Item 04 – Standard Interpretation for making a GRI-referenced claim

For GSSB discussion and approval

Date 28 March 2018
Meeting 11-12 April 2018
Project Standard Interpretation for making a GRI-referenced claim
Description This document presents the final Standard Interpretation for making a GRI-referenced claim, for GSSB discussion and approval.

The Annex provides an overview of feedback received on the Standard Interpretation by users of the GRI Standards.

In line with the GSSB Due Process Protocol, the GRI Board (as advised by the GRI Stakeholder Council) was invited to comment on the Standard Interpretation, as included in the draft project proposal. No comments were received.
The Global Sustainability Standards Board (GSSB) has initiated a project to develop a Standard Interpretation, as provided for in the GSSB Due Process Protocol, to clarify the reporting requirements for making a GRI-referenced claim. For more information, consult Item 03 - Final GSSB Project Proposal for developing a Standard Interpretation for making a GRI-referenced claim.

This document presents the final Standard Interpretation, for the approval of the GSSB.

The Standards Division consulted with users of the GRI Standards to develop the Standard Interpretation. The Annex provides an overview of feedback received. Those who provided feedback expressed their support for the clarifications included in the draft Standard Interpretation.

The Standard Interpretation will be included as an Annex to GRI 101: Foundation 2016. Within the text of GRI 101, clause 3.3.2 will be struck through and an icon will be included alongside it to indicate that the status of this requirement has changed, referring users to the Standard Interpretation in the Annex.

The Standards Division proposes that the Standard Interpretation becomes effective on the day of its launch. The Standards Division aims to let the launch of this Standard Interpretation coincide with the launch of the Standard Interpretation for Disclosure 401-1.
Standard Interpretation

STANDARD INTERPRETATION 1 TO GRI 101: FOUNDATION 2016 ON MAKING A GRI-REFERENCED CLAIM

Responsibility
This Standard Interpretation is issued by the Global Sustainability Standards Board (GSSB). The full set of GRI Standards and related Interpretations can be downloaded at www.globalreporting.org/standards. Any feedback on the GRI Standards and related Interpretations can be submitted to standards@globalreporting.org for the consideration of the GSSB.

Relevant section
Clause 3.3.2 in GRI 101: Foundation 2016.

Issue
Organizations can use selected GRI Standards, or parts of their content, to report specific information; this option is referred to as a ‘GRI-referenced’ claim. The option requires indicating which specific content from each Standard used has been applied, if the Standard has not been used in full (see clause 3.3.1.2 in GRI 101: Foundation 2016), and requires complying with all reporting requirements that correspond to the disclosures reported (see clause 3.3.2 in GRI 101).

Feedback from users of the GRI Standards indicated that clause 3.3.2 in GRI 101 (‘The reporting organization shall comply with all reporting requirements that correspond to the disclosures reported’) seems to conflict with the statement that the organization can report specific information using parts of the content from the Standards (clause 3.3.1.2).

This Standard Interpretation clarifies the reporting requirements for organizations using selected Standards, or parts of their content, with a GRI-referenced claim.

Interpretation Statement
An organization making a GRI-referenced claim is not required to comply with clause 3.3.2 in GRI 101: Foundation 2016 (‘The reporting organization shall comply with all reporting requirements that correspond to the disclosures reported’).

An organization making a GRI-referenced claim is required to indicate which specific content from each Standard used has been applied, if the Standard has not been used in full (see clause 3.3.1.2 in GRI 101).

For example, an organization reporting on requirements a-d and g (but not e and f) of Disclosure 305-1 is required to indicate this in its GRI-referenced claim; e.g., ‘This material references Disclosure 305-1 (a-d, and g) from GRI 305: Emissions 2016’.

Where possible, an organization is encouraged to comply with all reporting requirements that correspond to the disclosures reported (see clause 3.3.2 in GRI 101).

Effective date
This Standard Interpretation is effective for reports or other materials published on or after [Day, Month, Year].
Annex – Consultation with users

Introduction

The Standards Division consulted with users of the GRI Standards in the development of the Standard Interpretation for making a GRI-referenced claim. The Standards Division sent out an invitation to provide feedback on the draft Standard Interpretation to three inquirers who had sent a question about the requirements for making a GRI-referenced claim to standards@globalreporting.org, as well as five organizations that had made a GRI-referenced claim. Two of the individuals provided feedback; their feedback is presented verbatim in the table below.

Overview of feedback received

| Respondent 1 | First of all, I would like to thank you for the special invitation to provide feedback on the proposed clarification. I am very pleased with the great responsiveness of GSSB and GRI!! With regard to the feedback that you requested, I find the clarification to be satisfying as it is very clear. I am delighted with the suggested clarification, I believe that this will enable many more actors to use and refer to the GRI-framework. In the long run I believe that this will facilitate comparisons between companies that report their sustainability work. |
| Respondent 2 | Thanks for the opportunity to review the clarification. We believe the changes you are proposing resolve the contradiction and the Standard Interpretation provides good clarification on how to implement the clause in reporting. |

Conclusion

Those who provided feedback expressed their support for the clarifications included in the draft Standard Interpretation. Consequently, no further changes have been made to the Standard Interpretation in response to this feedback.