



# **GRI Topic Standard Project for Economic Impact – Public Policy exposure draft**

## **Comments to be received by 10 April 2026**

This exposure draft is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI.

This exposure draft is intended to replace [GRI 415: Public Policy 2016](#).

Any interested party can submit comments on this draft by 10 April 2026 via this [online survey](#) or by email to [gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org).

In accordance with the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. All comments will be published on the GRI website and will form part of the public record. Instructions on how to submit comments are provided on the first page of the online questionnaire.

An explanatory memorandum, which precedes the exposure draft, outlines the objectives of the project and summarizes the significant proposals included in this draft.

This exposure draft is issued for comment purposes only and may be revised prior to official publication.

For more information, please visit the [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please contact [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org).

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# Explanatory memorandum

This explanatory memorandum sets out the objectives for the review of *GRI 415: Public Policy 2016*, the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

## Objectives for the project

The objective of the economic impact project is to review and revise all GRI economic impact-related Standards and incorporate new issues to reflect stakeholder expectations for reporting the organization's impact on the economy. The economic impact project is divided into three sets of thematic Standards to allow targeted messaging and stakeholder engagement during the public comment periods. This ensures the workload is manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during public inquiry, the GSSB, the working group, the GRI Standards Division, and other GRI divisions. Economic impact project details can be found in the [project proposal](#).

The review of *GRI 415: Public Policy 2016*, under Phase 2 of the economic impact project, aims to represent internationally agreed best practice and align with authoritative intergovernmental instruments related to an organization's impact on the economy, environment and people such as the United Nations (UN) Guiding Principles on Business and Human Rights (Guiding Principles, UNGPs) and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

As part of the GSSB Work Program 2023-2025, the Global Sustainability Standards Board (GSSB) identified the review of *GRI 415: Public Policy 2016* as a priority project for commencement in 2023. Since the GRI disclosures on Public Policy were last revised, the issue of Public Policy has received significant attention in the global sustainable development agenda. In line with the GSSB [Due Process Protocol](#), a multi-stakeholder working group was established in January 2024 to contribute to the review and content development.

The revised GRI Public Policy Standard could address a key gap in sustainability reporting by linking organizations' public policy engagement activities with their stated commitments and impacts. By requiring disclosure of an organization's policy positions, alignment mechanisms, and the distribution of resources toward public policy engagement, the revised Standard provides organizations with a framework to demonstrate whether and how their influence on public policy contributes to positive or negative impacts on the environment, society, and the economy.

For more information on the project, consult the [project website](#) and [Terms of Reference](#) of the [Working Group](#).

## Summary of the significant proposals

The exposure draft, a revision of the *GRI 415: Public Policy 2016* Topic Standard, includes both revised disclosures and new disclosures, aligning with the project objectives outlined above. Notable changes and inclusions in this exposure draft are summarized below.

**New topic management disclosures (PP-1) on an organization's public policy position:** Under this disclosure, organizations are expected to report the policy areas that their public policy engagement is focused on and disclose their formal positions on these areas.

**New topic management disclosures (PP-2) on public policy alignment:** Under this disclosure, organizations are expected to report the processes and measures they use to ensure alignment between their public policy positions, public policy engagement activities, and policies and commitments. This includes alignment across the organization, including between the organization's parent entity and any subordinate entities, and any third parties such as trade and industry associations. This information helps to understand how the organization maintains coherence and consistency in its public policy efforts.

**Updated topic disclosure (PP-3) to report on public policy engagement by the organization.**  
This disclosure builds on requirements in the existing GRI 415-1 by expanding the scope and specificity of required reporting on public policy engagement. While GRI 415-1 focused primarily on the total monetary value of financial and in-kind political contributions, PP-3 introduces a more detailed, activity-based approach. Organizations are now required to report public policy engagement activities by policy area (as identified under Disclosure PP-1), and to disclose the public policy actors engaged, locations, and total monetary value of expenditures, including in-kind contributions.  
This shift addresses the growing demand from stakeholders for clarity not only on the amount spent, but also on how and with whom organizations engage in public policy. It enhances comparability, supports assessments of alignment with stated policy positions, and increases accountability regarding public policy engagement practices.  
**Expanded guidance throughout the draft.** This includes example templates for presenting the information for Disclosures PP-3 (see [Table 1](#)).

## **GSSB involvement and views on the development of this draft**

The GSSB appointed one of its members as a sponsor for the review of *GRI 415: Public Policy 2016*. The GSSB sponsor observed the WG process and attended most of their meetings.  
All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

## **Note on reading this document**

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.  
Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the GRI Standards Glossary 2021 – these definitions are highlighted in grey in the Glossary and cannot be changed. The proposed new definition is not highlighted in grey and is open for review.

# GRI PP: Public Policy 202X

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## Introduction

*GRI PP: Public Policy 20xx* contains disclosures for organizations to report information about their public policy-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains two disclosures, which provide information about how the organization manages its public policy-related impacts.
- [Section 2](#) contains one disclosure, which provides information about the organization's public policy-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.

## Background on the topic

This Standard addresses the topic of public policy.

Organizations play a critical role in the public policy-making process. Along with other interest groups, they contribute to and participate in the political and administrative processes to shape laws, regulations, and policies that affect their objectives [5].

This process is often referred to as public policy engagement and may include activities such as lobbying and making financial or in-kind contributions to political parties, politicians, or specific causes. Public policy engagement can be carried out directly by the organization or indirectly through third parties, such as political action committees (PACs) and trade and industry associations, other membership associations, and national or international advocacy organizations.

Public policy engagement can result in both positive and negative impacts. According to the Responsible Lobbying Framework [6], when public policy engagement is conducted responsibly and transparently, it can promote positive outcomes such as social equality, environmental protection, and economic stability. Conversely, public policy engagement that opposes objectives such as climate action or fair working conditions can undermine sustainable development and erode trust in the organization's commitment to responsible business practices.

See references [1], [5] and [6] in the Bibliography.

## System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in this Standard).

### Universal Standards: GRI 1, GRI 2 and GRI 3

[GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting [GRI 1](#).

**GRI 2: General Disclosures 2021** contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

**GRI 3: Material Topics 2021** provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

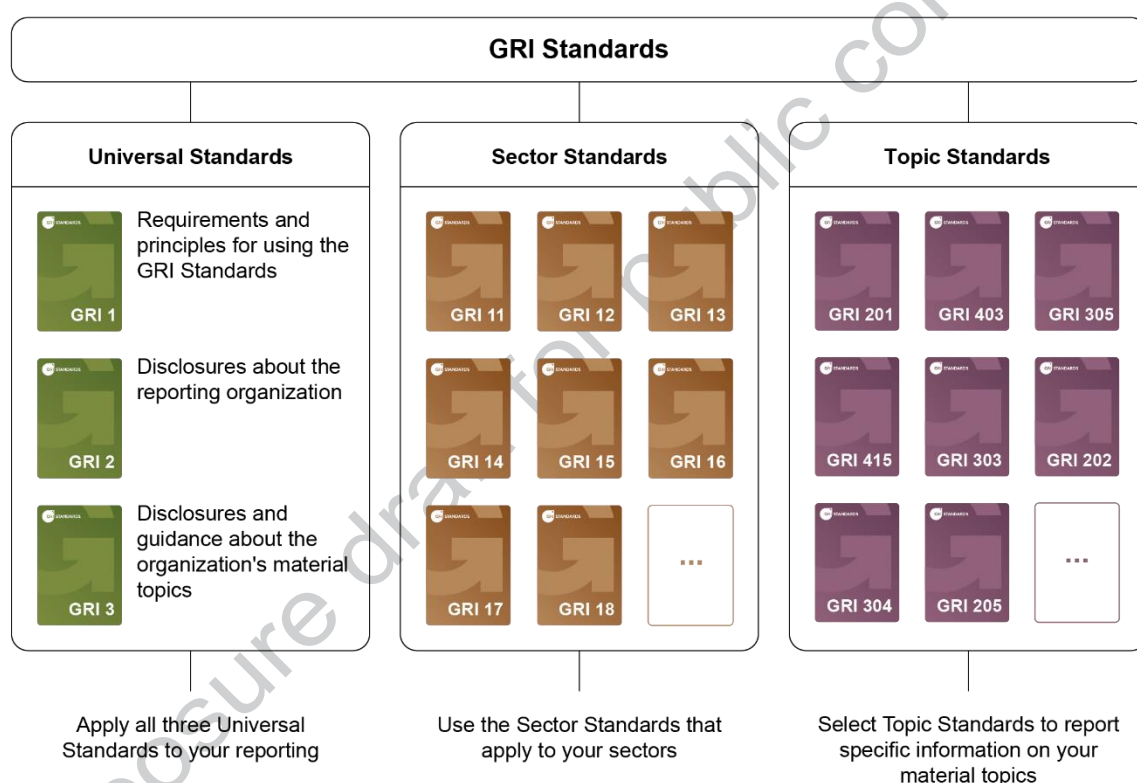
## Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

## Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using **GRI 3**.

**Figure 1. GRI Standards: Universal, Sector and Topic Standards**



## Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its public policy engagement-related impacts. This Standard can also be used by organizations that conduct public policy engagement on behalf of other organizations, such as political action committees (PACs) and trade and industry associations.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined public policy to be a material topic:

- **Disclosure 3-3 in GRI 3: Material Topics 2021.**

- Any disclosures from this Topic Standard that are relevant to the organization's public policy - related impacts (Disclosure PP-1 through Disclosure PP-3).

See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

### **Requirements, guidance and defined terms**

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [Glossary](#). The organization is required to apply the definitions in the Glossary.



# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined public policy to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also required to report any disclosures from this section (Disclosure PP-1 through Disclosure PP-2) that are relevant to its public policy engagement-related impacts.

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

## Disclosure PP-1 Public policy position

### REQUIREMENTS

The organization shall:

- a. report the policy areas that its public policy engagement activities focus on;
- b. for each policy area reported under PP-1-a:
  - i. describe the importance of the policy area to the organization and its stakeholders;
  - ii. report its public policy position;
  - iii. report any differences between its public policy position and its publicly stated policies and commitments.

### GUIDANCE

This disclosure provides information on the policy areas that guide the organization's public policy engagement activities, as well as the positions it has adopted in these areas. The organization's public policy position refers to its formally stated stance on a policy area and the desired outcomes it seeks to achieve. For example, the organization may state support for policy frameworks that ensure all workers receive fair and sufficient wages aligned with decent living standards. Disclosing its position on policy areas and any differences with related policies and commitments enable stakeholders to evaluate the consistency and robustness of its commitments.

See reference [11] in the [Bibliography](#).

#### Guidance to PP-1-a

Examples of policy areas an organization may seek to influence through its public policy engagement activities include:

- Climate change, specifically relating to national and international frameworks for reducing greenhouse gas emissions in line with global temperature goals;
- Nature, covering regulations, incentives, and standards that support the protection, restoration, and management of biodiversity.
- Tax incentives and subsidies, covering regulations, incentives, and government programs that support specific industries or economic activities;
- Fair wages, with a particular focus on legislation or standards addressing minimum or living wage requirements.

#### Guidance to PP-1-b-i

The organization should report a summary statement for each policy area, explaining its relevance to both the organization and its stakeholders. For example, if the policy area is fair wages, the organization may report that this area is important to it and its stakeholders because a significant proportion of its workers' compensation is based on minimum wage regulations. The organization can also report whether and how the policy areas that its public policy engagement activities focus on have been identified based on its most significant impacts.

#### Guidance to PP-1-b-ii



An organization's public policy position refers to its official stance on a specific policy area. For example, an organization may publicly support the introduction of regulations that propose higher minimum wages for workers.

#### **Guidance to PP-1-b-iii**

Requirement PP-1-b-iii does not require a detailed description of the organization's policies and commitments. Instead, the organization can provide a summary of its policies and commitments, when this is helpful for reporting any differences with its public policy position.

## **Disclosure PP-2 Public policy alignment**

### **REQUIREMENTS**

**The organization shall:**

- a. **describe its approach to ensure alignment between its public policy positions, publicly-stated policies and commitments, and public policy engagement activities, including:**
  - i. **the approach to assess the alignment across the organization;**
  - ii. **the approach to address misalignments across the organization.**
- b. **describe its approach to ensure alignment between its public policy positions and the public policy position of third parties, including:**
  - i. **the approach to assess the alignment of its public policy position with third parties;**
  - ii. **the approach to address misalignments of its public policy position with third parties.**

### **GUIDANCE**

This disclosure explains how an organization ensures that its public policy positions, policies and activities, are aligned across the organization, its controlled entities, and with the policy positions of affiliated third parties it engages.

According to the Organisation for Economic Co-operation and Development (OECD)[2], misalignment between an organization's public policy position, its publicly stated policies and commitments, its public policy engagement activities, and the public policy positions of third parties, particularly industry associations, can harm relationships with stakeholders, negatively affect investor and consumer decisions, and distort public policy outcomes.

The approach to ensure alignment may be reflected in strategies, policies, codes of conduct, or other governance documents

See reference [2] in the [Bibliography](#).

#### **Guidance to PP-2-a**

Alignment between an organization's public policy positions, its publicly stated policies and commitments, and its public policy engagement activities refers to consistency across these elements between the organization's parent entity and any subordinate entities, across all countries where it operates.

In describing its approach, the organization can outline the systems, processes, and governance mechanisms it uses to ensure that its public policy engagement activities align with its officially stated positions, publicly stated policies, and public commitments. For example, the organization can describe its processes for monitoring public policy developments, engaging with any of its subordinate entities, and taking action to ensure alignment of its public policy positions across these entities when necessary.

#### **Guidance to PP-2-a-i**

The organization should describe the scope of the alignment assessment (e.g., policy areas, jurisdictions, entities covered), the frequency, and the methodology applied, such as reviews by the highest governance body, external assurance, or scoring systems. The organization should explain the criteria it uses to initiate such assessments. For example, the organization may conduct the assessment based on the relevance of a policy area to the organization, stakeholder concerns, or

reputational risk, as well as changes in the external policy landscape or its public policy positions. The organization can also report the key findings of the assessment.

#### **Guidance to PP-2-a-ii**

Examples of processes to address misalignment include developing or updating internal guidelines for public policy engagement. This can involve establishing protocols for approving policy positions and coordinating with business units or subordinate entities to ensure alignment with the organization's positions, policies, and commitments.

The organization should also report who is responsible, at board level, for overseeing these actions and the timeline for their implementation. The organization should describe any corrective actions it has taken, such as revising misaligned public policy positions or conducting more regular assessments of public policy alignment across the organization, including the organization's parent entity and any subordinate entities.

In cases where public policy engagement activities are not aligned with the organization's publicly policy position and publicly-stated policies and commitments reported under PP-1-b, the organization should report this discrepancy and provide an explanation of how it plans to achieve alignment.

#### **Guidance to PP-2-b**

Alignment between an organization's public policy positions and those of affiliated third parties refers to the consistency between their stated stances on particular public policy areas. In the context of this Standard, an affiliated third party is an intermediary that participates in public policy engagement on behalf of an organization, such as political action committees (PACs) and trade and industry associations, other membership associations, and national or international advocacy organizations.

#### **Guidance to PP-2-b-i**

The organization should describe the rationale, scope, and methodology used for the assessment. Methods for assessing alignment can include qualitative analysis (e.g., comparing public statements or submissions) or structured scoring systems that rate, for example, the consistency of positions on key climate policies, such as carbon pricing or emissions targets.

The organization should also report the result of the assessment, including areas of alignment and misalignment. The organization should also specify what triggers an assessment. For example, the organization might assess alignment when a policy area becomes particularly relevant to its strategy, such as:

- when stakeholders raise concerns about lobbying activities;
- when there are shifts in the policy landscape; or
- when the organization updates its own public policy positions.

See references [7] and [8] in the [Bibliography](#).

#### **Guidance to PP-2-b-ii**

Examples of approaches to address misalignment between an organization's public policy positions and those of its trade and industry associations or other affiliated third parties, include:

- engaging with affiliated third parties to discuss specific public policy areas and seek alignment that better reflects the organization's position;
- issuing public statements to clarify the organization's stance and explain how it plans to address the conflict in policy positions;
- adjusting or withdrawing financial contributions or membership from the affiliated third party when misalignment persists and cannot be resolved.

The organization should describe the circumstances under which it would reconsider, escalate, or terminate relationships with trade and industry associations and affiliated third parties due to ongoing or unresolved misalignment on public policy positions.

See references [8], [9] and [12] in the [Bibliography](#).

## 2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosure from this section (Disclosure PP-3) that is relevant to its public policy engagement-related impacts.

### Disclosure PP-3 Public policy engagement

#### REQUIREMENTS

The organization shall:

- a. for each policy area in PP-1-a, report its public policy engagement activities;
- b. for each public policy engagement activity reported under PP-3-a, report:
  - i. the type and region of public policy actors engaged;
  - ii. the total monetary value of its expenditure incurred;
- c. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used, including how the monetary value of any in-kind contributions was estimated.

#### GUIDANCE

This disclosure provides information on the organization's activities as part of its public policy engagement, including the identity of the public policy actors it engages, and the monetary value of related expenditure. This information can be compared with the organization's public policy position and its publicly stated policies and commitments reported under PP-1. These comparisons provide insight into the alignment between an organization's public policy engagement activities, its public policy positions and its publicly stated policies and commitments.

##### Guidance to PP-3-a

The organization should report whether it engages in public policy either directly or indirectly. Direct engagement activities involve interactions between the organization and decision-makers, such as policymakers, legislators, or government officials, which influence public policy. In contrast, indirect engagement activities occur through third parties, such as political action committees (PACs) and trade and industry associations, other membership associations, and national or international advocacy organizations, which act on the organization's behalf.

Examples of direct public policy engagement activities include:

- lobbying through internal government or public affairs, public relations departments, or in-house lobbyists;
- providing financial and in-kind contributions to political parties, candidates, and electoral campaigns;
- moving and exchanging people between the organization and the political and public sectors, including revolving doors, such as board appointments, appointments to government or public office, secondments, and short-term assignments, as well as politically connected persons participating in expert groups or providing consultancy services.

Examples of indirect public policy engagement activities include:

- lobbying through third parties such as trade and industry associations, professional lobbying or public relations firms, law firms, or self-employed lobbyists;
- providing membership fees, support for, and involvement in trade and industry associations, alliances, and coalitions;
- providing contributions to political parties, candidates, and electoral campaigns through trade and industry associations and other third-party organizations, such as political action committees (PACs);
- financing advertising on a certain policy area in traditional and social media;

- funding or creating non-governmental organizations and grassroots organizations;
- funding of research, academic institutions, think tanks, policy institutes, experts, and practitioners that provide knowledge and solutions on specific policy issues;
- engaging in voluntary business initiatives, global networks, and alliances;
- establishing academic chairs to influence debates and research, which may inform public policy;
- Initiating or providing financial or in-kind support to public campaigns such as ballot initiatives, citizen referenda or petitions.

The organization can also report the rationale for the public policy engagement activities it undertakes.

See references [3], [4] and [12] in the [Bibliography](#).

#### **Guidance to PP-3-b-i**

In the context of this Standard, public policy actors refer to any natural or legal persons, domestic or foreign, with which the organization engages on the development and outcomes of public policy. natural persons include journalists, political candidates and public officials. According to the United Nations Convention against Corruption(UNCAC), public official is any individual who holds a legislative, executive, administrative, or judicial position, whether elected or appointed, permanent or temporary, paid or unpaid. This also includes individuals who perform public functions or provide public services for public agencies, state-owned enterprises, or as defined by national law. Examples of public officials include members of parliament, government ministers or advisors, judges, and civil servants. Legal persons include third parties who engage in public policy activities on behalf of, or under the direction of the organization.

Examples of types of public policy actors include trade and industry associations, non-governmental organizations, think tanks, research bodies and trade unions. When reporting the type of public policy actors that are natural person, the organization should report both their role and position. The role refers to the capacity in which the individual is engaged, such as a public official or a political candidate. The position specifies the office or title held. For example, a public official may be a member of parliament, mayor, while a political candidate may be a candidate for national or local office.

Information on public policy actors is related to [Disclosure 2-28 in GRI 2: General Disclosures 2021](#). If the information reported by the organization in Disclosure 2-28 covers the types of public policy actors it engaged as part of its public policy engagement activities, the organization can provide a reference to this information.

A region can refer to a country or other geographic location, such as a city or world region, where public policy actors are based.

See references [5], [8] and [13] in the [Bibliography](#).

#### **Guidance to PP-3-b-ii**

The organization's total expenditure on public policy engagement activities comprises its financial and in-kind contributions, along with all costs incurred to support or facilitate the activities. Financial and in-kind contributions are made directly or indirectly by the organization to influence public policy, legislation, or political decision-making. Direct contributions occur when the organization provides financial or in-kind support directly to policymakers, legislators, public officials, or candidates seeking office. This includes payments, donations, sponsorships, or other resources aimed at developing public policy aligned with the organization's interests. Indirect contributions occur when the organization provides financial or in-kind support through third parties such as political action committees (PACs), trade and industry associations, membership organizations, or national and international advocacy groups, which use these contributions to support public policy objectives, legislation, or political candidates aligned with the organization's interests.

In-kind contributions include the provision of advertising or media space, use of corporate facilities or staff time, design and printing services, donation of equipment, hosting political events, and offering board membership, employment, or consultancy roles to elected officials or candidates.

Costs incurred refers to internal operational expenses related to the organization's public policy engagement activities, such as travel expenses associated with public policy engagement activities.

- 421 For an example of how to present information on requirements PP-3-a and PP-3-b and how they  
422 relate with PP 1-a, see Table 1 in the [Appendix](#).
- 423 See references [10] and [12] in the [Bibliography](#).

Exposure draft for public comment

## Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

### human rights

rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source:	United Nations (UN), <i>Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework</i> , 2011; modified
Note:	See <a href="#">Guidance to 2-23-b-i in GRI 2: General Disclosures 2021</a> for more information on 'human rights'.

### impact

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1:	Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.
Note 2:	See <a href="#">section 2.1 in GRI 1: Foundation 2021</a> for more information on 'impact'.

### material topics

topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights

Note:	See <a href="#">section 2.2 in GRI 1: Foundation 2021</a> and <a href="#">section 1 in GRI 3: Material Topics 2021</a> for more information on 'material topics'.
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### sustainable development / sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source:	World Commission on Environment and Development, <i>Our Common Future</i> , 1987
Note:	The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.



## Bibliography

This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

### Authoritative instruments:

1. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, 2023.
2. Organisation for Economic Co-operation and Development (OECD), *Lobbying in the 21st Century: Transparency, Integrity and Access*, 2021.
3. Organisation for Economic Co-operation and Development (OECD), *Recommendation of the Council on Transparency and Integrity in Lobbying*, 2010.
4. Organisation for Economic Co-operation and Development (OECD), *Trusted Dialogue on Getting Influence Right*, 2021.
5. Organisation for Economic Co-operation and Development (OECD) and Principles for Responsible Investment (PRI), *Regulating Corporate Political Engagement: Trends, Challenges and the Role for Investors*, 2022.

### Additional references:

6. Carnstone Partners Ltd, *Responsible Lobbying Framework*, 2015.
7. Ceres, *Responsible Policy Engagement Analysis*, 2022.
8. Climate Action 100+, InfluenceMap, AP7, BNP Paribas Asset Management, Church of England Pensions Board, *Global Standard on Responsible Climate Lobbying*, 2022.
9. Erb Institute, University of Michigan, *The Erb Principles for Corporate Political Responsibility*, 2023.
10. International Corporate Governance Network (ICGN), *Political Lobbying and Donations: Guidance for Investors*, 2013.
11. Transparency International, *Principles and Guidance for Responsible Corporate Political Engagement*, 2015.
12. Transparency International, *Wise Counsel or Dark Arts? Principles and Guidance for Responsible Corporate Political Engagement*, 2015.
13. United Nations, *United Nations Convention against Corruption (Art.2)*, 2003.



## Appendix

**Table 1. Example template for presenting information related to an organization's public policy engagement for Disclosure PP-3-a and PP-3-b**

Policy Area 1 (PP-1-a)		Public policy actor (PP-3-b-i)		Total monetary value of expenditure incurred (PP-3-b-ii)
		Type	Region	
Public policy engagement activities (PP-3-a)	Activity 1 [insert type]			
	Activity 2 [insert type]			
Policy Area 2 (PP-1-a)				
Public policy engagement activities (PP-3-a)	Activity 1 [insert type]			
	Activity 2 [insert type]			