Transition to GRI Standards

Item 09 – Exposure draft of SRS 301: Management approach

For GSSB approval

<table>
<thead>
<tr>
<th>Date</th>
<th>22 March 2016</th>
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</thead>
<tbody>
<tr>
<td>Meeting</td>
<td>5-7 April 2016</td>
</tr>
<tr>
<td>Project</td>
<td>Transition to GRI Standards</td>
</tr>
<tr>
<td>Description</td>
<td>As part of the move to become a standard settler, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to GRI Sustainability Reporting Standards. This paper presents an exposure draft of SRS 301: Management approach, for GSSB approval. Key changes are highlighted within comment boxes throughout this document. A summary of the key changes is provided in an Annex.</td>
</tr>
</tbody>
</table>
Sustainability Reporting Standard 301: Management approach 2016
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Introduction

A. Overview of the GRI Sustainability Reporting Standards

The GRI Sustainability Reporting Standards (GRI Standards) are designed to be used by organizations to report about their impacts on the economy, the environment, and society. The GRI Standards are structured as a set of interrelated standards. They are intended to be used together to help an organization prepare a sustainability report which is based on the Reporting Principles and focuses on material topics. This ensures that the organization provides a complete picture of its impacts in the report, and that the report includes contextual information to understand these impacts and how they are managed.

Organizations can also choose to use individual GRI Standards or their content to report on specific sustainability information.

Figure 1 Overview of the set of GRI Standards
The GRI Standards are divided into six series.

<table>
<thead>
<tr>
<th>Series</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Foundation</td>
<td>SRS 101: Foundation is the starting point for using the set of GRI Standards. It is required to be complied with by any organization making a claim that its sustainability report has been prepared in accordance with the GRI Standards. SRS 101 outlines the process to be followed in order to prepare a sustainability report using the GRI Standards. It also sets out the Reporting Principles for defining report content and quality, and specifies the different claims that an organization can make about its use of the GRI Standards.</td>
</tr>
<tr>
<td>200: General disclosures</td>
<td>SRS 201: General disclosures is used to report contextual information about an organization and its sustainability reporting practice. This includes information about an organization’s profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process.</td>
</tr>
<tr>
<td>300: Management approach</td>
<td>SRS 301: Management approach is used to report information about how an organization manages its material topics. This Standard is designed to be used together with each material topic, including those covered by the topic-specific Standards (series 400, 500, and 600), as well as other material topics identified by an organization. Applying SRS 301 with each material topic allows an organization to provide a narrative description about how it manages the material topics and related impacts; this is in addition to reporting topic-specific disclosures.</td>
</tr>
<tr>
<td>400, 500, and 600: topic-specific Standards</td>
<td>The 400, 500, and 600 series are topic-specific Standards, which are used to report information on economic, environmental, and social topics (e.g., ‘Water’ or ‘Indirect economic impacts’). An organization applies the Reporting Principles for defining report content from SRS 101: Foundation to identify its material economic, environmental, and social topics. These material topics form the basis for the sustainability report and determine which of the topic-specific Standards will need to be used.</td>
</tr>
</tbody>
</table>

**B. Responsibility for this Standard**

This Standard is issued by the Global Sustainability Standards Board (GSSB). It is part of the set of GRI Sustainability Reporting Standards (GRI Standards). The GSSB is an independent standard-setting body created by GRI. It has responsibility for setting globally-accepted sustainability reporting standards, according to a due process. More information on GRI’s standard-setting process can be found here: [https://www.globalreporting.org/information/about-gri/governance-bodies/Global-Sustainability-Standard-Board/Pages/default.aspx](https://www.globalreporting.org/information/about-gri/governance-bodies/Global-Sustainability-Standard-Board/Pages/default.aspx)

Any feedback or comments on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.

**C. Scope**

SRS 301: Management approach sets out disclosure requirements for information about the approach a reporting organization uses to manage a material topic. This Standard is designed to...
be used together with each material topic, including those covered by the topic-specific Standards (series 400, 500, and 600), or other material topics identified by an organization.

Applying this Standard together with each material topic ensures that an organization provides a narrative description of how it manages the topic and related impacts, in addition to reporting on the topic-specific disclosure requirements.

SRS 301 is therefore applicable to any organization that has identified a material topic, and wishes to report on its management approach related to that topic. This Standard can be used by an organization of any size, type, sector, or geographic location.

D. Using this Standard

Requirements, recommendations, and guidance

Throughout the GRI Standards, specific terms are used to signify requirements, recommendations, and guidance.

- **Requirements**: These are mandatory instructions and are denoted using ‘shall.’ These can include process or methodology requirements, as well as disclosure requirements (i.e., information to be reported).

- **Recommendations**: These are cases where a particular course of action is encouraged or recommended, but not required. They are denoted using ‘should.’

- **Guidance**: These sections include background context and examples to help organizations better understand the requirements. They also describe possible, achievable, or allowed scenarios for reporting information; these are signified using ‘can.’ A different background color denotes ‘Guidance’ sections throughout the GRI Standards. Guidance is not required, but organizations are encouraged to consult the ‘Guidance’ sections wherever it is useful.

A reporting organization needs to comply with all relevant requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See Table 2 of SRS 101: Foundation for more information. It is not necessary to comply with recommendations or guidance in order to make an ‘in accordance’ claim.

E. Normative references

The documents below are normatively referenced in this Standard and are required to be used together for its application. For documents with a date given, only the listed version applies. For undated references, the latest version of the document applies.

- SRS 101: Foundation
- GRI Standards Glossary of terms
F. Effective date

SRS 301: Management approach becomes effective for all reports published on or after 1 January 2018. Earlier adoption of this Standard is encouraged.

G. Background context

Management approach disclosures give a reporting organization the opportunity to explain how it manages the economic, environmental and social impacts of its material topics. This provides narrative information about how an organization identifies, analyzes, and responds to its potential and actual impacts.

Disclosure about an organization’s management approach also provides context for the information reported using topic-specific Standards (series 400, 500 and 600). This can be especially useful for explaining quantitative information to stakeholders.

The reporting requirements in this Standard have a generic form, and can be applied to a wide variety of topics. Topic-specific Standards can also contain additional guidance for reporting management approach information about the topic in question.
SRS 301: Management approach

Explanation of the material topic and its Boundaries

Reporting requirements

1.1 For each material topic, the reporting organization shall report the following information for Disclosure 301-1:

a. An explanation of why the topic is material.

b. Whether the topic Boundary is within the organization, outside of the organization, or both, and:
   i. if the topic Boundary is within the organization, list the entities or groups of entities that cause the impacts related to the topic; and/or
   ii. if the topic Boundary is outside of the organization, list the entities, groups of entities or elements that cause the impacts related to the topic, including their geographic location.

c. Any specific limitation regarding the topic Boundary.

Guidance 1.1

The reporting requirements within this Standard are to be reported for each material topic identified. Material topics are those that reflect the organization’s significant economic, environmental and social impacts, or that substantively influence the assessments and decisions of stakeholders.

For more information on identifying the material topics, see SRS 101: Foundation and the How-to-Guide.

Why the topic is material

The explanation of why the topic is material can include:

- a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic; and

- a description of the process the reporting organization used to identify the impacts related to the topic, such as due diligence.

Topic Boundary

Organizations might be involved with impacts either through their own activities or as a result of their business relationships with other parties. The concept of the topic Boundary refers to the entities that cause the impacts related to a material topic. These entities can be within the organization (i.e., the entities included in the organization's consolidated financial statements or equivalent documents, as reported under Disclosure 201-45 of SRS 201: General disclosures), outside of the organization (e.g., suppliers or clients), or both.
The Boundary of a material topic is defined as within the organization if the organization or an entity it owns or controls (e.g., subsidiary) has caused a significant impact on the economy, the environment or society.

The Boundary of a material topic is defined as outside of the organization if an outside entity (e.g., supplier, client) has caused a significant impact on the economy, the environment or society that the reporting organization has either contributed to, or is linked to, via a business relationship.

The concept of defining topic Boundaries outside of the organization is due to the fact that organizations are increasingly expected to take responsibility for impacts where:

- the organization has contributed to, or is seen as contributing to, an impact through its activities or decisions, but this impact has been caused directly by another party; and
- the organization is involved solely because the impact is directly linked to its operations, products or services by a business relationship (even if it has not contributed to that impact).

The Boundary can vary per topic.

See references 2, 3 and 4 in the References section.

If the Boundary for the material topic is defined as outside the reporting organization, it can be difficult to report the topic-specific disclosures. This can happen if, for example, the Boundary for a topic includes part of the supply chain, and the organization does not have access to supplier information to report the topic disclosures. In these cases the organization is still required to report its management approach for the topic, in order to claim that the report is in accordance with the GRI Standards. The organization can omit disclosures if one of the recognized reasons for omission applies. See Section 2.9 of SRS 101: Foundation for more information on reasons for omission.

Any specific limitation regarding the topic Boundary is to be reported with Disclosure 301-1-c of this Standard.
The management approach and its components

Reporting requirements

1.2 For each material topic, the reporting organization shall use Disclosure 301-2 to report the following information:

**Disclosure 301-2**

a. An explanation of how the reporting organization manages the topic.
b. A statement of the management approach purpose.
c. A description of the following, if the management approach includes that component:
   i. Commitments
   ii. Goals and targets
   iii. Grievance mechanisms
   iv. Policies
   v. Resources
   vi. Responsibilities
   vii. Specific actions

**Guidance 1.2**

The purpose of the management approach can be to avoid, mitigate, or remediate negative impacts, or to enhance positive impacts.

**Commitments**

When describing commitments, the reporting organization can provide a statement of intent to manage the impacts for the material topic, or it can describe:

- the organization’s position towards the topic;
- whether the commitment to manage the topic is based on regulatory compliance or extends beyond it; and/or
- compliance with international standards and widely-recognized initiatives related to the topic.

**Goals and targets**

The description of goals and targets can include:

- the baseline and context for goals and targets;
- range of entities included in the goals and targets, and their location;
- the expected result (quantitative or qualitative);
- the expected timeline for achieving each goal and target; and/or
- whether goals and targets are mandatory (based on legislation) or voluntary. If they are mandatory, list the relevant legislation.
For each grievance mechanism reported, the reporting organization can explain:

- the ownership of the mechanism;
- the purpose of the mechanism and relationship to other grievance mechanisms;
- the organization’s activities that are covered by the mechanism;
- the intended users of the mechanism;
- how the mechanism is managed;
- the process to address and resolve grievances, including how decisions are made; and/or
- the effectiveness criteria used.

This disclosure refers to grievance mechanisms that are linked to the reporting organization. Such mechanisms can be industry, multi-stakeholder or other collaborative initiatives. They can also be processes established by the organization.

Mechanisms established by the organization are referred to as ‘operational-level’ grievance mechanisms. These can occur at the organization level or at a lower level, such as a site or project level. An operational-level grievance mechanism is expected to focus on dialogue to address and resolve grievances.

When explaining the ownership of the mechanisms, the organization can indicate whether the grievance mechanism is an operational mechanism, or whether it is a collaborative mechanism established by, or formally involving, other organizations.

Grievance mechanisms can serve multiple purposes, including:

- to provide remedy when negative impacts related to a material topic occur;
- to support the identification of negative impacts; and
- to inform the effectiveness of the organization’s management approach.

As such, information on grievance mechanisms can also be useful for reporting Disclosures 301-1 and 301-3 of this Standard.

The organization can disclose whether the use of the grievance mechanism precludes access to judicial or other non-judicial mechanisms, or can interfere with the legitimate role of trade unions.

The management of a grievance mechanism can depend on whether the grievance mechanism is an operational mechanism, or whether it involves other organizations. The organization can disclose whether stakeholders, including suppliers, community organizations or trade unions, are involved in the design of the mechanism. It can also disclose whether stakeholders have a role in monitoring the effectiveness of the mechanism.

Effectiveness criteria include: legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. For operational level mechanisms, to be effective grievance mechanisms are expected to be based on engagement and dialogue. For a description of each of these criteria, see Guiding Principle 31 in the United Nations (UN) ‘Guiding Principles on Business and Human Rights’.

Where relevant, the reporting organization can report the following for each mechanism:

- the total number of grievances filed through the mechanism during the reporting period;
- the number of grievances that were addressed during the reporting period.

Commented [SD13]:

Type of change: Change in location and Other

Relevant content from the G4 Grievance Mechanisms Aspects has been included in this Standard, and existing duplication across these Aspects has been eliminated.

The respective G4 Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been included in this Guidance section (they are not required).

Additional guidance has been included in alignment with the UN Guiding Principles on Business and Human Rights.

Source: G4 IM pp. 140-141, 171-172, 196-197, 219-220
• the number of grievances that were resolved during the reporting period; and
• the number of grievances filed through the mechanism prior to the reporting period that were resolved during the reporting period.

If it will provide context on significant negative impacts, the organization can provide a breakdown of the number of grievances by the nature and location of the grievance, and the party that filed the grievance (such as employees, other workers who are not employees and their trade unions; business partners such as suppliers; and civil society or local communities).

**Policies**

When describing policies, the reporting organization can provide an abstract, summary, or link to the publicly-available policies that cover the material topic, as well as the following information:

• The range of entities covered by the policies and their location;
• An identification of the person or committee responsible for approving the policies;
• Any references the policies make to international standards and widely-recognized initiatives; and/or
• The date of issue and last review date of the policies.

The organization can also describe how these policies are reflected in its contracts and agreements with other entities.

**Resources**

The reporting organization can describe the resources allocated for managing the material topic, such as financial, human or technological, and the rationale for the allocation.

This can include expenditures to prevent, mitigate and remediate impacts. Examples of such expenditures are: expenditures on equipment, maintenance, operating materials and services, training and education, external certification of management systems, research and development, or installation of new technologies.

**Responsibilities**

The description of responsibilities can include:

• who is assigned responsibility for managing the material topic; and
• whether the responsibility is linked to performance assessments or incentive mechanisms.

For more information on the disclosure of the highest governance body’s responsibilities, see Section 4 of SRS 201: General disclosures.

**Specific actions**

Specific actions can include:

• processes
• projects
• programs
• initiatives

For each of the specific actions, the reporting organization can explain:

• the range of entities covered by the actions and their location;
• whether the actions are ad hoc or systemic;
• whether the actions are short, medium, or long-term;
• how actions are prioritized;
• whether specific actions are part of a due diligence process and aim to avoid, mitigate, or remediate the negative impacts with respect to the material topic; and/or
• whether actions take international norms or standards into account.

International norms and standards include the Organisation for Economic Co-operation and Development (OECD) OECD Guidelines for Multinational Enterprises; the UN Protect, Respect and Remedy: a Framework for Business and Human Rights; and the UN ‘Guiding Principles on Business and Human Rights’.
Evaluation of the management approach

Reporting requirements

1.3 For each material topic, the reporting organization shall use Disclosure 301-3 to report the following information:

**Disclosure 301-3**

a. An explanation of how the organization evaluates the management approach, including:
   i. the mechanisms for evaluating the effectiveness of the management approach;
   ii. the results of the evaluation of the management approach; and
   iii. any related adjustments to the management approach.

**Guidance 1.3**

When reporting the evaluation of its management approach, the reporting organization can describe each of the following:

- **Mechanisms for monitoring the effectiveness of the management approach.** This can include:
  - internal or external auditing or verification (type, system, scope);
  - measurement systems;
  - external performance ratings;
  - benchmarking;
  - stakeholder feedback; and
  - grievance mechanisms.

- **Results of the management approach evaluation, which can include:**
  - disclosures from GRI Standards or organization-specific measurements used to report results;
  - performance against goals and targets, including key successes and shortcomings;
  - how results are communicated;
  - challenges and gaps in the management approach;
  - any obstacles encountered, unsuccessful endeavors, and any lessons learned in the process; and
  - progress made in implementing the management approach.

- **Changes to the management approach as a result of the evaluation, which can include:**
  - changes in the allocation of resources, goals, or targets; and
  - specific actions aimed at improving performance.
General requirements

Reporting requirements

1.4 If certain management approach disclosures are combined for a group of material topics, the reporting organization shall clearly state which topics are covered by each disclosure.

Guidance 1.4

If the reporting organization’s management approach or its components, such as policies or specific actions, apply to more than one material topic, it does not need to be repeated for each topic. Thus, such information can be provided once in a report with a clear explanation of the topics covered.

1.5 If there is no management approach for a material topic, the reporting organization shall describe:

1.5.1 any plans to implement a management approach; or

1.5.2 the reasons for not having a management approach.
The following documents informed the development of this Standard. It is recommended that the reporting organization be familiar with these documents, as they can improve understanding of this Standard.

Annex 1. Summary of key changes for SRS 301: Management approach

This section summarizes changes made to this GRI Standard compared to the G4 Guidelines. These can include the following types:

- Change in location
- Clarification – changes or additions to text to improve clarity
- Employee/worker terminology revision
- Changes to instructive verbs – to clarify the intent of guidance text that comes from the G4 Implementation Manual
- Deleted text – the text is duplicated, unnecessary or obsolete
- Other

Each of these changes is listed in the tables below and highlighted within comment boxes throughout this Standard.

A number of structural and other minor changes have been applied globally throughout the GRI Standards. These include new Introduction sections or minor wording changes to the disclosure requirements. These changes are explained in greater detail in the following document [reference to be provided]; they are not listed in this summary of changes. This document [reference to be provided] also provides rationales for those clarifications that have been applied globally throughout the GRI Standards (e.g., clarifying the definition of Boundary, clarifying topic descriptions).

Legend

- The source of original G4 text is:
  - G4 RPSD = G4 Guidelines – Reporting Principles and Standard Disclosures
### Changes in location, clarifications, employee/worker terminology, and other

<table>
<thead>
<tr>
<th>SRS clause number</th>
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</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>Introduction C</td>
<td>Clarification</td>
<td>Reporting on other material topics.</td>
<td>N/A</td>
</tr>
<tr>
<td>1.1</td>
<td>Explanation of the material topic and its Boundaries</td>
<td>Change in location</td>
<td>Disclosures 301-1-b and 301-1-c are based on G4 General Standard Disclosures G4-20 and G4-21.</td>
<td>G4 RPSD p. 29</td>
</tr>
<tr>
<td>Guidance 1.1</td>
<td>Topic Boundary</td>
<td>Clarification</td>
<td>Clarifying the definition of Boundary.</td>
<td>N/A</td>
</tr>
<tr>
<td>Guidance 1.1</td>
<td>Reporting topics where the Boundary is outside the reporting organization</td>
<td>Clarification</td>
<td>Reporting impacts outside the organization.</td>
<td>N/A</td>
</tr>
<tr>
<td>1.2</td>
<td>Disclosure 301-2-c Guidance 1.2</td>
<td>Change in location</td>
<td>Relevant content from the following G4 Aspects has been moved into this Standard: Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms, and Grievance Mechanisms for Impacts on Society. The following changes have been made: Existing duplication across these Aspects has been eliminated. The respective G4 Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been included in the Guidance section (they are not required). The only requirement is for</td>
<td>G4 IM pp. 140-141, 171-172, 196-197, 219-220</td>
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# Changes in location, clarifications, employee/worker terminology, and other

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<tr>
<td></td>
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<td></td>
<td>organizations to describe its grievance mechanisms if they exist for managing a material topic.</td>
<td>G4 IM pp. 140-141, 171-172, 196-197, 219-220</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Additional guidance has been included in alignment with the UN Guiding Principles on Business and Human Rights.</td>
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<td></td>
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<td></td>
<td>This move has been made on the basis that, unlike Aspects such as water or child labor, grievance mechanisms are not a sustainability topic which should be subject to materiality. Instead, grievance mechanisms should be part of an organization’s management approach to identify impacts, and to remediate them when they occur. The key purpose of grievance mechanisms is to provide remedy when adverse impacts occur; providing remedy for adverse impacts is, in turn, a basic expectation expressed in international standards with respect to impact management and due diligence.</td>
<td></td>
</tr>
<tr>
<td>Guidance 1.2</td>
<td>The management approach and its components – Grievance mechanisms revision</td>
<td>Employee/worker terminology revision</td>
<td>Added ‘other workers who are not employees’.</td>
<td></td>
</tr>
</tbody>
</table>
## Changes in location, clarifications, employee/worker terminology, and other

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<tr>
<td>Guidance 1.2</td>
<td>The management approach and its components – Policies</td>
<td>Change in location</td>
<td>Relevant content from Indicator G4-HR1 has been incorporated into the generic management approach guidance for reporting on policies.</td>
<td>G4 IM p. 176</td>
</tr>
<tr>
<td>Guidance 1.2</td>
<td>The management approach and its components – Resources</td>
<td>Change in location</td>
<td>Relevant content from Indicator G4-EN31 has been incorporated into the generic management approach guidance for reporting on resources.</td>
<td>G4 IM p. 135</td>
</tr>
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## Changes to instructive verbs

To clarify the intent of guidance text that comes from the G4 Implementation Manual

<table>
<thead>
<tr>
<th>SRS clause number</th>
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<tr>
<td>1.2</td>
<td>The management approach and its components</td>
<td>For each material topic, the reporting organization shall use Disclosure 301-2 to report the following information: A statement of the management approach purpose.</td>
<td><strong>Describe</strong> whether the management approach is intended to avoid, mitigate, or remediate negative impacts, or enhance positive impacts.</td>
<td>G4 IM p. 64</td>
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### Changes to instructive verbs

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</table>
| 1.2               | The management approach and its components | For each material topic, the reporting organization shall use Disclosure 301-2 to report the following information:

A description of the following, if the management approach includes that component:

i. Commitments
ii. Goals and targets
iii. Grievance mechanisms
iv. Policies
v. Resources
vi. Responsibilities
vii. Specific actions

Describe the components of the management approach. Although the following Guidance is not exhaustive or absolute, management approach components may include (in no particular order):

- Policies
- Commitments
- Goals and targets
- Responsibilities
- Resources
- Specific actions

G4 IM p. 64                                                                                                                                                                                                                                              |                                                                                                                                                                                  |
| 1.4               | General requirements | If certain management approach disclosures are combined for a group of material topics, the reporting organization shall clearly state which topics are covered by each disclosure. When DMA is combined for a group of Aspects, the report states clearly which Aspects are covered by each disclosure.                                                                                                               |                                                                                                                                                                                  | G4 RPSD p. 45; G4 IM p. 63 |
### Changes to instructive verbs

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| 1.5               | General requirements | If there is no management approach for a material topic, the reporting organization shall describe:  
|                   |                   | 1.5.1 any plans to implement a management approach; or  
|                   |                   | 1.5.2 the reasons for not having a management approach. | If there are material Aspects for which the organization does not have a management approach, identify any plans to implement a management approach, or the reasons for not having one. | G4 IM p. 64               |

### Deleted text

[The following text from the G4 Implementation Manual has been deleted]

Provide sufficient information for report users to understand the organization’s approach to managing the material Aspect and its impacts.

<table>
<thead>
<tr>
<th>Deleted text</th>
<th>Source of original G4 text</th>
</tr>
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<tbody>
<tr>
<td>[The following text from the G4 Implementation Manual has been deleted]</td>
<td>G4 IM p. 64</td>
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