GRI Standards Alignment Check Services

Methodology

Disclaimer: GRI services do not verify, check or pass judgment on the quality of the disclosures within a report nor the process of preparing the disclosures. That responsibility remains with the reporting organization and its stakeholders. GRI’s services are not an external assurance engagement, although are complementary. GRI does not carry any legal responsibility for the implementation of the feedback by the organization. The GSSB is an independent operating entity under the auspices of GRI and has sole responsibility for setting globally accepted standards for sustainability reporting and as such has no involvement with the delivery of GRI Services.
1. GENERAL

This document outlines the methodology for GRI Standards Alignment Check services. This includes the GRI Materiality Disclosures Service, GRI Content Index Service and GRI SDG Mapping Service.

2. GRI Materiality Disclosures Service

2.1. Scope of Service

The GRI Materiality Disclosures Service focuses exclusively on Disclosures 102-40 to 102-49 from the GRI Standard, GRI 102: General Disclosures 2016. The service verifies that, at the time of publication of the Report, these disclosures are correctly located in both the GRI content index and in the text of the final report.

The following areas are outside the scope of the GRI Materiality Disclosures Service:

- The actual content of the report
- Verifying the quality of the reported information
- Verifying the process of preparing the disclosures

The disclosures which will be reviewed are presented in the GRI 102: General Disclosures 2016 Standard under two sub-headings and are defined as follows:

1. **Stakeholder Engagement** (Disclosures 102-40 to 102-44), pages 29-32 of the GRI Standard GRI 102: General Disclosures 2016. These disclosures provide an overview of the organization’s stakeholder engagement both during the reporting period and during part of the daily operations of the organization.

2. **Reporting Practice** (Disclosures 102-45 to 102-49), pages 33-36 of GRI 102: General Disclosures 2016. These disclosures give an overview of the process that an organization has followed to define the content of its sustainability report.

2.2. What is reviewed?

The GRI Materiality Disclosure Service verifies that at the time of publication the following disclosures from GRI 102: General Disclosures 2016 have correctly been located in both the GRI content index, as well as in the final report:

1. **Stakeholder Engagement** (Disclosures 102-40 to 102-44), pages 29-32 of the GRI 102: General Disclosures 2016.

   These disclosures provide an overview of the organization’s stakeholder engagement both during the reporting period and during part of the daily operations of the organization.

2. **Reporting Practice** (Disclosure 102-45 to 102-49), pages 33-36 of GRI 102: General Disclosures 2016. These disclosures give an overview of the process that an organization has followed to define the content of its sustainability report.

The service is performed in 3 steps:

**STEP 1** Is the GRI content index included in the Report, in line with the requirements set out in Disclosures 102-54 and 102-55?

**STEP 2** Are the references to the location of Disclosures 102-40 to 102-49 clearly displayed in the GRI content index?

**STEP 3** Can the Disclosures 102-40 to 102-49 be easily found in the final Report, by following the disclosure location reference given in the GRI content index?
The following points are reviewed for this service:

The GRI Materiality Disclosures Service confirms that, at the time of publication, Disclosures GRI 102-40 to 102-49 are correctly located in the GRI content index and final report.

In the scope of this service, GRI Services reviews if the GRI content index is included in the report, in line with the requirements set out in Disclosures 102-54 and 102-55. This is because, as per Disclosure 102-54, ‘Claims of reporting in accordance with the GRI Standards’, reporting organizations are required to use the set wording for the claim used, as indicated in the GRI Standards. For languages that currently have no translation available, an exact translation from the English version of the claim used is required. In addition, the GRI content index should be in line with all the requirements set out in Disclosure 102-55, especially sections 6.3.3 and 6.3.4 in the GRI Standards. For instance, as an example: the title of the GRI content index must include the words “GRI Content Index” as per the requirements of Disclosure 102-55, clause 6.3.1.

As per clause 6.3.4 from Disclosure 102-55, organizations will need to include the title and publication year for each GRI Standard used. This includes the Universal Standards (GRI 101: Foundation 2016, GRI 102: General Disclosures 2016 and GRI 103: Management Approach 2016) and all topic-specific Standards used by the organization (e.g. GRI 201: Economic Performance 2016, GRI 305: Emissions 2016, GRI 401: Employment etc.).

Reporting organizations are not required to include the full titles for each disclosure they report on, for the purposes of this service. If the report is drafted in a language where the GRI Standards are not available, GRI Services will rely on the reporting organization to confirm that any relevant terms are directly translated from the GRI Standards (in English).

Depending on the reporting organization’s self-declared adherence level, it is also reviewed whether the reporting organization addresses the reporting requirements for reporting on the management approach for each material topic, using disclosures from GRI 103: Management Approach 2016 and whether the minimum appropriate disclosures (from GRI 102: General Disclosures 2016) for the adherence level are reported on.

3. GRI Content Index Service

3.1. Scope of Service

The GRI Content Index Service helps report preparers improve the accuracy and usability of the GRI content index. It focuses on reviewing how the reporting organization addresses the requirements of Disclosures 102-54 (Claims of reporting in accordance with the GRI Standards) and 102-55 (GRI content index). In doing so, the service ensures its alignment with requirements set out in the GRI Standards and the extent to which these disclosures have been accurately included in the GRI content index and the body of the report. Under the GRI Content Index Service, GRI will confirm that all required GRI disclosures can be found both in the content index and in the report as indicated by the GRI disclosure labels.

The following elements are outside the scope of the service:

- The actual content of the report
- Verifying the quality of the reported disclosures
- Verifying the process of preparing the disclosures
- Verifying the location and the referencing of additional reporting frameworks (linkages with the Sustainable Development Goals can be reviewed as part of the SDG Mapping Service)
3.2. What is reviewed?
The GRI content index should be included in all GRI reports, whether they are published as pdfs, paper-based reports or online. In all reports, the GRI content index should be clearly visible to allow GRI report users to quickly find the information that they are looking for. The GRI Content Index Service focuses on Disclosures 102-54 (Claims of reporting in accordance with the GRI Standards) and 102-55 (GRI content index) from the GRI Standards. The service verifies the accuracy of the GRI content index in the following steps:

**STEP 1 Is the relevant information correctly included in the content index?**
Reporting organizations are required to address all required information from Disclosure 102-55, clause 6.3. All GRI Standards and disclosures referenced in the GRI content index should include the exact numbering provided in the GRI Standards.

GRI will be specifically looking at the following three points:

a) All disclosures and requirements set out in Disclosures 102-54 and 102-55 are included in the GRI content index, as per the self-declared adherence level (in this case, in accordance option) in the report. This also involves reviewing in the content index whether these are fully or (where applicable) partially reported through the use of reasons for omission.

According to Disclosures 102-54 (Claims of reporting in accordance with the GRI Standards) and 102-55 (GRI content index) from the GRI Standards, **reporters should include the direct claim that the report has been prepared in accordance with the GRI Standards. In the content index the complete list of disclosures and additional requirements for the declared ‘in accordance’ option of the report: Core or Comprehensive is also required.**

The list of disclosures and requirements for each in accordance option can be found in the GRI 101: Foundation 2016, the table 1 in Section 3 on ‘Claims that a report has been prepared in accordance with the GRI Standards’.

If additional non-GRI related disclosures are added to the list of GRI disclosures, reporting organizations should first check if a related GRI topic or disclosure is available that could be linked to it. In the absence of any similar GRI topic or disclosure, the reporting organization should include the non-GRI material topic in the GRI content index wherever appropriate, but clearly mark these as non-GRI disclosures.

When reasons for omission are applicable as per the GRI 101: Foundation 2016 Standard the Section on ‘Claims that a report has been prepared in accordance with the GRI Standards’ needs to be clearly reflected in the GRI content index. GRI advises including this information in a separate column in the GRI content index table. This will increase the transparency and clarity on omitted information. One suggested format in order to present this can be found in the Guidance section of Disclosure 102-55 (see below).

For each material topic identified, **reporters should include the GRI 103 Management approach 2016 Standards (Disclosures GRI 103-1, 103-2 and 103-3) and the corresponding GRI disclosures, as required for the declared ‘in accordance’ option.**

The GRI 103: Management Approach 2016 standard is also required for non-GRI material topics identified by the reporting organization in Disclosure 102-47, even in cases where no disclosures can be reported on for that particular topic.

**GRI content index – Advised Format**
For the purpose of increasing the clarity of disclosed information, GRI advises using the following format to present the GRI content index. This table can also be found in the Guidance section of Disclosure 102-55. It is strongly advised to maintain consistency within the rows and columns of the content index in order to ensure that report users understand how to read the information.

b) As per clause 6.3.4 from Disclosure 102-55, the title and publication year for each of the GRI Standard used, is included in the GRI content index. This includes the Universal
Standards (GRI 101: Foundation 2016, GRI 102: General Disclosures 2016 and GRI 103: Management Approach 2016) and all topic-specific Standards used by the organization (e.g. GRI 201: Economic Performance 2016, GRI 305: Emissions 2016, GRI 401: Employment etc.). Further detail about the specific requirements for the above-mentioned points is provided below.

As per clause 6.3.4 from Disclosure 102-55, the title and publication year for each of the GRI Standard used, must be included in the GRI content index.

This includes the Universal Standards (GRI 101: Foundation 2016, GRI 102: General Disclosures 2016 and GRI 103: Management Approach 2016) and all topic-specific Standards used by the organization (e.g. GRI 201: Economic Performance 2016, GRI 305: Emissions 2016, GRI 401: Employment etc.).

Reporting organizations are not required to include the full titles for each disclosure they report on, for the purposes of this service.

If the report is drafted in a language where the GRI Standards are not available, GRI Services will rely on the reporting organization to confirm that any relevant terms are directly translated from the GRI Standards (in English).

### STEP 2 Are the references provided in the content index clear?

References provided in the GRI content index should be specific. This would not be the case when using, for example, a general reference to the annual report to shareholders. It would only be clear if this reference were to also include the name of the section, table, etc. It is also important that references reflect information that is publicly available and readily accessible via a website link.

Information related to GRI 102: General Disclosures 2016 required by the in accordance options may already be included in other reports prepared by the organization, such as its annual report to shareholders or other regulatory or voluntary reports. In these circumstances, the organization may elect not to repeat those disclosures in its sustainability report and instead add a specific reference to where the relevant information can be found. This is possible as long as the abovementioned requirements are met.

Both electronic, web-based reports, as well as paper reports are appropriate media for reporting. Organizations may choose to use a combination of web- and paper-based reports or use only one medium. At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period as listed in the GRI content index. While the reporting organization may in some cases choose to include the reported information directly in the content index, it is important to keep in mind that too much text in the content index can diminish its clarity and navigational functionality.

### STEP 3 Where applicable, are the reasons for omission provided in line with the Standards?

Reasons for omission may in exceptional cases apply for certain GRI disclosures, listed in GRI 101: Foundation 2016, section 3.1 Table 1 on ‘Claims that a report has been prepared in accordance with the GRI Standards’. If an organization omits a large number of required disclosures, this can reduce the credibility of the report and its usefulness to stakeholders. If, in exceptional cases, a reason for omission is reported, the organization must include in the GRI content index a direct answer composed of 3 elements:

a) the part of the disclosure which is being omitted; Page 8 of 10

b) the permitted reason for omission according to the GRI Standards, which can be any of the four outlined in the table below or GRI 101, section 3.2;
c) the explanation to the reason for omission, in line with GRI 101, section 3.2 OR at a minimum, a page reference to a section in the sustainability report where the full explanation for the reason for omission is given;

<table>
<thead>
<tr>
<th>Disclosure or part omitted</th>
<th>Reason for omission</th>
<th>Required explanation in the sustainability report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure XXX – XX</td>
<td>Not applicable</td>
<td>Specify the reason(s) why this disclosure is considered to be not applicable.</td>
</tr>
<tr>
<td></td>
<td>Confidentiality constraints</td>
<td>Describe the specific confidentiality constraints prohibiting this disclosure.</td>
</tr>
<tr>
<td></td>
<td>Specific legal prohibitions</td>
<td>Describe the specific legal prohibitions.</td>
</tr>
<tr>
<td></td>
<td>Information not available</td>
<td>Describe the specific steps being taken to obtain the information and the expected timeframe for doing so. If the reason for omission is due to the fact that the Boundary for a material topic is outside the reporting organization (and therefore the necessary information cannot be obtained, or is not of adequate quality to report) explain this situation.</td>
</tr>
</tbody>
</table>

GRI advises including reasons for omission in a separate column in the GRI content index in order to increase the transparency and clarity of the omitted information. One suggested format in order to present this can be found in the Guidance section of Disclosure 102-55 (see table in Step 1). The reasons for omission can also be included in other areas of the content index, as long as the formatting is consistent.

STEP 4 Are the indicated locations of disclosures accurate?
As required for the Content Index service, all reports submitted must include the Disclosure Labels on all referenced pages included in the GRI content index (within the body of the report). The disclosures as referenced in the content index should be easily found and accurate. If a disclosure is explained over a range of pages, the disclosure label should be used on all pages. The disclosure labels can be incorporated in the report in different ways; they can be included directly in the text, in the footnotes, subscript or superscript, next to chapter or subchapter titles. Another option would be to incorporate the labels in the layout solutions.

4. GRI SDG Mapping Service
4.1. Scope of Service
The GRI SDG Mapping Service focuses exclusively on those GRI disclosures where reporting organizations have indicated their reference to the SDGs. After going through the service, GRI will confirm that the SDGs, based on the SDG Compass Annex: Linking the SDGs and GRI Standards document, and that the GRI Disclosures are correctly mapped and that these disclosures are easily traceable in the report.

The following elements are outside the scope of the service:
- The actual content of the report
- Verifying the quality of the reported disclosures
- Verifying the process of preparing the disclosures
4.2. What is reviewed?

The GRI SDG Mapping Service confirms that SDGs are correctly mapped against the disclosures and that these disclosures are easily traceable in the report. The review process is reflected in the following Steps:

**STEP 1 Is the GRI content index included in the Report, in line with Disclosures 102-54 and 102-55?**

The content index must be prepared in line with Disclosure 102-54 (Claims of reporting in accordance with the GRI Standards) and Disclosure 102-55 (GRI content index). Additional information can be added as long as it does not confuse readers; obscure the functionality or contents of the content index.

As per Disclosure 102-54, ‘Claims of reporting in accordance with the GRI Standards’, reporting organizations are required to use the set wording for the claim used, as indicated in the GRI Standards. For languages that currently have no translation available, an exact translation from the English version of the claim used is required.

As per clause 6.3.4 from Disclosure 102-55, organizations will need to include the title and publication year for each GRI Standard used. This includes the Universal Standards (GRI 101: Foundation 2016, GRI 102: General Disclosures 2016 and GRI 103: Management Approach 2016) and all topic-specific Standards used by the organization (e.g. GRI 201: Economic Performance 2016, GRI 305: Emissions 2016, GRI 401: Employment 2016 etc.). For the purposes of this service, the content index must include additional information indicating how the relevant SDGs are addressed within the GRI disclosures.

Although the format and style of the content index table depends on the reporting organization, the GRI Standards provide an example of the format of the content index table in the Guidance section of Disclosure 102-55.

Depending on the reporting organization’s self-declared adherence level, it is also reviewed whether the reporting organization addresses the reporting requirements for reporting on the management approach for each material topic, using disclosures from GRI 103: Management Approach 2016 and whether the minimum appropriate disclosures (from GRI 102: General Disclosures 2016) for the adherence level are reported on.

Reporting organizations are not required to include the full titles for each disclosure they report on, for the purposes of this service.

If the report is drafted in a language where the GRI Standards are not available, GRI Services will rely on the reporting organization to confirm that any relevant terms are directly translated from the GRI Standards (in English).

**STEP 2 Are the linkages to the SDGs in the content index accurate?**

Linkages between SDGs and GRI disclosures need to be in line with the mapping set out in the [SDG Compass Annex: Linking SDGs to the GRI Standards](#). Details are available in the SDG Compass Annex document.

It is important that links to each goal are specific, i.e. indicating the specific number of the goal. The title of the goal, and/or business theme can also be mentioned. No interpretation or abbreviation of the text in the titles of the SDGs is allowed.

Each GRI disclosure included in the content index should be matched to minimum one SDG, when applicable. The linkage must be in line with the SDG Compass Annex document. In some cases, GRI disclosures can be linked to multiple SDGs. For instance: Disclosure 203-2 can be linked, among others, to goal #1 'End poverty in all its forms everywhere' and goal #8 ‘Promote sustained, inclusive and sustainable economic growth’, full and productive employment and decent work for all’. It is not required to link the Disclosure 203-2 to both goals. The Reporting organization will need to assess; which goal/s are more relevant for them.
This is also applicable for management approach disclosures: it is not required to link management approach disclosures to all the goals that there is a link to. The Reporting organization will need to assess which goals are relevant to the management approach disclosures and include these links to the index in their report.

**STEP 3 Are the references to the location of SDG-linked disclosures clearly displayed in the content index?**
This needs to be in line with the requirements set out in Disclosure 102-55 in the GRI Standards and GRI 101: Foundation 2016, clause 2.6 on ‘Reporting required disclosures using references’.

Where the location given in the content index is not a page number in the final report but a reference or link to another document, then:
- The reference needs to be specific
  - Title of the document/source needs to be indicated
  - Name of the section or table needs to be indicated
- The information in the indicated location needs to be publicly available and readily accessible.

**STEP 4 Can the SDG-linked disclosures be easily found in the Report?**
The use of disclosure labels is not required by the GRI Standards for reports to be in accordance, but it is obligatory for the GRI SDG Mapping Service. Disclosure labels (see visual examples below) help report readers locate the information that they are looking for and give reporting organizations more control over the transparency and integrity of their sustainability data.

The GRI Services Team will look for the label of each GRI disclosure that is mapped against the SDGs in the pages (or references) indicated in the content index table. Locations of the Disclosure labels referenced in the content index must be easily found, be accurate and reflect the references provided in the content index. If a disclosure is explained over a range of pages in the report, the disclosure label must be used on all pages. The disclosure labels can be incorporated in the report in different ways: for example, including them directly in the text, adding them in the footnotes, subscript or superscript, next to chapter or subchapter titles. Another option would be to incorporate the labels in the layout solutions.

5. CONTACT
Any questions or comments should be sent to GRI’s Services Team by email at reportservices@globalreporting.org.

**5.1 Communication with GRI as a GRI Services Client**
Reporting organizations that sign-up for GRI Services provide GRI with a contact person, in the sign-up form, that is the main contact person during the course of the Service. As a benefit of receiving a service from GRI, designated contact persons for the Reporting organizations may receive communications such as but not limited to: information on how to improve the current or future reports, other services that they may benefit from to improve their future report, customer satisfaction surveys related to the service or information to help the Reporting organization notify GRI Standards for their report. These communications can happen during this Service, as a follow-up of the service or after the service is completed. If at any point, the Reporting organization and designated contact person would not like to benefit from these communications and would like to stop receiving these messages, they can let GRI Services Team know via email at: reportservices@globalreporting.org