



GRI Report Services

Methodology

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1. Introduction

1.1. Scope of GRI Report Services

GRI Report Services focus on supporting reporters in the alignment of their sustainability reports with the GRI Standards' requirements and GRI's linkage documents. The support is provided by reviewing the reporters' GRI content indexes for sustainability reports and their consistency with the GRI Standards' disclosures and reporting requirements, as well as providing assistance in applying GRI's linkage documents with other standards and frameworks. The extent of the review depends on the service performed – please see sections 3 to 6 of this document.

As per the disclaimer in section 1.2 below, GRI Report Services do not review the content of individual reports and do not endorse them. As a result, the following areas are **outside the scope** of all GRI Report Services:

- Verifying whether the organization has reported *in accordance* with the GRI Standards
- Verifying whether the organization has reported in compliance with any other reporting standard or framework
- Verifying the quality nor the trustworthiness of the reported information
- Verifying the process of preparing the disclosures
- Verifying the location and the references in the report of additional reporting frameworks (linkages with the Sustainable Development Goals can be reviewed as part of the SDG Linkage add-on, and guidance on the correspondences with ESRS disclosures is provided as part of the GRI-ESRS Linkage add-on).

1.2. Disclaimer for all GRI Report Services

As an independent standard-setting organization, GRI does not verify, certify, check, or pass judgment on the quality of the disclosures within a report nor the process of preparing the disclosures. GRI Report Services are not an external assurance, although they are complementary to any assurance activity that takes place. GRI does not carry any legal responsibility for the implementation of the feedback by the organization.

The GSSB (Global Sustainability Standards Board) is an independent entity operating under the auspices of GRI. Its sole responsibility is to set globally accepted standards for sustainability reporting and as such the GSSB has no involvement in any way with the delivery of the GRI Report Services.

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

1.3. Interoperability with other Standards

The GRI Report Services provide support to reporters in the usage of [GRI free linkage documents](#). These resources were developed to facilitate interoperability between GRI and other Standards and frameworks. The GRI Report Services is currently providing interoperability support based on the linkage documents with the United Nations Sustainable Development Goals (UN SDGs, developed by the United Nations) and the European Sustainability Reporting Standards (ESRS).

These services were prepared solely by GRI Report Services and do not reflect the views of other organizations, such as EFRAG or the United Nations. Through the Services, GRI is not asserting

the equivalence between any third party frameworks, or standards, and the GRI Standards. To pursue compliance with GRI Standards, or with a third party framework or standard, reporters should follow and apply the general principles and requirements stated by each standard or framework.

GRI does not accept responsibility for the content of the services or for any consequence to any individual or organization as a result of using it.

1.4. GRI content index

The GRI content index should be included in or clearly linked to all reports that are submitted for a GRI Service, whether these are published as pdfs or online. In all reports, the GRI content index should be clearly and easily accessible, to allow users to quickly find the information they are looking for.

To help ensure that the organization complies with the requirements for the content index, GRI advises using the example of the GRI content index as presented in the GRI Standards. In the Universal Standards 2021, it can be found in Appendix 1 (*in accordance*) and Appendix 2 (*with reference*) in *GRI 1: Foundation 2021*.

The structure and presentation of the GRI content index will be reviewed as part of the services. The GRI Report Services strongly advise maintaining consistency within the rows and columns of the GRI content index to ensure that report users understand and can read all disclosures clearly. Reporting organizations are encouraged to use the [GRI content index template](#), which is a free tool and includes a do-it-yourself guide to help reporters create a GRI content index following the Standards requirements.

Information for a required disclosure might already be included in other materials prepared by the reporting organization, such as its annual report and/or financial statements. In this case, an organization can choose not to repeat these disclosures in its sustainability report, but instead provide a link or reference in the GRI content index. This approach is acceptable as long as the reference is specific, publicly available and readily accessible. For example, a reference to the annual report is acceptable when it includes the page number, section name, or other specific indication of where to find the information.

The reported information using the GRI Standards can be published or made accessible in a range of formats (e.g., electronic, paper-based) across one or more locations (e.g., a standalone sustainability report, web pages, an annual report). The GRI content index provides an overview of the organization's reported information, shows where the reported information can be found, and helps information users access the information. The content index also shows which GRI Standards and disclosures the organization has used.

1.5. Disclosure labels and titles

1.5.1. Disclosure labels

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

Disclosure labels can be incorporated into reports in different ways - for example, they can be added directly in the body of the text; referenced in the footnotes, subscript or superscript, or included next

to the chapter or subchapter titles. Another option would be to incorporate disclosure labels in the margins or footers of a page.

The format can be chosen by the reporting organization and must be clear, consistent and include the number for each disclosure. Examples are shown below.

Example: Labels included in the page header:

This page aligns with GRI Disclosures 3-3 302-1 302-2 302-3 302-4

Example: Labels included with a section title:

4.2. Energy

GRI DISCLOSURES 3-3 302-1 302-2 302-3 302-4
MATERIALITY: PRIORITY

1.5.2. Disclosure titles

The GRI Standards consist of disclosures that organizations can report on. Each disclosure in the GRI Standards has a title which contains the number and the name of the disclosure reported.

Example of a disclosure title from a Topic Standard (e.g. GRI 302: Energy 2016):

Disclosure 302-1 Energy consumption within the organization

To complete a Content Index Service, it is a requirement that **a full disclosure title for each disclosure must be included verbatim in the report***. During the Content Index Services, the GRI Report Services team will check both disclosure titles in the GRI content index, and labels within the report, for a sample of disclosures chosen between the ones presented in the index.

For full details of the checks carried out, please see the detailed methodology for each of the services below.

* Variations on the disclosures titles names will be exceptionally possible when there is a conflict with an organization's own style guide, such as in the case of gendered nouns. If the reporting organization requests an exception based on a legitimate reason, this reason needs to be stated in an accompanying letter to reportservices@globalreporting.org

1.6. References to GRI, the GRI Standards and GRI Report Services

As part of the GRI Content Index Services, the report is reviewed for inappropriate, unclear, or confusing language related to GRI, the GRI Standards or the scope of the GRI Report Services. The reporting organization will then be asked to remove such language from the report.

The below, non-exhaustive, list includes examples of inappropriate wording:

- The report has been certified according to the GRI Standards
- The alignment of the report with the X Standards has been certified by GRI
- GRI has verified/certified the report/ The report has been rated by GRI
- GRI has verified/confirmed the company reported *in accordance* with the 2021 GRI Standards
- The GRI Service was performed for the Core/Comprehensive option
- The report follows the *in accordance* application level of the Standards
- This service guarantees alignment with the GRI Standards
- The GRI Index/ The GRI Standards Table
- The Reporting Organization reported following the G4 Standards framework
- The Reporting Organization has used the Global Reporting Initiative Standards Guidelines

The below list includes examples of appropriate terms to mention GRI:

- The GRI Standards
- GRI Sustainability Reporting Standards
- GRI content index

1.7. Languages of the reported information

The GRI Standards are available in 11 different languages. Services are accepted for reports written in any language, but the way in which the service is conducted depends on whether the language used for reporting corresponds to an available authorized translation of the GRI Standards. Please see the overview below:

<p>For reports written in a language the GRI Standards are translated into (but that do not include any special characters) – <i>English, Portuguese, German, Italian, Spanish, Bahasa Indonesian and French.</i></p>	<p>GRI will conduct a full review for the Reporting Organization and/or Third Party to confirm that the titles of GRI 1, GRI 2 and GRI 3 used in the report corresponds to the authorized translation of the Universal Standards 2021.*</p>
<p>For reports written in a language where there is no translation of the GRI Standards</p> <p>AND</p> <p>For reports written in a language that the GRI Standards are translated into, but the language contains special characters - <i>Simplified or Traditional Chinese, Japanese, Arabic.</i></p>	<p>GRI will ask the Reporting Organization and/or Third Party to confirm that any terms related to the Standards are directly translated from English GRI Standards.</p> <p>For reports based on the Universal Standards 2021, the following needs to be confirmed:</p> <ul style="list-style-type: none"> • The title of the GRI content index • The statement of use • The titles of the GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards.

* Variations on the disclosures titles names will be exceptionally possible when there is a conflict with an organization's own style guide, such as in the case of gendered nouns. If the reporting organization requests an exception based on a legitimate reason, this reason needs to be stated in an accompanying letter to reportservices@globalreporting.org

2. Content Index Services according to the GRI reporting option

2.1 For reports written in accordance with the GRI Standards

For reporting organizations stating that they reported *in accordance* with the GRI Standards, the GRI Report Services require applying for the Content Index Services - Essentials and Advanced.

With these services, GRI Report Services will provide a full review of the GRI content index and will require reporters to comply with the feedback based on the requirements for reporting *in accordance* with the GRI Standards from *GRI 1: Foundation 2021, Section 3. Reporting in accordance with the GRI Standards*. To complete the service and receive the service mark, it will be required to implement all the requirements included in the feedback. We encourage reporters to also implement our suggestions, to improve the quality of their reporting exercise.

2.2 For reports written with reference to the GRI Standards

For reporting organizations stating that they reported *with reference* to the GRI Standards, both the Essentials and the Advanced Services for *with reference* reporters can be performed. This can be requested while applying to the services, based on the reporting option applied in your report, and/or in agreement with the assigned Report Services analyst once the service has been confirmed, and/or in extraordinary cases when the feedback cannot be completely implemented, at the end of the service.

With this option, the GRI Report Services will still provide the full review for the chosen service but will require only to comply with the feedback based on the requirements for reporting *with reference* to the GRI Standards from *GRI 1: Foundation 2021, Section 3. Reporting with reference to the GRI Standards*.

For organizations reporting *with reference* to the GRI Standards, the services will provide full feedback as per all the checks for the service chosen (Essentials or Advanced): to complete the service, it will be required to implement in the GRI content index the requirements for reporting *with reference*. The checks related to GRI content index requirements for reporting *in accordance* with the GRI Standards, will be provided as recommendations. We encourage reporters to apply this feedback as guidance to transition to reporting *in accordance* with the GRI Standards in the following reporting cycles, or to improve the transparency of their current reporting.

2.3 Classification of the Content Index Services feedback by implementation requirements

The GRI Report Services provides Content Index Services, requiring the implementation of our feedback, based on the requirements for reporting *in accordance* with the GRI Standards from *GRI*

1: *Foundation 2021, Section 3. Reporting in accordance with the GRI Standards*. It is up to the reporting organization, and under their responsibility, to state whether they chose to report *in accordance* with, or *with reference* to the GRI Standards.

All our checks - indicated in the next sections of the document, are classified into 3 categories. In the following sections of this document, the classification of the checks is identified by a text within brackets, at the end of the description of each check. The classification is the following:

- **Requirements:**
 - o **GRI Standards requirements:** requirements for preparing a GRI content index, depending on the reporting option applied as per *GRI 1: Foundation 2021, Section 3*. These are identified on the side of the corresponding checks, in brackets, and identified with:
 - The number of the corresponding requirement to report *in accordance* (e.g. 7-a-x);
 - The text “WR”, at the end of each check’s description, indicating the correspondence to a requirement for reporting *with reference* to the GRI Standards.
 - o **GRI Report Services requirements:** identified in the next section of this document by the presence of the text “Service requirement” in brackets. Their implementation is compulsory to complete any Service, for both reporting options.
 - o **Outdated Standards requirements:** identified in the next section of this document by the presence of the “Outdated Standards” wording in brackets. Their implementation is compulsory to complete any Service, for both reporting options.
- **Suggestions:** identified by the presence of the wording “Suggestion” in brackets. Their implementation is not required to pass any of the Services, but strongly advised to improve the quality of the GRI content index.
- **Recommendations:** applies only to services requested by our users reporting *with reference* to the GRI Standards. It indicates all the feedback that will help adjusting the GRI content index to the requirements for reporting *in accordance* with the GRI Standards. Their implementation is not required to pass the service, but strongly advised to improve the quality of the GRI content index.

3. Content Index - Essentials

Scope of the service

The Content Index - Essentials Service is available to all GRI reporters that report *in accordance* with the GRI Standards or *with reference* to the GRI Standards, except the organizations for which one or multiple Sector Standards apply. Organizations eligible to use any GRI Sector Standard should apply for a Content Index – Advanced Service.

The GRI Report Services review that the GRI content index has been presented in a way consistent with the requirements for reporting *in accordance* with the GRI Standards as per *GRI 1: Foundation 2021*, and that the information in the index is clearly presented and accessible to the stakeholders.

The Content Index – Essentials Service focuses on the presentation of material topics and disclosures that cannot be omitted, as well as the use of reasons for omission, for a reduced sample of disclosures.

What is reviewed?

The Content Index - Essentials Service is performed in five stages:

Step 1: GRI Standards' requirements - presentation of the Content Index

GRI Report Services reviews that the main requirements (requirements 7 and 8 from *GRI 1: Foundation 2021*, Section 3) for the GRI content index are met. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with “WR” is required.

This step focuses on assessing that:

- The reporter prepared a GRI content index (7-a / WR)
- The title of the index is "GRI content index" (7-a-i / WR)
- If the GRI content index is not included in the report, this includes an accessible link or reference to the location of the GRI content index (7-b / WR)
- For reports written in languages with no authorized translation or special characters: the reporter confirmed the translation of GRI language and titles is correct (Report Services requirement / WR)
- The reporting organization shall confirm whether it has substantial activities in a sector covered by a GRI Sector Standard (7-a-iv / Service requirement)
- The statement of use for reporting *in accordance* or *with reference*, as applicable, is included in the appropriate section of the GRI content index (7-a-ii, 8-a / WR)
- The GRI 1: Foundation2021 title is included in the appropriate section (7-a-iii / WR)
- The correct and accurate titles of the GRI Standards and other sources used, are included in the appropriate section (7-a-viii / WR)
- The organization does not use outdated Topic Standards, or the 2016 GRI Topic Standards series (Outdated Standards / WR)

Step 2 - Disclosure that cannot be omitted and material topics

GRI Report Services reviews that the organization included properly in the content index: GRI 2 and GRI 3 disclosures, the organization's material topics. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing the GRI content index, reviewing that:

- The GRI content index includes all GRI 2 disclosures (2-a)
- Reasons for omissions are not applied to GRI 2 disclosures that cannot be omitted (2-a)
- Disclosure 3-1 and 3-2 are included (4-a, 4-b)
- Material topics are identifiable as such, both under Disclosure 3-2 and in the GRI content index. If the result of the materiality assessment includes both material and non-material topics, a threshold has been set and the difference in between them can be identified (4-a, Report Services requirement)
- The organization's material topics are included in the index, and corresponds to the list presented in the location/page listed for Disclosure 3-2 (7-a-v)
- The disclosures are organized per material topic (Report Services requirement)
- Disclosure 3-3 is used for each material topic in the index (4-c)

Step 3 - Disclosures' accuracy, accessibility and labels

GRI Report Services review that the organization included accurately the titles of the GRI disclosures and Standards*, that the disclosures' locations are clearly presented and accessible, and suggests, on a sample basis, the correct application of omissions on the disclosures' requirements. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing the GRI content index, reviewing that:

- The correct titles of the GRI Topic Standards' disclosures used are included and aligned with the corresponding Standard – performed on sample of disclosures (7-a-vii / WR)
- The titles/names of external sources are included next to non-GRI disclosures (7-a-viii / WR)
- For each disclosure, the GRI content index includes a reference to an accessible location (page number or link) (7-a-xi / WR)
- The reporting organization do not use disclosure labels related to applicable outdated GRI Standards or frameworks other than the GRI Standards 2021. An exception applies to G4 sector specific disclosures not covered by GRI Standards 2021 (Outdated Standards / WR)
- Disclosure labels are correctly used and placed in the report - performed on sample of disclosures (Suggestion)

* Variations on the disclosures titles names will be exceptionally possible when there is a conflict with an organization's own style guide, such as in the case of gendered nouns. If the reporting organization requests an exception based on a legitimate reason, this reason needs to be stated in an accompanying letter to reportservices@globalreporting.org

Step 4 - Omissions & GRI content index structure

GRI Report Services review that the use of the reasons for omission is consistent with the Standards. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing the GRI content index, reviewing that:

- For each disclosure which the organization cannot properly comply, one of the four reasons for omission and the required explanation are provided (6-a-ii, 7-a-xii)
- Direct answers are correctly used, and do not imply an omission (Report Services requirement)
- A separate omission column is used (Suggestion)
- General feedback on the structure of the index is provided by the analyst (Suggestion)

Step 5 – Report Service’s requirements / References to GRI as an organization

GRI Report Services review the consistency in the use of the language and references related to GRI as an organization. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with “WR” is required.

This step focuses on assessing the GRI content index, reviewing that the organization:

- Includes a placeholder for the GRI Report Services mark (Report Services requirement /WR)
- Uses the correct GRI Report Services statement (Report Services requirement / WR)
- If applicable, include in the report an assurance certificate (Suggestion)
- No misleading claims related to GRI and its departments are used (Report Services requirement / WR)
- In the report, no misleading language related to the application of outdated standards is used (Report Services requirement / WR)
- In the report, no misleading use of the GRI logo applies (Report Services requirement / WR)
- General suggestions from the analyst are provided (Suggestion)

4. Content Index - Advanced

Scope of the service

The Content Index - Advanced Service is available to organizations for which one or multiple Sector Standards apply, as well as to all other reporters wanting to perform a broader review of their reporting exercise. The Content Index - Advanced Service is available to all GRI reporters, reporting *in accordance* with the GRI Standards, or *with reference* to the GRI Standards.

The GRI Report Services review that the GRI content index has been presented in a way consistent with the requirements for reporting *in accordance* with the GRI Standards as per *GRI 1: Foundation 2021*, and that the information in the index is clearly presented and accessible to the stakeholders.

The Content Index – Advanced service focuses on the presence of material topics and disclosures that cannot be omitted, as well as the use of omissions, for a broad sample of disclosures. It also reviews, where applicable, the alignment with the main Sector Standards' requirements, and provides suggestions on the use of omission at the disclosure's requirement level.

What is reviewed?

The Content Index - Advanced Service is performed in five stages:

Step 1 - GRI Standards' requirements - presentation of the Content Index

GRI Report Services reviews that the main requirements (requirements 7 and 8 from *GRI 1: Foundation 2021, Section 3*) for the GRI content index are met. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing that:

- The reporter prepared a GRI content index (7-a / WR)
- The title of the index is "GRI content index" (7-a-i / WR)
- If the GRI content index is not included in the report, this includes an accessible link or reference to the location of the GRI content index (7-b / WR)
- For reports written in languages with no authorized translation or special characters: the reporter confirmed the translation of GRI language and titles is correct (Report Services requirement / WR)
- The reporting organization shall confirm whether it has substantial activities in a sector covered by a GRI Sector Standard (7-a-iv / Service requirement)
- The title of the GRI Sector Standard, if applicable, is included in the appropriate section (7-a-iv / WR)
- The statement of use for reporting *in accordance* or *with reference*, as applicable, is included in the appropriate section of the GRI content index (7-a-ii, 8-a / WR)
- The GRI 1: Foundation 2021 title is included in the appropriate section (7-a-iii / WR)
- The correct and accurate titles of the GRI Standards and other sources used, are included in the appropriate section (7-a-viii / WR)
- The organization do not use outdated Topic Standards, or the 2016 GRI Topic Standards series (Outdated Standards / WR)

Step 2 - Disclosure that cannot be omitted and material topics

GRI Report Services reviews that the organization included properly in the content index: GRI 2 and GRI 3 disclosures, the organization's material topics and, where applicable, all Sector Standards' likely material topics. For organizations reporting *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing the GRI content index, reviewing that:

- The GRI content index includes all GRI 2 disclosures (2-a)
- Reasons for omissions are not applied to GRI 2 disclosures that cannot be omitted (2-a)
- Disclosure 3-1 and 3-2 are included (4-a, 4-b)
- Material topics are identifiable as such, both under Disclosure 3-2 and in the GRI content index. If the result of the materiality assessment includes both material and non-material topics, a threshold has been set and the difference in between them can be identified (4-a, Report Services requirement)
- The organization's material topics are included in the index, and corresponds to the list presented in the location/page listed for Disclosure 3-2 (7-a-v)
- The disclosures are organized per material topic (Report Services requirement)
- Disclosure 3-3 is used for each material topic in the index (4-c)

For Sector Standards users, it also reviews that, in the GRI content index:

- All Sector Standards likely material topics are included in the index (3-b-i)
- The Sector Standards likely material topics identified as non-material are presented in a separate list in the content index, and include an explanation (3-b-ii, 5-b-ii, 7-a-vi)

Step 3 - Disclosures' accuracy, accessibility and labels

GRI Report Services review that the organization included accurately the titles of the GRI disclosures and Standards*, that the disclosures' locations are clearly presented and accessible, and suggests, on a sample basis, the correct application of omissions on the disclosures' requirements. If the organization is reporting *with reference* to the GRI Standards, only the implementation of checks marked with "WR" is required.

This step focuses on assessing the GRI content index, reviewing that:

- The correct titles of the GRI Topic Standards' disclosures used are included and aligned with the corresponding Standard – performed on an extended sample of disclosures (7-a-vii / WR)
- The titles/names of external sources are included next to non-GRI disclosures (7-a-viii / WR)
- For each disclosure, the GRI content index includes a reference to an accessible location (page number or link) (7-a-xi / WR)
- The reporting organization do not use disclosure labels related to applicable outdated GRI Standards or frameworks other than the GRI Standards 2021. An exception applies to G4 sector specific disclosures not covered by GRI Standards 2021 (Outdated Standards / WR)
- Disclosure labels are correctly used and placed in the report - performed on an extended sample of disclosures (Suggestion)
- If requirements from any GRI disclosures are omitted, a reason for omission and its explanation are applied in the content index (Suggestion, sample-check)

For Sector Standards users, it also reviews that:

- For each likely material topic covered in the applicable GRI Sector Standard(s), disclosures from the GRI Topic Standards are listed in the index (5-b-i)
- For each likely material topic covered in the applicable GRI Sector Standard(s), disclosures from the GRI Topic Standards include the Sector Standard(s) reference numbers - with the correct alignment between both Topic Disclosures numbers and Sector Standards Disclosures reference numbers (7-a-x)

* Variations on the disclosures titles names will be exceptionally possible when there is a conflict with an organization's own style guide, such as in the case of gendered nouns. If the reporting organization requests an exception based on a legitimate reason, this reason needs to be stated in an accompanying letter to reportservices@globalreporting.org

Step 4 - Omissions & GRI content index structure

GRI Report Services review that the use of the reasons for omission is consistent with the Standards. If the organization is reporting *with reference* to the GRI Standards, only the implementation of checks marked with “WR” is required.

This step focuses on assessing the GRI content index, reviewing that:

- For each disclosure which the organization cannot properly comply, one of the four reasons for omission and the required explanation are provided (6-a-ii, 7-a-xii)
- Direct answers are correctly used, and do not imply an omission (Report Services requirement)
- A separate omission column is used (Suggestion)
- General feedback on the structure of the index is provided by the analyst (Suggestion)

Step 5 – Report Service’s requirements / References to GRI as an organization

GRI Report Services review the consistency in the use of the language and references related to GRI as an organization. If the organization reported *with reference* to the GRI Standards, only the implementation of checks marked with “WR” is required.

This step focuses on assessing the GRI content index, reviewing that the organization:

- Includes a placeholder for the GRI Report Services mark (Report Services requirement /WR)
- Uses the correct GRI Report Services statement (Report Services requirement / WR)
- If applicable, include in the report an assurance certificate (Suggestion)
- No misleading claims related to GRI and its departments are used (Report Services requirement / WR)
- In the report, no misleading language related to the application of outdated standards is used (Report Services requirement / WR)
- In the report, no misleading use of the GRI logo applies (Report Services requirement / WR)
- General suggestions from the analyst are provided (Suggestion)

5. SDG Linkage Add-On

Scope of Service

The SDG Linkage Add-On can **only** be chosen in combination with Content Index - Essentials Service or the Content Index - Advanced Service. The Add-On focuses additionally on those GRI disclosures where reporting organizations have indicated their reference to the Sustainable Development Goals (SDGs). After going through the Service, GRI will confirm that the SDGs, based on the "[Goals and Targets Database](#)" available on GRI website, and the GRI disclosures are correctly mapped and that these disclosures are easily traceable in the report.

What is reviewed?

Linkages between the SDGs and GRI disclosures must align with the mapping set out in the "[Goals and Targets Database](#)" available on GRI website.

The title of each SDG and business theme can also be mentioned, but no interpretation or abbreviation of the text in the titles of the SDGs is allowed. Relevant targets may also be mentioned. In case targets are included in the GRI content index, these will also be reviewed as part of the Service.

In some cases, GRI disclosures can be linked to multiple SDGs. For instance: Disclosure 203-2 can be linked to goal #1 'End poverty in all its forms everywhere' and goal #8 'Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all'. It is not required however to link Disclosure 203-2 to both goals. The reporting organization will need to assess which goals are more relevant for them.

It is also not required to link disclosures from *GRI 3: Material Topics 2021* with SDG goals. The Reporting Organization will need to assess which goals are relevant to their management on material topics and include these links to the GRI content index in their report.

For the SDG Mapping Add-On **supplementary** checks are performed:

Step 1: Inclusion of the linkage information

- Is additional information, noting the **linkage of the SDGs** to the GRI disclosures, included in the GRI content index?

Step 2: Are the linkages to the SDGs included in the GRI content index accurate?

Are the linkages to the **SDGs included in the GRI content index accurate?**

- Is the presentation of SDG linkages specific, indicating the number of each goal?
- Are linkages to SDGs consistent with the "[Goals and Targets Database](#)"?

Step 3: Are the references to GRI and the GRI Standards accurate? Are the required service elements in place?

In the last step of the SDG Mapping Add-on the **location of the organizational mark and statement**, are reviewed.

6. GRI-ESRS Linkage Add-on

Scope of Service

The GRI-ESRS Linkage Add-on focuses on supporting the ESRS gap analysis exercise performed by GRI reporters.

This service can be chosen in combination with a Content Index Service. The review will be performed on an Excel version of the final GRI content index that was reviewed during the Content Index Service, to be provided by the reporter.

When performing the Service, GRI Report Services will:

- Suggest linkages to the ESRS for all GRI disclosures' included in the reporting organizations' GRI content index provided to the Report Services based on the latest [ESRS-GRI data point mapping](#) document available on the GRI website.
- Provide feedback and practical guidance on how to adapt and use some of the information already reported within GRI Standards to respond to ESRS disclosures.
- Provide suggestions (when GRI disclosures are grouped under material topics) for the potential restructuring of the information following the ESRS mandatory structure that requires the sustainability statements to be organized in four parts (see ESRS 1, para 115, 116, 117).

The Service will provide 3 outputs:

- A. Feedback
- B. GRI-ESRS linkages overview
- C. ESRS disclosures not linked to GRI Disclosures

Please find below more details on the process to produce the content of these outputs.

What is not included?

The GRI-ESRS Linkage Service aims at guiding reporters to apply the latest [ESRS-GRI data point mapping](#) document to their existing GRI reporting exercise, and support your ESRS GAP analysis work, promoting the combined usage of the ESRS and GRI Standards and helping reporters save time and effort. This service:

- Is not an exhaustive review of the datapoints' level alignment of existing data in the report.
 - The *ESRS-GRI mapping document* does not assert equivalence in between disclosures nor in between Standards.
 - The Notes included in this service are not exhaustive and may miss relevant information on the complete comparison of the data points.
 - The classification of linkages in different categories is aimed at suggesting prioritization of the review work but does not substitute the review of the existing data vs. the ESRS requirements.
- Is dependent on the quality of your GRI reporting work and its reflections in the content index:
 - Omissions of information, whether they are reflected or not in the content index, needs to be taken into consideration by the reporter to assess the real availability of data.
- Needs to be followed by a more thorough GAP analysis of the ESRS reporting requirements:

- The service does not offer a complete overview of the ESRS linkages that are missing in the content index. If a linked GRI Disclosure is not included in the Content Index, it may also need to be taken into consideration, as it may need to be reported to comply with the ESRS.

What is included?

To perform the service, the reporter/ service user will provide their GRI content index in Excel format. To get the most from our review all GRI disclosures and omissions corresponding to the existing data of an organization, as well as the material topics, must be included in the GRI content index.

We require the combination of a GRI-ESRS Linkage Service with a Content Index Service, to make sure the information is presented according to the GRI reporting requirements, and for our analysts to process the most complete and accurate information on the existing GRI Disclosures and material topics.

The GRI-ESRS Linkage Service is based on the latest "[ESRS-GRI data point mapping](#)" and "[GRI-ESRS Interoperability index](#)" documents available on the GRI website.

For the GRI-ESRS Linkage Service, the following **outputs are provided**:

Output A. Feedback

The first output of the service is a tailored feedback document including the main findings and guidance to support the reporters GAP analysis between GRI and ESRS Standards, based on their existing GRI reporting exercise. This document will provide a high-level view of the main findings from the analysis of the content index.

It is composed of 4 sections, answering different questions:

1. Which of your GRI disclosures links to the ESRS requirements and how?

This section will guide the user through the analyzed GRI content index, delivered as *Output B. GRI-ESRS linkages overview*.

2. How should you align your GRI content index? Should you review your ESRS sustainability statement's structure?

This section of the feedback document includes:

- a. A review of how GRI Disclosures grouped under each material topic links to the main ESRS Topical Areas. The review also highlights material topics that combine disclosures across/from several ESRS and compares this structuring to the ESRS-required structure of the report (E-S-G)

Please note: this step is fully applicable only to GRI content indexes which include material topics. This step aims at providing guidance on the structuring of the sustainability statement, based on the information included in the GRI content index. The GRI Report Services do not review the body of the report when developing these recommendations.

The ESRS includes a mandatory structure for the sustainability statement. This structure requires the reporter to organize its sustainability statement and the reported information in four parts, in the following order: general information, environmental information [...], social information and governance information (ESRS 1, para 115, 116, 117).

A GRI content index prepared in accordance with the GRI Standards should include all the GRI Disclosures used to report on each material topic. In this step, the GRI Report Services will help reporters bringing to attention material topics that include GRI disclosures linked to different areas of ESRS 2, E, S, G. This information may require an alternative structure in the report, to meet the ESRS requirements on sustainability statement structure.

Our review includes:

- Analysis of which GRI disclosures are grouped under each material topic
 - Identification of each ESRS Standard linked to the GRI disclosures used under each material topic (as per the GRI-ESRS Interoperability Index).
 - If under a material topic:
 - there are multiple GRI disclosures corresponding to the same ESRS Topical Area (E, S or G), we provide suggestions on how to include this information in the same section of the report.
 - there are multiple GRI disclosures corresponding to different ESRS Topical Areas (E and/or S and/or G) we provide suggestions to review the position of this information in the report. These disclosures may need to be reorganized in the report to meet the ESRS requirements on the sustainability statement's structure.
- b. Additionally, our analysts may include in this section any high-level finding on major misalignments in your content index that do not comply with GRI Standards' requirements. Recommendations to perform a complete GRI Standards' alignment review through a GRI Content Index Service may apply.

3. What are the GRI disclosures you reported upon, that are not linked to any ESRS disclosures? How can you use them?

This section helps with identifying and using those GRI disclosures presented in the GRI content index that are not linked with the ESRS. These can be considered entity-specific disclosures and may help an organization reach the granularity of reporting required by the ESRS for its material topics. Keeping these existing disclosures can allow you to leverage the GRI Standards to comply with ESRS requirements, or to report above the ESRS requirements.

4. What are the ESRS disclosures that are not linked to any GRI disclosure?

This section provides specific guidance for the use of Output C. ESRS disclosures not linked to GRI Disclosures. This output includes a summary of all the ESRS disclosures that are not linked to GRI. These disclosures may need to be taken into account to complete your datapoints' GAP analysis.

Output B. GRI-ESRS linkages detailed overview

This document is the detailed result of our review. Here, the analyst reviews each disclosure presented in the reporters' GRI content index, includes the ESRS disclosures linked to each GRI disclosure as per the [ESRS-GRI data point mapping](#) document, and includes relevant guidance notes.

The review is performed through adding three additional columns to the GRI Content Index. The aim of this classification, based on the GRI Report Services' technical opinion, is to orientate the reporters in prioritizing the alignment work on their data sources.

- **Column [1] 'Linked ESRS requirements'** - this column includes the ESRS disclosures linked to each GRI Disclosure included in your content index.

- **Column [2] 'Linked ESRS requirements for which GRI can support reporting'** - This column includes ESRS requirements linked to each GRI disclosure, that can support your ESRS reporting. This classification is based on the technical opinion of the GRI Report Services: we suggest prioritizing the review of these data points as they may require additional re-working of the data to meet the ESRS requirements.
- **Column [3] 'Notes and feedback'** - This column includes guidance to adjust the existing GRI disclosures' data points to the ESRS requirements. It can include three types of comments:
 - Notes on the linkages: a comment describing the differences that arise at the disclosure level, as per the [ESRS-GRI datapoint mapping](#) document. The notes are not exhaustive: when the column 'Notes and feedback' is blank, no differences are highlighted, but a deep review of the data points collected by the reporter vs. the ESRS requirements should be performed anyway while finalizing a deeper ESRS gap analysis.
 - Notes on the linkages to GRI 3-3: based on the presented GRI Disclosure's grouping under each material topic, as presented in the GRI content index.
 - Entity-specific disclosures. This indicates the GRI disclosures presented in the Content Index, that have no direct correspondence with ESRS disclosures and that can be used as entity-specific disclosures within ESRS to fulfill the requirements for reporting on material impacts.

IMPORTANT DISCLAIMER: This document is designed as a support tool and should be:

- Used in combination with the latest [ESRS-GRI data point mapping](#) document
- Used in combination with both relevant Standards (ESRS, and GRI)

The main differences between the information provided in output B. GRI-ESRS Linkages overview and the original [ESRS-GRI data point mapping](#) document are the following:

Document *B. GRI-ESRS Linkages overview* includes:

- In column [1], all the linkages to GRI Disclosures included in your content index, that in the [ESRS-GRI data mapping](#) document have all columns from the GRI side filled in (Columns K, L, M and N) and Column O is either empty, or includes any note.
- In column [2], all linkages to the GRI Disclosures included in your Content Index, from the [ESRS-GRI data point mapping](#) document, where the original note included the wording 'can support'.
- All wording 'This topic is not covered by the list of sustainability matters in ESRS 1 AR §16' were transformed into the note 'entity specific requirement'.

Document *B. GRI-ESRS Linkages overview* does not include:

- References to EU legislations and ESRS 1 are not included
- ESRS linkages to GRI guidance or recommendations
- Any GRI Disclosure and ESRS linkages that, even if linked as per [ESRS-GRI data point mapping](#) document, are not included in your GRI content index.
- The information in the Notes is not exhaustive: please use it as a guidance to perform your own GAP analysis

Output C. ESRS disclosures not linked to GRI Disclosures

This document includes all ESRS disclosures that do not correspond to GRI requirements from the GRI Universal Standards and Topic Standards. It is possible that a GRI reporter will not have this information available in the existing report. We suggest reporters take into consideration these additional disclosures to support their own ESRS GAP analysis exercise.

Please note that this document includes a consolidated extract of the [ESRS-GRI data point mapping](#) tool prepared by GRI Report Services. For ease of use, the information originally presented by each ESRS, is here consolidated by ESRS Topical or Cross-Cutting Area (ESRS2+MDR, E, S, G). It is presented in different sheets:

- 'Index' sheet - includes an index with legends
- 'No GRI linkages full ESRS list' sheet - includes the full list of ESRS disclosures not linked to any GRI Standards' disclosures.
- 'ESRS 2 + MDR', 'ESRS E', 'ESRS S', 'ESRS G' sheets - include the ESRS data points that have no linkages with GRI disclosures, divided per each ESRS Area.

IMPORTANT DISCLAIMER: This document is designed as a support tool and should be:

- Used in combination with the latest [ESRS-GRI data point mapping](#) document
- Used in combination with both relevant Standards (ESRS, and GRI)

Output C. *ESRS disclosures not linked to GRI Disclosures* includes:

- All the rows for those disclosures in the [ESRS-GRI data point mapping](#) document where all columns related to GRI are empty (Columns K, L, M, N) and Column O is either empty, or includes any note. These are identified as ESRS disclosures with no linkage to the GRI Standards.
- Where applicable, information on the "Instructions" and table headings - presented in separate sheets (one per ESRS Topic, e.g. S1, S2...) in the [ESRS-GRI data point mapping](#) - has been consolidated. The ESRS content is presented as per the source [ESRS-GRI data point mapping](#) document, except the headings and instructions presented in dark blue: where applicable, information on the characteristics and phase-in of specific requirements for specific companies, is here presented in a consolidated manner for each ESRS topical area (E, S and G). Please refer to the original [ESRS-GRI data point mapping](#) file for a more granular classification.

Output C. *ESRS disclosures not linked to GRI Disclosures* does not include:

- Columns K, L, M and N from the [ESRS-GRI data point mapping](#) document: these are columns that refer to GRI information, and are empty.
- References to EU legislations and ESRS 1
- ESRS linkages to GRI guidance and recommendations

7. Additional resources

Please also review our [Terms and Conditions](#) and [Pricing Policy](#) before applying for a service.

8. Contact

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

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