-style-type: none"> <li>• As commented below, the GRI 102 needs to be strengthened with various additions related to Free, Prior and Informed Consent (FPIC). This addition is necessary and should not be optional. FPIC is a right related to the rights to self-determination and to lands and resources of indigenous peoples and local communities. It is a procedural right that is an important mechanism for protecting and furthering the substantive rights of indigenous peoples. Businesses are expected to report on how they have incorporated the right to FPIC and adhered to this core international standard for responsible business conduct. Further, this section should highlight that when it comes to indigenous peoples and local communities, engagement and ‘consultation’ alone are not often not sufficient. The core principle that FPIC processes can result in FPIC being withheld should also be recognised. The GRI should reference the body of international jurisprudence on the right to FPIC, including the decisions, general recommendations and concluding observations of the IOUN human rights treaty bodies, including the CERD, the CESCR, and the Human Rights Committee; the UNDRIP; ILO169, and the FAO Guidelines.</li> <li>• GRI guidelines must also include wording and reference to human rights specifically, not only mention of “sustainable development”, which can have varied interpretations whilst human rights can be traced back to internationally agreed standards.</li> </ul>				
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10		Top management performance reviews allow timely decisions to be made to correct possible deviations in time	Angel Castillo	Ecuador	Consultant	As an individual
11		The proposed disclosure is extremely detail. This could pose a burden for companies in meeting these demands. What is missing is the need for the company to share their existing governance policies and structure in place, and they intention to elevate it.	Choon Kiong Ting	Malaysia	Business	As an individual
12	3177	IOSH has proposed a focus on tackling gender-based violence and harassment and so welcome that the gathering of data on gender issues is included here and in the definition of vulnerable group (Line 3177: Note 2: Vulnerabilities and impacts can differ by gender).	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
13		This section seems to present governance only with regard to sustainable development topics. This is a potentially narrow perspective. While sustainable development is critical there is more to governance than that alone. At least from an investor perspective, this framework would be most robust if it focused on all aspects of governance, not just those related to sustainable development.	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
14		We appreciate that GRI's focus is on a multi-stakeholder audience, not just investors, and that in this context investors are regarded as one of several material stakeholders. There is a strong recognition in the investor community of the importance of positive stakeholder relations in long-term company success. However, in this multi-stakeholder context we are concerned that the distinct role played by shareholders can be obscured in the GRI standards. As providers of financial capital and as bearers of residual risk shareholders have important ownership rights including voting rights, and also have fiduciary duties calling for stewardship and company engagement. Perhaps it is axiomatic within the GRI framework that this distinctive role of the shareholder is not given greater priority relative to employees, customers and other stakeholders.	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

		But if that is the case the GRI approach may have less traction than other sustainability standards.				
15		General comment on COVI-COV15;GRI102;existing General Disclosure 102-18 to 102-39,are more comprehensive and appropriate in terms of Clarity,Feasibility,Relevance . Sould consider reuse of existing GRI102 Governance section with minimum change, as existing GRI102 is more user friendly.	International Development Center of Japan	Japan	No response	No response
16		No Comments. GOV 1 -15 are clear and pertinent.	Tang Lien	Malaysia	Consultant	As an individual
17		For privately listed companies, are they allowed to choose which disclosures (structure, composition and experience of governance body) they will report on and which disclosures (such as compensation) they can skip?	Aldo Joson	Singapore	Business	As an individual
18		Governance report should be detached from the general disclosures	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
19		These disclosures make only sense for larger organisations. As a conclusion SMEs would only go for a GRI referenced report (option B). Therefore, the "Governance" section should not be mandatory. Why not reinventing the "+" again for the section on "Governance"?	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
20	1345-1425	These are low-priority, contextual questions.	Sustainability Advantage	Canada	No response	No response

21		The set is so detailed, this is a report in itself. Some accountants do require all of the content to be in the report itself (rather than allowing references to financial reports and the website) - making report appendices extremely long and illegible.	Marjolein Baghuis	Netherlands	Consultant	As an individual
22		GOV 1-15 are important disclosures that highlights the governance structure in the organization. However, for SMEs the scope in this section might become an obstacle.	Trossa AB	Sweden	Consultant	On behalf of an organization, group or institution
23		(2) We particularly note that involvement of the governing body is critical to driving rigor and performance improvements.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
24	1338 ff.	<p>The revised GRI Standards contents on governance are the most comprehensive (in comparison with other reporting frameworks) that the WBA is aware of. Thanks to the revisions, it is has become clearer that reporting on governance is key to understand to what extent sustainability is integrated into the organisation's business structure and strategy.</p> <p>It is very useful that the link to "sustainable development" has been emphasized, as this better captures the topics in question and clearly relates to the SDGs.</p> <p>The clarity appears to be helpful. The selection of governance-related disclosures to be reported is very comprehensive and appears relevant. If an organisation reports on all the identified disclosures, it should be possible to assess how far an organisation is in embedding sustainability into its structure. This assessment can be used in WBA benchmarks.</p>	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution

25	1339 - 1341	Governance structure - ERM CVS notes that this now only applies to governance of sustainable development topics – what about overall governance (e.g. for business strategy, operational management etc.) which is key to integration of sustainability in the business and its operations.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
26		The spectrum of "sustainable development topics" could be very board - any further guidance and/or examples for reference to be provided by GRI as a way to draw the boundary?  For reference: I02-18: governance structure EES decision-making committees I02-22: composition of committees	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
27	1356-1360	(1) iv. significant positions and and commitments leaves room for subjectivity	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
28	1356-1360	(2) vi. under-represented social groups, not legal to register information about in Sweden	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
29		There is a need to include geographical diversity in addition to age diversity	Nazish Shekha	Pakistan	Non-government organization	As an individual
30		We covered this several years ago. See: <a href="https://creativeinvest.com/SPI_Finance_2002.pdf">https://creativeinvest.com/SPI_Finance_2002.pdf</a> and  Government of Hong Kong. Comments on the Environmental, Social and	Creative Investment Research	United States	Impact investing	On behalf of an organization, group or institution

		Governance Reporting Guide. September 18, 2015. <a href="https://www.creativeinvest.com/HongKongESGReporting.pdf">https://www.creativeinvest.com/HongKongESGReporting.pdf</a>				
31	1348	Need to be assured by 3rd party	DUOPHARM A BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
32	1359 - 1362	(1)Requests vi; vii; viii are not feasible for italian legislation in which the rules for the election of the BoD is strictly defined by applicable laws. As such we propose to eliminate vi; vii and viii as not comparable among different Countries.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
33	1359 - 1362	(2)Requests vi; vii; viii are not feasible for italian legislation in which the rules for the election of the BoD is strictly defined by applicable laws. As such we propose to eliminate vi; vii and viii as not comparable among different Countries.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
34	1359 - 1362	(3)Requests vi; vii; viii are not feasible for italian legislation in which the rules for the election of the BoD is strictly defined by applicable laws. As such we propose to eliminate vi; vii and viii as not comparable among different Countries.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
35	1360-1361	We agree with the requirement to disclose Board competencies related to sustainable development and the sector in which it operates.	ERM	United States	Consultant	On behalf of an organization, group or institution

36	(1345-1362)	<p>Under “4, Governance” (1338- 1565)</p> <p>Ø Disclosure GOV I Governance structure and composition (1345-1362)</p> <ul style="list-style-type: none"> <li>• Under “vi. membership of under-represented social groups” FPP recommends inserting “such as indigenous representatives”.</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
37	1352	<p>REFERENCES: Universal Exposure draft: Line 1352 Suggestion coming from page 34 of the Guide "Disability in Sustainability Reporting" by GRI and Fundación ONCE.</p> <p>SUGGESTION: "Describe the composition of the highest governance body and its committees by: (...)" vi. membership of under-represented social groups (including people with disabilities). (Please consider Fundación ONCE's contribution provided by email to support this response).</p>	Fundación ONCE	Spain	Foundation	On behalf of an organization, group or institution
38	1365-1375	<p>A statement regarding whether and how “diversity is considered” is required when selecting the highest governance body members. Please consider adding examples or supplements to the list of what exactly is meant by “diversity” that should be considered when nominating and selecting the highest governance body members (e.g., diversity with respect to age, gender, expertise, etc.).</p>	<p>Global Compact Networking Japan</p> <p>- Study Committee on Corporate Reporting</p>	Japan	General incorporated association	On behalf of an organization, group or institution
39	1362	<p>In general, these revisions clarify responsibility for overseeing SD topics and the new focus on better demonstrating SD competencies will not pose any risk to our members. However, the Standards could be</p>	ICMM	United Kingdom	Trade or industry association	On behalf of an organization,

		improved by clarifying, by way of more guidance, what is meant by GOV-I-c-viii 'stakeholder representation'.				group or institution
40	1360	IOSH supports this requirement to report on governance competencies, which we recently advocated in our response to the EU consultation on Reviewing the Non-Financial Reporting Directive.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
41	1360-1361	I will provide supporting points on the need for professional/ accredited GRI Standards training to be addressed at different points in the revised Universal Standards elsewhere in the survey. At this point, I'll note the need for professional GRI Standards training within Governance because learning about how to use the GRI Standards in a governance process does not occur through osmosis. It is a competence gained through skill development. It is not enough to have GOVERNANCE -I c vii on 'competencies relating to sustainable development', there is also a need for a new clause GOVERNANCE -I c viii Competencies on "how to use the GRI Standards in a sustainability reporting process" gained through professional GRI Standards training. [Accordingly Line 1362 stakeholder engagement now becomes GOVERNANCE -I c ix]. There needs to be a specific sub-item on professional GRI Standards training (viii), along the lines of: "...competencies in using GRI Standards in a sustainability reporting process as demonstrated by the number of members who have taken the GRI Certification Exam and are qualified as GRI Certified Sustainability Professionals".	Next Level Sustainability	Australia	GRI Certified Training Partner	On behalf of an organization, group or institution
42	1359	A better definition for other strands of diversity should be provided within the definition of 'under-represented social groups'. The definition in the text of 'under-represented social groups' is not clear and it's link to stakeholders, which might not be diverse themselves. We would recommend the GRI refers to age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex and sexual	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution



		orientation – this is taken from the UK Equality Act 2010, but the GRI can refer to similar legislation in other jurisdictions to create a more comprehensive list of diversity characteristics.				
43	1356	Definition of significant should be provided.; the definition should also include representation on a government committee or organisation, and any position at a lobbyist organisation/ industry association or another organisation that is a recipient of funds from the company, as this is not always clear.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
44	1350	This could be expanded to report whether a committee, a specific board member or the entire board is responsible.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
45	1359, 1362	(1) 1359 – clarity: the inclusion of examples would help to understand the concept of under-represented social groups.	REPSOL	Spain	Private Company	On behalf of an organization, group or institution
46	1359, 1362	(2) 1362 – clarity, relevance: stakeholder representation. What's the information required? A percentage? How different stakeholders are represented in the different governance bodies?. Additionally, this information should be part of the description of the process to identify material topics. It is not relevant for the governance	REPSOL	Spain	Private Company	On behalf of an organization, group or institution
47		corporate governance structure and committees, index and also how measure them should be recognized in them	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution

48	1356	"other significant position" is not clear.	Daniela Winicki	Chile	Consultant	As an individual
49	1348	It is better if the reporting organization will show its governance structure through a graph rather than describing it in a narrative form.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
50	1352	It is better to use "Identify the composition of the highest governance body... according to"	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
51		These three disclosures should be combined and reduced in terms of the amount of detail mandated for in accordance reporting. they should avoid repeating disclosures that are commonly made (by law) through other forms of corporate reporting. Otherwise this becomes too burdensome for sustainability reporting and creates unnecessary extra work for organizations.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
<b>Disclosure GOV-I Governance structure and composition</b>						
52	1367-1368	It is welcomed that GRI wants the reporting organization to become more transparent, certainly regarding the nomination and selection process of the high governance body and its committees. For some organisations, e.g. family owned companies, it might be difficult and sensitive to provide full transparency regarding this matter.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution

53	1369	(1) b) i) b) iv are not feasible for Italian legislation in which the rules for the election of the BoD is strictly defined by applicable laws. As such we propose to eliminate bi) and biv) as not comparable among different Countries.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
54	1374	(2) b) i) b) iv are not feasible for Italian legislation in which the rules for the election of the BoD is strictly defined by applicable laws. As such we propose to eliminate bi) and biv) as not comparable among different Countries.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
55	1367-8	Nominating and selecting the highest governance body - Would this topic now refer only to sustainability Governance?	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
56	(1363-1375)	Ø Disclosure GOV 2 Nomination and selection of the highest governance body (1363-1375) • Human rights needs to be mentioned explicitly here instead of just "sustainable development" which can be very broad. Companies need to have Human Rights experts at as an essential part of decision making and governance bodies.	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
57	1374-1375	Nomination and selection of the highest governance body should expect one or more members to have been trained in the use of the GRI standards. How can they be effectively implemented without formal training on how to use them in a reporting process? Recommend: Add "...including training in GRI Standards" to sub-clause iv as follows: "...expertise and experience relating to sustainable development topics are considered, including accredited training in GRI Standards".	Next Level Sustainability	Australia	GRI Certified Training Partner	On behalf of an organization, group or institution

58	1372	Diversity should refer to the characteristics or identities that makes an individual and presence of difference within a given setting. We would recommend the GRI refers to age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex and sexual orientation – this is taken from the UK Equality Act 2010, but the GRI can refer to similar legislation in other jurisdictions to create a more comprehensive list of diversity characteristics.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
59	1371	For stakeholders there should be an explicit comment on working with executive search firms and making sure these are working towards the criteria defined by the company when appointing members to the highest governance body from outside the organisation.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
60	1371	Different items of criteria for selecting members, should be examples and not a list. (this way the list is shown as a 4 items requirement)	Daniela Winicki	Chile	Consultant	As an individual
61	1372	The degree to how much diversity and independence are considered could put the organisation in an awkward position. This is because the two concepts require careful consideration.	Fridah Mashandi	Zambia	No response	As an individual
62	1374	This requirement may not be necessary to other members of the highest governance body, but only to the person-in-charge of managing the company's sustainability performance.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution

**Disclosure GOV-2 Nomination and selection of the highest governance body**

63		(1) GOV-3-a to c: It requires the org to report on their sustainability governance and describe how the seniors delegate responsible parties in managing sustainability topics to ensure the internal agenda of the org's sustainable development is disseminate at all working levels.	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
64		(2) GOV-3-d: Do "internal resources" refer to no. of responsible staff/ no. of training sessions/ amount of money/ others?	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
65	1380-1389	The existence of this section would preclude the need for a requirement of the highest governance body or most senior executive of the organization to include a statement acknowledging their responsibility for preparing the reported information. This section would identify the appropriate body/individual to make that statement.	Josiah McClellan	United States	Business	As an individual
66	1378-1389	The DIHR recommends that explicit reference is made in the context of GOV-3 requirements to the desired link between an organisation's 'sustainable development topics' and the material topics identified and reported on in the context of GRI reporting. This is to avoid use delinking the sustainable development agenda from that of managing material topics, including negative impacts on human rights and to avoid encouraging 'cherry picking' of sustainability topics. We note that GOV-3, the Glossary or the Key Concepts section currently do not include any language on what (should) constitute an organisation's sustainability topics and as such suggest instead using material topics term which is well-defined. As a minimum we suggest the relevance of material topics is made clearer in guidance for GOV-3 or ideally directly embedded in GOV-3 requirements, noting the responsibility of the highest governing body to approve material topics (see line 2594).	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

67	1376-1389	Disclosure GOV-3 Responsibilities ... and delegation. As noted elsewhere, the Standards place more roles, responsibilities and tasks on the HGB as the reporting standards unfold. The HGB's role is to govern, not to manage. Reconsider the Requirements and the Guidance as they pertain to the HGB, notably in light of other entities (including Internal Audit) that routinely play a key role in design, implementation, and confidence in compliance, risk management and financial reporting.	Douglas Hileman	United States	Consultant	As an individual
68	1376-1565	Disclosure GOV-3 Responsibilities ... and delegation: One comment about the Governance section of the Standards: This is one of 10 sections (of 15) that has no guidance for the Requirement. Governance is important. It is also not universally understood or applied. The Universal Standards should provide Guidance on each GOV reporting requirement.	Douglas Hileman	United States	Consultant	As an individual
69	1376 - 1389	<p>We propose to merge GOV3 and GOV10 to give an high level overview of how the highest governance body oversees and manages sustainable development topics explaining role and responsibility with an overview of how the management is delegated to deal on these topics.</p> <p>b-c: the disclosure is feasible but in companies where sustainability is already integrated in the different functions (Risk management, governance, planning) could be difficult to explain.</p> <p>d: in such organization where the sustainability is integrated, internal resources should manage the different processes also with a sustainability lens view; as such could be difficult to describe in details.</p> <p>If it is not possible to merge GOV3 and GOV10, we suggest to merge at least b-c-d describing how sustainable development is managed also with regard to the organizational structure.</p> <p>Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution

		stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.				
70	1384-1389	While we agree with the disclosures, many companies don't have a well-defined sustainability governance structure, so this requirement will discourage less mature companies from using the GRI Standards.	ERM	United States	Consultant	On behalf of an organization, group or institution
71	1384-5 and 1386-7	Delegating authority – In requirement c. ERM CVS suggests that the level of detail that is required of organizations to include is outlined more clearly. If not, this could pose problems for external assurance providers in evaluating the completeness of disclosures. In requirement d. ERM CVS suggests that 'Organization's resources' needs to be defined clearly. For example, economic, talent, staff, investment resources or an additional example or explanation is incorporated.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
72		Describing the resources available to govern and implement sustainability in the organization increasingly becomes impossible and increasingly any reporting would create a skewed Picture and leading to more invalidity: as organizations progress to embed sustainability in all functions (sales, monitoring, risk, purchasing, in products and service offerings, in cliente acceptance etc), you will find fewer dedicated sustainability resources in the organization, and many many resources (people) that have a role in sustainability, or even the absence of resources, since sustainability is embedded in processes, templates, automated systems etc. it is impossible to enumerate them. What should be reported however who is responsible for the sustainable development Governance, the formal organs involved in setting and discussing policies, monitoring etc. So please make explicit WHAT organs, resources, activites should be described.	Olaf Brugman	Brazil	GRI Board	As an individual

73	1386 - 1387	With regards to the new requirement, GOV-3-d, the Standards could be improved by providing more guidance or examples around the type of information required when describing internal resources for managing SD topics. More information is needed for the newly added requirement to describe internal resources, i.e. do internal resources also include specialist consultants assigned to augment existing employees in the SD function?	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
74	1376-1389	As some of the key concepts has been revised to include considerations related to sustainable development, due diligence process and human rights, please consider clarifying in the requirements how relevant functions are involved in the decision-making process at the highest level and their respective level of expertise and/or knowledge in relation to recent developments in those areas	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
75	13,861,387	The description of internal resources would technically degrade certain organisations because they might not have competitive advantage.	Fridah Mashandi	Zambia	No response	As an individual
76	1376-1388	For many companies, I suspect these responsibilities do not formally exist i.e. responsibility for sustainable development topics will not be specified in role descriptions of terms of reference. Whilst consideration of sustainability topics will be impacting governance decision making, I expect it will be challenging for those who are delegated responsibility for reporting to have a clear view of sight over the responsibilities and decision making processes.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
77	1380-1381	We welcome the requirement for the highest governing body to provide information on its role and responsibility with regards to decision-making for sustainable development issues.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution



78	(lines 1376-1389)	Should have a requirement stating, “The organization shall describe the specific sustainable development topics discussed by the highest governance body on sustainable development topics and any resulting decisions made.” This section could also better specify “internal resources.” For instance, does “internal resources” refer to financial resources, human resources – or other resources?	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
<b>Disclosure GOV-3 Responsibilities for sustainable development topics and delegation</b>						
79	1390	Related to the comment above; GOV-10 is particularly important in terms of the role of stakeholders in the identification of impacts	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
80		Unnecessary. Who cares how many stakeholders the Board has engaged with. Why is this a matter for public disclosure and how does it affect sustainability development? Suggest deleting this one.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
81	1390 - 1398	We propose to eliminate such disclosure. In fact, in large organization, the stakeholder engagement activities are delegated to many functions and the Board is involved only when critical. Often is directly the CEO who is engaged in answering to critical stakeholder in a timely manner.  Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a	Eni SpA	Italy	Business	On behalf of an organization, group or institution

		transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.				
82	1390-1398	The disclosure appears to suggest that Boards of Directors proactively consult stakeholders, which from our experience is not the case. Stakeholders/shareholders are provided a method to contact the Board of Directors, but it is not typical to complete proactive engagement. We ask GRI to clarify the purpose of this disclosure and guidance for the reporting organization.	ERM	United States	Consultant	On behalf of an organization, group or institution
83	1394-1395	Do Boards or Executive committees actually undertake stakeholder engagement? Suggest changing this to 'Describe how is the highest governance body informed about the views on stakeholders (or key stakeholder groups) on material SD topics' or similar.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
84	(1390-1398)	Ø Disclosure GOV 4 Stakeholder consultation on sustainable development topics (1390-1398)  • GRI needs to define “consultation” in this context before it can provide full feedback; however, it is clear that an addition should be made to include “consultation in relation to indigenous peoples and local communities includes their free, prior and informed consent (FPIC), which is a core standard that upholds that engagement is not sufficient where business operations or investments may directly or indirectly affect community rights or interests in general. Compliance with this standard and respect for FPIC includes respecting a community decision to withhold consent.	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
85		Stakeholder consultation is certainly positive, and it is important to have the board involved with stakeholder engagement. But as noted above, we think this section of the standards may be too narrow and not reflect the importance of the specific role of shareholders as providers of	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization,

		capital with important ownership rights. Also, we believe the focus on engagement should certainly include, but not be limited to, sustainable development topics.				group or institution
86	1397	Companies should be providing examples of how feedback is incorporated/what changes are made to policy and processes to be a useful measure.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
87	1394-1398	Stakeholder 'engagement' (i.e. stakeholder relationship management) rather than stakeholder consultation as defined elsewhere in the exposure draft e.g. line 2018 6. Stakeholder Engagement - onwards.	Shelley Anderson	Australia	Consultant	As an individual
88	1390-1398	In most instance this responsibility will be delegated, findings incorporated into materiality assessments and report development. I would expect that only the output is typically provided to the highest governance body, not the detail around specific stakeholder feedback.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
89	Line number 1394- 1395	Include not only process but also frequency	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
<b>Disclosure GOV-4 Stakeholder consultation on sustainable development topics</b>						
90	1390	Related to the comment above; GOV-10 is particularly important in terms of the role of stakeholders in the identification of impacts	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution

91		Unnecessary. Who cares how many stakeholders the Board has engaged with. Why is this a matter for public disclosure and how does it affect sustainability development? Suggest deleting this one.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
92	1390 - 1398	<p>We propose to eliminate such disclosure. In fact, in large organization, the stakeholder engagement activities are delegated to many functions and the Board is involved only when critical. Often is directly the CEO who is engaged in answering to critical stakeholder in a timely manner.</p> <p>Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
93	1390-1398	The disclosure appears to suggest that Boards of Directors proactively consult stakeholders, which from our experience is not the case. Stakeholders/shareholders are provided a method to contact the Board of Directors, but it is not typical to complete proactive engagement. We ask GRI to clarify the purpose of this disclosure and guidance for the reporting organization.	ERM	United States	Consultant	On behalf of an organization, group or institution
94	1394-1395	<p>Do Boards or Executive committees actually undertake stakeholder engagement?</p> <p>Suggest changing this to 'Describe how is the highest governance body informed about the views on stakeholders (or key stakeholder groups) on material SD topics' or similar.</p>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

95	(1390-1398)	<p>Ø Disclosure GOV 4 Stakeholder consultation on sustainable development topics (1390-1398)</p> <ul style="list-style-type: none"> <li>• GRI needs to define “consultation” in this context before it can provide full feedback; however, it is clear that an addition should be made to include “consultation in relation to indigenous peoples and local communities includes their free, prior and informed consent (FPIC), which is a core standard that upholds that engagement is not sufficient where business operations or investments may directly or indirectly affect community rights or interests in general. Compliance with this standard and respect for FPIC includes respecting a community decision to withhold consent.</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
96		Stakeholder consultation is certainly positive, and it is important to have the board involved with stakeholder engagement. But as noted above, we think this section of the standards may be too narrow and not reflect the importance of the specific role of shareholders as providers of capital with important ownership rights. Also, we believe the focus on engagement should certainly include, but not be limited to, sustainable development topics.	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
97	1397	Companies should be providing examples of how feedback is incorporated/what changes are made to policy and processes to be a useful measure.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
98	1394-1398	Stakeholder 'engagement' (i.e. stakeholder relationship management) rather than stakeholder consultation as defined elsewhere in the exposure draft e.g. line 2018 6. Stakeholder Engagement - onwards.	Shelley Anderson	Australia	Consultant	As an individual
90	1390-1398	In most instances this responsibility will be delegated, findings incorporated into materiality assessments and report development. I would expect that only the output is typically provided to the highest governance body, not the detail around specific stakeholder feedback.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization,

						group or institution
91	Line number 1394- 1395	Include not only process but also frequency	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
<b>Disclosure GOV-5 Chair of the highest governance body</b>						
92	1404	We agree with the rationale for this requirement. However, GRI is likely to experience resistance from U.S. companies, as it is more common in the U.S. to combine the roles of CEO and Chair.	ERM	United States	Consultant	On behalf of an organization, group or institution
93	1404-6	(1) Chair of the highest governance body – are the conflicts of interest that need to be disclosed only in the sustainability field?	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
94		The company should clarify if the chair is also a senior executive, how it ensures independent oversight of management and which other board member may be responsible for engagement with shareholders and other stakeholders. For example, companies may appoint a lead or senior independent director to counterbalance the power of a combined Chair/CEO and grant them additional responsibilities such as being an alternative contact point for investors.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

95	14,021,403, 140,414,00 0,000	The points seem like a repetition, it could possibly be deleted and compressed in Gov-2	Fridah Mashandi	Zambia	No response	As an individual
96	(lines 1300-1406)	Can be integrated into GOV-3 (point b.) rather than be an entirely separate disclosure element.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
<b>Disclosure GOV-6 Conflicts of interest</b>						
97		This is irrelevant for sustainability reporting. Conflict of interest is a principle of good governance and covered by other disclosures.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
98	1416-1417, 1322	(1) iii meaning of controlling shareholder unclear in the Swedish stock-market context	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
99	1416-1417, 1322	(2) iv. unclear boundaries on what to refer to as related parties, their relationships, transactions and outstanding balances	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
100	1415	This is already covered in Singapore's Code of Corporate Governance 2018. For non-listed companies, it may be too onerous.	City Developments Limited	Singapore	Business	On behalf of an organization,

						group or institution
101	1407 - 1417	<p>As these details are already required in other mandatory reports, there would be a proliferation of information. In fact such details are more relevant for a governance report rather than a sustainability report.</p> <p>Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
102	1404-6	(2) Additional explanations on how conflicts of interest are managed in a separate disclosures (GOV-6) might be too much to require at this point for organizations currently reporting in accordance with Core Option.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
103	(1407 – 1417)	<p>Ø Disclosure GOV-6 Conflicts of interest (1407 – 1417)</p> <ul style="list-style-type: none"> <li>• Add (c) where the conflicts of interest are disclosed in GRI reporting itself</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
104	1412	It is unclear whether an organization can choose to not disclose this information. It appears that an organization can indeed choose to not disclose to stakeholders. In this event the subsequent minimum requirements would become not applicable and may be better presented as 'guidance'. This needs further clarification.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution



105	1407-1431, 1491-1565	Governance disclosures are important but these seem overly complex. What relevancy is there to sustainability in regards to the external impacts of the organization? This is a disclosure listed in other corporate reports such as the SEC's 10K report. Please don't overburden organizations unnecessarily as this will just create distraction for the info user on relevant subjects and topics. Recommendation to remove or make clear that reference to a report wherein this info exist is allowed. Overall comment for these governance disclosures is to limit them to those that have to do with the overview of the highest governance body within the organization and those that include discussions on sustainable development topics and delegation.	University of Denver	United States	No response	No response
106		This is irrelevant for sustainability reporting. Conflict of interest is a principle of good governance and covered by other disclosures.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
<b>Disclosure GOV-7 Role of the highest governance body in setting purpose, values, and strategy</b>						
107		This is unnecessary. The sustainability report requires a message from the CEO or other senior leader, and there is a later disclosure GOV-11 that covers the Board's role in sustainability reporting. Quite unnecessary to have another disclosure that describes in detail how the Board has been involved in setting purpose values etc.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
108	1424-1447	Disclosure GOV-7 Role of HGB: Revisit GOV-7 and re-orient the Standards that align to the more common approach to governance and management. As noted elsewhere, the role of the HGB is to govern, not to manage. Many of the requirements of GOV-7 place management responsibilities on the HGB – or imply as much. These overlook roles, responsibilities, and value provided by management departments	Douglas Hileman	United States	Consultant	As an individual

		(environmental, supply chain, etc.), “second line of defense” audit activities (health & safety, environmental, IT) and Internal Audit.				
109	1441-1443	GOV-7 The Standards require the organization to describe the process for evaluating the performance of the HGB. This begs the question of how this would be done. In my role as VP of Advocacy for my local chapter of the Institute of Internal Auditors, I have attended many meetings of National Association of Corporate Directors for several years, as well as reviewed many NACD publications and guidance. The topic of performance reviews for directors in performing their core responsibilities is rarely (if ever) covered; as such, there is no obvious foundation for evaluating performance of individuals on the HGB for sustainability reporting. This goes to two points made throughout my comments on the draft Universal Standards: First, they should reflect common practice in organization governance (notably that the HGB’s mission is to govern, and not to manage). Second, GRI should provide guidance for each GOV disclosure topic. If GRI can cite internationally-recognized standards or frameworks for evaluating HGBs, then these should be cited as reference. If GRI cannot cite a widely-accepted standard, consider deleting this requirement. As a possible alternative, see comment at Line 2607 et seq on HGB actions on shareholder proposals.	Douglas Hileman	United States	Consultant	As an individual
110	1428	Not clear whether it is only goals relating to sustainable development that need to be considered, or mission, vision etc. We believe that sustainable development should be considered across the whole strategy rather than only strategic goals.	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution
111	1425	IOSH supports the focus on the role of governance in setting corporate values and the GRI June 2019 survey, we also called for more emphasis on setting a corporate culture (e.g. shared attitudes, values, managerial practices and beliefs).	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution

112	1425-1447	These are medium priority questions.	Sustainability Advantage	Canada	No response	No response
113	1424-1447	Disclosure GOV-7 Role of HGB: The role of the Highest Governing Body (HGB) is to govern, not to manage. Many of the requirements of GOV-7 place management responsibilities on the HGB – or imply as much. These overlook roles, responsibilities, and value provided by management departments (environmental, supply chain, etc.), “second line roles” audit activities (health & safety, environmental, IT) and internal audit. The IIA suggests GRI revisit GOV-7 and reorient the Standards that align to the more accepted approach to governance and management.	The Institute of Internal Auditors	United States	Standard setter	On behalf of an organization, group or institution
<b>Disclosure GOV-8 Collective knowledge of the highest governance body</b>						
114		"For most companies, ""experience on sustainable development"" may not be the most relevant in the highest governance body?  For reference: 102-27: Measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental, and social topics"	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
115	1436-7	Collective knowledge of highest governance body – suggest including the level of detail that is required to be in accordance.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

116	1432 - 1437	Additional reporting on board SD topics training is now required. This will drive the establishment of board training on relevant SD topics where it is not already implemented. Again, adequate implementation timing is required to ensure implementation prior to reporting.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
117		This disclosure item comes across as vague, and again seems to isolate sustainable development from overall governance.	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
118		GOVERNANCE -8 a states that “The organization shall (a) report measures taken to develop the collective knowledge, skills, and experience of the highest governance body on sustainable development topics”. This collective knowledge won’t be effective for sustainability reporting unless the highest governance body also has members trained on how to apply the GRI Standards in a reporting process. The highest governance body needs to report demonstrated competence in Sustainability Reporting not just assume it exists because of an understanding of a sustainable development topic or their seniority in the organisation. One can understand a topic without understanding the reporting requirements. Recommend amend (a) to include training as follows: “The organization shall (a) report measures taken to develop the collective knowledge, skills, and experience of the highest governance body on sustainable development topics as well as to develop skills through accredited GRI Standards training on how to apply the GRI Standards in a sustainability reporting process”.	Next Level Sustainability	Australia	GRI Certified Training Partner	On behalf of an organization, group or institution
119	1436-1437	For training / capability building, often assumed "sustainable development" topics are "sustainability" topics. When in fact, topics such as Risk & Compliance, Anti-bribery & Corruption, Data Protection & Cybersecurity etc are sustainability-related especially if it correlates/in line with material topics identified by an organisation.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution

120	1432-1437	There needs to be more clarity about what this means - training on specific sustainable development topics? I expect that most governance body members are appointed due to their expertise and experience in relevant areas and doubt training of this nature would be provided. Further, an assessment of the collective knowledge of a governance body would be challenging for those delegated with responsibility for the report. If it is to be included, the clause should be amended to specify 'material' sustainable development topics for the organisation.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
121	1436-1437	Enhancing board skills with regard to identifying sustainable development risks and opportunities and incorporating them into decision making is critical to the change required to achieve the SDGs and for long term value creation for the organisation and society.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
<b>Disclosure GOV-9 Evaluation of the performance of the highest governance body</b>						
122	1446 - 1447	As these details are already required in other mandatory reports, there would be a proliferation of information. In fact such details are more relevant for a governance report rather than a sustainability report.  Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.	Eni SpA	Italy	Business	On behalf of an organization, group or institution

123	1442-3 and 1446-7	Line: 1442-3 & 1446-7 This requirement may be too much for organizations to report at the moment, especially if people with experience and skills in sustainability are chosen for governance bodies in the first place, and if the promotion of knowledge is explained in GOV-8. This should be fully or partially described in other legal requirements on financial reporting that organizations could potentially refer to. Anything above those disclosures is usually very hard to get approved for public disclosure.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
<b>Disclosure GOV-10 Identification and management of impacts</b>						
124	1448	The remuneration disclosures at GOV-13,14,15 are important in establishing the transparency within the organisation and focusing attention on the growth or mitigation of income inequality within and beyond the organisation	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
125	1451-1458	The highest governance body (usually a board committee) should be providing strategic direction on sustainability issues. We opine that it is not feasible to expect a board-level committee to play an active role in the due diligence processes and the active management of sustainability topics.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
126		Deloitte believes that GOV-10 should go further and require reporters to disclose how the board assesses impacts, and related mitigation, in relation to the implications for the corporate strategy and business model that arise from addressing or reducing those impacts. The reporting organization should be required to disclose how it has taken its impacts into consideration over the reporting period. This ultimately would strengthen the Board's decision making. This could also be emphasized further in GOV-7.	Deloitte	United States	Consultant	On behalf of an organization, group or institution

127	1448 - 1465	<p>We propose to merge GOV3 and GOVI0 to give an high level overview of how the highest governance body oversees and manages sustainable development topics explaining role and responsibility with an overview of how the management is delegated to deal on these topics. All the details requested seem to be a step back in terms of process integrations; most of the companies already have an integrated risk management system, an integrated internal control process. To better clarify the requests, we suggest to rephrase a. focussing more on the risk management process, explaining if ESG risks are integrated, and if it is in place an internal control system.</p> <p>Reporting from GOVI to GOVI5 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
128	1451-3 and 1463-5	Effectiveness of risk management processes – Requirements a. and d. potentially overlap with the MT disclosures required for each topic and GOV-3, where the actual responsibilities with respect to sustainability management have been described. GRI might be asking the company to duplicate the information, unless this can be referenced in the content index to be responded individually for each topic disclosure (e.g. review of effectiveness of the organization’s processes).	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
129	(1448 – 1465)	<p>Ø Disclosure GOV-10 Identification and management of impacts (1448 – 1465)</p> <ul style="list-style-type: none"> <li>• The means and methods of demonstrating the outcomes related to the management of impacts should be disclosed</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution

130	1448 - 1465	<p>These revisions emphasize the role of the highest governance body. There appears to be potential for repetition of information that is required for GOV-3 around roles and responsibilities of the highest governance body related to SD topics - that may have to be revisited by the GRI.</p> <p>The additional requirements to specify the frequency of reviewing the effectiveness of its processes to identify and manage SD topics and their related impacts, will require more information to be reported, however this should provide more context to the reader and will therefore be helpful. The same can be said for the new requirement to specify the frequency of reporting to the highest governance body on the organization's processes as described in GOV-10-a.</p>	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
131	1450	<p>Disclose the process and governance bodies involved in identifying and managing sustainable development topics and their related impacts - As more than one governance body may be responsible for different aspects of sustainable development topics and their impacts, we suggest organisations disclose the entire process and the governance bodies involved. Where more than one governance body has responsibility then details be provided about all relevant governance bodies.</p>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
132	1449-1465	<p>GOVERNANCE -10 Identification and management of impacts is about the roles of the highest governance body and stakeholder consultation to identify and manage impacts, but it also needs to be about competency within the organization to identify and manage impacts consistent with the GRI Standards. Include also new clause “e” “...report whether accredited GRI Standards training is used to train staff and the highest governance body in identifying and managing impacts in accordance with, or with reference to, the GRI Standards.</p>	Next Level Sustainability	Australia	GRI Certified Training Partner	On behalf of an organization, group or institution
133	275-280	<p>It would be more feasible for this requirement to align with risk management processes that are reviewed by highest governance body. Enhancing the established practice of identifying and managing enterprise risks so that the process incorporates broader topics of sustainability will</p>	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization,



		support the objective and I expect it will be more palatable to governance bodies.				group or institution
134	1448 ff.	Consider adding reference (perhaps in guidance) to companies developing a “resilience approach”, which has been raised in several discussions on governance for sustainability during the COVID-19 pandemic. These discussions suggest that organisations need to be clear in demonstrating the resilience of their strategy and thus how they are planning to create value in the long-term and adapt to certain circumstances and shocks (e.g. climate change, or, indeed, a pandemic). Resilience needs to be addressed at every level of the organisation and the board has the responsibility to oversee this process.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution
135	1448-1565	These are high priority questions, especially GOV-13.	Sustainability Advantage	Canada	No response	No response
<b>Disclosure GOV-11 Role of the highest governance body in sustainability reporting</b>						
136	1478-1482	It seems unrealistic that the Board or senior executives will be qualified to make this statement. We recommend keeping the requirement for the Board/senior executive to review and approve the reporting, per lines 1473-1475.	ERM	United States	Consultant	On behalf of an organization, group or institution
137	1469	The disclosure gov-11 is not necessary if the statement of use (see line 353) is confirmed as requested	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution

138		How do and know that how document it .	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
139	1478-1482	I wouldn't make it mandatory	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
140	lines 1472-1475	This section should also focus on the highest governance body that formally validates the outcomes of the materiality assessment. The current wording is not clear. One way to address this would be to put a full stop after "sustainability reporting" and make point b. "The organization shall report the committee of the highest governance body or senior executive position that formally reviews and approves the organization's materiality assessment process and outcomes."	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
141	1469 ff.	This disclosure appears helpful to understand the role of the highest governance body or senior executive in sustainability reporting. It may be helpful to clarify in the guidance (around line 1480) that if the reported information has been prepared in accordance with the GRI Standards that the responsibility of the highest governing body or most senior executive position extends to the materiality assessment having been properly undertaken.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution
142	1448-1565	These are high priority questions, especially GOV-13.	Sustainability Advantage	Canada	No response	No response

**Disclosure GOV-12 Communication of critical concerns**

143		<p>"The spectrum of ""critical concerns with regard to sustainable development topics"" could be very board - any further guidance and/or examples for reference to be provided by GRI as a way to draw the boundary?</p> <p>For reference:  102-33: Process for communicating critical concerns to the highest governance body  102-34:  a. Total number and nature of critical concerns that were communicated to the highest governance body.  b. Mechanism(s) used to address and resolve critical concerns"</p>	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
144	1488	Would suggest to drop "report the total number and nature of critical concerns that were communicated to the highest governance body during the reporting period".	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
145	1488-1489	Not relevant for governance disclosures. This is more appropriate in the main report content where the issues can be adequately discussed.	Josiah McClellan	United States	Business	As an individual
146	1485-1489	The Universal Standards should reflect common practice in organizational governance (notably that the HGB's mission is to govern, and not to manage), acknowledge existence and roles of other activities commonly involved in governance (including Internal Audit – which reports directly to HGB); and that GRI should provide guidance for each GOV disclosure topic. Disclosure GOV-12 (Communication of critical concerns) requires the organization to “ .. describe the processes for communicating critical concepts to the HGB ..” and to report the total number and nature of critical concerns communicated to the HGB. This does not incorporate many other aspects of good corporate governance for “critical concerns.” Some are included elsewhere in the Standards (grievance	Douglas Hileman	United States	Consultant	As an individual

		process, whistleblower program). Others are not – such as robust internal topical councils or committees, internal reporting and monitoring, 2LOD audit programs, 3LOD Internal Audit activities, implementation of a speak-up culture, and many others.				
147	1486-1487	Clarity and usability would increase if GRI could provide the reporting organisation with guidance and examples of what a critical concern with regard to sustainable development topics could be, or how such judgement can be done. This would also support the reporting organisation in determining what to report on disclosure GOV-12 b: the total number of and nature of critical concerns that were communicated.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
148	1483 - 1490	<p>We deem the current definition of "critical concern" is too vague; we then suggest to better define it: for example it could be expressed in terms of relevant ESG risks identified by the Risk Management process.</p> <p>Generally speaking, we suggest to cancel this indicator because it is too vague and not comparable among companies. It is impossible to define a boundary to critical concerns (they could be concerns raised by the stakeholders or issues in terms of strategy, i.e. climate changes adaptation and mitigation).</p> <p>Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution

149	1483-1490	We ask GRI to clarify: what is the definition of "critical concerns"? The language of this standard is vague.	ERM	United States	Consultant	On behalf of an organization, group or institution
150	1486-1490	Not sure 'critical concerns' is defined sufficiently to ensure consistent and assurable disclosure	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
151	(1483-1490)	Ø Disclosure GOV-12 Communication of critical concerns (1483-1490) • GRI must define "critical concern"	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
152	1486	What is the definition of "critical concerns"? And whose "critical concerns"? Are they similar to grievances in RBC-4? Would be helpful for GRI to clarify/define "critical concerns" in the guidance/glossary.	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution
153	1488-1489	No omission is allowed for Governance. However, reporting on total number and nature of critical concerns that were communicated to highest governance body is a high expectation. Organisations may not be willing - for any of the reasons outlined in line 294 exposure draft.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
154	1483-1490	It is very difficult for the companies to respond about the "critical concerns". Maybe it is better to talk about material impacts, or material topics.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution

155	1485-1489	Disclosure GOV-12 (Communication of critical concerns) requires the organization to “ ... describe the processes for communicating critical concepts to the HGB ...” and to report the total number and nature of critical concerns communicated to the Highest Governing Body (HGB). This does not incorporate many other aspects of successful corporate governance for “critical concerns.” Some are included elsewhere in the Standards (grievance process, whistleblower program). Others are not – such as robust internal topical councils or committees, internal reporting and monitoring, internal audit activities, implementation of a speak-up culture, and many others. The Universal Standards should reflect common practice in organizational governance (notably that the HGB’s mission is to govern, and not to manage), acknowledge existence and roles of other activities commonly involved in governance (including internal audit – which reports directly to the HGB); and that GRI should provide guidance for each GOV disclosure topic.	The Institute of Internal Auditors	United States	Standard setter	On behalf of an organization, group or institution
156	1483-1490	Board papers and reports are confidential, it would be challenging for those delegated responsibility for the report to access such information. Surely the disclosure in the report of the process to identify, prioritise these critical concerns (i.e. material topics) and what they are and how they are managed, and sign-off of this content by the highest governance body, would be sufficient?	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
157	1486, 1488	GRI should define what "critical" is, or provide criteria in order to consider a concern as critical.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
158	1448-1565	These are high priority questions, especially GOV-13.	Sustainability Advantage	Canada	No response	No response

### Disclosure GOV-13 Remuneration policies

159		Remuneration ifor Board and execs is extensively covered in corporate disclosures - annual reports and proxy statements. What's the need for it here? How does this impact sustainable development? Of course, due process in remuneration programs should be observed by any company, but to force this as part of sustainability disclosure is unnecessary and too burdensome for reporters and for report users. If not removed then these disclosures should not be a mandatory part of In Accordance Reporting but can be retained as "optional extras"	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
160	1496-1503	In general for all parts of the requirement, very detailed - and the guidance also indicates the explanations needed to comply to be overly extensive, risking to make sustainability reports too detailed and long beyond the interest of most target groups (risk hindering integrated reporting in for example annual reports)  iv. the meaning of clawbacks are difficult to comprehend in an European/Swedish context  v. the scope for this part of the disclosure seems very broad, reporting according to this requirement would get very long - as it includes comparison with all other employees	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
161	1491 - 1506	All these information are already published on remuneration report pursuant to national regulation. The relevant disclosure in non-financial reporting should be focus only on short term and long term remuneration linked to sustainability objectives.  Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance	Eni SpA	Italy	Business	On behalf of an organization, group or institution

		as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.				
162	1492-1565	Disclosures under this category could pose many challenges to SOEs. Thus, it is not clear how the companies that do not disclose this information will be able to comply with the GRI 102.  Additionally, GOV-14 requirement c (1531-1532), is almost impossible to be applied as many of the highest governance bodies in SOEs and other companies in regions such as the Arabian Gulf are appointed. In addition, my research pointed that governance disclosures, particularly for non-listed companies, have the lowest rate; thus, under the new conditions, it is not clear how these companies will be able to report under the GRI.	Dr Aljaohra Altuwaijri	Saudi Arabia	Academic	As an individual
163	1491-1523	Not applicable to all companies; some companies might not be legally required to disclose such information; please consider better clarifying the relevance of these disclosure requirements in relation to the company's overall contribution toward the goal of sustainable development	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
164	1500	Instances when clawbacks were used in a given year, particularly in relation to ESG related incidents, should be reported.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
165	1491-1523	Remuneration policies and procedures may not be of high relevance. Reporting organization may opine that GRI is merely interested in collecting data for statistical analysis like other research entities. This should not be in a standard but may be more relevant in separate survey exercises.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution



		Besides, too much work will be required to meet a requirement that may have limited relevance.				
166	1494	<p>This requirement are ok for stated owned companies or traded companies, but is a too high requirement for a closed or SME company. This information can be strategic for them. For not traded companies, all this requirement are absurd.</p> <p>Besides In many companies, Directors remuneration is stated on the General Assembly by law. In that case, all this requirements of info are not applicable. Reason for ommisions should be aplicable.</p>	Daniela Winicki	Chile	Consultant	As an individual
167		Gov-13, - 14, -15 are quite demanding for SMEs. This is for advanced reporters.	triple innova	Germany	Consultant	On behalf of an organization, group or institution
168	1494-1503	From personal experience, public companies in Indonesia may object a detailed remuneration policies. It may be better to provide leniency on the details (i-v).	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
169	1494	It is also ideal to include "Others" as an additional item under Gov-13a for companies to report on other incentives or benefits that the highest governance body receives.	University of Asia and the Pacific - Center for Social Responsibility	Phlippines	Assurance provider	On behalf of an organization, group or institution
170	1504	The requirement is more closely related to Gov-9 Evaluation of the performance of the highest governance body.	University of Asia and the Pacific - Center for	Phlippines	Assurance provider	On behalf of an organization, group or institution

			Social Responsibility			
171	1483-15-6	Would be beneficial to include how senior executives are selected. Above certain grade levels within most multi-national companies internal HR policies related to selection do not apply.	University of Southern Queensland	Australia	No response	No response
<b>Disclosure GOV-I4 Process for determining remuneration</b>						
172	1533-1536	Reporting the results of votes and whether remuneration consultants have been involved can hardly be of relevance for any external stakeholder	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
173	1534-1536	More clarity is needed to define "relationships" that consultants have with the organization. How is this different from acknowledging their involvement?	Josiah McClellan	United States	Business	As an individual
174	1527-1536	Most of the disclosure requirement are covered under the rules and regulation of local bourse.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution
175	1524 - 1536	All these information are already published on remuneration report pursuant to national regulation. The relevant disclosure in non-financial reporting should be focus only on short term and long term remuneration linked to sustainability objectives.  Reporting from GOVI to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is	Eni SpA	Italy	Business	On behalf of an organization, group or institution

		already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.				
176	1531 - 1536	The relevance of the new requirements is questioned for Sustainability Reporting by some members since these add to the reporting burden and typically belongs in a Remuneration Report as part of an organization's Annual Reporting. Consider the need for reporting this in the SD Report, or consider providing guidance for referencing to the Annual Report.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
177	1524-1536	Same comments as above	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
178	1525	<p>Disclose directors' conflicts of interest</p> <ul style="list-style-type: none"> <li>- It is positive to ask for disclosure about any relationships that the remuneration consultants have with the organisation, its highest governance body, or senior executives.</li> <li>- To ensure all relevant information is disclosed, it would be prudent to expand this to require disclosure of all conflicts of interest.</li> <li>- Further, sometimes independent directors also have conflicts of interest and therefore disclosure on conflicts of interest of directors overseeing the remuneration process is also important.</li> </ul>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

179	1529	A description of discretion applied by the committee to remuneration decisions during the financial year should be included.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
180	1524-1536	Same as above	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
181	1517-1523	From personal experience, public companies in Indonesia may object a detailed remuneration policies. It may be better to provide leniency on the details (1517-1523)	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
182	1448-1565	These are high priority questions, especially GOV-13.	Sustainability Advantage	Canada	No response	No response
<b>Disclosure GOV-15 Annual total compensation ratio</b>						
183	1537-1565	<p>clarity - is it a lump sum amount we are seeking to report on as compensation?</p> <p>feasibility - in some countries, this is a matter of discretion</p> <p>relevance - not identified</p>	Bank Audi sal	Lebanon	No response	No response

184		Who cares? I care about how much employees are paid. I really don't care about how much more the execs are paid, as long as the company is well run, ethical, operates with integrity, transparency and accountable. Making this a mandatory disclosure is an own-goal - and I doubt anyone will know what to do with this information if it is reported anyway.	Beyond Business Ltd	Israel	Consultant	On behalf of an organization, group or institution
185	1540-1547	In theory relevant disclosures, but in reality not - as it would take way too detailed explanations to understand what is actually behind the ratio in a certain country. For example if different types of competences, the headquarter, research centers also are located in certain countries. Would make more sense if the payment ratio could also be tied to for example gender or ethnic background, but that on the other hand would in several countries not be data legal to register for example in payroll-systems.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
186	1540	How is 'significant operations' being defined? What is the purpose of disclosing by country? If the CEO oversees operations of a multiple countries but he/she is based at one country, would the ratio by country still make sense and be useful? For listed companies in Singapore, CEO's annual compensation is required to be disclosed in the annual report.  Unless HR systems are integrated, it would be challenging to obtain median staff compensation for companies with global footprint.  Suggest to provide alternative metrics. E.g. CEO's compensation over average employee's compensation.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
187	1540-1547	Requiring companies to disclose annual total compensation ratios does not provide an indication of unfair or inequitable compensation. Instead focus should be on metrics that measure equal pay for equal work.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution

188	1540-1547	Making salary mandatory to report on (ratio and increase) would make the use of GRI Standards difficult for smaller companies. It would discourage SMEs to use GRI as it is a lot of information that they may not want to disclose.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
189	1537 - 1547	<p>It is not feasible and relevant to publish the indicator in each country of significant operations. The ratio should be publish only in the country of the quarter. Also b. is unnecessary as you can already appreciated the information in the trend of previous indicator.</p> <p>Reporting from GOV1 to GOV15 in details would imply publishing a sustainability governance or remuneration report. In Italy for example is already required by law to publish a dedicated document on governance as such we suggest to revise the request to not overlap the information and to select the really important information for the different stakeholders. Too detailed reports are counterproductive for a transparent and clear disclosure with the stakeholders and difficult for company who wish to integrate non-financial and financial information to demonstrate the value creation.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
190	1540-1547	We agree with the rationale for these disclosures, but it may be overly burdensome for multi-national companies that operate in dozens of countries to complete this requirement without substantially adding to decision-useful information for stakeholders. Reporting both the ratio and percentage increase by each country of significant operations seems challenging, at least for many U.S. companies.	ERM	United States	Consultant	On behalf of an organization, group or institution
191	1539-1547	This level of detail will be extremely challenging for many organisations and many with claim confidentiality to avoid disclosure. consider alternatives for reporting this topic	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

192	1540	The old 102-39 / new GOV-15 requires reporting 'report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country. Take, for example, an airline with 'Outports' in many countries. In each of these companies it may employ a senior manager in an ambassadorial role to handle government relationships together with a number of low skilled staff handing clerical work, check-in, etc. There will be a large differential between the senior managers salary and that of the other staff. The same is likely to apply to the operations of some banks. What is the value to sustainability of disclosing this? What is the risk that the need to disclose such information will become a reason companies stop following GRI.	Hong Kong University of Science and Technology	Hong Kong	No response	No response
193		Pay ratios can help to identify instances of extreme imbalances, but they also have limitations and can be abused. Limiting the comparative ratio of pay to employees within one organisation also limits the comparability from firm to firm. A retailer will have a much different pay ratio than a pharmaceutical firm, for example, given the nature of the employment base. While pay ratios within one organisation can provide some insights, we think a more robust ratio would be to compare the top pay of a CEO to the average median income of the country in which he or she is resident. That would remove some of these sectoral distortions and enable more meaningful comparisons from company to company.	International Corporate Governance Network	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
194	1537-1565	Same comments as above	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
195	1540	It would be more useful to have indicators on: changes in the ratio compared to the previous year, the rationale for changes, and any observations on how this ratio compares with peer organizations in the same industry.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization,

						group or institution
196		disclosure about remuneration and its mechanism	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
197		Include gender pay parity for the various levels of management or roles	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
198	1537-1565	Same as above	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
199	1540	What happens when the company, does not have the practice, or for confidential or security reason the company cannot publish the information; Example, in Colombia, sharing the remuneration of managers, can be dangerous. In this case, for example, the answer cannot be "NO" because there is no "NOT EXIST" reason. In this case, companies that do not calculate or cannot show this gaps, must have a space to explain. (some of governance requirement are not a "HAVE or NOT HAVE" question, but they ask for numbers.)	Daniela Winicki	Chile	Consultant	As an individual
200	1537-1565	Should include actual salary - USD conversion applied to highlight the significant disparage that is present across the globe with respect to salaries within the same organisation.	University of Southern Queensland	Australia	No response	No response



201	1540-1547	This is disclosure 102-38 and 102-39 in the current standard. I never quite understood what these ratios are telling readers, and how do these relate to sustainable development or sustainability. I suggest to remove these reporting points altogether, or else explain clearly why are these metrics important in the context of sustainability.	Simeon Cheng	Hong Kong	Business	As an individual
202	1448-1565	These are high priority questions, especially GOV-13.	Sustainability Advantage	Canada	No response	No response

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## 8 5. Responsible business conduct

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Disclosure RBC-I Statement on sustainable development strategy</b>						
1	1566 ff.	Our recent study on sustainability reporting of major German companies found that some of the reporting organizations did not answer GRI 415 Public Policy 2016 and only half reported on lobbying (Management approach disclosure 1.2.). Political contributions and lobbying are fundamental issues for democracy, therefore we urge GRI to make these topics a requirement by transferring them to GRI 102 as a new disclosure in section 5.	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution
2	1602	in challenging times such as these, in addition to global issues, our local challenges may not allow for 3-5 years planning...	Bank Audi sal	Lebanon	No response	No response
3	1587-1610	The element of local benefits is notably absent from this important topic. For example, a mine or forestry operation could conduct itself ethically in every way possible, but choose to have all employees brought in from other countries, and to purchase all of its goods and services from suppliers in other countries. Sustainable development inherently tends to entail local economic benefits (hiring and procurement for example), and corporations who approach this topic without this understanding are likely to face social and environmental challenges. It is difficult to imagine any business where it would not be advantageous for all stakeholders if they were to prioritise local benefits. As such, a bullet could be added here along the lines of "policies and procedures to contribute to	Engineers Without Borders Canada	No response	No response	No response

		sustainable development in the areas closest to the organisation's business activities".				
4	1583 - 1610	A synthetic statement of the CEO in support of the sustainable development it is very important to include in the report but the guidance of the indicator RBC I requires a lot of details already included in the report and it doesn't make sense to repeat them in the CEO statement. CEO should focus on the most important/material aspect of the year.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
5	(1581-1586)	Under 5. Responsible Business Conduct (1566-2017) Ø Disclosure RBC-I Statement on sustainable development strategy (1581-1586) • Add "...and human rights". As per points above, effective reporting must be more specific than board information on sustainable development. The UN SDGs affirm that business respect for human rights underpins their goals.	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
6	1598	The use of words such as 'failures' has a negative connotation particularly for businesses. Suggested wordings: areas for improvements? challenges, obstacles? overdue?	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual
7	1595	IOSH would suggest that social trends should also be included, so that this reads as follows: "Broader trends (e.g. macroeconomic, social or political) affecting the organization's strategy for contributing to sustainable development". This is because developments in human capital management; safety, health and wellbeing at work; and demographics are also vital considerations.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
<b>Disclosure RBC-2 Policy commitments</b>						

8	1612	(1) Disclosure of specific targets is also required - Adding disclosure of policy commitments to internationally recognised instruments and to respect human rights is relevant.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
9	1612	(2) - Even with this specification however, the reporting may still remain vague. - We propose that the organisation also disclose the specific targets and milestones and contribution to the SDGs that relate to their policy commitments for responsible business conduct and to respect human rights. Organisations are required to provide their KPIs and targets for material topics and the same approach should be adopted here.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
10	1614	We ask GRI to define “policy commitments.” Does a company need to describe all policy commitments, or those for all material topics? Does the company’s code of conduct count as a policy commitment?	ERM	United States	Consultant	On behalf of an organization, group or institution
11	1615	The policy should take into account national and 'internationally' recognised instruments. The significance of national frames to sustainability is equally important and probably more relevant than merely following international instruments. This could lead to better contextualisation of sustainability reports.	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual
12	1617	Part of the precautionary principle ‘requirement’ has been changed to ‘recommendation’, albeit quite a small change: 'how the organization applies the Precautionary Principle or approach'. What is still a ‘requirement’ under RBC-2 is: ‘describe its policy commitments for responsible business conduct, including: (iii) whether the commitments stipulate applying the precautionary principle.  Due to the risk of misinterpretation, further clarification is suggested.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

13	1623	"provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this" Don't think it is necessary to explain why certain policies are not publicly available. Some policies are for internal audience, i.e. staff and uploaded to staff intranet.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
14	1611 - 1787	We suggest to merge RBC 2&3 and keep the disclosure to a more high level about policies and the related organizational and management systems. Moreover, current amount information is excessive for a sustainability report, especially if it is mandatory by law and included into an Annual Report. Finally, many companies already issue ad-hoc reports on such topics where they include most of this information requested.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
15	1611 onwards	(1) While we agree with the requirements on disclosures of policy commitments, on human rights, we also believe GRI should go further and explicitly reference climate policies, including commitments that are made in line with the Paris agreement. We are concerned that the omission of climate mitigation could send reporters the wrong message about responsible business conduct. We believe climate commitments and targets, including (potentially) science-based targets should be included in the scope of responsible business.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
16	1611 onwards	(2) We also note that the reference in line 1655 to the UN declaration on environment in connection with health and the environment does not include an explicit linkage to the Paris agreement.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
17	1611-1618	Anti-corruption should be one of the topics that is explicitly listed here as one of the policy commitments that should be described. Corruption is an issue of responsible business conduct that affects all others, and is a risk in literally every country in the world.	Engineers Without Borders Canada		No response	No response

18	1611-1635)	<p>Ø Disclosure RBC-2 Policy commitments (1611-1635)</p> <ul style="list-style-type: none"> <li>• Can add: how external inputs are reflected in the policy</li> <li>• Under (f) detail indigenous peoples and local communities and the need for this to be available in a language understandable to them</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
19	1612-1632	Human rights is very wide – from right to live to freedom of speech. A policy commitment potentially may be a very high expectation. Propose, to loosen to include policy commitment, position statement, guideline or any along these lines as well to take into account companies who are embarking on this journey as well.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
20	1614-8	(1) Policy commitments – Requirement a. overlaps with that of the individual topic disclosures for the material topics identified by the organization. Requesting this two-fold, though in a slightly different context seems unnecessary. This could be specifically about human rights only.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
21	1614-8	(2) RBC 2 & 3 are quite extensive in their requirements. The objective is good but could be a high burden for companies that already have their policies described on reference sites.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
22	1617 - 1664	Lines 1617, and 1654 – 1664 (p. 60 – 61): Precautionary principle. GRI should require some reporting on how the organization considers and uses the precautionary principle, and where there have been incidents or impacts from its incomplete or ineffective implementation. The Universal Standards should add guidance on the precautionary principle. The precautionary principle is a foundation of environmental laws, regulations, and treaties. The Montreal Protocol is a classic example of this; the world didn't wait until the ozone layer was destroyed to change practices via law, regulation and other practices to prevent the adverse impact. It is positive that the Standards mention the precautionary principle.	Douglas Hileman Consulting LLC	United States	Consultant	As an individual

		<p>Organizations commonly claim to adopt some type of precautionary principle(s), either in general or for specific topics. Organizations may disclose via several mechanisms, including Management Discussion and Analysis of risk management in 10-K filings to the SEC, sustainability reports, or other external reporting mechanisms. Organizations may report or disclose information (policies, procedures, assertions, or data) pertaining to the precautionary principle that affect sustainability topics directly. Organizations may have reported or disclosed on the precautionary principle in prior reporting periods, and learn later that they were ineffective (or not precautionary at all). Workplace occupational health and safety is a timely example. Workers have contracted COVID-19 and become seriously ill (or died) in many workplaces – including in some organizations that have previously reported positive information about occupational health and safety. Further, their customers may issue glowing reports of their practices on the topic relative to their supply chain. A fundamental premise of sustainability reporting is transparency on organizations’ role in environmental and social/ personal/ human rights issues – including prevention of irreparable harm. What may not be material as aggregated across a large organization may be very material in a localized operation. Five deaths from 10,000 employees can be statistically small; if they are all at one location with 100 employees, it indicates incomplete or ineffective implementation of the precautionary principle for a critical issue.</p>				
23	1706-1713	<p>We recommend changing “can” to “shall” or “should” to require companies—at least in certain industries—to describe procurement or investment policies and practices</p>	ERM	United States	Consultant	On behalf of an organization, group or institution
24	1710-1711; 1712-1713	<p>The guidance should require such disclosures, as evidence is pointing to the marginalisation of non-English speaking communities.</p>	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual

25	1612	(1) Disclosure of specific targets is also required - Adding disclosure of policy commitments to internationally recognised instruments and to respect human rights is relevant.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
<b>Disclosure RBC-3 Embedding the policy commitments throughout the organization</b>						
26	1761	IOSH suggests that reference is made to other international standards covering responsible procurement, such as ISO 45001:2018 Occupational health and safety management systems – Requirements with guidance for use (Clause 8.1.4) and ISO 20400:2017 Sustainable procurement – Guidance.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
27	1758 - 1759	Disclosure RBC-3 Embedding Policy Commitments throughout organization. GRI should state that audit activities – both (3LOD) Internal Audit (reporting to HGB) and (2LOD – environmental, health & safety, supply chain, etc.) topical audit activities can be useful in monitoring compliance with commitments across its activities and business relationships. If these functions are used, organizations are encouraged to describe them in their sustainability reports. Guidance says the organization can describe ... the systems it uses for monitoring compliance with commitments across its activities and business relationships. Organizations commonly implement systems and controls for internal management reporting. It is also common practice for organizations to have an Internal Audit function – a “third line of defense” activity authorized by, and reporting to, the HGB. Internal Audit monitors risks of all types across the enterprise and performs audits (assurance and advisory engagements) to documented criteria. Organizations also have “second line of defense” audit activities for higher-risk areas, such as IT, environmental, health and safety, and supply chain. These 2LOD audit functions can be useful in monitoring	Douglas Hileman Consulting LLC	United States	Consultant	As an individual



		compliance, performance, and progress on sustainability topics and reports. Even though many 2LOD audit functions have core competencies that would be useful for sustainability reporting – and would provide value to stakeholders relying upon it – it is not common for them to have sustainability reporting in their charter or scope.				
28	1758-1759	Disclosure RBC-3 Embedding Policy Commitments throughout organization. Guidance says the organization can describe ... the systems it uses for monitoring compliance with commitments across its activities and business relationships. Organizations commonly implement systems and controls for internal management reporting. It is also common practice for organizations to have an internal audit function – a “third line role” activity authorized by, and reporting to, the Highest Governing Body (HGB). Internal audit monitors risks of all types across the enterprise and performs audits (assurance and advisory engagements) to documented criteria. The IIA recommends the GRI should edit line 1759 to add at the end: including the existence of an internal audit function reporting to the HGB. If this function is used, organizations are encouraged to describe it in their sustainability reports.	The Institute of Internal Auditors	United States	Standard setter	On behalf of an organization, group or institution
<b>Disclosure RBC-4 Grievance mechanisms and other remediation processes</b>						
29	1723	The relevance of this disclosure could be reduced as the reporter is asked to include the 'significant' aspects of the organisation in the scope of the report. How does the less significant parts of the organisation that have significant human rights impacts come to be reported on? Should this require not just those areas of the organisation that it considers most significant but also those where the risks are highest of impacts on people?	KPMG	Australia	Consultant	On behalf of an organization, group or institution

30	1793	In addition to the negative impacts the organization has caused or contributed to, the disclosure should also reflect that it is expected that companies provide remedy for negative impacts it is linked to. This link could be through its own operations, products or services or business relationships.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
31	(1957 – 1970)	(1) Ø Disclosure RBC-4 Grievance mechanisms and other remediation processes (1788-1805) • Require that companies report on how they define “caused”, “contributed” and “linked”	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
32	1788-1909	To the Global Sustainability Standards Board:  As a legal non-profit organization that advocates for direct lines of communication between investors and the communities affected by investments, Accountability Counsel submits this comment on the draft Global Reporting Initiative Universal Standards. We write to encourage greater specificity on the fourth disclosure requirement for responsible business conduct (RBC-4), “Grievance Mechanisms and Other Remediation Processes.”  Preliminarily, we commend Global Reporting Initiative for recognizing in the guidance for RBC-4 that effective grievance mechanisms are a necessary feature of responsible business conduct under the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises. Effective grievance mechanisms are crucial to understand whether investments and organizational activities do not impinge upon human rights or contravene the social and environmental policies of businesses to the detriment of communities. There is no better way for organizations to know the impacts of their projects than to hear from the individuals and communities most affected by them.	Accountability Counsel	United States	Non-government organization	On behalf of an organization, group or institution

	<p>Reading RBC-4, we agree that organizations should describe their commitments to remedying adverse impacts caused or contributed to by their operations. We further agree that organizations should disclose their respective approaches to identifying and addressing grievances, as well as stakeholder engagement in the design and operation of grievance mechanisms.</p> <p>The fourth requirement under RBC-4 (RBC-4-d), however, can benefit from greater specificity and guidance with respect to reporting on the effectiveness of grievance mechanisms. The requirement asks organizations that have grievance mechanisms to “describe how [they] track[] the effectiveness of the grievance mechanism and other remediation processes and provide examples of their effectiveness, including stakeholder feedback.”</p> <p>While the guidance mentions the eight principles that underpin the effectiveness of a grievance mechanism, as articulated by Principle 31 of the UNGPs, it can be improved by more clearly tracking the principles to specific disclosures meant to demonstrate and assure effectiveness. Moreover, the framing of the guidance reads as if effectiveness can be shown by demonstrating adherence to any one of the principles as opposed to demonstrating adherence to each and every principle. This would be a mistake; to truly demonstrate effectiveness, each principle must be abided.</p> <p>Further, the guidance softly recommends that “contextual information should be provided to aid in understanding and interpreting . . . quantitative information” related to the effectiveness criteria. We agree.</p> <p>We therefore recommend the following changes.</p> <p>CURRENT LANGUAGE [lines 1884-1900]</p>				
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		<p>“Guidance to RBC-4-d</p> <p>According to UN Guiding Principle 31, effective grievance mechanisms are legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. In addition to these criteria, effective operational-level grievance mechanisms are also based on engagement and dialogue. It is acknowledged that it can be more difficult for the organization to assess the effectiveness of grievance mechanisms that it participates in compared to those it has established itself.</p> <p>The organization can report:</p> <ul style="list-style-type: none"> <li>• whether and how the intended users are informed about the grievance mechanisms and remediation processes and trained on how to use them;</li> <li>• the accessibility of the mechanisms and processes, such as the total number of hours per day or days per week that they are available and their availability in different languages;</li> <li>• how the organization seeks to ensure that users are treated with respect and protected against reprisals (i.e., non-retaliation for raising complaints or concerns);</li> <li>• how satisfied users are with the mechanisms and processes or the resulting outcomes, and how the organization assesses users’ satisfaction;</li> <li>• the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation;</li> </ul>				
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	<ul style="list-style-type: none"> <li>• the number of grievances filed during the reporting period that are repeated or recurring;</li> <li>• changes made to the mechanisms and processes in response to lessons learned about their effectiveness.”</li> </ul> <p>Quantitative information, such as the number of grievances, is unlikely to be sufficient on its own. For example, a low number of grievances could indicate that few incidents have occurred, but it could equally signal that the mechanisms are not trusted by their intended users. For this reason, contextual information should be provided to aid in understanding and interpreting the quantitative information.”</p> <p><b>SUGGESTED LANGUAGE</b></p> <p>“According to UN Guiding Principle 31, effective grievance mechanisms are legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. In addition to these criteria, effective operational-level grievance mechanisms are also based on engagement and dialogue. It is acknowledged that it can be more difficult for the organization to assess the effectiveness of grievance mechanisms that it participates in compared to those it has established itself.</p> <p>Using each of the eight effectiveness criteria outlined by UN Guiding Principle 31, the organization shall report on the considerations it uses to assure the effectiveness of grievance mechanisms:</p> <ul style="list-style-type: none"> <li>• Legitimacy <ul style="list-style-type: none"> <li>o Whether the organization has created an independent governance structure, separate from day-to-day operations that may be the source of grievances, to ensure that the grievance mechanism is fair and</li> </ul> </li> </ul>				
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	<p>trustworthy.</p> <ul style="list-style-type: none"> <li>o Whether the mechanism has sufficient authority to handle grievances and make redress decisions objectively.</li> <li>o Whether and how the intended users are informed about the grievance mechanisms and remediation processes and trained on how to use them;</li> </ul> <ul style="list-style-type: none"> <li>• Accessibility of the mechanisms and processes <ul style="list-style-type: none"> <li>o The total number of hours per day or days per week that the mechanism is available.</li> <li>o Policies and practices for making the mechanism known to all potentially affected people.</li> <li>o Whether the mechanism provides adequate assistance to help potentially affected people overcome barriers to accessing it, including language, literacy, costs, physical location, and fears of reprisal.</li> </ul> </li> <li>• Predictability <ul style="list-style-type: none"> <li>o Whether the mechanism’s policies and procedures are publicly available and easily accessible.</li> <li>o Whether the mechanism’s procedures are clearly articulated with timeframes for each stage of the process.</li> <li>o Whether the mechanism is equipped to monitor that the process and parties involved respect articulated timelines.</li> </ul> </li> <li>• Equitability <ul style="list-style-type: none"> <li>o Whether the mechanism provides information on the process and the rights of parties to consult with and be accompanied by counsel and/or advisors at any time during the process.</li> <li>o How satisfied users are with the mechanism and its processes or the resulting outcomes, and how the organization assesses users’ satisfaction.</li> </ul> </li> <li>• Transparency <ul style="list-style-type: none"> <li>o Whether the mechanism maintains a publicly available case registry,</li> </ul> </li> </ul>				
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	<p>including an online version, in addition to any other culturally appropriate means of disseminating the information.</p> <ul style="list-style-type: none"> <li>o The number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation;</li> <li>o The nature of complaints, the issues considered, and the general geographic locations of complaints during the reporting period.</li> <li>o The number of grievances filed during the reporting period that are repeated or recurring.</li> </ul> <ul style="list-style-type: none"> <li>• Rights Compatibility <ul style="list-style-type: none"> <li>o Whether the mechanism protects the identity of any party that requests confidentiality</li> <li>o Whether the mechanism’s policies protect the rights of parties afforded to them under national and international law.</li> <li>o How the organization ensures that users are treated with respect and protected against reprisals (i.e., non-retaliation for raising complaints or concerns).</li> </ul> </li> <li>• Continuous Learning <ul style="list-style-type: none"> <li>o What changes were made to the mechanisms and processes during the reporting period in response to lessons learned about their effectiveness.</li> <li>o How the organization identifies and uses lessons from the grievance process to instruct institutional improvements.</li> </ul> </li> <li>• Created and Evaluated through Dialogue and Engagement <ul style="list-style-type: none"> <li>o Whether the organization held consultation about the design, performance, and monitoring and evaluations of the mechanism.</li> </ul> </li> </ul> <p>Quantitative information, such as the number of grievances, is unlikely to be sufficient on its own. For example, a low number of grievances could indicate that few incidents have occurred, but it could equally signal that</p>				
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		the mechanisms are not trusted by their intended users. For this reason, contextual information must be provided to aid in understanding and interpreting the quantitative information.”				
33	1792-1805; 1792-1793; 1873-1877	(1) (a) Lines 1792-1805 – Other – The order of these requirements should be reversed, so companies first cover the grievance mechanisms in place to raise concerns, then the company describes how they remediate grievances.	ERM	United States	Consultant	On behalf of an organization, group or institution
34	1792-1805; 1792-1793; 1873-1877	(2) (b) Lines 1792-1793 – Feasibility – Rather than having the company identify grievances, recommend having grievances be identified by another entity (e.g., NOVs, fines). A company won’t identify grievances because that might be to admit liability. If the requirement is to list actual NOVs, fines, lawsuits, etc., and then describe what the company is doing to remediate, U.S. companies would be more likely to include this information.	ERM	United States	Consultant	On behalf of an organization, group or institution
35	1792-1805; 1792-1793; 1873-1877	(3) (c) Lines 1873-1877 – Clarity – We believe this is both too granular and vague. We ask GRI to clarify: How is a customer service desk not a grievance mechanism?	ERM	United States	Consultant	On behalf of an organization, group or institution
36	1794-6	(1) Grievance mechanisms - Are negative impacts strictly related to Human rights or overall? Guidance to RBC-4 can be misleading. Believe environmental remediation a grievance mechanism, as it can have very negative impacts on health of local communities if not resolved. Furthermore, the fact that an issue has to be raised by a stakeholder in order for it to be considered a negative impact and worth developing a grievance mechanism for, does not seem reasonable. Lastly, this is currently addressed individually in each topic disclosure (Management Approach) and organizations already struggle to disclose this. Remediation on negative impacts is discussed in MT-3 for each topic. Clarity on how this is different would be helpful for users.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution



37	1800-1805; 1879-1909	We suggest not to require c) and d). We suggest to include them among recommendations.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
38	1831-1871	<p>Guidance with respect to the second requirement under RBC-4 (RBC-4-b-i), which requires organizations to “describe the grievance mechanisms that the organization has established or participates in,” states that organizations can do so by describing, among other things, “how the mechanisms operate and who administers them (the organization and/or another party).”</p> <p>We agree that descriptions of grievance mechanisms are critical. Missing from the list of ways that an organization can describe its grievance mechanisms is an express reference to governance. Features of good governance, such as report lines that best promote an organizational response to concerns relayed through grievance mechanisms, and policies that protect the independence of mechanisms, are critically important to the integrity of a grievance redress framework and achieving successful remedial outcomes. We therefore recommend that guidance on RBC-4-b-i expressly reference the need to report on governance, by modifying bullet point two as follows:</p> <p>CURRENT LANGUAGE [lines 1855-1856]</p> <p>The organization can describe:</p> <p>[. . .]</p> <ul style="list-style-type: none"> <li>• how the mechanisms operate and who administers them (the organization and/or another party);</li> </ul>	Accountability Counsel	United States	Non-government organization	On behalf of an organization, group or institution

		<p>SUGGESTED LANGUAGE</p> <p>The organization can describe:</p> <p>[ . . ]</p> <ul style="list-style-type: none"> <li>• how the mechanisms are operated and governed, and who administers them (the organization and/or another party);</li> </ul>				
<b>Disclosure RBC-5 Mechanisms for seeking advice and raising concerns</b>						
39	1937	The guidance to RBC-5-a should include that the organization should also report on how the board oversees the mechanisms and addresses their effectiveness, and whether these mechanisms are audited by internal or/and external parties.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
40	1910-1956	Since this covers ethics hotlines, which are more common than other stakeholder grievance mechanisms, we recommend placing RBC-5 before RBC-4. That would also be a logical follow-up to RBC-3, embedding policy commitments.	ERM	United States	Consultant	On behalf of an organization, group or institution
41	1915-1917	(2) 1917 - in my view, the item is missing on how and where report the main matters of the raised concerns	Sulema Pioli	Brazil	Consultant	As an individual
42	1915-7	Mechanisms for advice and concerns about ethics - Perhaps a need for further requirements in the ethical communications side to evaluate effectiveness of RBC measures?	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

**Disclosure RBC-6 Compliance with laws and regulations**

43	1958	<p>Report all instances of non-compliance</p> <p>Transparency about an organisation's non-compliance with laws or regulations is very important. To require only significant fines to be reported undermines the value of this disclosure. In particular, the significance of a fine may be influenced by the size of the organisation leading to larger organisations not disclosing fines disclosed by smaller organisations. For example, disclosure of circumstances where an organisation has repeated small fines.</p>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
44	(1957 – 1970)	<p>(2) Ø Disclosure RBC-6 Compliance with laws and regulations (1957 – 1970)</p> <ul style="list-style-type: none"> <li>• Add (c) report on supplier non-compliance to laws and regulations</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
45	1957 - 2006	<p>Lines 1957 – 2006 (p. 69 – 70) Disclosure RBC-6 Compliance with Laws and Regulations: The Standards require organizations to report various aspects of non-compliance with laws or regulations for which fines or non-monetary sanctions were incurred during the reporting period. GRI should re-orient Disclosure RBC-6 towards a more holistic, balanced description of the organization's compliance program. This can include any or all of: description of the compliance organization (organization, structure, reporting relationships, resources); how sustainability/ ESG compliance issues are managed [the compliance piece is not explicitly mentioned in Disclosure RBC-3 (Lines 1714 – 1787)]; the sustainability/ ESG expertise used to adequately understand and achieve compliance requirements; and monitoring efforts (including internal auditing – 2LOD and/or 3LOD); and whether the monitoring efforts focus on processes or test compliance – or both. The scope of “compliance” as described</p>	Douglas Hileman Consulting LLC	United States	Consultant	As an individual

	<p>here [it is not defined in the Glossary – see Line 2943] do not convey the extent of compliance requirements relevant to governance, the environment, or people/ human rights. This is a very limited view of compliance, providing an incomplete and often distorted view of organization’s commitment to compliance. Moreover, the limited nature of this disclosure can have the unintended consequence of creating incentives to fight compliance. The definition of “compliance” adopted by many internationally-accepted frameworks for compliance management (such as ISO) include contractual requirements, industry standards (UL standards for electrical safety, for example), and binding obligations. Many of these are relevant for governance, the environment, and people/ human rights. The Standards should encourage reporting on compliance for a complete range of topics, using a definition of “compliance” as adopted by the organization – with guidance suggesting that the definition be included in the sustainability report. The payment of significant fines (or non-monetary sanctions) is not well-suited for the objective of transparency in sustainability reporting. First, there is the matter of timeframes and reporting periods. The time between identification of a situation, initiation and completion of enforcement activities, and incurring the penalty can span several reporting periods. Organizations can expend substantial resources negotiating away fines and penalties – or get creative in fighting the underlying alleged non-compliance – on a scale that far outweighs the eventual penalty, but without reducing the adverse impact of the non-compliance (including on the environment, etc.). This creates an incentive to avoid perceived embarrassment of reporting non-compliance, and diverts resources from corrective actions and improved programs to prevent future harm and improve future performance. Stakeholders seeking to evaluate companies’ commitment to compliance need more – and more relevant – information than the amount of fines paid. They need information to assess the organization’s commitment to compliance, and commitment to correcting non-</p>				
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		compliance when it is detected. Fortunately, there are many standard elements of compliance programs that are amenable to reporting.				
46	1957 and 1964-5	(1) Non-compliance with environmental laws and regulations – ERM CVS agrees that RBC-6 should be reported by all. It would be good to include a % recommendation or explain that significance can be monetary but could also be very impactful and not have a huge fine or non-monetary sanction, like a spill. Is this considered in this definition?	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
47	1957 and 1964-5	(2) Additionally, the requirement refers to “incurred in the period”. If the organization has been fined but is recurring should this also be disclosed? These definitions are very important for assurance.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
48	1959 - 1970	Most of the details asked are already required in other mandatory reports, there would be a proliferation of information.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
49	1960-1961	(1) (a) We ask GRI to define “significant” for comparability across reporting organizations.	ERM	United States	Consultant	On behalf of an organization, group or institution
50	1960-1961	(2) (b) We ask GRI to define “incurred” so that companies know whether they should include fines levied during the year or paid during the year.	ERM	United States	Consultant	On behalf of an organization, group or institution

51	1966 and 1968 - 1970	(1) The nature of each instance may be subject to legal privilege in some territories and not available for reporting. It is suggested that this requirement is changed to require an explanation where the nature of an instance cannot be disclosed. Alternatively, the 'nature of an instance' reporting requirement can be changed to 'guidance'.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
52	1966 and 1968 - 1970	(2) Inclusion of specifications of what would be significant fines (Dow Jones defines significant as amounts above US\$ 10 million) is recommended for inclusion in the form of 'guidance'. We would suggest breaking the question RBC-6-a-ii in a) 'total number of significant fines issued to company' (see) and b) the amount of significant fines paid during the cycle. This will differentiate between fines applied and payed. Depending on the number of cases, it would be a challenge to describe the nature of each instance of non-compliance for which a significant fine or non-monetary sanction was incurred. In this case, we suggest that the reporting be done along categories, e.g: implementation of binding agreements made with regulatory authorities; penalties related to the environment or ecological issues; or tailings issues; penalties related to air emissions, among others.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
<b>Disclosure RBC-7 Membership associations</b>						
53	2009 - 2017	It's not possible to report the entire list of the membership associations and the advocacy organizations in a non-financial report especially for big corporation; it would be better to describe the approach through which the corporation relates to these organizations and focus on the membership related to the most critical aspects for example for an Oil & Gas company the climate advocacy organizations.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
54	2007-2017	(a) We believe this a strange placement of the disclosure relative to other RBC disclosures. (b) If under Responsible Business, GRI should require organizations to discuss how their policy positions align with those of the organizations	ERM	United States	Consultant	On behalf of an organization,

		they belong to. (b) If listing memberships where the company plays a significant role, GRI should require the company to list the role it plays in that organization				group or institution
55	2010-2011	Advocacy groups can push for their collective benefit even without a visible role of the reporting organisation. Reconsider 'a significant role'.	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual

## 9 6. Stakeholder engagement

No.	Line number (where provided)	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
<b>Disclosure SE-I Approach to stakeholder engagement</b>						
1	2022	<p>Increase the requirements for specific information about stakeholder engagement</p> <ul style="list-style-type: none"> <li>- It is a valuable addition to require an organisation to provide details about how it ensures meaningful engagement with stakeholders.</li> <li>- Transparency about the way in which an organisation engages with stakeholders is a very important aspect of the organisation's approach to sustainable development topics.</li> <li>- We recommend that an organisation be required to provide details about the type and frequency of engagement with each category of stakeholder rather than it forming part of the guidance.</li> </ul>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
2	2026	Suggest to change the requirement to "whether the engagement identified actual and potential negative impacts, or determined prevention and mitigation responses to potential negative impacts." Reason being organisations tend to seek feedback that has positive impact to the organisations themselves instead of on the society/environment.	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution
3	2050	(1) 2050: the frequency should be a compulsory information as constant engagement with stakeholders will determine how effective the company is incorporating feedback.	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual
4	2070	(2) 2070: it should be a critical part of the planning of Stakeholder Engagement as evidence on marginalisation exist.	Dr Aljiaohra Altuwaijri	Saudi Arabia	Academic	As an individual



5	(2018-2139)	<p>Under 6. Stakeholder Engagement (2018-2139)</p> <p>This section needs revision on a number of fronts (many of which have been detailed already):</p> <ul style="list-style-type: none"> <li>- Inclusion of “rights-holder” terminology (not just stakeholders)</li> <li>- Definition of consultation and demonstrative understanding of the difference between engagement and consultation</li> <li>- Need to add “Disclose SE-3” on Free, Prior and Informed Consent (FPIC) with guidance</li> </ul>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
6		Stakeholder engagement and results should be explicit. Reference to OECD DD process	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
7		If there is not indicated the specific need to interact with stakeholders for reporting preparation, then the organizations can adjust any information about interaction with stakeholders that is in no way related to the assessment of the organization impact or reporting process. There is a lack of standardization of stakeholders’ engagement into the report preparation. It could be right to recommend to have dialogues with stakeholders exactly about the report each year.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
8		(1) We believe SE-Ii should be reordered to align with the natural process of stakeholder engagement: how they identify stakeholders, and then the selected categories for engagement	Deloitte	United States	Consultant	On behalf of an organization, group or institution
9		2) In addition, we believe it would be beneficial for SE-I to require organizations to report information on the outcome of the engagement and what decisions were made or influenced as a result.	Deloitte	United States	Consultant	On behalf of an organization, group or institution

10		(7)• Section SE-I: Approach to engagement with stakeholders assumes the organization engages with all stakeholders. This will create doubts on disclosure for companies that have identified more stakeholders than they engage with at present. ERM CVS suggest separating the requirements to list and explain the process for identifying stakeholders, from the descriptions regarding forms and frequency of engagement, in order to create further clarity.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
<b>Disclosure SE-2 Collective bargaining agreements</b>						
11	2083	Relevant	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
12	2083	Collective bargaining for me is not stakeholder engagement. It's human resources practice. It should be part of the materiality assessment and part of the employment disclosures. It doesn't fit here.	BeyondBusiness Ltd	Israel	Consultant	On behalf of an organization, group or institution
13	2084	Clear	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
14	2084	The requirements should also include: - a statement or policy commitment on freedom of association and collective bargaining in direct operations, - how the company encourages freedom association among its workforce and how it upholds these rights in countries where fundamental rights are not guaranteed	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

		- how the company assesses the position of industry initiatives or bodies toward freedom of association and collective bargaining when it considers joining as a member				
15	2086	The indicator of percentages of employees covered by collective bargaining agreements should also include a comparison to the industry average.	Principles for Responsible Investment	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
16	2083-2091	This is a key disclosure and it is good to see its retention and modest expansion in this Review of the Universal Standards. The right to collectively bargain at work is a fundamental human right and, while the absence of collective bargaining in a workplace does NOT of itself establish any denial of that right, its significant presence in an organization does demonstrate respect for that right.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
17	2083-2091	This is a key disclosure and it is good to see its retention and modest expansion in this Review of the Universal Standards. The right to collectively bargain at work is a fundamental human right and, while the absence of collective bargaining in a workplace does not of itself establish any denial of that right, its significant presence in an organisation does demonstrate respect for that right.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
18	2088-2090	We suggest including an additional point (c) to explain, in those cases where points (a) and (b) are not applicable, how the company determines the working conditions of those employees.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
19	2088-2091; 2110-2111	(I) (a) Lines 2088-2091 – Feasibility – This disclosure should be expanded so companies can explain why collective bargaining agreements are not needed.	ERM	United States	Consultant	On behalf of an organization, group or institution

20	2088-2091; 2110-2111	(2) (b) Lines 2110-2111 – Other – This falsely assumes collective bargaining is always positive. In the U.S., many companies seek to avoid collective bargaining agreements by providing positive working environments and they believe this is better for the business over the long-term.	ERM	United States	Consultant	On behalf of an organization, group or institution
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This document does not represent an official position of the GSSB