



GRI Report Services

Methodology

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1. Introduction

1.1. How to use this document

This document outlines the Methodology used to perform GRI Services on reports prepared on the basis of the Universal Standards 2021.

Services available for the reports based on the Universal Standards 2021:

- [Content Index - Essentials](#)
- [Content Index - Advanced](#)
- [SDG Mapping Add-On](#)

The methodology requirements common to all GRI Services are presented in section 1 of this document. Reporting organizations and/or third parties that work with GRI Services should consult section 1 of the methodology, together with the applicable section(s) for the Service(s) performed.

For the reports using the Universal Standards 2021, these are:

- Content Index - Essentials Service (section 2, p. 8)
- Content Index - Advanced Service (section 3, p. 10)
- SDG Mapping Add-On (section 4, p. 13)

1.2. Scope of GRI Services

GRI Services focus on reviewing the quality of the GRI content indexes for sustainability reports and their consistency with the GRI Standards. The extent of the review depends on the service performed.

As per the disclaimer in section 1.3 below, GRI Services do not review the content of individual reports and does not endorse them. As a result, the following areas are **outside the scope** of all GRI Services:

- The substantive content of the reported materials
- Verifying the quality of the reported information
- Verifying the process of preparing the disclosures
- Verifying the location and the references of additional reporting frameworks (linkages with the Sustainable Development Goals can be reviewed as part of the SDG Mapping Service).

1.3. Disclaimer for all GRI Services

As an independent standards-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 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 for setting globally accepted standards for sustainability reporting and as such is not involvement in any way with the delivery of the GRI 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.

1.4. GRI content index

The GRI content index should be included in all reports submitted for the GRI Services, whether these are published as pdfs or online. In all reports, the GRI content index should be clearly visible to allow users to quickly find the information they are looking for.

To enhance the clarity of disclosed information, 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 of *GRI 1: Foundation 2021*.

The structure and presentation of the index will be reviewed as part of the service. It is strongly advised to maintain consistency within the rows and columns of the content index to ensure that report users understand it. Reporting organizations are encouraged to use the [GRI content index template](#), which is a free tool and do-it-yourself guide for creating a high quality GRI content index.

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.

Both electronic and web-based reports are appropriate media for reporting. Organizations may choose to use a combination of web- and electronic-based reports or use only one medium. At least one medium (web or electronic) should provide users with access to the complete set of information for the reporting period as listed in the GRI content index.

1.5. Disclosure labels and titles

1.5.1. Disclosure labels

In the reports submitted for the GRI Services, GRI disclosures should be clearly distinguished throughout the report using disclosure labels. Disclosure labels help report readers to 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 they be included, and they will be 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 the labels in the margins or footers of a page.

The format can be chosen by the reporting organization but must be clear, consistent and include the number for each disclosure. Examples based on the previous Universal Standards 2016 are shown below.

Example: Labels included in the page header:

This page aligns with GRI 102-40, 102-42, 102-43, 102-44

Example: Labels included with a section title:

Stakeholder Engagement

(GRI 102-40; 102-42)

1.5.2. Disclosure titles

The GRI Standards consist of disclosures that the 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

It is a requirement of the Universal Standards 2021, that a full

disclosure title for each disclosure must be included verbatim in the report. The GRI Services team will check both titles and labels for disclosures 2-1 to 2-5, 3-1 and 3-2 in the Content Index - Essentials service and, in addition, spot check additional disclosure titles and labels elsewhere in the report in the Content Index - Advanced service.

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

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

As part of the GRI Services, the report is also reviewed for inappropriate, unclear, or confusing language related to GRI, the GRI Standards or the scope of the GRI 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
- GRI has verified/certified the report/ The report has been rated by GRI
- GRI has verified/confirmed the in-accordance option Comprehensive
- The GRI Service was performed for the Comprehensive in accordance option
- The report follows the Core/Comprehensive application level of the Standards
- This service guarantees alignment with the GRI Standards
- The GRI Index/ The GRI Standards Table
- The Reporting Organization has used the G4 Standards
- The Reporting Organization has used the Global Reporting Initiative Standards Guidelines

The appropriate references would be the following:

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

1.7. Languages of the reported information

The GRI Standards are available in 10 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 is one in which the GRI Standards are available. 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 and French.</i></p>	<p>GRI will conduct a full review and Reporting Organization and/or Third Party to confirm that the titles of GRI 1, GRI 2 and GRI 3 are directly translated from the English version 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, Vietnamese, Arabic, Bahasa Indonesian.</i></p>	<p>GRI will ask the Reporting Organization and/or Third Party to confirm that any relevant terms 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.

2. Content Index - Essentials

Scope of Service

The Content Index - Essentials Service focuses primarily on disclosures that cannot be omitted, these include:

- *GRI 2: General Disclosures 2021*
Disclosures 2-1 to 2-5, which provide an overview of the organization, its sustainability reporting practices, and the entities included in its sustainability reporting.
- *GRI 3: Material Topics 2021*
Disclosure 3-1 and 3-2, which provide information about the organization's material topics, including how the organization has determined these topics.

The service reviews whether Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 are correctly located in both the GRI content index and in the text of the final report when it is published.

In addition, the Content Index - Essentials Service also focuses on several requirements of *GRI 1: Foundation 2021* and performs several other quality checks, including disclosure labels and titles for all the disclosures listed above.

What is reviewed?

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

Step 1: Does the GRI content index meet Requirements 7 and 8 of *GRI 1: Foundation 2021*?

GRI Services reviews if the GRI content index is included in the report in line with Requirement 7 of *GRI 1: Foundation 2021*, and if a statement of use is included in the GRI content index in line with Requirement 8.

The following elements are reviewed:

- Is the GRI content index included in the report? (Requirement 7)
- Does the title of index include the words "GRI content index" (Requirement 7-a-i)?
- Can the titles of the GRI Universal Standards, GRI Sector Standards that apply to the organization's sector(s), as well as the GRI Topic Standards, be found in the index, including GRI 1: Foundation 2021? Are these referenced in the manner required by the relevant GRI Standards (Requirements 7-a-iii, 7-a-iv and 7-a-viii)?
- Does the organization include their material topics in the GRI content index (Requirement 7-a-v)?
- For each material topic, does the organization report the relevant disclosures in line with the requirements of the applicable Sector Standards? If not, does the organization include the required reasons for omission (Requirement 7-a-ix)?
- For any relevant disclosures that are not considered material, are these listed in the index and is there an explanation of why they are not material (Requirement 7-a-vi)?
- Are the GRI Sector Standards reference numbers (i.e., 11.1.1) included for the disclosures listed in the index, if applicable (Requirement 7-a-x)?
- Does the index include a list of all reported disclosures along with the disclosure titles (Requirement 7-a-vii)?
- Does the index include the precise location (i.e., the specific page numbers or links) where the information reported for each disclosure can be found (Requirement 7-a-xi)?
- Does the index include the statement of use, quoted verbatim from GR1: Foundation 2021 (Requirements 7-a-ii and 8-a)?

In this step of the Content Index - Essentials service, GRI Services also spot checks disclosure titles for accuracy. Section 1.5 of this document provides more guidance on the correct use of disclosure titles.

In line with section 1.7 above, for reports written in a language where there is no translation of the GRI Standards and/or for reports written in a language that the GRI Standards are translated into, but the language contains special characters, GRI Services will rely on the reporting organization to confirm that any relevant terms are directly translated from English GRI Standards.

Step 2: Does the organization correctly reference all disclosures for which omissions are not permitted from GRI 2: General Disclosures 2021 and GRI 3: Material Topics 2021?

Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 from *GRI 2: General Disclosures 2021* and *GRI 3: Material Topics 2021* must be included in any GRI content index based on the Universal Standards 2021. Omissions for these disclosures are not permitted. The service reviews whether references to disclosures in the scope of the service are:

- Clear and specific (e.g., include page number, name of section/ tables, title and year of publication of documents).
- Publicly accessible and readily available (and active, for URLs). This also applies to references to external documents.
- Understood as direct answers and not as omissions. This is because Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 do not permit reasons for omission.

The organization should not report the information required by the disclosures directly in the content index. Exceptions can be made if the information is brief and easier to find in the content index than in other locations (e.g., information on the reporting period may be easier to find when stated directly in the content index); or to report that an item (e.g., committee, policy, practice, process) specified in a disclosure does not exist. Detailed reporting in the content index should be avoided (see Appendix 1 in *GRI 1: Foundation 2021* for more guidance).

Step 3: Are the referenced locations for Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 easily accessible and accurate?

GRI Services reviews whether, at the time of publication of the reported information, Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 are correctly located in both the GRI content index and in the text of the final report. As set out in section 1.5 of this document, the location of these disclosures in the body of the report should be indicated by disclosure labels, which are checked by GRI Services at this stage.

Step 4: Are the references to GRI and the GRI Standards accurate? Are the required service elements in place?

In the last step of the Content Index - Essentials Service the references to GRI, the GRI Standards and GRI Services, as well as the location of the organizational mark and a statement, are reviewed. This includes checking that outdated terminology from earlier versions of the Standards is not included, which could otherwise confuse readers of GRI reports. More information on this is included in section 1.6 of this document.

3. Content Index - Advanced

Scope of Service

The Content Index - Advanced Service is the most detailed review of the GRI content index for reports based on the Universal Standards 2021. It ensures a high standard of accuracy and usability for the GRI content index. In this service, GRI reviews that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report. The scope of the Content Index - Advanced Service includes **all** disclosures listed in the GRI content index (rather than the fixed set that are reviewed in the Content Index - Essentials Service).

The Content Index - Advanced Service also focuses on several requirements of *GRI 1: Foundation 2021* and performs several other quality checks. **In addition** to checking that disclosure labels are in place and verbatim disclosure titles are used for disclosures 2-1 to 2-5, 3-1 and 3-2 (which are included in the Content Index – Essentials Service), the Content Index Advanced - Service also spot checks ten additional labels and titles elsewhere in the report to ensure they are accurate.

What is reviewed?

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

Step 1: Does the GRI content index meet Requirements 7 and 8 of *GRI 1: Foundation 2021*?

GRI Services reviews if the GRI content index is included in the report in line with Requirement 7 of *GRI 1: Foundation 2021*, and if a statement of use is included in the GRI content index in line with Requirement 8.

The following elements are reviewed:

- Is the GRI content index included in the report? (Requirement 7)
- Does the title of index include the words "GRI content index" (Requirement 7-a-i)?
- Can the titles of the GRI Universal Standards, GRI Sector Standards that apply to the organization's sector(s), as well as the GRI Topic Standards, be found in the index, including GRI 1: Foundation 2021? Are these referenced in the manner required by the relevant GRI Standards (Requirements 7-a-iii, 7-a-iv and 7-a-viii)?
- Does the organization include their material topics in the GRI content index (Requirement 7-a-v)?
- For each material topic, does the organization report the relevant disclosures in line with the requirements of the applicable Sector Standards? If not, does the organization include the required reasons for omission (Requirement 7-a-ix)?
- For any relevant disclosures that are not considered material, are these listed in the index and is there an explanation of why they are not material (Requirement 7-a-vi)?
- Are the GRI Sector Standards reference numbers (i.e., 11.1.1) included for the disclosures listed in the index, if applicable (Requirement 7-a-x)?
- Does the index include a list of all reported disclosures along with the disclosure titles (Requirement 7-a-vii)?
- Does the index include the precise location (i.e., the specific page numbers or links) where the information reported for each disclosure can be found (Requirement 7-a-xi)?
- Does the index include the statement of use, quoted verbatim from GR1: Foundation 2021 (Requirements 7-a-ii and 8-a)?

In this step of the Content Index Advanced Service GRI Services also checks that the correct disclosure titles are included for disclosures 2-1 to 2-5, 3-1 and 3-2 (as per the Content Index – Essentials Service) and spot checks ten additional disclosure titles to ensure accuracy. Section 1.5 of this document provides more guidance on the correct use of disclosure titles.

In line with section 1.7 above, for reports written in a language where there is no translation of the GRI Standards and/or for reports written in a language that the GRI Standards are translated into, but the language contains special characters, GRI Services will rely on the Reporting Organization to confirm that any relevant terms are directly translated from English GRI Standards.

Step 2: Does the organization reference all relevant disclosures under Requirements 2 and 4 of GRI 1: Foundation 2021?

GRI Services reviews whether the organization references all relevant disclosures under Requirements 2 and 4 of *GRI 1: Foundation 2021*.

The following elements are reviewed:

- Are all disclosures from *GRI 2: General Disclosures 2021* and *GRI 3: Material Topics 2021* referenced in the GRI content index?
- Are disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 3-1 and 3-2 included with a location in the GRI content index?

For *GRI 2: General Disclosures 2021* and *GRI 3: Material Topics 2021*, reasons for omission are permitted for all disclosures from GRI 2 (except 2-1, 2-2, 2-3, 2-4, 2-5), and for Disclosure 3-3 from GRI 3, as per Requirement 4 in *GRI 1: Foundation 2021*.

Step 3: If a report includes disclosures with omissions, are these presented clearly and in a manner that is consistent with the Standards?

Reasons for omission may in exceptional cases apply for certain disclosures. The reporting organization is required to include in the GRI content index reasons for omission for the disclosures and/or requirements it cannot comply with, as specified in Requirement 7-a-xii of *GRI 1: Foundation 2021*.

GRI Services reviews if the GRI content index clearly presents, where applicable and if permitted:

- The disclosure or requirement that the organization cannot comply with,
- The permitted reason for omission (as listed in *GRI 1: Foundation 2021*, Table 1, p. 14)
- A reference to where the required explanation for omission (as listed in *GRI 1: Foundation 2021*, Requirement 6) can be found in the reported materials (reporters may choose the full explanation in the Content Index as a 'direct answer', but this is generally discouraged as it makes the Content Index more complicated).

GRI recommends including reasons for omission in a separate column in the GRI content index. A suggested format to clearly present the omissions can be found in Appendix 1 of *GRI 1: Foundation 2021*.

Omissions due to 'confidentiality constraints' and 'information unavailable/ incomplete' should only be used in exceptional cases. Using 'confidentiality constraints' and 'information unavailable/ incomplete' frequently as reasons for omitting information reduces the credibility and usefulness of the organization's sustainability reporting. Reports prepared using the GRI Standards are not permitted to include any reasons for omission that are not included in Table 2 of *GRI 1: Foundation 2021*.

Step 4: Are the referenced locations for all disclosures easily accessible and accurate?

GRI Services reviews whether, at the time of publication of the reported information, all disclosures are correctly located in both the GRI content index and in the text of the final report. As set out in section 1.5 of this document, these should also be indicated by the use of disclosure labels. During the service, the GRI Services team ensures labelling is in place for Disclosures 2-1 to 2-5, 3-1 and 3-2 (as for the Content Index Essentials service), then spot checks a further ten disclosure labels in the remainder of the report to ensure they are included and are accurate.

Step 5: Are the references to GRI and the GRI Standards accurate? Are the required service elements in place?

In the last step of the Content Index - Advanced Service the references to GRI, the GRI Standards and GRI Services, as well as the location of the organizational mark and a statement, are reviewed. This includes checking that outdated terminology from earlier versions of the Standards is not included, which could otherwise confuse readers of GRI reports. More information on this is included in section 1.6 of this document.

4. SDG Mapping Add-On

Scope of Service

The SDG Mapping 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 [“Linking the SDGs and the GRI Standards”](#) document, 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 [“Linking the SDGs and the GRI Standards”](#) document.

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 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 *GRI 3: Material Topics 2021* disclosures with SDG goals. The Reporting Organization will need to assess which goals are relevant to their management approach disclosures and include these links to the index in their report.

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

Step 1: Does the GRI content index meet Requirements 7 and 8 of *GRI 1: Foundation 2021*?

- 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 [“Linking the SDGs and the GRI Standards”](#)?

Step 3: Are the references to the location of SDG-linked disclosures clearly displayed in the GRI content index?

It is required to include the page numbers and/or URLs for all SDG-linked disclosures. Direct answers are also acceptable. It is important to keep in mind that too much text in the GRI content index can diminish its clarity and function as a navigation tool.

Additionally, for SDG-linked **disclosures that are omitted** – where applicable and if permitted, the service will review if the index clearly states:

- The disclosure or requirement that the organization cannot comply with,
- The permitted reason for omission (as listed in *GRI 1: Foundation 2021*, Table 1, p. 14)
- A reference to where the required explanation for omission (as listed in *GRI 1: Foundation 2021*, Requirement 6) can be found in the reported materials (reporters may choose the

full explanation in the Content Index as a 'direct answer', but this is generally discouraged as it makes the Content Index more complicated).

GRI recommends including reasons for omission in a separate column in the GRI content index. A suggested format to clearly present the omissions can be found in Appendix 1 of *GRI 1: Foundation 2021*.

It is important to keep in mind that, if an organization omits many required disclosures, this can reduce the credibility of the report and its usefulness to stakeholders.

Step 4: Are SDG-linked disclosures clearly labelled in the text of the reported materials?

GRI Services review whether, at the time of publication of the report, SDG-linked disclosures are correctly located in both the GRI content index and in the text of the final report, with the use of **disclosure labels**. The use of disclosure labels is outlined in section 1.5 of this document.

Step 5: 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.

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 Services team at reportservices@globalreporting.org.

Stay in touch

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