Item 18 – Transition to GRI Standards

Proposals and mock-ups in development

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<th>3-5 November 2015, Amsterdam</th>
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<td>As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to Sustainability Reporting Standards (GRI Standards). This paper presents specific proposals for the transition to GRI Standards, as well as initial mock-ups.</td>
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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.
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Introduction

Background

In 2014, GRI approved changes to strengthen the independence of the governance and management of its standard-setting activities, to meet the requirements expected of a public standard setter. These changes resulted, among others, in a separate governance structure for standard-setting, including the creation of a new Global Sustainability Standards Board (GSSB), the Due Process Oversight Committee (DPOC) and the Independent Appointments Committee (IAC).

The GSSB has sole responsibility for setting Sustainability Reporting Standards (GRI Standards). The GRI Standards provide organizations with a standardized way to describe their economic, environmental and social impacts and increase the quality of information available to stakeholders, thereby enabling greater accountability.

The GSSB has tasked the Standards Division (Division) to develop proposals for transitioning the G4 Guidelines to GRI Standards. This includes a format that allows the GRI Standards to be updated independently when the need arises, and facilitates continuous improvement.

Transition to GRI Standards

During 2014 and 2015 the Division conducted research. This included studying feedback on G4, and assessing a wide variety of other standards. Following this research, the Division prepared preliminary proposals for transitioning the G4 Guidelines to GRI Standards, which were discussed by the GSSB at several meetings.

The following objectives were considered during the development of the proposals:

- a format that allows the GRI Standards to be updated independently when the need arises and that facilitates continuous improvement
- making individual elements of G4 easier to find
- preserving the Reporting Principles and the focus on materiality
- minimal disruption of G4 disclosure requirements and their methodologies
- allowing for flexibility in reporting options and formats
In addition, the transition to GRI Standards offers an opportunity to increase their:

- overall user-friendliness
- technical quality and robustness

The proposals to transition the G4 Guidelines to GRI Standards include:

- a system to organize the GRI Standards and their content
- a naming convention for the GRI Standards
- a typographic convention for presenting the content
- a convention for the meanings of verbs used in the GRI Standards
- a system for numbering disclosure requirements
- a set of revision principles for reviewing the content of G4

The next section contains a compilation of the proposals. A provisional overview of the set of GRI Standards is provided at the end of that section.

Based on these preliminary proposals, the Division has prepared initial mock-ups for a selection of the GRI Standards for review by the GSSB. The last section of this paper gives information about the mock-ups. The mock-ups themselves are available as individual documents on the GRI website (www.globalreporting.org).

The GSSB is asked to indicate whether:

- it still supports the basic idea of transitioning the G4 Guidelines into separate GRI Standards
- it disagrees with any of the proposals in this paper, based on the initial mock-ups
- the proposals have been implemented adequately in the mock-ups
- the changes made to G4 content are clear in the mock-ups, based on the summary of changes provided within each mock-up
- the information given in new text is clear and comprehensive
- content within mock-ups is presented in a logical sequence and is easy to find
- it prefers to number GRI Standards using Arabic numerals only, or using a combination of an acronym with Arabic numerals

In addition, specific decisions for each mock-up are presented at the start of each mock-up.

The transition to GRI Standards conforms to the GSSB Due Process Protocol, which includes public exposure. The exposure of the draft GRI Standards is scheduled to start during Q1 2016. The GSSB’s objective is to issue the initial set of GRI Standards during Q3 2016.
Proposals in development

Below is a compilation of the proposals made by the Division to date relating to the transition to GRI Standards.

These proposals are not final, and will continue to evolve. They are used by the Division to develop initial mock-ups of the GRI Standards for consideration by the GSSB.

Organization of the GRI Standards

The G4 Guidelines will be re-organized to create multiple Sustainability Reporting Standards. This brings the advantage that each part can be updated independently when the need arises, and facilitates the continuous improvement of the GRI Standards. It will also make content easier to find.

Types of GRI Standard

The set of GRI Standards is made up of the following types:

- Conceptual Framework, which will feature the ‘in accordance’ criteria
- Reporting Principles, by:
  - Content
  - Quality
- General Disclosures, by:
  - Reporting Organization
  - Governance
  - Stakeholder Engagement
  - Reporting Practice
  - Strategy and Analysis
- Management Approach, by:
  - Narrative
  - Indicators (see content revision principle 5)
- Topics, by the following Categories:
  - Economic
  - Environmental
  - Social

The content of G4 will be re-organized into these types.

The Conceptual Framework will contain the ‘in accordance’ criteria and provide information on how to use the GRI Standards.

The G4 DMA is presented within an individual standard. To report on any material topic, organizations will need to use the DMA Standard together with the relevant topic-specific Standard (see below). Placing the G4 DMA in an individual standard means that in the future it can be updated independently. This approach will also allow organizations to use it for topics not covered by the GRI Standards.

Each G4 Aspect becomes an individual standard (a topic-specific Standard), following the necessary content revisions (see ‘content revision principles’). This allows the GSSB to update individual
topics independently, and to add new ones as needed. Topic-specific Standards include topic-
specific management approach requirements and topic-specific Indicators.

Elements of a GRI Standard

Each GRI Standard includes the following elements:

- requirements (in the form of either Reporting Principles, disclosure requirements or ‘in
  accordance’ criteria)
- methods and practices to adhere to when formulating the disclosures, or when applying
  the Reporting Principles (including definitions, and illustrative examples when needed)
- background information (e.g., explanations of the subject matter, references)
- instructions (i.e., how to use the GRI Standards)

The content of G4 will be re-organized into these elements. Where needed, new text will be
developed to give updated background information, and instructions for using the GRI Standards.

Structure of the content within GRI Standards

Content within GRI Standards is organized into the following sections:

- Title page
- Summary information to assist users of this GRI Standard
- Contents
- Purpose
- Terms and Definitions
- [Requirements; as many sections as needed]
- References

The section ‘Summary information to assist users of this GRI Standard’ contains boilerplate text
giving the following information:

- each GRI Standard is part of the set of GRI Standards; the GRI Standards are designed to
  be used in conjunction with each other
- the GRI Standards are developed by the GSSB following due process
- the GRI Standards are complemented by Interpretations and other resources
- the purpose of the GRI Standards and their requirements
- the GRI Standards can be used by any type of organization
- the GRI Standards can be applied as a set or individually
- it is necessary, as a first step, to be familiar with the Conceptual Framework and the
  Reporting Principles Standards
- the types of requirements set out in the GRI Standard in question
- the typographic presentation and the defined meanings of verbs used in the text

The section ‘Purpose’ contains, for each GRI Standard, a description of:

- its objective
- its subject matter

All terms defined within a GRI Standard are consolidated in the ‘Terms and Definitions’ section.
The ‘References’ section consolidates all the references to other documents made within a GRI
Standard.
The core section of a GRI Standard contains its requirements. The types of requirements vary, depending on the standard in question. They can take the form of Reporting Principles to be followed; disclosure requirements; or the criteria to meet in order to be ‘in accordance’.

**Naming convention**

The naming convention for the GRI Standards is as follows:

Sustainability Reporting Standard [number]: [Title of GRI Standard]: [Publication year]

Where a GRI Standard is divided into parts, the parts are named as follows:

Sustainability Reporting Standard [number]: Part [part number]: [Title of GRI Standard]: [Publication year]

Standards can either be numbered using Arabic numerals (1, 2, 3) or using a combination of an acronym and Arabic numerals (e.g., EC1, EN1, SO1). The acronym refers to the type of GRI Standard. See pages 14-17 of this paper for an example of each.

Parts are numbered using Arabic numerals (1, 2, 3).

**Typographic presentation**

All paragraphs within a GRI Standard have equal authority. This means all requirements have equal weight, and all text is equally relevant.

Paragraphs of text are numbered throughout a GRI Standard, using Arabic numerals (i.e., 1, 2, 3).

Lists within paragraphs are numbered using lower case letters in brackets, i.e., (a) (b) (c). Sub-items within lists are numbered using lower case roman numerals in brackets, i.e., (i) (ii) (iii).

Requirements (i.e., Reporting Principles to be followed, disclosure requirements) are highlighted in bold. In addition, disclosure requirements use a distinctive numbering system (see section ‘Numbering of disclosure requirements’).

Text giving background information, and instructions for required methods and practices, follows the disclosure requirements. This text is presented in numbered paragraphs, using regular font. The text headings used in G4 (e.g., ‘Relevance’, ‘Compilation’, ‘Documentation sources’) are not used in a GRI Standard.

**The meanings of verbs used in the GRI Standards**

The verbs used when giving background information and instructions will have the following meanings:

Can: Capability. A particular scenario or course of action is achievable or applicable.

May: Permission. A particular scenario or course of action is permitted when using the GRI Standard.

Might: Possibility. A particular scenario or course of action is possible.
Should: Recommendation. A particular scenario or course of action is recommended and encouraged.

(Note that 'should' is used mostly in the text of the Reporting Principles. The need to continue using it will be assessed in the forthcoming phase of editorial revision. It might be desirable to re-work the grammar of the Reporting Principles, in order to stop using this verb.)

**Numbering of disclosure requirements**

GRI's disclosure requirements are structured as follows:

- **TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN**
  - Report the total number of incidents of discrimination during the reporting period.
  - Report the status of the incidents and the actions taken with reference to the following:
    - Incident reviewed by the organization
    - Remediation plans being implemented
    - Remediation plans have been implemented and results reviewed through routine internal management review processes
    - Incident no longer subject to action

Disclosure requirements, as well as items and sub-items within them, are numbered for ease of reference.

**Disclosure requirements**

The numbering system for the disclosure requirements uses the 'SRS' acronym and the GRI Standard number, followed by a hyphen (-) and a number for each disclosure requirement (e.g., SRS1-1).

**Items within disclosure requirements**

Individual items within disclosure requirements are numbered using lower case letters in brackets, i.e., (a) (b) (c).

**Sub-items within disclosure requirements**

Sub-items within disclosure requirements are numbered using lower case roman numerals in brackets, i.e., (i) (ii) (iii).

For example:
SRS31-I  TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN

(a) Report the total number of incidents of discrimination during the reporting period.

(b) Report the status of the incidents and the actions taken with reference to the following:

(i) Incident reviewed by the organization
(ii) Remediation plans being implemented
(iii) Remediation plans have been implemented and results reviewed through routine internal management review processes
(iv) Incident no longer subject to action

15 Incidents of discrimination include those on the grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and external stakeholders across operations.

16 An incident is no longer subject to action when it has been resolved, the case has been completed, or no further action is required by the organization.

The theoretical example above assumes that paragraph 14 is on a previous page.

Content revision principles

These principles are used to review the content of G4, in order to:

- relocate some content, to make it easier to find and improve its usability
- eliminate unnecessary duplication, to reduce complexity and volume
- remove unnecessary guidance, which is deemed of little value or unnecessary for correctly applying the GRI Standards, thus shortening the text and helping users focus on relevant information
- eliminate ambiguities, to improve clarity and ensure the optimal application of the GRI Standards
- group together requirements that deal with widely-applicable processes
- update content that has become obsolete with the transition to GRI Standards, for example key terms and definitions and the GRI Content Index

I. Relocating G4 content

The following content will be relocated, to make it easier to find and improve its usability:

- the Anti-corruption Aspect (Implementation Manual, pp. 204-208) will be relocated to the Economic Category
- the Anti-competitive Behavior Aspect (Implementation Manual, pp. 211-212) will be relocated to the Economic Category
- Indicator G4-EC9 and the Aspect-specific DMA on economic inclusion of suppliers (Implementation Manual, pp. 82-83) will be relocated to the Market Presence Aspect
The following content could be relocated, based on appropriate research and consultation to be conducted by the Standards Division:

- Indicator G4-EN28 on reclaimed products sold and their packaging materials
  \((Implementation Manual, p. 129)\) will be relocated to the Materials Aspect
- the process guidance for defining Material Aspects and Boundaries \((Implementation Manual, pp. 31-40)\) will be incorporated into the ‘Content Principles’ Standard
- the ‘General Reporting Notes’ chapter \((Implementation Manual, pp. 256-257)\) will be incorporated into the ‘Quality Principles’ Standard
- the introductions to Categories and sub-Categories \((Implementation Manual, pp. 67, 84, 142-143, 173-174, 198, 221)\) will be presented in the ‘Conceptual Framework’ Standard

The following content could be relocated, based on appropriate research and consultation to be conducted by the Standards Division:

- G4-10 on detailed employment data and G4-11 on employees covered by collective bargaining agreements \((Implementation Manual, pp. 26-28)\)
- Indicator G4-PR5 and the Aspect-specific DMA on customer satisfaction \((Implementation Manual, pp. 225, 228)\)
- Indicator G4-PR6 on the sale of banned or disputed products \((Implementation Manual, p. 230)\)

In addition, certain content from the ‘Relevance’ sections of G4 Indicators will be repurposed to develop descriptions of topics. These revisions will be indicated for each GRI Standard, when relevant.

2. Eliminating the unnecessary duplication of G4 content

The G4 text will be reviewed to identify the unnecessary duplication of content.

In addition, content that is repeated across multiple disclosure requirements will be consolidated in introductory sections.

These revisions will be indicated for each GRI Standard, when relevant.

3. Removing unnecessary G4 guidance

G4 guidance will be deleted permanently when it is deemed to be of little value and/or unnecessary for correctly applying the GRI Standards. This includes, for example:

- content under ‘Documentation sources’ sections
- guidance that states the obvious about the relevance of a disclosure, or which can easily be concluded after reading the disclosure requirements
- content which has questionable relevance for a standard (e.g., instructions to provide ‘sufficient’ information)

These revisions will be indicated for each GRI Standard, when relevant.

In addition, there is G4 content that is potentially valuable but unnecessary for correctly applying the GRI Standards. This content will also require continuous updating in the future, to reflect updates to the GRI Standards or updates to the external frameworks that are referenced. Therefore, providing this content separately will allow the Division to update it more easily.

Consequently, the following G4 content will be removed from the GRI Standards but provided separately on the GRI website or in guidance documents:
• the overview of Categories and Aspects (Implementation Manual, p. 62) and the overview of disclosure requirements (Implementation Manual, pp. 19-21) will be provided on the GRI website as separate downloads
• the ‘Quick Links’ (Reporting Principles and Standard Disclosures, pp. 85-90) will be provided as separate guidance documents
• the linkages to the UN Global Compact Ten Principles and the OECD Guidelines for Multinational Enterprises (provided all throughout the Implementation Manual) will be provided as separate guidance documents
• the content in the chapter ‘G4 Guidelines Content Development’ (Implementation Manual, pp. 259-263) will be provided on the GRI website in the future

4. Eliminating ambiguities in G4 text

The G4 text will be reviewed to identify unintentional ambiguities. These can include, for example:

• unclear requirements or instructions. This means content with no clear purpose or which might result in differing outcomes or interpretations
• text that might contradict the Reporting Principles, especially materiality. This means, for example, G4 text stating that a particular Indicator is ‘relevant for all organizations’. (Such relevance should be assessed by each reporting organization, based on the Reporting Principles for Defining Report Content)

Ambiguous requirements or text will be clarified or removed. These revisions will be indicated for each GRI Standard, when relevant.

5. Grouping G4 disclosure requirements that deal with widely-applicable processes

Some of the Aspects, Indicators and Aspect-specific DMA in the G4 Guidelines deal with common, widely-applicable processes, such as risk assessments. Such processes can be used in connection with various topics; for example, assessing the risk of corruption, or the risks arising from water use.

To reduce duplication across Categories, this type of content will be grouped together in one GRI Standard. This will make it explicit that it can be applied to various topics, including those not covered by the GRI Standards.

The G4 Aspects that deal with such processes are:

• Procurement Practices (Economic Category, Implementation Manual, pp. 82-83)
• Compliance (Environmental Category, Implementation Manual, pp. 130-131)
• Supplier Environmental Assessment (Implementation Manual, pp. 136-139)
• Environmental Grievance Mechanisms (Implementation Manual, pp. 140-141)
• Supplier Assessment for Labor Practices (Implementation Manual, pp. 167-170)
• Labor Practices Grievance Mechanisms (Implementation Manual, pp. 171-172)
• Assessment (Human Rights sub-Category, Implementation Manual, pp. 190-191)
• Supplier Human Rights Assessment (Implementation Manual, pp. 192-195)
• Human Rights Grievance Mechanisms (Implementation Manual, pp. 196-197)
• Compliance (Society sub-Category, Implementation Manual, pp. 213-214)
• Supplier Assessment for Impacts on Society (Implementation Manual, pp. 215-218)
• Grievance Mechanisms for Impacts on Society (Implementation Manual, pp. 219-220)
Compliance (Product Responsibility sub-Category, Implementation Manual, pp. 234-235)

These Aspects will not be carried forward in the GRI Standards. Their content will be allocated to either the ‘Management Approach Narrative’ or the ‘Management Approach Indicators’ Standards, as explained below.

The G4 Indicators that deal with widely-applicable processes are:

- Indicator G4-SO3 (Implementation Manual, p. 206); it will be remade into one indicator on risk assessment of operations
- Indicators G4-HR9 and (parts of) G4-SO1 (Implementation Manual, pp. 191, 200-201); they will be remade into one indicator on reviews or impact assessments of operations
- Indicators G4-EN32, G4-LA14, G4-HR10 and G4-SO9 (Implementation Manual, pp. 138, 169, 194, 217); they will be remade into one indicator on new suppliers screening
- Indicators G4-EN33, G4-LA15, G4-HR11 and G4-SO10 (Implementation Manual, pp. 139, 170, 195, 218); they will be remade into one indicator on supplier impact assessment
- Indicator G4-PR1 (Implementation Manual, p. 223); it will be remade into one indicator on product and service impact assessment
- Indicators G4-HR2 and G4-SO4 (Implementation Manual, pp. 177, 207); they will be remade into two indicators, one on training and the other one on communication of policies
- Indicators G4-EN34, G4-LA16, G4-HR12, G4-SO11 and G4-PR8 (Implementation Manual, pp. 141, 172, 197, 220); they will be remade into one indicator on grievances
- Indicators G4-EN29, G4-SO8, G4-PR2, G4-PR4, G4-PR7, G4-PR8 (disclosure requirements a. and c. only) and G4-PR9 (Implementation Manual, pp. 131, 214, 224, 227, 231, 233, 235); they will be remade into one indicator on incidents of non-compliance

These Indicators will be grouped into one standard – the ‘Management Approach Indicators’ Standard. This standard will thus contain widely-applicable Indicators that help organizations measure the extent to which they have implemented certain processes to manage a material topic.

The G4 Aspect-specific DMA that deal with widely-applicable processes are:

- (parts of) Indirect Economic Impacts (Implementation Manual, p. 78) on impact assessment
- (parts of) Procurement Practices (Implementation Manual, p. 82): it will be combined with the management approach text on supply chain due diligence
- Energy and Emissions (Implementation Manual, pp. 88, 106); they will be remade into one management approach text on regulations and policies
- (parts of) Biodiversity (Implementation Manual, p. 100) on strategy for policies
- Supplier Environmental Assessment, Supplier Assessment for Labor Practices, Supplier Human Rights Assessment and Supplier Assessment for Impacts on Society (Implementation Manual, pp. 136-137, 167-168, 192-193, 215-216); they will be remade into one management approach text on supply chain due diligence
- Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms and Grievance Mechanisms for Impacts on Society (Implementation Manual, pp. 140, 171, 196, 219); they will be remade into one management approach text on grievances
- Investment (Human Rights sub-Category) (Implementation Manual, p. 175) on policies and procedures applicable to external parties
- (parts of) Anti-corruption (Implementation Manual, p. 205) on risk assessment, training, and collective action activities
- Customer Health and Safety (Implementation Manual, p. 222) on product and service impact assessment
These Aspect-specific DMA will be added to the ‘Management Approach Narrative’ Standard, where they will be incorporated into the Generic G4 DMA.

Due consideration will be given to the location of the content concerning grievance mechanisms in the GRI Standards, with the aim of preserving its importance.

More G4 Aspects and Indicators could be deemed to deal with widely-applicable processes, based on appropriate research and consultation to be conducted by the Standards Division. These include:

- the Products and Services Aspect and Indicator G4-EN27 on impact mitigation of products and services (Environmental Category, Implementation Manual, pp. 127-128)
- the Transport Aspect and Indicator G4-EN30 on impacts of transporting products and other goods and materials for the organization’s operations, and transporting members of the workforce (Environmental Category, Implementation Manual, pp. 132-133)
- the Overall Aspect and Indicator G4-EN31 on protection expenditures and investments (Environmental Category, Implementation Manual, pp. 134-135)
- the Investment Aspect and Indicator G4-HR1 on investment agreements and contracts that underwent screening (Human Rights sub-Category, Implementation Manual, pp. 175-176)
- Indicators G4-HR4, G4-HR5 and G4-HR6 on risk assessment (Implementation Manual, pp. 181, 183, 185)
- Indicator G4-HR7 on training (Implementation Manual, p. 187)

6. Updating G4 content

The following content will need updating with the transition to GRI Standards:

- the ‘in accordance’ criteria (Reporting Principles and Standard Disclosures, pp. 11-14)
- key terminology, such as ‘Sustainability Reporting Guidelines’ or ‘Aspect’
- the GRI Content Index (Implementation Manual, pp. 46-50)
- introductory and explanatory texts
- references to disclosure requirements (as numbering will change)
- references to G4 chapters (to be replaced by the respective GRI Standards) and page numbers

Further considerations

The status of some G4 content will need to be reviewed with the transition to GRI Standards. These considerations are also important for discussions on the ‘in accordance’ criteria. They include:

Status of Indicators that deal with widely-applicable processes

In G4, the Indicators that have been identified as dealing with widely-applicable processes (see content revision principle 5, pp. 11-13) need to be reported for their respective Aspects, if identified as material.

The GSSB will need to decide if these Indicators (or a portion of these) are mandatory or optional for any material Aspect. If they are optional, they can be either presented within the GRI Standards...
using formulations such as ‘organizations are encouraged to disclose...’) or in a separate guidance document.

**Status of additional disclosure requirements contained within G4 guidance**

Some of the guidance in G4 contains additional disclosure requirements. These include the guidance for the Generic DMA (Implementation Manual, pp. 64-65), the Aspect-specific DMA guidance (available for 23 G4 Aspects; Implementation Manual, p. 63), and the guidance for several G4 General Standard Disclosures and Indicators. These disclosures are not required in order to report ‘in accordance’ with G4.

The GSSB will need to decide, on a case-by-case basis, if these additional disclosure requirements are mandatory or optional for the GRI Standards. If they are optional, they can be either presented within the GRI Standards (using formulations such as ‘organizations are encouraged to disclose...’) or in a separate guidance document.

**Using disclosure requirements that deal with widely-applicable processes for topics not covered by the GRI Standards**

The GSSB might consider stressing that the Generic DMA, as well as the widely-applicable process Indicators (see content revision principle 5), can be used for all material topics, including those not covered by the GRI Standards.

The G4 Guidelines state that ‘the organization may identify material topics that are not covered by the Aspects list and Indicators in the Guidelines neither by the GRI Sector Disclosures. To address these topics, the organization may apply the Generic DMA. The organization may also use – complementary to the Generic DMA – alternative indicators, also sector specific ones, or develop their own indicators.’

**Provisional overview of GRI Standards**

This section presents the provisional overview of the set of GRI Standards, following the implementation of the proposals presented in this paper.

Two versions of the overview are included; one for each of the options for naming the GRI Standards. The first version numbers the GRI Standards using Arabic numerals (1, 2, 3). The second version uses a combination of an acronym and Arabic numerals (e.g., EC1, EN1, SO1). The acronym refers to the type of GRI Standard in question.

**Legend**

- Standards highlighted in yellow indicate standards with a change of Category
- Standards highlighted in green indicate standards for which further research is needed
- Standards in blue indicate new fictional GRI Standards to show how these would be added to the set in the future

**Numbering GRI Standards using Arabic numerals**

- Conceptual Framework
- Sustainability Reporting Standard 1: Conceptual Framework: [Publication year]
Reporting Principles

Sustainability Reporting Standard 2: Content Principles: [Publication year]
Sustainability Reporting Standard 3: Quality Principles: [Publication year]

General Disclosures

Sustainability Reporting Standard 4: Reporting Organization: [Publication year]
Sustainability Reporting Standard 5: Governance: [Publication year]
Sustainability Reporting Standard 6: Stakeholder Engagement: [Publication year]
Sustainability Reporting Standard 7: Reporting Practice (working title): [Publication year]
Sustainability Reporting Standard 8: Strategy and Analysis: [Publication year]

Management Approach

Sustainability Reporting Standard 9: Part 1: Management Approach Narrative: [Publication year]
Sustainability Reporting Standard 9: Part 2: Management Approach Indicators: [Publication year]

Topic-specific Standards, by Category

Economic

Sustainability Reporting Standard 10: Economic Performance: [Publication year]
Sustainability Reporting Standard 11: Local Economic Development: [Publication year] (formerly, the G4 Market Presence Aspect)
Sustainability Reporting Standard 12: Indirect Economic Impacts: [Publication year]
Sustainability Reporting Standard 13: Anti-corruption: [Publication year]
Sustainability Reporting Standard 14: Anti-competitive Behavior: [Publication year]
Sustainability Reporting Standard 15: Taxation: [Publication year]

Environmental

Sustainability Reporting Standard 16: Materials: [Publication year]
Sustainability Reporting Standard 17: Energy: [Publication year]
Sustainability Reporting Standard 18: Water: [Publication year]
Sustainability Reporting Standard 19: Emissions: [Publication year]
Sustainability Reporting Standard 20: Effluents and Waste: [Publication year]
Sustainability Reporting Standard 21: Products and Services: [Publication year]
Sustainability Reporting Standard 22: Overall: [Publication year]
Sustainability Reporting Standard 23: Toxics: [Publication year]

Social

Sustainability Reporting Standard 24: Employment: [Publication year]
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Sustainability Reporting Standard 28: Diversity and Equal Opportunity: [Publication year]
Sustainability Reporting Standard 29: Equal Remuneration for Women and Men: [Publication year]
Sustainability Reporting Standard 30: Investment: [Publication year]
Sustainability Reporting Standard 31: Non-discrimination: [Publication year]
Sustainability Reporting Standard 32: Freedom of Association and Collective Bargaining: [Publication year]
Sustainability Reporting Standard 33: Child Labor: [Publication year]
Sustainability Reporting Standard 34: Forced or Compulsory Labor: [Publication year]
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Mock-ups in development

Following the proposals, initial mock-ups have been developed for a selection of GRI Standards. The mock-ups are available as individual documents on the GRI website (www.globalreporting.org).

For each mock-up, a clean and a tracked version is provided. In addition, a summary of the main changes from G4 is given in each mock-up, based on the proposals presented in this paper.

New text in the mock-ups is a work-in-progress, and will continue to evolve. It is not a final proposal for wording. Instead, it is intended to convey the type of information that users will need. It is also a place to try out different terms and formulations.

Decisions about the text, and firm proposals for it, will be made during the forthcoming phase of editorial review. This will include decisions on the tone of voice to be used in the GRI Standards, and the preferred ways to construct sentences and express ideas.

The use of verbs in the GRI Standards will also be covered during the editorial review. In G4, verbs such as ‘can’, ‘may’ or ‘might’ are used interchangeably. In keeping with standard-setting practice, these verbs will be given fixed meanings in the GRI Standards. Each mock-up has a section where the proposed meanings are explained.

In the mock-ups, these meanings have not yet been applied throughout the original G4 text. The editorial review will include an assessment of the intended meaning behind each verb used interchangeably in G4, and any repercussions that might arise from changing it.

In addition, the proposed terminology for the GRI Standards has not yet been fully implemented throughout the original G4 text. The G4 content also includes references to sections of G4 that will change in the GRI Standards.

The mock-ups use the standard GRI branding. The GRI Standards will have distinct branding, design and layout, including visuals and infographics.

The initial mock-ups are available for the following GRI Standards:

Conceptual Framework
Sustainability Reporting Standard 1: Conceptual Framework: [Publication year]

Reporting Principles
Sustainability Reporting Standard 2: Content Principles: [Publication year]
Sustainability Reporting Standard 3: Quality Principles: [Publication year]

General Disclosures
Sustainability Reporting Standard 4: Reporting Organization: [Publication year]

Management Approach
Sustainability Reporting Standard 9: Part 1: Management Approach Narrative: [Publication year]
Sustainability Reporting Standard 9: Part 2: Management Approach Indicators: [Publication year]

Topic-specific Standards, by Category
Economic
Sustainability Reporting Standard 11: Local Economic Development: [Publication year] (formerly, the G4 Market Presence Aspect)

Environmental
Sustainability Reporting Standard 19: Emissions: [Publication year]