GRI Report Services
Terms and Conditions

June 2024

1. GENERAL

This document outlines the Terms and Conditions for the GRI Report Services performed on the reports that are based on the Universal Standards 2021.

Services available for the reports based on the Universal Standards 2021:
- Content Index - Essentials
- Content Index - Advanced
- SDG Mapping Add-On
- GRI-ESRS Linkage Service

By submitting a completed sign-up form, the Reporting Organization and/or a Third Party on behalf of the Reporting Organization confirms that it agrees with the Pricing Policy, Methodology and Terms and Conditions set out herein.

GRI reserves the right to review and update the Terms and Conditions and Methodology of services at any time. Reporting Organization is asked to review these documents when they apply for a service.

2. SERVICE PERFORMANCE

2.1. Service application
To be eligible for a GRI Service, the report must:
- Meet the requirements of reporting in accordance with or with reference to the GRI Standards
- Contain a GRI content index including references to GRI Standards disclosures

To request a GRI Service, the following documents must be submitted:
- Completed sign-up form or online service application form
- Final or near-final draft of:
  - The GRI content index, in Excel, for the GRI-ESRS Linkage Service, as no changes can be made to the content index once the service has been confirmed.
  - The report and a GRI content index, for any Content Index Service, as no changes can be made to the report after the service is performed.
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Once the above required documents or completed online service application form are submitted, GRI will provide an email confirming that the service has been initiated and will indicate the expected date for providing the first feedback (see section 2.2 of this document for more information). The GRI Services team might also request additional information if needed.

Please note that once the sign-up form has been submitted to GRI, it is no longer possible to cancel the service or request a refund, except at GRI's discretion or in cases where feedback is not delivered by GRI through no fault of the customer.

Required documents: sign-up form or online service application form

The online service application form are available on the GRI website:
https://www.globalreporting.org/reporting-support/online-service-request/.

The Reporting Organization and/or a Third Party must submit a fully completed sign-up form, including information about invoicing details. If a Certificate of Residence, PO number or any other documents and/or details are required to make the payment, this must be clearly indicated. GRI is

not liable for any additional fees incurred in cases where details of these requirements are not included.

Required documents for the Content Index Services: final or near final draft of the report

Organizations are required to submit a final or near final version of the relevant reported information.

This implies that:

- The references for each relevant disclosure in the content index (such as page numbers) are final.
- The reported information must include a GRI content index with a placeholder for the relevant GRI Service mark, and the relevant statement for the service.
- If the GRI content index is included as a separate document, the report needs to include a link or reference to the GRI content index.
- If applicable, the final draft of the report must also include external assurance information. If that is not possible, the Reporting Organization and/or a Third Party should inform GRI when applying for the service, and provide the external assurance information at a later stage

GRI reserves the right to delay the start of its review if the right documentation is not provided, irrespective of whether the Reporting Organization and/or a Third Party has paid the invoice.

Required documents for the GRI-ESRS Linkage Service: final version of the GRI content index, in Excel format.

Organizations are required to submit a final version of their GRI content index, in Excel format.

This implies that:

- No modifications to the GRI content index submitted will be applied during the GRI-ESRS Service provision.
- If requesting the GRI-ESRS Linkage Service in combination with a Content Index Service, the GRI content index in Excel format must correspond to the version of the document that received the mark. On the contrary, the service will be considered as a GRI-ESRS Linkage Standalone service, and the corresponding price will apply.
- Please consider that no placeholder for the mark will be required for a GRI-ESRS Linkage Service – Standalone, as no mark is provided for this service.

GRI reserves the right to delay the start of its review if the right documentation is not provided, irrespective of whether the Reporting Organization and/or a Third Party has paid the invoice.

Disclosure labels and titles

In the reports submitted for the GRI Content Index Services, GRI disclosures should be clearly distinguished throughout the report using disclosure labels. Disclosure labels help report readers to navigate and locate the information that is relevant to the disclosures they have a particular interest in and, as a result, improve the transparency of reporting. The use of disclosure labels is not a requirement of the GRI Standards, but it is strongly recommended that they be included, and they will be reviewed as part of the GRI service.

To complete a Content Index Service, it is a requirement that **a full disclosure title for each disclosure must be included verbatim in the report**.

Please review our [Methodology](#) document for more information on disclosure labels and titles, as well as applicable exceptions.
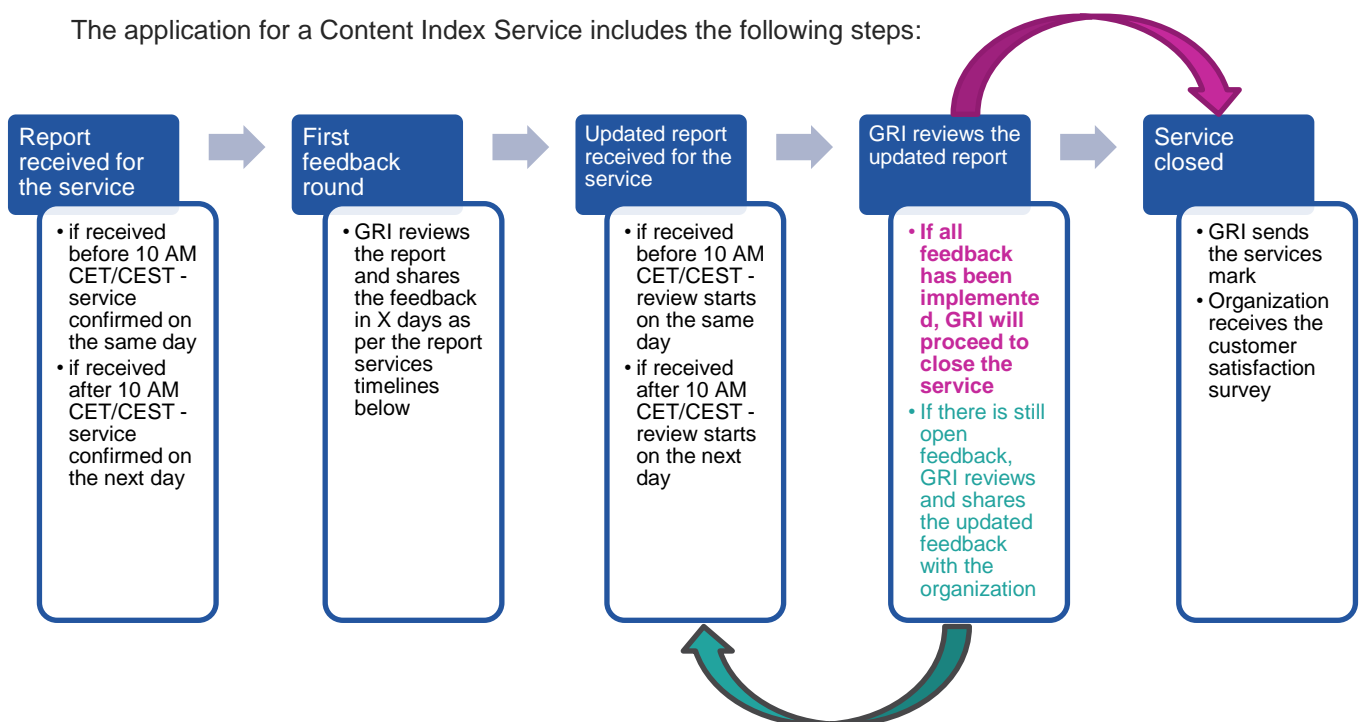
Languages of the reported information

GRI accepts reports for the GRI Services in any language. If the report is to be published in several languages, GRI will perform the service in one language only, on the version requested by the reporting organization.

For additional language versions not reviewed by GRI, it is the responsibility of the Reporting Organization and/or a Third Party to guarantee the correct translation of all disclosures and the GRI Standards. In case GRI has requested changes during the service process, these changes must also be implemented in the additional language versions.
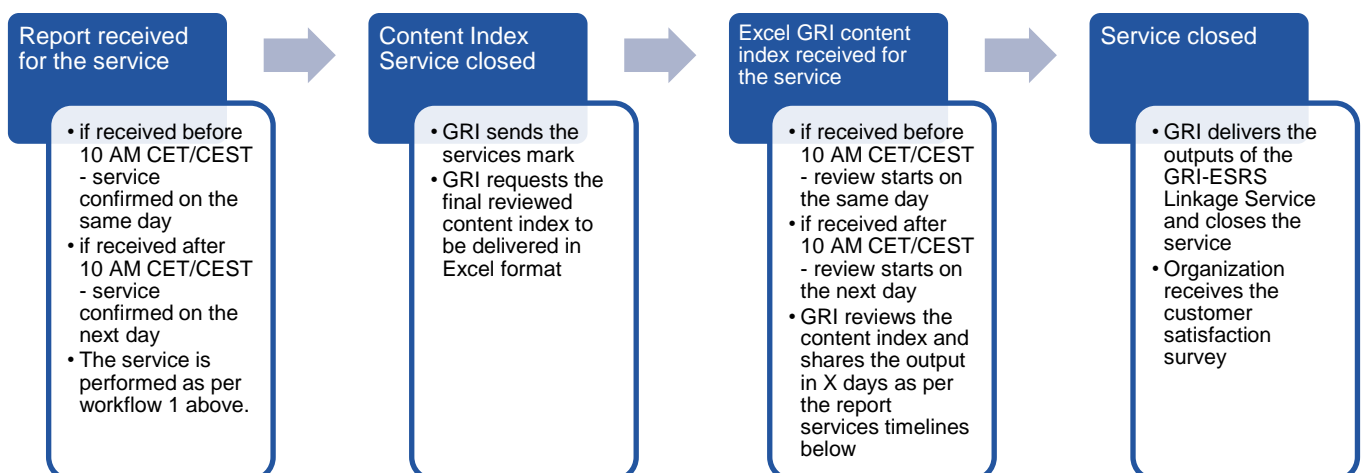
Please review our [Methodology](#) document for more information on the language of the reported information.

2.2 Service procedure: step-by-step

The application for a Content Index Service includes the following steps:

Report received for the service
- if received before 10 AM CET/CEST - service confirmed on the same day
- if received after 10 AM CET/CEST - service confirmed on the next day

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First feedback round
- GRI reviews the report and shares the feedback in X days as per the report services timelines below

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Updated report received for the service
- if received before 10 AM CET/CEST - review starts on the same day
- if received after 10 AM CET/CEST - review starts on the next day

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GRI reviews the updated report
- **If all feedback has been implemented, GRI will proceed to close the service**
- If there is still open feedback, GRI reviews and shares the updated feedback with the organization

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Service closed
- GRI sends the services mark
- Organization receives the customer satisfaction survey

The application for GRI-ESRS Linkage Service in combination with a Content Index Service includes the following steps.

Report received for the service
- if received before 10 AM CET/CEST - service confirmed on the same day
- if received after 10 AM CET/CEST - service confirmed on the next day
- The service is performed as per workflow 1 above.

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Content Index Service closed
- GRI sends the services mark
- GRI requests the final reviewed content index to be delivered in Excel format

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Excel GRI content index received for the service
- if received before 10 AM CET/CEST - review starts on the same day
- if received after 10 AM CET/CEST - review starts on the next day
- GRI reviews the content index and shares the output in X days as per the report services timelines below

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Service closed
- GRI delivers the outputs of the GRI-ESRS Linkage Service and closes the service
- Organization receives the customer satisfaction survey

The application for a GRI-ESRS Standalone service includes only the last two steps in the graph above.

Email confirmation and service performance

A complete application constitutes the sign-up form and the report. For all complete service applications submitted to GRI **before 10.00 AM** (CET/CEST) will be confirmed on the same working day. For all complete applications sent to GRI **after 10:00 AM** (CET/CEST), GRI Services will confirm the service and the timeline for the first round of feedback on the next working day.

Our operating hours are Monday - Friday, 09:00 – 17:30 (CET/CEST). For all completed applications received during non-working days or Dutch public holidays, GRI Services will confirm and start performing the service on the next working day. A list of Dutch public holidays can be found here.

Invoice

Shortly after the service has been confirmed, an invoice will be sent by email to the relevant contact person indicated under the invoicing details section of the sign-up form. The invoice must be paid in line with these Terms and Conditions and the Pricing Policy. The applicant will be responsible for any costs, including bank transfer costs, local withholding taxes and other costs, that may be incurred by GRI when the relevant fees are paid, and should ensure that these are accounted for before applying for the service.

Feedback timelines

GRI Services offers two timelines: Regular and Fast Track. All services are performed in line with the regular timeline, unless the Reporting Organization and/or a Third Party has opted for the Fast Track timeline, which is available for an additional fee.

Service	Regular Timeline		Fast Track Timeline	
	First Round of Feedback (working days)	Subsequent Rounds of Feedback (working days)	First Round of Feedback (working days)	Subsequent Rounds of Feedback (working days)
For reports based on the Universal Standards 2021				
Content Index – Essentials	6 days	3 days	3 days	2 days
For reports based on the Universal Standards 2021 and for Sector Standards' users				
Content Index – Advanced	8 days	5 days	5 days	2 days

Service	Regular Timeline	Fast Track Timeline
GRI-ESRS Linkage Service *(if combined with a Content Index Service, this service will be performed after the completion of the Content Index Service)*	8 days If combined, timeline starts from the day after the Content Index Service is completed.	5 days If combined, timeline starts from the day after the Content Index Service is completed..
SDG Mapping	In line with the timeline of the selected content index service	

First feedback – Content Index Service

Reporting Organization and/or a Third Party will receive the first round of feedback in line with the timelines outlined above. Reporting Organization and/or a Third Party should expect to receive the feedback at the end of the working day (CET/ CEST).

Feedback – GRI-ESRS Linkage Service

Reporting Organization and/or a Third Party will receive a unique round of feedback, with all the deliverables, in line with the timelines outlined above. Reporting Organization and/or a Third Party should expect to receive the feedback at the end of the working day (CET/ CEST).

Submission of an updated report – Content Index Services

After addressing the points raised in the first round of feedback, the Reporting Organization and/or a Third Party should provide the GRI Services team with an updated version of the draft report.

If GRI Services team receives an updated report **before 10:00 AM** (CET/CEST), GRI will begin the review on the same working day. For updated reports sent **after 10:00 AM** (CET/CEST), GRI Services will begin the review on the next working day.

Subsequent feedback(s) – Content Index Services

If GRI's initial requirements for completing the service have not been implemented in full, GRI will provide the reporting organization with a second round of comments. **Please refer to the table above for the applicable timelines.** The reporting organization is required to submit updated versions of the draft report until all GRI's feedback has been addressed. If further rounds of feedback are required, the best way to approach this will be discussed during the service. GRI reserves the right to charge additional fees if the user requires:

- If agreed by the GRI Report Services, to exceptionally shorten the feedback deadlines outlined in this document, for any service turnaround
- If there is any clear negligent behavior of the user in the implementation of feedback in the report, and because of that the number of subsequent feedback rounds is more than two.
- If, after the service is closed and the mark delivered, the user modifies the report and asks for additional reviews, this will be considered as a full new service and charged accordingly.

The Reporting Organization and/or a Third Party should expect to receive feedback by the end of the working day (CET/ CEST).

2.3 Formal completion of the service – Content Index Services

GRI will complete the Content Index Service by issuing a service mark and providing an accompanying statement summarizing the work carried out by GRI Services team to complete the service.

Service Mark

The service mark represents formal confirmation that a report has successfully completed a GRI Content Index Service in a particular year.
The marks are issued in .png format and must be placed horizontally. The following requirements must also be adhered to:

- **No alterations to the mark are permitted.** This includes, but is not limited to, changes in the color, proportion, or design of the mark, or removal of any words, artwork, or trademark symbols. In addition, GRI marks may not be animated, morphed, or otherwise distorted in perspective or appearance.

- The mark must be included and clearly visible on the first page of the GRI content index of the final version of the report without further amendment.

- The mark cannot be used in any other location in the report, on the organization's website, or any other communications. Changes to the organizational mark are not allowed and it should be included in the report "as is".

- The mark can be used both electronically and in print, provided that both versions are identical. **The mark can be used in a translated version of the report provided that the content of the two versions of the report is identical** and the statement for the service specifies the language of the report that completed the service.

- If, after having received the mark, any changes are made to the elements of the report that are within the scope of the service (detailed in the Methodology), **the mark is no longer valid**, and the reporting organization must remove the mark from the report immediately.

GRI reserves the right to review and alter the service mark and its permitted use at any time. If such changes affect reports that have already been through a service, it will be GRI's responsibility to contact the Reporting Organization and/or a Third Party affected.

Statement

The statement communicates the way that GRI Report Services have reviewed certain aspects of the reported information, in line with the methodology of each service. The statement must be placed on the same page as the service mark. Reporting organizations are requested to include the wording below to clarify the scope of the service and to avoid the need for additional explanation of the service's methodology in their report. In case the Reporting Organization and/or a Third Party plans to use the service mark in a translated version of the report, the statement for the service should explicitly state which language version was reviewed during the service.

The statements for each service are provided below.

Service	Statement
For reports based on the Universal Standards 2021	
Content Index – Essentials *or* **Content Index - Advanced**	For the Content Index – Essentials/Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.
Content Index – Essentials With Reference option *or* **Content Index – Advanced With Reference option**	For the Content Index – Essentials/Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting with reference to the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.
SDG Mapping Add-On	GRI Services reviewed the correct mapping of the GRI disclosures presented in the GRI content index to Sustainable Development Goals (SDGs), based on the "Linking the SDGs and the GRI Standards" document and the GRI disclosures.

The above statements may be translated into local languages as long as the translated content reflects the original statement and **includes the full name of the service in English**.

2.4 Formal completion of the service – GRI-ESRS Linkage Service

GRI will complete the GRI-ESRS Linkage Service by issuing three deliverables included in the service, for internal use of the reporting organization. This service does not include any subsequent reviews, nor GRI will provide a service mark or statement once completed.

3. FEES & PAYMENT CONDITIONS

Please review the Pricing Policy for information and conditions that apply towards payments for the GRI Services.

GRI reserves the right to transfer unpaid invoices to a third party debt collection agency.

4. CONFIDENTIALITY

When carrying out the Service, GRI will require access to unpublished reports and reported information. As a result, GRI will be in possession of information that is confidential and of strategic importance to the reporting organization ("Confidential Information"). Without limiting the generality of the foregoing, GRI will:

- not disclose or discuss the Confidential Information, in whole or in part, with any person other than employees or representatives of GRI to the extent required to perform the service;
- if and when requested, immediately return all hard or digital copies of the Confidential Information to a person nominated by the reporting organization or their representatives or destroy or delete the same as requested.

There shall be no obligation of confidentiality with respect to any information that:

a) is required to be disclosed by GRI by any law, regulation, judicial or administrative process, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining to the service;
b) is or becomes publicly available other than as the result of a disclosure in breach hereof;
c) becomes available to GRI on a non-confidential basis from a source that GRI believes is not prohibited from disclosing such information to GRI; or
d) is already known by GRI without any obligation of confidentiality with respect thereto.

In no event shall GRI or their respective personnel be liable to the reporting organization for any loss of use, data, goodwill, revenues, or profits or any consequential, special, indirect, incidental, punitive or exemplary loss, damage or expense as a result of using the service.

This agreement and all connected rights and obligations shall be governed by and construed in accordance with Dutch law. All disputes arising in connection with this agreement shall be finally settled by means of arbitration under the Rules of Het Nederlands Arbitrage Instituut (the Netherlands Arbitration Institute), by one or more arbitrators appointed in accordance with such rules. The place of arbitration shall be Amsterdam, the Netherlands. The arbitration procedure shall be conducted in the English language. The arbitration court shall decide in accordance with the rules of law.

5. COMMUNICATION WITH GRI

Reporting organizations that apply for GRI Services provide GRI with a contact person who will be the main contact person during the Service.

As a benefit of receiving a service from GRI, designated contact person(s) for the reporting organizations may receive information on how to improve the current or future reports, other services that they may benefit from to improve their future report, as well as customer satisfaction surveys related to the service.

Such communication can happen during the 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 like to stop receiving these messages, they can let GRI Services team know by email.

6. CONTACT

Any questions or comments should be sent to the GRI Services team at reportservices@globalreporting.org.