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# **GRI Topic Standard for Economic Impact - Monetary flows exposure draft**

## **Public comment questionnaire**



# Introduction

Thank you for taking part in this public consultation.

The GRI Monetary Flows Topic Standard exposure draft (the exposure draft) is the proposed revision of the *GRI 201: Economic Performance 2016* Topic Standard. The exposure draft is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#). Any interested party can submit comments on the exposure drafts using this online survey.

**Note: The exposure draft is published for public consultation only, and their content may change before the final versions of the Standards are released for use.**

**Access the GRI Monetary Flows exposure draft at the following link:**

- [Monetary Flows Topic Standard exposure draft](#)

**Feedback can be submitted until 17 December 2025.**

Please provide all feedback in English. If using these survey questions or commenting in English is not feasible, please contact [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org) for support.

**For further details regarding the different phases of the project scope and timelines, you are welcome to view our [Frequently Asked Questions](#).**

## **Useful information for providing your feedback**

- Please read through the exposure drafts in their entirety before submitting your responses.
- You are welcome to provide feedback either on one exposure draft only or multiple drafts.
- You don't have to answer all the questions in the questionnaire; only those relevant to you.
- Questions marked with an asterisk (\*) must be answered before you can proceed. You can go back to the previous page to review or change your responses.
- The final question in the survey gives you the opportunity to submit any additional comments or suggestions.
- After completing the questionnaire, a copy of your responses will be emailed to you.
- When responding to the questions, please provide where possible:
  - the line number(s) of the text or reference number of the disclosure which your comment concerns;
  - a rationale or supporting explanation for your comment;
  - when relevant an alternative wording suggestion;
  - any relevant authoritative instruments or information for further resources;
  - information where we can access further resources.

For more information about the project, please visit the [GRI Standards website](#).



## Respondent details

As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed and considered a matter of public record.

Comments will be published on the GRI website along with the name of the individual or the organization submitting the comment, country represented, and stakeholder constituency. These personal details will not be used or processed for any other purposes by GRI other than informing the development of the Topic Standards. For more information on GRI's privacy policy, click [here](#).

**Please confirm whether you agree to have your name (for individual submissions) or your organization's name (for organizational submissions), country, and stakeholder constituency published with your comments on the GRI website. If you do not agree, your comments will not expressly be considered by the GSSB \***

- Agree
- Do not agree

**Please confirm whether you agree to GRI contacting you to clarify your responses and/or to follow up on comments submitted through this survey. \***

- Agree
- Do not agree

**First name \***

**Last name \***

**Are you responding on behalf of an organization? \***

- Yes
- No

**Organization name \***

**Email address \***

**Country - Please indicate the country you/your organization represent \***

**Constituency \*** [Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

*Note that if this submission is on behalf of an organization, the name of the organization will be published, and not the name of the individual person making this submission.*



**Constituency** \* [Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

*Note that if this submission is on behalf of an organization, the name of the organization will be published, and not the name of the individual person making this submission.*

# Survey questions for the Monetary flows exposure draft

The following questions are in reference to the exposure draft of the Topic Standard for Monetary Flows, which can be found [here](#). The exposure draft contains one management disclosure and four topic disclosures regarding the organization's Monetary Flows-related impacts and how it manages them.

Each disclosure contains requirements accompanied by guidance. Guidance includes background information, explanations, and examples to help the organization better understand the requirements. Guidance also includes 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. The organization is not required to comply with guidance. A summary of the project's objectives and the significant proposals can be found in the [Explanatory Memorandum](#).

## **Question 1: Disclosure MF-1 Monetary flow generation and distribution**

What is your feedback regarding Disclosure MF-1 Monetary flow generation and distribution?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

## **Question 2: Disclosure MF-2 Monetary flows generated and distributed**

2.1. What is your feedback regarding Disclosure MF-2 Monetary flows generated and distributed?

2.2. Is the explanation of "Revenue less operating inputs" in the disclosure guidance clear enough to define the boundary of monetary flows generated?

2.3. Do you foresee any challenges in reconciling the reported data with the audited consolidated financial statements? If so, what are those challenges?

2.4. Will the requirements in the revised MF-2 ensure fairness in cohort comparison analysis by stakeholders? In particular, does it provide sufficient guidance to distinguish between "services purchased" and payments made to "workers who are not employees"?

Please explain your response(s). Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

## **Question 3: Disclosure MF-3 Social financial indicators**

3.1. What is your feedback regarding Disclosure MF-3 Social financial indicators?

3.2. Should MF-3 include additional requirements for reporting monetary flows to environmental initiatives that directly address the organization's impacts, for example watershed restoration where water is withdrawn, or are you satisfied with the current requirements?

3.3. Should MF-3 include additional requirements on where and how organizations disclose extraordinary early retirement provisions for redundancy, including their impact on monetary flows, or are you satisfied with the current set of requirements in this disclosure?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

## **Question 4: Disclosure MF-4 Retirement plans and benefits**

What is your feedback regarding Disclosure MF-4 Retirement plans and benefits?

4.1. What is your feedback regarding Disclosure MF-4 Retirement plans and benefits?

4.2. Should information in Disclosure MF-4-a be broken down by employee type (e.g., permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, and part-time employees), or employee category i.e. level (e.g., senior management) and function (e.g., technical, administrative, and production)?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

**Question 5: Disclosure MF-5 Government or government-linked financial or in-kind assistance**

What is your feedback regarding Disclosure MF-5 Government or government-linked financial or in-kind assistance?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

**Question 6**

*The exposure draft includes workers who are not employees and whose work is controlled by the organization as part of the requirements to understand how the organization manages and distributes monetary flows.*

Is reporting on these workers a meaningful addition over and above reporting on employees and is it feasible for organizations to report this information? If not, please explain why and suggest any wording revisions or guidance.

**Question 7**

*The exposure draft introduces the term 'monetary flows' to replace the existing title (Economic Performance), and the term is used throughout the draft.*

8.1. Do you have any comments on the proposed new term and its use in the title?

8.2. Are there any additional terms in the draft Standard that need to be defined? If so, please provide a suggested definition or reference to an appropriate existing definition for the term(s).

**Question 8**

*The exposure draft includes three tables to support organizations in reporting the information required under Disclosures MF-2 to MF-4.*

Are the tables clear? If not, please provide the table number, explain why, and provide a proposal.

**Question 9**

Is there any information missing from the exposure draft that is essential for understanding and communicating an organization's Monetary flows-related impacts and how it addresses them?

Please explain your response. Be as specific as possible and provide suggestions for improvement. Please include the specific disclosures, requirements, examples, and line number(s) where appropriate.

**Question 10**

Do you have any other feedback regarding the Monetary flows exposure draft that you think is important for us to know?

Please include the specific disclosures, requirements, line number(s), and recommended resources where appropriate.