



## Item 06 – Summary of technical questions on the GRI Standards

### For GSSB information

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**Date** 10 May 2017

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**Meeting** 24 May 2017

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**Description** This paper provides an overview of technical enquiries that have been sent to the standards inbox, from 3 April until 4 May 2017. The intent is to inform the GSSB about the type of questions that have been received, and to signal which questions may need to be discussed.

A log of all technical enquiries is provided in the [Annex](#).

The GSSB is asked to review the short summary of technical enquiries and the full log of questions, and to identify any additional questions which may require GSSB discussion or action.

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This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. 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](http://www.globalreporting.org).

## 1. Summary of technical enquiries

As agreed with the GSSB in November 2016, the Standards Division provides the GSSB at each monthly meeting with the full set of technical enquiries received via the 'standards@globalreporting.org' inbox. This list can be found in the [Annex](#) and is categorized by main theme.

Questions received during April and the beginning of May were spread across a range of topics, including how to present information in the GRI content index, external assurance, the in accordance criteria, transitioning to the GRI Standards, and questions about how to report on individual disclosures, such as the Precautionary Principle, an organization's significant indirect economic impacts and water recycling and reuse.

There were also a number of requests for additional guidance on applying the Standards, including how to apply the materiality principle and define report content.

## 2. Questions for the GSSB to discuss

As mentioned above, the questions received in this period reflect an increasing number of requests for additional guidance, handbooks, and practical examples to help companies report using the Standards. For now, the Standards Division is continuing to monitor and record these to see how they break down across content areas, and how these questions align with other feedback received through the monitoring program.

The Standards Division expects to bring this issue back to the GSSB for further discussion at the in-person meeting in September, with a clearer picture of high-priority content areas to consider for guidance development.

23 *Annex: Full log of technical enquiries on the GRI Standards, 3 April - 4 May 2017<sup>1</sup>*

Date received	Category	Enquiry
10-Apr-17	Content index	Following a materiality assessment, one of my material topic is “Governance”. In the GRI standards, it is not suggested as a topic as governance related disclosures are included in the General Information (102-18 to 102-39).  I was wondering if I could include, in the list of material topic of my GRI content index, a topic named Governance with all the GRI 102 disclosure. Will it comply with GRI requirements?
21-Apr-17	Content index	We wanted to know, if it was possible to shorten the GRI Content Index in a sustainability report with the GRI Standards. Specifically, we want to abbreviate all Management Disclosures from 103-1, 103-2 and 103-3 to 103 or alternatively to 103-1/-2/-3. This would allow to save 2 lines for each Management Disclosure.
25-Apr-17	Content index	Is it ok to include the G4 Sector Disclosures? And in that case, where should I include them? At the end of the Content Index or it is better to divide them in the appropriate material topic.
4-May-17	Content index	Is it required to provide a <b>GRI 103: Management Approach</b> for all topics in the GRI Standards Content Index? Or just the ones deemed material? Our client wants to include disclosures they have reported on in the past that aren’t considered material, but are important to a small subset of stakeholders. For Example: Anti-corruption they want to list 205-1 and 205-2.
7-Apr-17	External assurance	Could you provide advice on the level of assurance needed for the info reported. We are most likely going to provide internal assurance
25-Apr-17	External assurance	Who decides if the report is correctly “In Accordance”? - My understanding is, the company evaluates its own conformity and that there is no requirement for a third party to “verify” or “validate” its conformity. i.e. “In Accordance” is declarative - That the company has the option to subscribe to the GRI Content Index Service to help confirm the conformity
5-Apr-17	In accordance criteria	I would like to inquire about the application levels that were included in the G3 Standards
7-Apr-17	In accordance criteria	If we choose a particular standard, do we have to report on all the requirements?

<sup>1</sup> Note this log includes only questions received through the ‘Standards’ email inbox – it does not include other questions from webinar audiences, launch events, or internal GRI Staff queries, unless they were also sent through to the Standards email address.

Annex: Full log of technical enquiries on the GRI Standards, from 3 April until 4 May 2017

Date received	Category	Enquiry
7-Apr-17	In accordance criteria	And is it compulsory to disclose all the info in GRI 101, 102 and 103?
25-Apr-17	In accordance criteria	<p>Do absolutely all “reporting requirements” need to be provided (or omissions explained) to meet the “In Accordance” Core option level ?</p> <ul style="list-style-type: none"> <li>- For example for 102-8, does the company need to give a, b, c, d, e &amp; f, including for example for a &amp; b the breakdown by permanent and temporary contracts? What if the company for example for (c) does not have the breakdown of employment type by gender, i.e. only has the total?</li> <li>- Another example with the topic-specific disclosure such as 401-1. Is the company In Accordance if it provides the (a) Total number and rate of new employee hires during the reporting period, but not by age group or gender?</li> </ul> <p>My understanding is that the company must report ALL “reporting requirements” including all specific breakdowns and data points. That in the case of an omission the company should indicate the omission and explain the measures taken to report in the future (i.e. as per p22 Table 2 Reasons for Omissions, Information unavailable).</p>
4-May-17	Management Approach	Our client wants to list <b>one Management Approach for all environment topics</b> : water, energy, climate and then list all disclosures below. They want to prevent duplication. Will that be OK?
5-Apr-17	Materiality	When launching the new Standards, GRI announced to publish a guidance document on how to define report content and topic boundaries (102-46) at the beginning of the year 2017. I am an experienced consultant in the field of sustainability reporting, but I am still struggling, when it comes to the question, of how to define the topic boundaries and how to document this process and its results in the report. Therefore I am looking forward to get this guidance document and wanted to ask, when it will be released.
6-Apr-17	Materiality	Does both the important topics for each of the dimensions need to be included in the report or can we decide to just consider as material the topics positioned in the upper right corner of the materiality matrix, which are important for both dimensions?
6-Apr-17	Materiality	Do you think, materiality analysis according to GRI and IIRC can be combined into one materiality analysis only? I see many efforts of aligning the different frameworks, but in the end of the day the dimensions are not the same.

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7-Apr-17	Materiality	<p>Based on the sectors and activities we are involved in</p> <ul style="list-style-type: none"> <li>i) Community programs for the elderly, disabled &amp; youths</li> <li>ii) Education – Child care, student care, High School and MBA program</li> <li>iii) Hostel</li> <li>iv) Vocational training</li> <li>v) At risk youth counselling and intervention</li> <li>vi) Fundraising</li> <li>vii) Training of Youth Volunteers for community work</li> <li>viii) Health and fitness programs</li> <li>ix) Overseas rebuilding expeditions – e.g. help build shelters, distribute food</li> </ul> <p>Would you be able to recommend what GSI standards are most applicable to my organization?</p>
7-Apr-17	Materiality	From my understanding, we can choose the GRI standards we want to use based on what we deem as material?
7-Apr-17	Materiality	Could you recommend how we go about deciding and measuring what is material given the broad and varied nature of things that could be reported on?
7-Apr-17	Materiality	We do not leave huge environmental footprints. Basically we operate out of a small 9 storey building. Would environmental reporting be material for us and what do you suggest we could report on?
13-Apr-17	Materiality	<p>What is the difference between what is material and what is a boundary?                      We decide what is material based on topic and the boundary is describing the activities?</p> <p>So a material topic could be cutting down carbon emissions and the boundary could be installing solar panels to cut down reliance on fossil fuel? Am I interpreting the standard correctly?</p>

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Date received	Category	Enquiry
13-Apr-17	Materiality	<p>Materiality is based on 2 dimensions Influence on stakeholder assessment &amp; decisions Significance of economic, environmental and social impact.</p> <p>How is it possible to measure the significance of economic, environmental and social impact using a common denominator of measurement or is a common measurement not necessary? e.g. It is hard to compare the significance of opening a youth centre for youths who drop out of school to changing our light bulbs in our building to energy saving light bulbs.</p> <p>Also, for Influence on stakeholder assessment &amp; decisions, does the impact the stakeholder make on the organisation need to be considered or not? e.g. For example, we have a program where we provide handouts to the unemployed. This program forms a very small part of the usage of our funds but reporting this would be material to the unemployed people (stakeholder) receiving such funds but will not impact much of our organization as a whole.</p>
11-Apr-17	Relation with other frameworks	<i>Translated from French with Google Translate:</i> Is there a new GRI / ISO document updated with the new standards? If so, do you know when it is planned?
4-Apr-17	Reporting Principles	Does the Timeliness-principle change in the new Standards? Where can I find it?
3-Apr-17	Sector Disclosures	Do you have GRI reporting models for high technology companies?
5-Apr-17	Sector Disclosures	Are the sector specific indicators for the new standard already available. Especially for the food-processing-sector?
7-Apr-17	Sector Disclosures	Is the NGO guidelines still applicable or is it for G4?
7-Apr-17	Services	Is the SDG mapping service ready for the Standards?
7-Apr-17	Transitioning to GRI Standards	We intend to include sustainability reporting for our 2017 Annual report. (Year end 31 Dec). Should we use the new GSI standards or G4?
12-Apr-17	Transitioning to GRI Standards	I am due to write a GRI report for my organisation for 2016. Last year we reported GRI4 in accordance with Core. This year, we will do similar. I am just wondering whether I should start using the standards? I see in your report that G4 is valid until July 2018? There is not a huge amount of difference between GRI 4 and GRI standards? From what I can see (and please correct me if I am wrong) I can still write a report with most of the same information as last years but use GRI standards instead?

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Date received	Category	Enquiry
10-Apr-17	Translations	I am very interested in finding out more about the GRI standard, particularly the economic, environmental and social. Would you please have a details explanation of all indicators but in French?
12-Apr-17	General Disclosures	<p>I have a questions about GRI # 102-11, in which we have to report on whether or not we apply the “Precautionary Principle or approach” (Principle 15 of the Rio Declaration 1992). And, if we do take that approach, then we have to explain how.</p> <p>PRINCIPLE 15 – Rio Declaration 1992                      In order to protect the environment, the precautionary approach shall be widely applied by States according to their capabilities. Where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation.</p> <p>I’m confused by this, especially because it references State duty rather than Company responsibility. It seems to me we need to talk about our environmental risk management &amp; avoidance approach, but I’m not sure what exactly should be included for this disclosure.</p>
27-Apr-17	General Disclosures	<p>A clarification about the GRI Standard 102-39 “Percentage increase in annual total compensation ratio”.</p> <p>The requirement says to calculate the ratio “to the <u>median percentage increase</u> in annual total compensation for all employees”, suggesting that we have to calculate all the percentage increases for all the employees and, then, pick up the median percentage increase as a denominator in the ratio.</p> <p>But reading the point 4.6.4, the standard says to “calculate the <u>percentage increase of the median annual total compensation</u> from the previous reporting period to the current reporting period”, that seems to be a different denominator with respect to the previous one.</p>
3-Apr-17	Economic Standards	<p>In Standards 205-3 the terms "confirmed" and "public" are used. Only the term "public" is defined: Public legal cases regarding corruption can include current public investigations, prosecutions, or closed cases. My question: Is confirmed cases a synonym for public cases, or something else?</p>

Date received	Category	Enquiry
10-Apr-17	Economic Standards	<p>We are trying to understand the meaning of disclosure 203-2 (former G4-EC8), significant indirect economic impacts.</p> <p>It says that the organisations are to report the following:</p> <ul style="list-style-type: none"> <li>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</li> <li>b. Significance of the indirect economic impacts in <b>the context of external benchmarks and stakeholder priorities</b>, such as national and international standards, protocols and policy agendas.</li> </ul> <p>Ok so our issue is: to determine indirect economic impacts is a rather arbitrary exercise, as one only speculates and does not show actual causality. The examples given indicate that we are looking for, say, number of people who are supported by one's company.</p> <p>To answer part b), are we to connect the supposed indirect impact to the SDGs, for example? How are we to assess the <b>significance? What is meant by "external benchmarks"?</b></p>
7-Apr-17	Environmental Standards	<p>In the past years, they've been increasing the percentage of recycled PET in their bottles and we want to report that. This recycled PET supply is fit for the 301-2 indicator, right?</p>
7-Apr-17	Environmental Standards	<p>Can we, according to the GRI Guidelines, report energy savings and CO<sub>2</sub> emissions reductions that are the result of on-site data centers that will be put out of service?</p>
12-Apr-17	Environmental Standards	<p>I am trying to understand the disclosure 302-2 "Energy consumption outside of the organisation". It is stated that the organisation can follow the upstream and downstream categories. When it is stated "capital goods" (page 8, GRI 302: Energy 2016) to what this is referring? Is it referring to the energy consumption needed to manufacture the capital goods, or the energy consumption needed to purchase those goods (such as the energy needed to send an email or transport the goods), or the energy consumption needed to operate the goods?</p> <p>And by extrapolation, I have the same questions for the other upstream &amp; downstream categories.</p>

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Date received	Category	Enquiry
1-May-17	Environmental Standards	<p>We would like to receive some guidance from the GRI regarding a query we have in relation to reporting under the GRI Disclosure 303-3 Water recycled and reused. Milk by nature is over 90% water and through milk processing and pasteurisation water is removed in the form of condensate. As a result, water is collected as a by-product of the production process. In addition, our client also uses a high amount of steam during the pasteurisation process which also produces water in the form of condensate. Our client currently recycles the water condensate on some of their production facilities and could further increase their use of recycled water from condensate which will reduce the amount of water they need to withdraw from other sources. The GRI Disclosure requires that recycled water be reported as “total volume of water recycled and reused as a percentage of the total water withdrawal”. Can you please provide advice on whether condensate should be included in these calculations (it was not initially withdrawn from sources outlined in the GRI Disclosure but is recycled)? Is there a suggested way of reporting condensate (such as described) that is recycled? Are you aware of any GRI reports which have published this information?</p>
3-May-17	Environmental Standards	<p>We have a question regarding the now-discontinued EN27. We previously used this indicator to report the efforts our client made to reduce their fleet’s engine idling time (we thought this was an example of mitigating the impact of their product or service). As we searched through the GRI Standards, we thought this information could go in a couple of categories in the 300s, and were hoping to get a little guidance on where you suggest we place this information – 302 (Energy) or 305 (Emissions), and which disclosure number within you would suggest we use to report the engine idling reduction information.</p>
10-Apr-17	Social Standards	<p>As I am doing a research about social reporting disclosure, I would like to inquire about where should employee engagement categorize under? Should it be under employment or labor/ management ration?</p>
13-Apr-17	Social Standards	<p>I have a question regarding the definition of what to disclose for Disclosure 418-1.</p> <p>Can you please provide some examples of the word “outside parties”?</p> <p>According to reporting requirements, are companies required to report privacy breaches reported by the customers directly to the organization? Or are they only required to report complaints received from third parties like regulatory bodies, medias or authorities?</p>

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Date received	Category	Enquiry
18-Apr-17	Social Standards	<p>Disclosure GRI 403-2 asks for the occupational disease rate (by region and gender), whereas ODR is defined as “disease arising from a work situation or activity, or from a work-related injury”. We accompany many organizations in their reporting process, and often stumble upon this indicator, which our clients struggle to report correctly. We would like to know from the experts who defined this:</p> <p>1) Why does ODR also include work-related injuries, when the same disclosure also asks for the injury rate and types of injury? Does this mean that if the injury rate is for example 0.1, but there are no occupational disease cases, the ODR is also 0.1, equaling the injury rate? Or can the organization also report the ODR as 0 in this case?</p> <p>2) In countries where the employer is not allowed to ask an employee why he/she was ill, how is it defined whether a disease is an occupational disease?</p>
19-Apr-17	Social Standards	<p>I have a question regarding the guidance on GRI 414 MA disclosures. One of the guidance bullets under the MA disclosures reads: “the systems in place to assess the potential negative impacts of terminating a relationship with a supplier as a result of assessing the supplier for social impacts, and the organization’s strategy to mitigate those impacts.”</p> <p>Could you please provide some additional context for this bullet? We are not sure how to interpret what a negative impact of terminating a relationship with a supplier would be. Is it the negative impact to the supplier? The community? The company? Could you please provide an illustrative example?</p>
21-Apr-17	Social Standards	<p>When we read the 418-1, we found out the logic should be based on the criteria I and II.</p> <p>I stated the complaints received from outside parties and                      II stated the complaints from regular bodies</p> <p>Therefore, I’d like to know when these two criteria are stated here, we would like to know if you have any idea on “WHO” or “WHICH INSTITUTIONS” should be counted as “Outside Parties”.</p> <p>We think like NGO/NPO, police stations, media or any organizations can be received from the complaints are the ones we think.</p> <p>Is that the correct interpretation? Or how we can find the better idea on this for calculation the total numbers?</p>
2-May-17	Social Standards	<p>So, if we have our definition or idea about “outside parties”, we could just describe/state clearly on how we think (define) in order to let public understand our standard basis or not misunderstanding from the term, is that correct?</p>
14-Apr-17	Miscellaneous	<p>I recall from my GRI training that GRI wants to be notified of any GRI reports that are published? Is that correct? If so, what is the process for that because we are preparing to publish our GRI report soon.</p>
6-Apr-17	Miscellaneous	<p>While the GRI Guidelines are quite comprehensive, I also found some statements, rules and questions which are not simple to understand. [Company X's] goal and intention is to follow and comply with the GRI Standard as much as possible, we are looking for additional guidance to help us to accomplish our goal.</p>

Annex: Full log of technical enquiries on the GRI Standards, from 3 April until 4 May 2017

Date received	Category	Enquiry
7-Apr-17	Miscellaneous	What is the estimated manpower requirement, expertise and time needed to successfully implement GSI sustainability reporting?
7-Apr-17	Miscellaneous	Do we need to get our staff working on GSI reporting to be GSI certified?
10-Apr-17	Miscellaneous	I have some questions in relation to the implementation manual, do you have a contact at GRI that you can pass on that I could discuss these with?
12-Apr-17	Miscellaneous	Does all the information need to be in the report OR can the GRI Content Index also refer to information on the website or the annual report?
13-Apr-17	Miscellaneous	Do you have an expert on the occupational health and safety indicators, especially GRI 403-2, who could answer some questions regarding the definition of the occupational disease rate? The easiest would be if I could have a short call on this with the respective person.
19-Apr-17	Miscellaneous	<p>I understand that some standards are open to interpretations, in that case, how do you ensure that the results are accurate and unbiased? It is clearly stated on page 7 of the GRI 101: Foundation 2016 document that "the quality of information is important for enabling stakeholders to make sound and reasonable assessments of an organisation, and to take appropriate actions". How to ensure the quality of information if standards are open to interpretations?</p> <p>Moreover, it is also stated in that same paragraph that a sustainability report should include "proper presentation". Would have examples of such presentation? Is there a template companies should use?</p>
20-Apr-17	Miscellaneous	I'm preparing to write a CSR report and I would like to send it to your confirmation. Could you tell me more about requirements, timelines, fees and what language version of the report should I send to you? (an English version or could it be in Polish)?
2-May-17	Miscellaneous	I'm currently helping a client prepare their 2016 CSR report, and have a question about their use of the GRI standard. Their 2015 report was prepared in accordance with the 3.1 standard. We are approaching the 2016 report in two stages - first, refreshing the 2015 report in the near-term to provide timely updates on the 2016 performance year, and second, doing a more extensive overhaul of the site's concept and content later in the year. I don't think that moving to the new GRI Standards is feasible for the near-term refresh effort. Would GRI consider it acceptable to continue to report in accordance with the 3.1 standard for the first near-term effort? Are there other organizations that are using these earlier standards in a "grandfathered" manner? Do you have any official guidance for companies that can't yet invest the time/resources to transition to the new standards?

Annex: Full log of technical enquiries on the GRI Standards, from 3 April until 4 May 2017

Date received	Category	Enquiry
3-May-17	Miscellaneous	I have a few questions regarding the GRI standards and compliance. Do the reporting companies get accreditation or certification of compliance? How can two GRI compliant companies be differentiated? Is there a scoring or rating system, that assigns scores on the basis of disclosures made and/or performance? Do you have any association with indices like ESG index wherein the GRI compliant companies are rated and indexed?