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Item 01 – GRI Universal Standards Project – Revised GRI 101: Section 3.

For GSSB discussion

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Description	<p>This document presents the revised draft of Section 3. Reporting in accordance with the GRI Standards in <i>GRI 101: Using the GRI Standards</i> following the public comment feedback.</p> <p>Key changes are highlighted in comment boxes within the document.</p> <p>The exposure draft of Section 3 of GRI 101 is included in Annex 1. It can also be found here: https://www.globalreporting.org/standards/media/2605/universal-exposure-draft.pdf#page=11.</p> <p>The public comments to Section 3 of GRI 101 can be found here: https://www.globalreporting.org/media/3uypwlmr/item-02-public-comments-to-revisions-on-the-reporting-model-in-the-universal-standards.pdf</p>

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This document does not represent an official position of the GSSB

2 Explanatory note

3 The following significant revisions have been made in response to public comment feedback:

4 Section 3. Reporting in accordance with the GRI Standards

- 5 • The section now focuses on reporting in accordance with the GRI Standards to communicate
6 that this is the preferred approach of reporting with the GRI Standards. Therefore, reporting in
7 accordance with, and with reference to, the GRI Standards are no longer presented side by
8 side as two approaches that can be used to report with the GRI Standards. All information
9 related to reporting with reference is now included in the sub-section 'Reporting with
10 reference to the GRI Standards'. Also, a recommendation has been added that organizations
11 reporting with reference to the GRI Standards when they are unable to comply with all the in
12 accordance requirements, should transition to reporting in accordance with the GRI
13 Standards in time. See lines 52-69 and 328-341.
- 14 • Revised the mechanism to use reasons for omissions. Reasons for omission are permitted for
15 disclosures in *GRI 102* and *GRI 103* with the exception of Disclosures REP-1, REP-2, REP-3,
16 REP-4, REP-5, MT-1 and MT-2. A standalone requirement has been introduced to provide a
17 reason for omission when the organization cannot comply with a disclosure or a requirement
18 in a disclosure for which reasons for omission are permitted in the GRI content index. See
19 lines 204-260.
- 20 • A reason for omission must now be used when an item required by the disclosure does not
21 exist to ensure consistent and clear reporting about items (e.g., policy, practice, committee, or
22 role) that do not exist. The organization uses 'not applicable' as the reason for omission in
23 these instances. See lines 223-228.
- 24 • Revised the concept of 'appropriate disclosures', which were defined as disclosures that
25 adequately capture the impacts related to the organization's material topics. The disclosures
26 from the GRI Topic Standards that are required to be reported for each material topic are now
27 defined as those disclosures that are relevant for reporting on its impacts and approach in
28 relation to a material topic. See lines 136-139.
- 29 • A new requirement has been included to either report on the disclosures from the GRI Topic
30 Standards listed for a material topic covered in the applicable Sector Standard, or provide the
31 'not applicable' reason for omission and the required explanation in the GRI content index.
32 Such an explanation helps understand whether the disclosures are indeed not relevant for
33 reporting on the organization's impacts and approach in relation to a material topic and
34 whether they have not been reported for the right reasons. An organization is required to
35 comply with this requirement only if GRI Sector Standards that apply to the organization's
36 sectors are available. If there is no applicable Sector Standard available, the organization is
37 not required to explain why disclosures from the GRI Topic Standards are not relevant for
38 reporting on the its impacts and approach in relation to the material topic. See lines 129-133.
- 39 • A new requirement has been added to include the disclosure title in the GRI content index in
40 addition to the disclosure code. This will help information users understand what the reported
41 disclosures are about. This used to be a recommendation. See lines 270 and 347.
- 42 • Retained the statement of use, but amended wording to avoid implication of direct legal
43 responsibility for the statement by the body signing off the statement. The statement is now to
44 be issued by the organization with acknowledgement of the highest governance body's or
45 senior executives' involvement in reviewing and approving the reported information. See lines
46 295-299 and 368-372.

47 Additional revisions made in response to public comment feedback are explained in comment boxes.

48 Other editorial revisions have been made to the text to improve clarity and consistency with the GRI
49 Style Guide and are explained in comment boxes.

Revised GRI 101: Using the GRI Standards

Section 3. Reporting in accordance with the GRI Standards

Reporting in accordance with the GRI Standards enables an organization to provide a comprehensive picture of its most significant impacts on the economy, environment, and people, including impacts on their human rights. The organization uses the GRI Standards to report information on all its material topics and how it manages these topics, and to provide contextual information about itself. This allows information users to make informed assessments and decisions about the organization's contribution to sustainable development.

The organization must comply with all nine requirements in this section to report in accordance with the GRI Standards. For disclosures for which reasons for omission are permitted, the organization must either report the required information, or if that is not possible, provide one of the reasons for omission in Table 2. See Requirement 6 for more information.

Table 1. Overview of in accordance requirements

- Requirement 1: Apply the reporting principles
- Requirement 2: Report the disclosures in GRI 102: About the Organization
- Requirement 3: Determine material topics
- Requirement 4: Report the disclosures in GRI 103: Material Topics
- Requirement 5: Report disclosures from the GRI Topic Standards for each material topic
- Requirement 6: Provide reasons for omission for disclosures and requirements that the organization cannot comply with
- Requirement 7: Publish a GRI content index
- Requirement 8: Provide a statement of use
- Requirement 9: Notify GRI

If the organization does not comply with all in accordance requirements, it cannot claim that it has prepared the reported information in accordance with the GRI Standards. In this case, the organization may be able to claim that it has prepared the reported information with reference to the GRI Standards, provided it complies with the requirements set out in the Section 'Reporting with reference to the GRI Standards'.

Requirement 1: Apply the reporting principles

- a. The organization shall apply all the reporting principles set out in Section 4 of GRI 101: Using the GRI Standards.

Commented [SD1]: Section 3 focuses on reporting in accordance with the GRI Standards to communicate this is the preferred approach of reporting with the GRI Standards. These changes have been made:

- Reporting in accordance with, and with reference to, the GRI Standards are no longer presented side by side as two approaches that can be used to report with the GRI Standards.
- Sections 3.1 and 3.2 have been removed. All information about reporting with reference to the GRI Standards is included in the sub-section 'Reporting with reference to the GRI Standards'.
- Approach A and B have been removed.

Commented [SD2]: Type of change: editorial revision.

Original wording: "Sustainability reporting using the GRI Standards".

Commented [SD3]: Type of change: editorial revision.

Original wording: "complete and balanced picture".

There was confusion with 'completeness' and 'balance' being two of the reporting principles.

Commented [SD4]: Type of change: editorial revision.

New text added.

Commented [SD5]: Type of change: editorial revision.

New text added.

Commented [SD6]: Type of change: editorial revision.

The requirements for reporting with reference to the GRI Standards have been moved to Table 3 in the Section 'Reporting with reference to the GRI Standards'.

These requirements have been revised in line with the changes made to the requirements.

Commented [SD7]: Type of change: editorial revision.

Original wording: "Section 3.2".

Commented [SD8]: Type of change: editorial revision.

Original wording: "Requirement A-1".

The requirements are numbered differently, as Approach A and B have been removed. This change applies to all requirements.

73 **Requirement 2: Report the disclosures in GRI 102: About the**
74 **Organization**

75 a. The organization shall report all disclosures in [GRI 102](#).

76 **Guidance**

77 Reasons for omission are permitted for all disclosures in [GRI 102](#) except for:

- 78 • REP-1 Organizational details
- 79 • REP-2 Organizational entities included in the sustainability reporting
- 80 • REP-3 Reporting period and frequency
- 81 • REP-4 Restatements of information
- 82 • REP-5 External assurance

83 If the organization cannot comply with a requirement in a disclosure in [GRI 102](#) for which reasons for
84 omission are permitted, the organization is required to specify the requirement it cannot comply with,
85 and provide a reason for omission and an explanation. See [Requirement 6](#) for more information on
86 how to report reasons for omission.

87 **Requirement 3: Determine material topics**

88 The organization shall:

89 a. **determine its material topics;**

90 b. **use the GRI Sector Standard(s) that apply to its sector(s) and:**

91 i. **determine whether each topic in the applicable GRI Sector Standard(s) is a material**
92 **topic for the organization;**

93 ii. **list, in the GRI content index, any topics from the applicable GRI Sector Standard(s)**
94 **that the organization has determined as not material and explain why they are not**
95 **material.**

96 **Guidance**

97 **Guidance to 3-a**

98 See [Section 2 of GRI 103: Material Topics](#) for guidance on how to determine material topics.

99 **Guidance to 3-b**

100 The organization is required to comply with 3-b only if GRI Sector Standards that apply to its sectors
101 are available. The Sector Standards provide information for organizations in a given sector about their
102 most likely material topics.

103 The organization is required to use the applicable Sector Standards when determining its material
104 topics. Using the Sector Standards helps the organization determine its material topics, but the
105 organization is still required to determine its material topics based on its specific circumstances.

106 The organization needs to review each topic described in the applicable Sector Standards and
107 determine whether it is a material topic for the organization. If any of the topics that are included in the
108 applicable Sector Standards have been determined by the organization as not material, the
109 organization is required to list them in the GRI content index and explain why they are not material.
110 See [Requirement 7](#) for more information on the content index.

Commented [SD9]: Type of change: revision following public comment feedback.

Added guidance to explain that reasons for omission are permitted for most disclosures in [GRI 102](#), and what the requirements are when using reasons for omission.

Commented [SD10]: Type of change: global editorial revision.

Original wording: "identify its material topics".

Commented [SD11]: Type of change: editorial revision.

Original wording: "use the GRI Sector Standard(s) that apply to its sector(s), where these are available, when identifying its material topics in A-3-a."

Commented [SD12]: Type of change: editorial revision.

Requirement relocated from Disclosure MT-2.

It has also been clarified that the list of topics that the organization has determined as not material and the explanation are required to be reported in the GRI content index.

Commented [SD13]: Type of change: editorial revision.

Relevant guidance from 'Guidance to MT-2-b' has been relocated to this section.

111 Section 2 of *GRI 103* and the GRI Sector Standards provide guidance on how to use the GRI Sector
112 Standards when determining material topics.

113 Requirement 4: Report the disclosures in *GRI 103: Material Topics*

114 **The organization shall:**

- 115 a. report how it has determined its **material topics** using [Disclosure MT-1](#);
- 116 b. report a list of its material topics using [Disclosure MT-2](#);
- 117 c. report how it manages each material topic using [Disclosure MT-3](#), irrespective of whether
118 the topic is covered by a GRI Topic Standard or not.

119 **Guidance**

120 Reasons for omission are only permitted for [Disclosure MT-3 Management of material topics in GRI](#)
121 [103](#).

122 If the organization cannot comply with a requirement in Disclosure MT-3, the organization is required
123 to specify the requirement it cannot comply with, and provide a reason for omission and an
124 explanation. See [Requirement 6](#) for more information on how to report reasons for omission.

125 Requirement 5: Report disclosures from the GRI Topic Standards 126 for each material topic

127 **The organization shall:**

- 128 a. report disclosures from the GRI Topic Standards for each **material topic**;
- 129 b. when a material topic is covered in the applicable GRI Sector Standard(s), either:
 - 130 i. report on the disclosures from the GRI Topic Standards listed for that topic in the
131 Sector Standard, or;
 - 132 ii. provide the 'not applicable' reason for omission and the required explanation in the
133 GRI content index.

134 **Guidance**

135 **Guidance to 5-a**

136 For each **material topic**, the organization needs to identify disclosures from the GRI Topic Standards
137 to report on. The organization is required to report only on those disclosures that are relevant for
138 reporting on its **impacts** and approach in relation to a material topic; it is not required to report on
139 disclosures that are not relevant.

140 There is no requirement for the organization to report on a minimum number of disclosures from the
141 Topic Standards. The number of disclosures that the organization reports on is based on the
142 organization's own assessment of how many disclosures are relevant for reporting on its impacts and
143 approach in relation to a material topic.

144 The organization may need to use more than one Topic Standard to report on a material topic. In
145 addition, not all disclosures in a Topic Standard may be relevant for the organization to report on. For
146 example, an organization identifies pay equality as a material topic. The organization needs to report
147 [Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage](#)
148 [from GRI 202: Market Presence 2016](#), and [Disclosure 405-2 Ratio of basic salary and remuneration](#)
149 [of women to men from GRI 405: Diversity and Equal Opportunity 2016](#). The organization is not
150 required to report other disclosures from these Standards (such as [Disclosure 202-2 Proportion of](#)

Commented [SD14]: Type of change: editorial revision.

Revised requirements in line with changes made to the titles of Disclosures MT-1, MT-2, and MT-3.

Commented [SD15]: Type of change: revision following public comment feedback.

Added guidance to explain that reasons for omission are permitted for Disclosure MT-3 in *GRI 103*, and what the requirements are when using reasons for omission.

Commented [SD16]: Original wording: "report appropriate disclosures from the GRI Topic Standards that correspond to the material topic;"

Type of change: revision following public comment feedback.

The reference to 'appropriate disclosures' has been removed, as the concept of 'appropriate disclosures' is revised. Appropriate disclosures were defined as those that adequately capture the impacts related to the organization's material topics. It is now required for the organization to report the disclosures from the Topic Standards that are relevant for reporting on its impacts and approach in relation to a material topic.

Type of change: editorial revision.

The words 'that correspond to the material topic' have been removed to clarify it is required to report all disclosures that are relevant for reporting on the impacts and approach in relation to a material topic, irrespective of whether they come from a Topic Standard that corresponds to the material topic or not.

Commented [SD17]: Type of change: revision following public comment feedback.

Added a new requirement for organizations to either report on the disclosures from the Topic Standards listed for a material topic covered in the applicable Sector Standard, or provide the 'not applicable' reason for omission and the required explanation in the GRI content index.

Commented [SD18]: Type of change: editorial change.

Guidance has been revised in line with the changes made to Requirement 5-a. For example, the guidance explaining that the topic names used in the GRI Topic Standards are intentionally high-level, and what to do if a material topic does not exactly match the topic names used in the GRI Standards, has been removed because the reference to corresponding Topic Standards has been removed from the requirement.

Commented [SD19]: Type of change: revision following public comment feedback.

Added guidance to clarify that there is no minimum number of disclosures to be reported from the GRI Topic Standards.

151 senior management hired from the local community), as these disclosures do not address the topic of
152 pay equality.

153 When a material topic is covered in the applicable GRI Sector Standard(s), the organization is
154 required to use the Sector Standard(s) to identify disclosures to report on. See [Requirement 5-b](#) for
155 more information.

156 Reasons for omission are permitted for all disclosures from the Topic Standards. If the organization
157 cannot comply with a requirement in a disclosure from the Topic Standards, the organization is
158 required to specify the requirement it cannot comply with, and provide a reason for omission and an
159 explanation. See [Requirement 6](#) for more information on how to report reasons for omission.

160 The organization should provide sufficient information about its impacts and approach in relation to
161 each material topic, so that information users can make informed assessments and decisions about
162 the organization. If the disclosures from the Topic Standards do not provide sufficient information
163 about the organization's impacts and approach, then the organization should report additional
164 disclosures. These can include additional disclosures recommended in the Sector Standards,
165 disclosures from other sources, or disclosures developed by the organization itself.

166 Disclosures that the organization reports from other sources, or that are developed by the
167 organization itself, should have the same rigor as disclosures from the GRI Standards, and they
168 should align with expectations set out in authoritative intergovernmental instruments.

169 Reporting on material topics not covered by the GRI Topic Standards

170 When a material topic is not covered by the disclosures in the GRI Topic Standards, the organization
171 should report other disclosures for that topic. These can include additional disclosures recommended
172 in the GRI Sector Standards, disclosures from other sources, or disclosures developed by the
173 organization itself.

174 If the organization's material topic is not covered by the disclosures in the Topic Standards, the
175 organization is still required to report how it manages the material topic, using [Disclosure MT-3 in GRI](#)
176 [103: Material Topics](#). See [Requirement 4-c](#) for more information.

177 For example, an organization identifies freedom of speech as a material topic. As there is no Topic
178 Standard that covers this topic, the organization should report disclosures from other sources or
179 develop its own disclosures to report on the topic. The organization is still required to report how it
180 manages the topic of freedom of speech, using [Disclosure MT-3 in GRI 103: Material Topics](#).

181 Guidance to 5-b

182 The organization is required to comply with 5-b only if GRI Sector Standards that apply to its sectors
183 are available. The Sector Standards provide information for organizations in a given sector about their
184 most likely material topics.

185 The organization needs to review each topic described in the applicable Sector Standards and
186 determine whether it is a material topic for the organization.

187 If the organization determines a topic in an applicable Sector Standard to be material, the
188 organization is also required to use the Sector Standard to identify disclosures to report on its impacts
189 and approach in relation to that topic. For each likely material topic, the Sector Standards list
190 disclosures from the Topic Standards for organizations to report on. If any of the disclosures listed in
191 the Sector Standards are not relevant for reporting on the organization's impacts and approach, the
192 organization is not required to report these. However, the organization is required to identify these
193 disclosures in the GRI content index and provide 'not applicable' as the reason for omission for not
194 reporting on the disclosures. The organization is also required to explain in brief why the disclosures
195 are not relevant for reporting on its impacts and approach in relation to the material topic. See
196 [Requirement 6](#) for more information on how to report reasons for omission.

197 Note that the organization can still use any of the four reasons for omission included in [Table 2](#) if it
198 cannot comply with a requirement in a disclosure from the GRI Topic Standards listed for a material
199 topic covered in the Sector Standards that the organization reports on.

200 In addition to disclosures from the Topic Standards, the Sector Standards may list additional
201 disclosures for organizations to report on. Reporting on these additional disclosures is not a

Commented [SD20]: Type of change: editorial revision.

The example has been updated to illustrate that an organization may need to use more than one GRI Topic Standard to report on a material topic and that not all disclosures in a Topic Standard may be relevant for the organization to report on. In addition, *GRI 302: Energy 2016* and *GRI 305: Emissions 2016* may change when updating the climate-related GRI Standards.

Commented [SD21]: Type of change: editorial revision.

Original wording: "If the organization identifies a topic as material and that topic is included in the applicable GRI Sector Standard, this Sector Standard can also assist the organization in determining appropriate disclosures to report on that topic."

Commented [SD22]: Type of change: editorial revision.

Added guidance to clarify that reasons for omission are permitted for all disclosures from the GRI Topic Standards.

Commented [SD23]: Type of change: editorial revision.

New text added.

Commented [SD24]: Type of change: editorial revision.

New text added.

Commented [SD25]: Type of change: editorial revision.

New text added.

Commented [SD26]: Type of change: revision following public comment feedback.

Added guidance to explain how to report on material topics that are not covered by the GRI Topic Standards.

Commented [SD27]: Type of change: editorial revision.

The example has been updated.

Commented [SD28]: Type of guidance: editorial revision.

Added guidance for the new Requirement 5-b.

202 requirement. The organization is also not required to explain why the additional disclosures are not
 203 relevant for reporting on its impacts and approach.

204 **Requirement 6: Provide reasons for omission for disclosures and**
 205 **requirements that the organization cannot comply with**

- 206 a. **If the organization cannot comply with a disclosure or a requirement in a disclosure for**
 207 **which reasons for omission are permitted, the organization shall, in the GRI content**
 208 **index:**
- 209 i. **specify the disclosure or requirement it cannot comply with;**
 210 ii. **provide one of the four reasons for omission included in Table 2 and the required**
 211 **explanation for that reason.**

212 **Table 2. Permitted reasons for omission and required explanations**

Reason for omission	Required explanation
Not applicable	Explain why the disclosure or requirement is considered not applicable.
Legal prohibitions	Describe the specific legal prohibitions.
Confidentiality constraints	Describe the specific confidentiality constraints.
Information unavailable / incomplete	Specify whether all or part of the information is unavailable. When part of the information is unavailable, specify which part (e.g., list the entities for which the information is unavailable). Explain why the required information is unavailable. Describe the steps being taken, and the expected time frame, to obtain the unavailable information.

213 **Guidance**

214 Reasons for omission are permitted for all disclosures from the GRI Standards except for:

- 215 • REP-1 Organizational details
 216 • REP-2 Organizational entities included in the sustainability reporting
 217 • REP-3 Reporting period and frequency
 218 • REP-4 Restatements of information
 219 • REP-5 External assurance
 220 • MT-1 Process to determine material topics
 221 • MT-2 List of material topics

Commented [SD29]: Type of change: revision following public comment feedback.

Added this new requirement, because the use of reasons for omission has been extended to most disclosures in *GRI 102* and Disclosure MT-3 in *GRI 103*. It includes Requirement A-5-b and the accompanying guidance from the exposure draft.

Commented [SD30]: Type of change: editorial revision.

Original wording: "if it cannot comply with a requirement within an appropriate disclosure from a GRI Topic Standard identified in A-5-a:"

Reasons for omission could only be used for requirements in appropriate disclosures. Now they can be used for requirements in most disclosures in *GRI 102* and Disclosure MT-3 in *GRI 103*. In addition, the 'not applicable' reason for omission can be used for disclosures from a GRI Topic Standard that are listed in a GRI Sector Standard (see Requirement 5-b-ii). It has also been clarified that it is required to provide this information in the GRI content index.

Commented [SD31]: Type of change: editorial revision.

Original wording: "requirement that it has omitted".

Commented [SD32]: Type of change: editorial change.

Original wording: "Reasons for omission".

Commented [SD33]: Type of change: revision following public comment feedback.

Original wording: "Not appropriate".

Commented [SD34]: Type of change: revision following public comment feedback.

Original wording: "Describe why the requirement does not contribute toward explaining the **impacts** related to the organization's **material topic**."

Commented [SD35]: Type of change: revision following public comment.

Requirement added to specify whether all or part of the information is unavailable, and which part.

Commented [SD36]: Type of change: editorial revision.

Original wording: "If the required information cannot be obtained, or it is not of adequate quality to report (as might be the case when the information is collected from another organization, e.g., a **supplier**), explain this situation."

Commented [SD37]: Type of change: revision following public comment feedback.

Added this guidance to explain for which disclosures reasons for omission are permitted.

222 The organization is only permitted to use one of the four reasons for omission included in Table 2:

223 • **Not applicable** – The organization can use ‘not applicable’ as the reason for omission in the

224 following situations:

225 – When the item required by the disclosure (e.g., a committee, policy, practice, or process)

226 does not exist – In these cases, the organization is required to state that the item, such as

227 the committee, policy, practice, or process, does not exist. Additionally, the organization

228 can explain the reason for not having the item or describe any plans to develop it.

229 – When a disclosure from the GRI Topic Standards that is listed in the applicable GRI

230 Sector Standard is not relevant for reporting on the organization’s **impacts** and approach

231 in relation to the **material topic** – In these cases, the organization is required to explain

232 why the disclosure is not relevant for reporting on the organization’s impacts and

233 approach in relation to the material topic.

234 • **Legal prohibitions** – The organization can use ‘legal prohibitions’ as the reason for omission

235 when the law forbids collecting the required information or reporting it publicly.

236 • **Confidentiality constraints** – There may be cases where the law does not forbid collecting

237 or reporting the required information, but the organization considers the information

238 confidential and cannot report it publicly. In this case, the organization can use ‘confidentiality

239 constraints’ as the reason for omission.

240 • **Information unavailable / incomplete** – The organization can use ‘information unavailable /

241 incomplete’ as the reason for omission when it cannot report all or part of the required

242 information.

243 When the organization cannot report part of the required information it means the information

244 is incomplete, i.e., it does not cover the complete scope of information required under the

245 disclosure. For example, when the organization does not have information for certain entities,

246 sites, or geographic locations, the organization is required to use ‘information unavailable /

247 incomplete’ as the reason for omission, and to specify the entities, sites, or geographic

248 locations for which the required information is unavailable and cannot be reported.

249 The required information, or part of the required information, can be unavailable when, for

250 example, it cannot be obtained or is not of adequate quality to report (this could be the case

251 when the information is collected from another organization, e.g., a **supplier**).

252 ‘Confidentiality constraints’ and ‘information unavailable / incomplete’ should only be used in

253 exceptional cases. Using ‘confidentiality constraints’ and ‘information unavailable / incomplete’

254 frequently as reasons for omitting information reduces the credibility and usefulness of an

255 organization’s sustainability reporting. It does not align with the aim of reporting in accordance with

256 the GRI Standards, which is to provide a comprehensive picture of the organization’s most significant

257 impacts.

258 The organization is not allowed to use other reasons for omission than those included in Table 2.

259 The reasons for omission are required to be reported in the GRI content index. See Requirement 7 for

260 more information on the content index.

Commented [SD38]: Type of change: editorial revision.

Guidance has been added to clarify when each reason for omission can be used.

Commented [SD39]: Type of change: editorial revision.

Added a new requirement for organizations to use ‘not applicable’ as reason for omission when the item required by the disclosure does not exist.

Commented [SD40]: Type of change: editorial revision.

Added a new requirement for the organization to use ‘not applicable’ as reason for omission when a disclosure from the GRI Topic Standards that is listed in the applicable GRI Sector Standard is not relevant for reporting on its impacts and approach in relation to the material topic (see Requirement 5-b-ii).

Commented [SD41]: Type of change: revision following public comment feedback.

Added guidance for the new required explanation to specify what information is unavailable.

Commented [SD42]: Type of change: editorial revision.

Guidance relocated from ‘information incomplete or unavailable’ reason for omission in Table 2.

Commented [SD43]: Type of change: revision following public comment feedback.

Original wording: “Reasons for omission should only be used in exceptional cases when the organization is unable to comply with a requirement. Using reasons for omission frequently or for critical requirements reduces the credibility and usefulness of the reported information.”

Commented [SD44]: Type of change: revision following public comment feedback.

Original wording: “Additionally, it does not align with reporting in accordance with the GRI Standards”.

Commented [SD45]: Type of change: editorial revision (new text added).

261 **Requirement 7: Publish a GRI content index**

262 The organization shall:

- 263 a. **publish a GRI content index that includes:**
- 264 i. **the title: GRI content index;**
 - 265 ii. **the statement of use;**
 - 266 iii. **the titles of the Sector Standard(s) that apply to the organization's sector(s);**
 - 267 iv. **the organization's material topics;**
 - 268 v. **a list of the topics in the Sector Standards determined as not material and an explanation for why they are not material;**
 - 269 vi. **a list of the reported disclosures (including the disclosure code and title);**
 - 270 vii. **a list of the Topic Standards disclosures from the Sector Standards that the organization does not report on for a material topic, and the required reason for omission;**
 - 271 viii. **the titles of the GRI Standards or other sources that the reported disclosures come from;**
 - 272 ix. **the location where the information reported under each disclosure can be found;**
 - 273 x. **any reasons for omission used;**
 - 274 xi. **the Sector Standard reference numbers;**
 - 275
 - 276
 - 277
 - 278
 - 279 b. **present the complete GRI content index in a publicly and easily accessible location;**
 - 280 c. **if it publishes a standalone sustainability report and the GRI content index is not provided in the report itself, include a link or reference to the GRI content index in the report.**
 - 281

282 **Guidance**

283 The information reported using the GRI Standards can be published or made available across one or
284 more locations (e.g., standalone sustainability report, webpages, annual report). The GRI content
285 index provides an overview of the organization's reported information, shows where the reported
286 information can be found, and helps information users access this information. The content index also
287 shows which GRI Standards and disclosures the organization has used.

288 Appendix 1 provides guidance on how to prepare the GRI content index. It includes an example table
289 that the organization can use to prepare the content index. The organization can use a different
290 format for the content index than the one provided in Appendix 1 as long as it complies with the
291 requirements for the content index.

292 The organization is required to include the full title of the GRI Standard, which includes the number,
293 name, and publication year, for each Standard it has used (e.g., *GRI 303: Water and Effluents 2018*).

Commented [SD46]: Type of change: editorial revision.

Requirements relocated from Appendix 1, where they were included in the guidance section.

Commented [SD47]: Type of change: editorial revision.

Added new requirement for the organization to list its material topics in the GRI content index.

Commented [SD48]: Type of change: editorial revision.

Added new requirement to include a list of the topics in the Sector Standards determined as not material and an explanation for why they are not material in the GRI content index (see Requirement 3-b-ii).

Commented [SD49]: Type of change: revision following public comment feedback.

Added new requirement to report the disclosure title in the GRI content index.

Commented [SD50]: Type of change: editorial revision.

Added new requirement to list the Topic Standards disclosures from the Sector Standards that the organization does not report on for a material topic, and the required reason for omission in the GRI content index (see Requirement 5-b-ii).

Commented [SD51]: Type of change: editorial revision.

Original wording: "The GRI Universal Standards and Topic Standards it has used".

Commented [SD52]: Type of change: editorial revision.

Added new requirement to report the Sector Standard reference numbers. These refer to the unique identifier for each disclosure identified in a Sector Standard.

Commented [SD53]: Type of change: editorial revision.

Added a new requirement to include a link or reference to the GRI content index in the report, if the organization publishes a standalone sustainability report and the GRI content index is not provided in the report itself.

Commented [SD54]: Type of change: editorial revision.

Guidance revised to reflect that the GRI content index is not only a navigation tool anymore.

Commented [SD55]: Type of change: editorial revision.

Guidance added to clarify that it is not required to use the content index table in Appendix 1.

Commented [SD56]: Type of guidance: editorial revision (new text added).

294 **Requirement 8: Provide a statement of use**

295 a. The organization shall include the following statement in its GRI content index:

296 [Title of the **highest governance body, senior executive, or group of senior executives**
297 of the organization] has reviewed and approved the reported information. The
298 information reported by [name of organization] for the **reporting period** has been
299 prepared in accordance with the GRI Standards.

300 **Guidance**

301 The organization is required to insert the title of its **highest governance body, senior executive or**
302 group of senior executives, the name of the organization, and the **reporting period** in the statement.
303 For example:

304 'The Board of Directors has reviewed and approved the reported information. The information
305 reported by ABC Limited for the year ending 31 December 2020 has been prepared in
306 accordance with the GRI Standards.'

307 The term 'GRI Standards' in the statement refers to all Standards (Universal Standards: *GRI 101, GRI*
308 *102, GRI 103*, Sector Standards, and Topic Standards) that are effective at the date when the
309 information is published, as well as Standards that are adopted by the organization earlier than their
310 effective date. The effective date is the date from when it is mandatory for the organization to use a
311 particular GRI Standard.

312 The organization should consider its legal and operating context when determining whether the
313 highest governance body, a senior executive, or a group of senior executives should provide the
314 statement of use. For some organizations this decision will be influenced by applicable legislation or
315 regulation, depending on:

- 316 • the country where the organization is incorporated or registered;
- 317 • a stock exchange the organization trades its securities on;
- 318 • the nature and type of the organization (e.g., charity, incorporated company, mutual
319 organization).

320 **Requirement 9: Notify GRI**

321 a. The organization shall **notify GRI of the use of the GRI Standards and statement of use**
322 **through the GRI Standards Report Registration System.**

323 **Guidance**

324 The [GRI Standards Report Registration System](#) can be accessed using the GRI website. The
325 registration system notifies GRI of the use of the GRI Standards and the corresponding statement of
326 use reported by the organization. There is no cost associated with notifying GRI of the use of the
327 Standards.

Commented [SD57]: Type of change: revision following public comment feedback.

Original wording: "[Title of the **highest governance body** or most **senior executive** of the organization] acknowledges responsibility for the following statement of use:

The information reported by [name of organization] for the **reporting period** has been prepared in accordance with the GRI Standards."

Commented [SD58]: Type of change: editorial revision.

Guidance has been updated in line with the changes made to the statement of use.

Commented [SD59]: Type of change: editorial revision.

Original wording: "The term 'GRI Standards' includes all Standards".

The following sentence has been removed: "This statement applies to all information included in the GRI content index."

Commented [SD60]: Type of change: editorial revision.

New text added.

Commented [SD61]: Type of change: editorial revision.

Original wording: "register its reported information".

328 **Reporting with reference to the GRI**
 329 **Standards**

330 The organization can report with reference to the GRI Standards if it is unable to comply with all the
 331 requirements for reporting in accordance with the GRI Standards. The organization should transition
 332 to reporting in accordance with the GRI Standards in time as it provides a comprehensive picture of
 333 its most significant impacts on the economy, environment, and people.

334 The organization can also report with reference to the GRI Standards if it uses selected GRI
 335 Standards, or parts of their content, to report information about specific topics for specific purposes,
 336 for example, to comply with a specific reporting regulation on climate change.

337 The organization must comply with all three requirements in this section to report with reference to the
 338 GRI Standards. The organization should also apply the reporting principles from Section 4 of this
 339 Standard, which ensure high-quality reporting. Additionally, the organization should report how it
 340 manages its impacts for the specific topics using Disclosure MT-3 in GRI 103: Material Topics.

341 **Table 3. Overview of requirements for reporting with reference to the GRI Standards**

- | |
|-----------------------------|
| Publish a GRI content index |
| Provide a statement of use |
| Notify GRI |

342 **Publish a GRI content index**

343 The organization shall:

- 344 a. **publish a GRI content index that includes:**
- 345 i. the title: GRI content index;
 - 346 ii. the statement of use;
 - 347 iii. a list of the reported disclosures (including the disclosure code and title);
 - 348 iv. the titles of the GRI Standards or other sources that the reported disclosures come
 349 from;
 - 350 v. the location where the information reported under each disclosure can be found;
- 351 b. present the complete GRI content index in a publicly and easily accessible location;
- 352 c. if it publishes a standalone sustainability report and the GRI content index is not provided
 353 in the report itself, include a link or reference to the GRI content index in the report.

354 **Guidance**

355 The information reported using the GRI Standards can be published or made available across one or
 356 more locations (e.g., standalone sustainability report, webpages, annual report). The GRI content
 357 index provides an overview of the organization's reported information, shows where the reported
 358 information can be found, and helps information users access this information. The content index also
 359 shows which GRI Standards and disclosures the organization has used.

360 Appendix 2 provides guidance on how to prepare the GRI content index. It includes an example table
 361 that the organization can use to prepare the content index. The organization can use a different
 362 format for the content index than the one provided in Appendix 2 as long as it complies with the

Commented [SD62]: Type of change: editorial revision.

Original wording: "3.2 Approach B: Reporting with reference to the GRI Standards".

Commented [SD63]: Type of change: editorial revision.

The order of the scenarios of reporting with reference to the GRI Standards has changed. The section now starts with the scenario in which the organization is unable to comply with all requirements for reporting in accordance with the GRI Standards and then presents the scenario in which the organization uses selected GRI Standards, or parts of their content, to report information about specific topics for specific purposes.

Commented [SD64]: Type of change: revision following public comment feedback.

Added this recommendation.

Commented [SD65]: Type of change: editorial revision.

The overview of requirements relocated from Table 1 in the introduction to Section 3.

Commented [SD66]: Type of change: editorial revision.

Original wording: "Requirement B-1: Publish a GRI content index".

The requirements for reporting with reference to the GRI Standards are no longer numbered, as Approach B has been removed. This change applies to all requirements in this sub-section.

Commented [SD67]: Type of change: editorial revision.

Requirements relocated from Appendix 2, where they were included in the guidance section.

Commented [SD68]: Type of change: revision following public comment feedback.

Added new requirement for the organization to report the disclosure title in the GRI content index.

Commented [SD69]: Type of change: editorial revision.

Original wording: "The GRI Standards it has used".

Commented [SD70]: Type of change: editorial revision.

Added a new requirement to include a link or reference to the GRI content index in the report, if the organization publishes a standalone sustainability report and the GRI content index is not provided in the report itself.

Commented [SD71]: Type of change: editorial revision.

Guidance revised to reflect that the GRI content index is not only a navigation tool anymore.

363 requirements for the content index. The organization can also use the content index specified for
364 reporting in accordance with the GRI Standards in [Appendix 1](#), if suitable.

365 The organization is required to include the full title of the GRI Standard, which includes the number,
366 name, and publication year, for each Standard it has used (e.g., *GRI 303: Water and Effluents 2018*).

367 Provide a statement of use

368 a. The organization shall include the following statement in its GRI content index:

369 **[Title of the highest governance body, senior executive, or group of senior executives**
370 **of the organization] has reviewed and approved the reported information. The**
371 **information reported by [name of organization] for the [reporting period] has been**
372 **prepared with reference to the GRI Standards cited in this content index.**

373 Guidance

374 The organization is required to insert the title of its highest governance body, senior executive or
375 group of senior executives, the name of the organization, and the reporting period in the statement.
376 For example:

377 'The Board of Directors has reviewed and approved the reported information. The information
378 reported by ABC Limited for the year ending 31 December 2020 has been prepared with
379 reference to the GRI Standards cited in this content index.'

380 The term 'GRI Standards' in the statement refers to all Standards (Universal Standards: *GRI 101*, *GRI*
381 *102*, *GRI 103*, Sector Standards, and Topic Standards) that are effective at the date when the
382 information is published, as well as Standards that are adopted by the organization earlier than their
383 effective date. The effective date is the date from when it is mandatory for the organization to use a
384 particular GRI Standard.

385 The organization should consider its legal and operating context when determining whether the
386 highest governance body, a senior executive, or a group of senior executives should provide the
387 statement of use. For some organizations this decision will be influenced by applicable legislation or
388 regulation, depending on:

- 389 • the country where the organization is incorporated or registered;
- 390 • a stock exchange the organization trades its securities on;
- 391 • the nature and type of the organization (e.g., charity, incorporated company, mutual
392 organization).

393 Notify GRI

394 a. The organization shall **notify GRI of the use of the GRI Standards and statement of use**
395 **through the GRI Standards Report Registration System.**

396 Guidance

397 The [GRI Standards Report Registration System](#) can be accessed using the GRI website. The
398 registration system notifies GRI of the use of the GRI Standards and the corresponding statement of
399 use reported by the organization. There is no cost associated with notifying GRI of the use of the
400 Standards.

Commented [SD72]: Type of change: editorial revision.

Guidance added to clarify that it is not required to use the content index table in Appendix 2.

Commented [SD73]: Type of guidance: editorial revision.

New text added.

Commented [SD74]: Type of change: revision following public comment feedback.

Original wording:
"[Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the following statement of use:

The information reported by [name of organization] for the [reporting period] has been prepared with reference to the GRI Standards cited in this content index."

Commented [SD75]: Type of change: editorial revision.

Guidance has been updated in line with the changes made to the statement of use.

Commented [SD76]: Type of change: editorial revision.

Original wording: "The term 'GRI Standards' includes all Standards".

The following sentence has been removed: "This statement applies to all information included in the GRI content index."

Commented [SD77]: Type of change: editorial revision.

New text added.

Commented [SD78]: Type of change: editorial revision.

Original wording: "register its reported information".

401 **Appendix 1. GRI content index for**
 402 **reporting in accordance with the GRI**
 403 **Standards**

404 **GRI content index**

Statement of use	[Title of the <u>highest governance body</u> , <u>senior executive</u> , or group of senior executives of the organization] has reviewed and approved the reported information. The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards.
GRI 101 used	GRI 101: Using the GRI Standards 2021
Applicable GRI Sector Standard(s)	[Titles of the applicable GRI Sector Standards]

GRI Standard	Disclosure	Location of reported information (including page numbers, URLs)	Omission			Sector Standard reference number
			Requirement/s omitted	Reason	Explanation	
Disclosures about the organization						
GRI 102: About the Organization 2021	Section 2. Organization and its reporting practices					
	REP-1	Organizational details				
	REP-2	Organizational entities included in the sustainability reporting				
	REP-3	" "				
	REP-4	" "				
	REP-5	" "				
	Section 3. Activities and workers					
	ACT-1	" "				
	ACT-2	" "				
	ACT-3	" "				
	Section 4. Governance					
	GOV-1	" "				
	GOV-2	" "				
	GOV-3	" "				
GOV-4	" "					

Commented [SD79]: Type of change: revision following public comment feedback.

Original wording: "[Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the following statement of use:

The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards."

Commented [SD80]: Type of change: editorial revision.

Added a new requirement for the organization to include GRI 101 in the GRI content index to clarify which requirements it must comply with.

Commented [SD82]: Type of change: editorial revision.

Original wording: "[Title of the Sector Standard(s) used to identify the material topics]"

Commented [SD81]: Type of change: editorial revision.

Original wording: "GRI Sector Standard(s)".

Commented [SD83]: Type of change: editorial revision.

Original wording: "Number, title, and publication year".

Commented [SD84]: Type of change: revision following public comment feedback.

Original wording: "(Disclosure code)".

Added new requirement for the organization to report the disclosure title in the GRI content index in addition to the disclosure code (see Requirement 7-a-vi).

Commented [SD85]: Type of change: editorial revision.

Added a new requirement for the organization to report the Sector Standard reference number (see Requirement 7-a-xi).

Commented [SD86]: Type of change: editorial revision.

Original wording: "Requirement omitted".

Commented [SD87]: Type of change: editorial revision.

The table has been updated in line with the latest changes made to GRI 102 and GRI 103 (e.g., disclosure codes, titles of sections).

GOV-5 " "						
GOV-6 " "						
GOV-7 " "						
GOV-8 " "						
GOV-9 " "						
GOV-10 " "						
GOV-11 " "						
GOV-12 " "						
GOV-13 " "						
GOV-14 " "						
GOV-15 " "						
Section 5. Strategy, policies, and practices						
SPP-1 " "						
SPP-2 " "						
SPP-3 " "						
SPP-4 " "						
SPP-5 " "						
SPP-6 " "						
SPP-7 " "						
Section 6. Stakeholder engagement						
SE-1 " "						
SE-2 " "						
Disclosures about process to determine material topics and list of material topics						
GRI 103: Material Topics 2021	MT-1 " "					
	MT-2 " "					
Material topics (list all material topics listed in Disclosure MT-2)						
[Material topic name]						
GRI 103: Material Topics 2021	MT-3 " "					
[Topic Standard / Sector Standard / other source]	[Disclosure code and title]					
[Material topic name]						
GRI 103: Material Topics 2021	MT-3 " "					
[Topic Standard / Sector Standard / other source]	[Disclosure code and title]					

Commented [SD88]: Type of change: editorial revision.

Added Sector Standard. When the organization reports an additional disclosure listed in the Sector Standard for a material topic, it is required to include the title of the Sector Standard where the reported disclosure comes from.

Topics in the applicable GRI Sector Standards determined as not material	
Topics	Explanation
[Topic name]	[Explanation]
[Topic name]	[Explanation]

Commented [SD89]: Type of change: editorial revision.
 Added this table to include any topics from the applicable GRI Sector Standard(s) that the organization has determined as not material and an explanation for why they are not material (see Requirement 3-b-ii).

	<p>A striped cell indicates something that does not apply. This only relates to 'Omissions' and 'Sector Standard reference numbers'.</p> <p>Reasons for omission are not permitted – and hence do not apply – in the case of Disclosures REP-1, REP-2, REP-3, REP-4, and REP-5 in <i>GRI 102: About the Organization 2021</i> and Disclosures MT-1 and MT-2 in <i>GRI 103: Material Topics 2021</i>.</p> <p>The Sector Standard reference numbers do not apply to the disclosures in <i>GRI 102: About the Organization 2021</i> and Disclosures MT-1 and MT-2 in <i>GRI 103: Material Topics 2021</i>.</p> <p>This information is indicated in the table using the striped cells.</p>
--	--

Commented [SD90]: Type of change: editorial revision.
 New text added and updated the disclosures for which reasons for omission are permitted.

405 **Appendix 2. GRI content index for**
 406 **reporting with reference to the GRI**
 407 **Standards**

408 **GRI content index**

Statement of use	[Title of the highest governance body, senior executive, or group of senior executives of the organization] has reviewed and approved the reported information. The information reported by [name of organization] for the reporting period has been prepared with reference to the GRI Standards cited in this content index.
GRI 101 used	GRI 101: Using the GRI Standards 2021

GRI Standard	Disclosure	Location of reported information
[GRI Standard]	[Disclosure code and title]	(including page numbers, URLs)
[GRI Standard]	[Disclosure code and title]	

Commented [SD91]: Type of change: revision following public comment feedback.

Original wording:
 “[Title of the **highest governance body** or most **senior executive** of the organization] acknowledges responsibility for the following statement of use:

The information reported by [name of organization] for the **reporting period** has been prepared with reference to the GRI Standards cited in this content index.”

Commented [SD92]: Type of change: editorial revision.

Added a new requirement for the organization to include *GRI 101* in the GRI content index to clarify which requirements it must comply with.

Commented [SD93]: Type of change: editorial revision.

Original wording: “Number, title, and publication year”.

Commented [SD94]: Type of change: revision following public comment feedback.

Original wording: “(Disclosure code)”.

Added new requirement for the organization to report the disclosure title in the GRI content index in addition to the disclosure code (see a-iii under the requirement to publish a GRI content index).

409 **Annex 1. GRI 101: Using the GRI**
410 **Standards in the exposure draft**

411 **3. Sustainability reporting using the**
412 **GRI Standards**

413 The organization can select between two approaches for using the GRI Standards:

414 **A. Reporting in accordance with the GRI Standards:** The organization uses the set of GRI
415 Standards to report on its most significant impacts on the economy, environment, and people.

416 **B. Reporting with reference to the GRI Standards:** The organization uses selected GRI
417 Standards, or parts of their content, to report information about specific topics.

418 Each approach to reporting with the GRI Standards has a set of requirements and a corresponding
419 statement of use that the organization is to use once it meets these requirements. These
420 requirements and statements are set out in Sections 3.1 and 3.2.

421 **Table 1. Overview of requirements for Approaches A and B**

Approach A: Reporting in accordance with the GRI Standards	Approach B: Reporting with reference to the GRI Standards
Requirement A-1: Apply the reporting principles Requirement A-2: Report the disclosures in <i>GRI 102</i> Requirement A-3: Identify material topics Requirement A-4: Report the disclosures in <i>GRI 103</i> Requirement A-5: Report appropriate disclosures for each identified material topic Requirement A-6: Publish a GRI content index Requirement A-7: Provide a statement of use Requirement A-8: Notify GRI	Requirement B-1: Publish a GRI content index Requirement B-2: Provide a statement of use Requirement B-3: Notify GRI

422 **3.1 Approach A: Reporting in**
423 **accordance with the GRI Standards**

424 Reporting in accordance with the GRI Standards provides a complete and balanced picture of an
425 organization's material topics and related impacts and how it manages these topics. It also provides
426 information about the organization's specific context, which assists in understanding the
427 organization's approach towards its material topics.

428 To report in accordance with the GRI Standards, the organization must comply with all the
429 requirements in this section. These requirements ensure that the organization:

- 430
- applies the reporting principles;

- 431
- reports contextual information, including information on its reporting practices, activities, governance, responsible business conduct policies and practices, and stakeholder engagement;
- 432
- 433
- 434
- identifies its material topics;
- 435
- reports information on its impacts and how it manages these impacts for each of its material topics.
- 436

437 If the organization does not meet all these requirements, it cannot claim that it has prepared the
438 reported information in accordance with the GRI Standards. In this case, the organization may be able
439 to claim that it has prepared the reported information with reference to the GRI Standards (Approach
440 B), provided it meets the requirements as set out in [Section 3.2](#).

441 **Requirement A-1: Apply the reporting principles**

- 442
- a. The organization shall apply all the reporting principles set out in [Section 4 of GRI 101: Using the GRI Standards](#).
- 443

444 **Requirement A-2: Report the disclosures in GRI 102**

- 445
- a. The organization shall report all disclosures in [GRI 102: About the Organization](#).

446 **Requirement A-3: Identify material topics**

447 The organization shall:

- 448
- a. identify its material topics;
- 449
- b. use the GRI Sector Standard(s) that apply to its sector(s), where these are available, to identify its material topics in A-3-a.
- 450

451 **Guidance**

452 [Section 2 of GRI 103: Material Topics](#) provides guidance on how to identify material topics. The
453 Sector Standards provide information on the most likely material topics for organizations in a given
454 sector. Using Sector Standards, however, is not a substitute for the organization's own process for
455 identifying material topics.

456 **Requirement A-4: Report the disclosures in GRI 103**

457 The organization shall:

- 458
- a. report how it has identified its material topics using [Disclosure MT-1 in GRI 103: Material Topics](#);
- 459
- b. report its material topics and related impacts using [Disclosure MT-2 in GRI 103: Material Topics](#);
- 460
- c. for each material topic, whether covered by a GRI Topic Standard or not, report how it manages the material topic and related impacts, using [Disclosure MT-3 in GRI 103: Material Topics](#).
- 461
- 462
- 463
- 464

465 **Requirement A-5: Report appropriate disclosures for each**
 466 **identified material topic**

467 For each material topic, the organization shall:

- 468 a. report appropriate disclosures from the GRI Topic Standards that correspond to the
 469 material topic;
- 470 b. if it cannot comply with a requirement within an appropriate disclosure from a GRI Topic
 471 Standard identified in A-5-a:
- 472 i. specify the requirement that it has omitted;
- 473 ii. provide one of the following four reasons for omission and the required
 474 explanation for that reason.

475 **Table 2. Reasons for omission**

Reason for omission	Required explanation
Not appropriate	Describe why the requirement does not contribute toward explaining the <u>impacts</u> related to the organization's <u>material topic</u> .
Confidentiality constraints	Describe the specific confidentiality constraints.
Legal prohibitions	Describe the specific legal prohibitions.
Information incomplete or unavailable	Describe the steps being taken to obtain the missing information and the expected time frame. If the required information cannot be obtained, or it is not of adequate quality to report (as might be the case when the information is collected from another organization, e.g., a <u>supplier</u>), explain this situation.

476 **Guidance**

477 **Guidance to A-5-a**

478 Appropriate disclosures are those that adequately capture the impacts related to the organization's
 479 material topics.

480 If a material topic is covered by an existing GRI Topic Standard, the organization is required to report
 481 appropriate disclosures from that Standard.

482 The topic names used in the GRI Topic Standards are intentionally high-level, as each topic can cover
 483 a number of related areas. For example, the Topic Standard *GRI 303: Water and Effluents 2018*
 484 covers a range of specific areas related to water and effluents, such as water stress, water pollution,
 485 and access to water.

486 In some cases, the organization might identify a material topic that does not exactly match the topic
 487 names used in the GRI Topic Standards. In these cases, if the material topic is similar or relates to
 488 one of the topics covered in the GRI Topic Standards, the organization should use the corresponding
 489 GRI Topic Standard to identify appropriate disclosures to report on its material topic.

490 When Topic Standards include disclosures on a range of areas, the organization only needs to report
 491 the appropriate disclosures that relate to the impacts identified by the organization.

492 For example, suppose an organization identifies energy and GHG emissions as material topics.
 493 These topics are covered by *GRI 302: Energy 2016* and *GRI 305: Emissions 2016*. However, the only

494 form of energy that the organization consumes is purchased electricity. Neither the organization nor
495 any of the sources that it owns or controls consume fuel. In this case, the disclosure related to fuel
496 consumption in *GRI 305*, i.e., Disclosure 305-1 Direct (Scope 1) GHG emissions, does not adequately
497 capture the organization's impacts for the topic of GHG emissions and the organization is not required
498 to report it. The organization is only required to report the appropriate disclosures from *GRI 302* and
499 *GRI 305* related to the specific impacts it has identified for the material topics of energy and GHG
500 emissions.

501 If the GRI Topic Standards do not provide appropriate disclosures for the organization's impacts for a
502 material topic, or if the organization's material topic is not covered by the GRI Topic Standards, the
503 organization should report appropriate disclosures from other sources. For example, suppose an
504 organization identifies chemicals of concern as a material topic. As there is currently no GRI Topic
505 Standard that covers this topic, the organization should report appropriate disclosures using other
506 frameworks or develop its own disclosures to report on this topic.

507 If the organization identifies a topic as material and that topic is included in the applicable GRI Sector
508 Standard, this Sector Standard can also assist the organization in determining appropriate disclosures
509 to report on that topic.

510 **Guidance to A-5-b**

511 When the organization cannot comply with a requirement within an appropriate disclosure from a GRI
512 Topic Standard it has identified in A-5-a, it is required to use one of the four reasons for omission.
513 Reasons for omission are not permitted for the requirements in *GRI 102: About the Organization* and
514 *GRI 103: Material Topics*.

515 Reasons for omission should only be used in exceptional cases when the organization is unable to
516 comply with a requirement. Using reasons for omission frequently or for critical requirements reduces
517 the credibility and usefulness of the reported information. Additionally, it does not align with reporting
518 in accordance with the GRI Standards, which aims to provide a complete and balanced picture of the
519 organization's most significant impacts.

520 In the example above where the organization only consumes purchased electricity and does not
521 consume fuel, it can use the 'not appropriate' reason for omission for the requirements in Disclosure
522 302-1 Energy consumption within the organization in *GRI 302: Energy 2016* which relate to fuel, e.g.,
523 302-1-a and 302-1-b.

524 Note that the organization is not required to provide a reason for omission for disclosures from a GRI
525 Topic Standard that it has identified as not appropriate; the reasons for omission only apply when the
526 organization cannot comply with requirements within the appropriate disclosures.

527 **Requirement A-6: Publish a GRI content index**

528 **a. The organization shall publish a GRI content index in one location that is publicly and**
529 **easily accessible, using the template set out in [Appendix 1](#).**

530 **Guidance**

531 The GRI content index is a navigation tool that provides information users with a quick overview of the
532 organization's reported information and facilitates easy access to this information. The content index
533 shows which GRI Standards and disclosures the organization has used.

534 **Requirement A-7: Provide a statement of use**

535 **a. The organization shall include the following statement in its GRI content index:**

536 **[Title of the highest governance body or most senior executive of the organization]**
537 **acknowledges responsibility for the following statement of use:**

538 **The information reported by [name of organization] for the [reporting period] has been**
539 **prepared in accordance with the GRI Standards.**

540 **Guidance**

541 The organization is required to insert the title of its highest governance body or most senior executive,
542 the name of the organization, and the reporting period in the statement. For example:

543 “The Board of Directors acknowledges responsibility for the following statement of use:

544 The information reported by ABC Limited for the year ending 31 December 2020 has been
545 prepared in accordance with the GRI Standards.”

546 This statement applies to all information included in the GRI content index. The term ‘GRI Standards’
547 includes all Standards (Universal Standards: *GRI 101*, *GRI 102*, *GRI 103*, Topic Standards, and
548 Sector Standards) that are effective at the date when the information is published, as well as
549 Standards that are adopted by the organization earlier than their effective date.

550 When determining whether the highest governance body or the most senior executive provides the
551 statement of use, an organization should consider its legal and operating context. For some
552 organizations this will be influenced by applicable legislation or regulation, which can be related to:

- 553 • the country where the organization is incorporated or registered;
554 • a stock exchange the organization trades its securities on;
555 • the nature and type of the organization (e.g., charity, incorporated company, mutual
556 organization).

557 **Requirement A-8: Notify GRI**

558 **a. The organization shall register its reported information and statement of use through the**
559 **GRI Standards Report Registration System.**

560 **Guidance**

561 The [GRI Standards Report Registration System](#) can be accessed using the GRI website. The
562 registration system notifies GRI of the use of the GRI Standards and the corresponding statement of
563 use reported by the organization. There is no cost associated with notifying GRI of the use of the
564 Standards.

565 3.2 Approach B: Reporting with 566 reference to the GRI Standards

567 This is the other approach of reporting using the GRI Standards. The organization can use selected
568 GRI Standards, or parts of their content, to report information to meet the needs of specific
569 information users for specific purposes. For example, the organization can report with reference to the
570 GRI Standards to comply with a specific reporting regulation on climate change. The organization can
571 also report with reference to the GRI Standards if it is unable to meet all the requirements for
572 reporting in accordance with the GRI Standards. However, this approach of using the GRI Standards
573 does not provide a complete and balanced picture of the organization's most significant impacts on
574 the economy, environment, and people.

575 To report with reference to the GRI Standards, the organization must comply with all the requirements
576 in this section.

577 In addition to the meeting these requirements, the organization should apply the reporting principles
578 from [Section 4](#) of this Standard. These principles ensure high-quality sustainability reporting and are
579 important for any information reported using the GRI Standards. The organization should also report
580 how it manages its impacts using [Disclosure MT-3 in GRI 103: Material Topics](#) for any topics reported.

581 Requirement B-1: Publish a GRI content index

582 a. The organization shall publish a GRI content index in one location that is publicly and
583 easily accessible, using the template set out in [Appendix 2](#).

584 Guidance

585 The GRI content index is a navigation tool that provides information users with a quick overview of the
586 organization's reported information and facilitates easy access to this information. The content index
587 shows which GRI Standards and disclosures the organization has used.

588 Requirement B-2: Provide a statement of use

589 a. The organization shall include the following statement in its GRI content index:

590 [Title of the highest governance body or most senior executive of the organization]
591 acknowledges responsibility for the following statement of use:

592 The information reported by [name of organization] for the [reporting period] has been
593 prepared with reference to the GRI Standards cited in this content index.

594 Guidance

595 The organization is required to insert the title of its highest governance body or most senior executive,
596 the name of the organization, and the reporting period in the statement. For example:

597 "The Board of Directors acknowledges responsibility for the following statement of use:

598 The information reported by ABC Limited for the year ending 31 December 2020 has been
599 prepared with reference to the GRI Standards cited in this content index."

600 This statement applies to all information included in the GRI content index. The term 'GRI Standards'
601 includes all Standards (Universal Standards: *GRI 101*, *GRI 102*, *GRI 103*, Topic Standards, and
602 Sector Standards) that are effective at the date when the information is published, as well as
603 Standards that are adopted by the organization earlier than their effective date.

604 When determining whether the highest governance body or the most senior executive provides the
605 statement of use, the organization should consider its legal and operating context. For some
606 organizations this will be influenced by applicable legislation or regulation, which can be related to:

- 607 • the country where the organization is incorporated or registered;
- 608 • a stock exchange the organization trades its securities on;
- 609 • the nature and type of the organization (e.g., charity, incorporated company, mutual
610 organization).

611 **Requirement B-3: Notify GRI**

612 **a. The organization shall register its reported information and statement of use through the**
613 **GRI Standards Report Registration System.**

614 **Guidance**

615 The [GRI Standards Report Registration System](#) can be accessed using the GRI website. The
616 registration system notifies GRI of the use of the GRI Standards and the corresponding statement of
617 use reported by the organization. There is no cost associated with notifying GRI of the use of the
618 Standards.

619 **Appendix 1. GRI content index for**
 620 **reporting in accordance with the GRI**
 621 **Standards**

622 **GRI content index**

Statement of use	<p>[Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the following statement of use:</p> <p>The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards.</p>
GRI Sector Standard(s)	[Title of the Sector Standard(s) used to identify the material topics]

GRI Standard <small>(Number, title, and publication year)</small>	Disclosure <small>(Disclosure code)</small>	Location of reported information <small>(including page numbers, URLs)</small>	Omission		
			Requirement omitted	Reason	Explanation
Disclosures about the organization					
GRI 102: About the Organization	Organizational details and reporting practices				
	REP-1				
	REP-2				
	REP-3				
	REP-4				
	REP-5				
	Organizational activities				
	ACT-1				
	ACT-2				
	Governance				
	GOV-1				
	GOV-2				
	GOV-3				
	GOV-4				
	GOV-5				
GOV-6					
GOV-7					

	GOV-8				
	GOV-9				
	GOV-10				
	GOV-11				
	GOV-12				
	GOV-13				
	GOV-14				
	GOV-15				
Responsible business conduct					
	RBC-1				
	RBC-2				
	RBC-3				
	RBC-4				
	RBC-5				
	RBC-6				
	RBC-7				
Stakeholder engagement					
	SE-1				
	SE-2				
Material topics (list all material topics identified in MT-2-a)					
Disclosures about identification of material topics					
GRI 103: Material Topics	MT-1				
	MT-2-a				
[Material topic name]					
GRI 103: Material Topics	MT-2-b				
	MT-3				
[Topic Standard / other source]	[Disclosure code]				
[Material topic name]					
GRI 103: Material Topics	MT-2-b				
	MT-3				
[Topic Standard / other source]	[Disclosure code]				

Reasons for omission are not permitted for the requirements in *GRI 102: About the Organization* and *GRI 103: Material Topics*

623 **Appendix 2. GRI content index for**
 624 **reporting with reference to the GRI**
 625 **Standards**

626 **GRI content index**

Statement of use	<p>[Title of the <u>highest governance body</u> or most <u>senior executive</u> of the organization] acknowledges responsibility for the following statement of use:</p> <p>The information reported by [name of organization] for the [<u>reporting period</u>] has been prepared with reference to the GRI Standards cited in this content index.</p>
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GRI Standard <small>(Number, title, and publication year)</small>	Disclosure <small>(Disclosure code)</small>	Location of reported information <small>(including page numbers, URLs)</small>
[GRI Standard]	[Disclosure code]	
[GRI Standard]	[Disclosure code]	