

Item 05 – GRI Topic Standard Project for Economic Impact – Proposed public comment questionnaire for economic performance exposure draft

For GSSB information

Date	3 July 2025
Meeting	17 July 2025
Project	GRI Topic Standard Project for Economic Impact
Description	<p>This document contains a draft public comment questionnaire for the exposure draft on Economic Performance. The draft Standard is part of the GRI Topic Standard Project for Economic Impact, which will be submitted to the GSSB for information at the July 2025 meeting.</p> <p>The public comment period will commence one month after GSSB approval. An open questionnaire will be set up online to collect public feedback.</p> <p>This document sets out the proposed questions to be included in the feedback questionnaire.</p>

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.

Survey

Introduction

Thank you for taking part in this public consultation.

The GRI Economic Performance Topic Standard exposure draft (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](#). Using this online questionnaire, any interested party can submit comments on the exposure drafts.

Note: the exposure draft is published for public consultation only and the content may change before the final version of the Standard is released for use.

Access the GRI Economic Performance exposure draft at the following link:

- Economic Performance Topic Standard

Feedback can be submitted until 28 November 2025.

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

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 or both 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 survey's final question allows you to submit additional comments or suggestions. Additionally, feedback on the relevance of disclosures, reporting difficulties, and data availability is welcome.
- 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 that your comment concerns;
 - a rationale or supporting explanation for your comment;
 - an alternative wording suggestion if relevant;
 - any relevant authoritative instruments or information on further resources;
 - information on where we can access further resources.

For more information about the project, please visit the [GRI Standards website](#). **If you have any questions or queries regarding providing feedback via questionnaire or the public consultation period, please email economicimpact@globalreporting.org.**

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 anonymously published on the GRI website. These comments will simply be used by the GSSB internally to analyze the public feedback on the topics under the Public Comment Period. Your personal details will not be used or processed by GRI for any other purpose except to inform 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 included along with your comments for the GSSB's internal consideration. 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 person making this submission.

Survey questions for the economic performance exposure draft

The following questions are in reference to the draft of the revised Economic Performance Topic Standard, which can be found [here](#).

The exposure draft of the revised Economic Performance Topic Standard includes five disclosures about the organization's economic performance-related impacts, and how it manages these impacts.

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.

Question 1: Disclosure EP-1 Approach to generation and distribution of monetary flows

What is your feedback regarding Disclosure EP-1 Approach to generation and distribution of monetary flows?

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 EP-2 Monetary flows generated and distributed

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

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

2.3. Will the requirements in the revised EP-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"?

2.4. Do you feel that disclosing this data aligns with your social impact report – either already published or planned? Or do you hesitate to disclose the data because it might undermine or diminish the message of your social impact report?

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

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 EP-3 Social financial indicators

What is your feedback regarding Disclosure EP-3 Social financial indicators?

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 EP-4 Retirement plans and benefits

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

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 EP-5 Government or government-linked financial or in-kind assistance

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

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

116 **Question 6**

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

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

123 **Question 7**

124 *The exposure draft of the revised GRI Economic Performance Standard introduces the term*
 125 *'monetary flows' to replace the existing 'economic value'.*

126 7.1. Do you have any comments on the proposed new term and its definition?
 127

128 7.2. Are there any additional terms in the draft Standard that need to be defined? If so, please provide
 129 a suggested definition or reference to an appropriate existing definition for the term(s).

130 **Question 8**

131 *The exposure draft of the revised GRI Economic Performance Standard includes three tables to*
 132 *support organizations in reporting the information required under Disclosures EP-2 to EP-4.*

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

134 **Question 9**

135 Is there any information missing from the exposure draft of the revised GRI Economic Performance
 136 Standard that is essential for understanding and communicating an organization's economic
 137 performance-related impacts and how it addresses them?

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

141 **Question 10**

142 Do you have any other feedback regarding the Economic Performance Topic Standard that you think
 143 is important for us to know?

144 Please include the specific disclosures, requirements, line number(s), and recommended resources
 145 where appropriate.
 146