

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.

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This exposure draft is issued for comment purposes only and may be revised prior to official publication.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

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.

1 Explanatory memorandum

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

5 Objectives for the project

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

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

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

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

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

34 Summary of the significant proposals

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

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

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

48 **Updated topic disclosure (PP-3) to report on public policy engagement by the organization.**

49 This disclosure builds on requirements in the existing GRI 415-1 by expanding the scope and
50 specificity of required reporting on public policy engagement. While GRI 415-1 focused primarily on
51 the total monetary value of financial and in-kind political contributions, PP-3 introduces a more
52 detailed, activity-based approach. Organizations are now required to report public policy engagement
53 activities by policy area (as identified under Disclosure PP-1), and to disclose the public policy actors
54 engaged, locations, and total monetary value of expenditures, including in-kind contributions.

55 This shift addresses the growing demand from stakeholders for clarity not only on the amount spent,
56 but also on how and with whom organizations engage in public policy. It enhances comparability,
57 supports assessments of alignment with stated policy positions, and increases accountability
58 regarding public policy engagement practices.

59 **Expanded guidance throughout the draft.** This includes example templates for presenting the
60 information for Disclosures PP-3 (see [Table 1](#)).

61 **GSSB involvement and views on the development of 62 this draft**

63 The GSSB appointed one of its members as a sponsor for the review of *GRI 415: Public Policy 2016*.
64 The GSSB sponsor observed the WG process and attended most of their meetings.

65 All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

66 **Note on reading this document**

67 This document includes generic text used in all GRI Standards. This text is highlighted in grey and
68 cannot be changed – please do not comment on this text.

69 Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most
70 of these terms are already defined in the GRI Standards Glossary 2021 – these definitions are
71 highlighted in grey in the Glossary and cannot be changed. The proposed new definition is not
72 highlighted in grey and is open for review.

73 GRI PP: Public Policy 202X

74 Content

75 Introduction	5
76 Background on the topic.....	5
77 System of GRI Standards.....	5
78 Using this Standard	6
79 1. Topic management disclosures	8
80 Disclosure PP-1 Public policy position	8
81 Disclosure PP-2 Public policy alignment.....	9
82 2. Topic disclosures	11
83 Disclosure PP-3 Public policy engagement	11
84 Glossary	14
85 Bibliography	15
86 Appendix	16

87 **Introduction**

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

90 The Standard is structured as follows:

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

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

102 **Background on the topic**

103 This Standard addresses the topic of public policy.

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

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

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

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

119 **System of GRI Standards**

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

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

127 **Universal Standards: GRI 1, GRI 2 and GRI 3**

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

- 131 **GRI 2: General Disclosures 2021** contains disclosures that the organization uses to provide
 132 information about its reporting practices and other organizational details, such as its activities,
 133 governance, and policies.
- 134 **GRI 3: Material Topics 2021** provides guidance on how to determine material topics. It also contains
 135 disclosures that the organization uses to report information about its process of determining material
 136 topics, its list of material topics, and how it manages each topic.

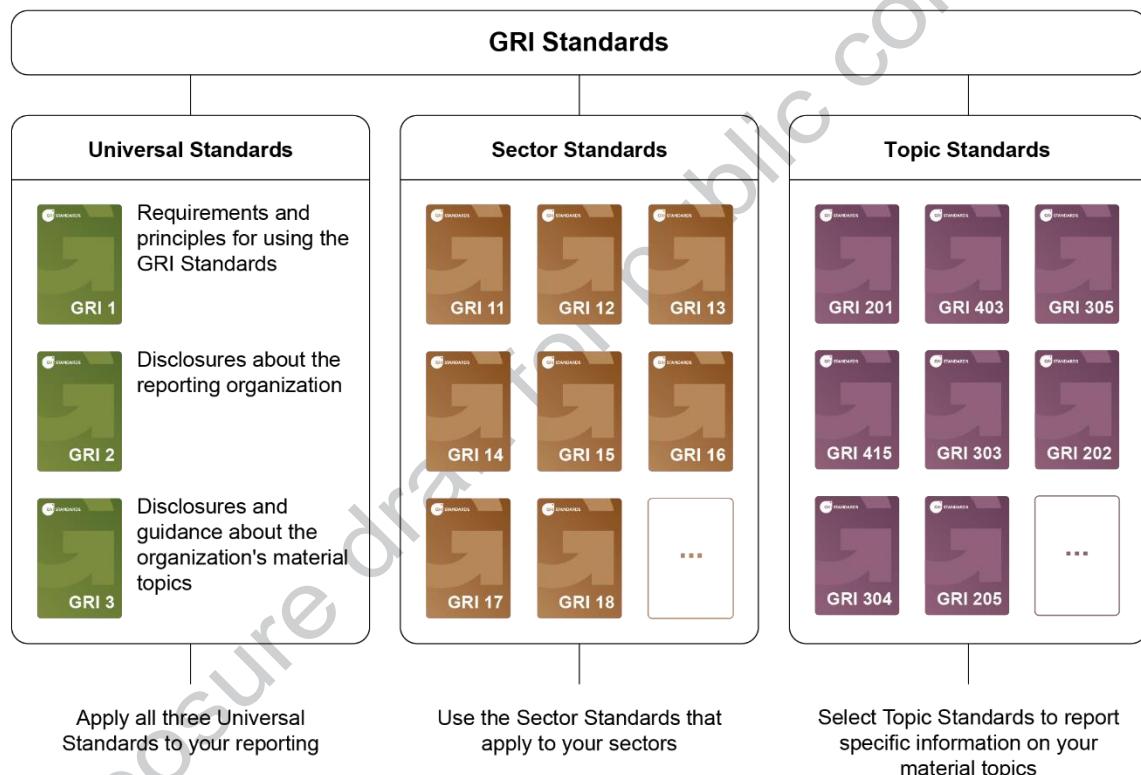
137 **Sector Standards**

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

141 **Topic Standards**

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

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



146 **Using this Standard**

- 147 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
 148 or reporting experience – to report information about its public policy engagement-related impacts.
 149 This Standard can also be used by organizations that conduct public policy engagement on behalf of
 150 other organizations, such as political action committees (PACs) and trade and industry associations.
- 151 An organization reporting in accordance with the GRI Standards is required to report the following
 152 disclosures if it has determined public policy to be a material topic:
- 153 • [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*.

157 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.

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

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

173 Requirements, guidance and defined terms

174 The following apply throughout this Standard:

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

177 Requirements may be accompanied by guidance.

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

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

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

183 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
184 **Glossary**. The organization is required to apply the definitions in the Glossary.

1. Topic management disclosures

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

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

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

193 Disclosure PP-1 Public policy position

194 REQUIREMENTS

195 The organization shall:

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

202 GUIDANCE

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

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

211 Guidance to PP-1-a

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

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

222 Guidance to PP-1-b-i

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

229 Guidance to PP-1-b-ii

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

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

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

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

238 **REQUIREMENTS**

239 **The organization shall:**

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

248 **GUIDANCE**

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

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

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

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

260 **Guidance to PP-2-a**

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

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

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

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

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

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

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

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

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

292 **Guidance to PP-2-b**

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

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

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

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

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

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

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

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

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

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

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

324 **2. Topic disclosures**

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

327 **Disclosure PP-3 Public policy engagement**

328 **REQUIREMENTS**

329 **The organization shall:**

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

338 **GUIDANCE**

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

345 **Guidance to PP-3-a**

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

352 Examples of direct public policy engagement activities include:

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

361 Examples of indirect public policy engagement activities include:

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

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

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

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

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

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

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

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

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

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

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

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

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

419 Costs incurred refers to internal operational expenses related to the organization's public policy
420 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

424 Glossary

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

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

430 **human rights**

431 rights inherent to all human beings, which include, at a minimum, the rights set out in the *United*
432 *Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set
433 out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights*
434 *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 Guidance to 2-23-b-i in GRI 2: General Disclosures 2021 for more information on ‘human rights’.

436 **impact**

437 effect the organization has or could have on the economy, environment, and people, including on
438 their human rights, which in turn can indicate its contribution (negative or positive)
439 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 section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.

441 **material topics**

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

Note:	See section 2.2 in GRI 1: Foundation 2021 and section 1 in GRI 3: Material Topics 2021 for more information on ‘material topics’.
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444 **sustainable development / sustainability**

445 development that meets the needs of the present without compromising the ability of future
446 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.

448 **Bibliography**

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

451 **Authoritative instruments:**

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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]			