GRI Universal Standards public comment

Exposure draft survey

11 June – 9 September 2020
INTRODUCTION

Thank you for taking part in this public consultation.

The Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI, has published the exposure draft of GRI’s Universal Standards – GRI 101: Using the GRI Standards, GRI 102: About the Organization, and GRI 103: Material Topics – for public comment in line with the GSSB Due Process Protocol.

The explanatory memorandum sets out the objectives of this review and covers the significant proposals contained in the exposure draft. In addition, a detailed mapping of changes and other resources are available on the GRI Standards website.

Any interested party can submit comments on the Universal Standards exposure draft by 9 September 2020 by using this online survey. All comments will be reviewed and considered.

For more information about the project, please visit the GRI Standards website.

As required by the GSSB Due Process Protocol, all comments received will be considered a matter of public record. Comments will be made available on the GRI website along with the name of the individual or organization that submitted the comment, their country, and their constituency. This information will not be used or processed for any other purposes. For more information on GRI’s privacy policy, see: https://www.globalreporting.org/privacy/Pages/default.aspx.

Filling in the survey

The survey is divided into the following sections:

1. Respondent details
2. GRI 101
3. GRI 102
4. GRI 103
5. Additional comments

- You do not have to complete the survey in one go.
- You can go back to earlier pages to change your responses.
- You can save your responses and leave the survey midway to complete it later. Please note that you can only continue on the same computer using the same browser, provided that cookies are enabled.
- After completing the survey, you will receive an email with a copy of your responses.

We kindly ask you to explain the rationale behind your responses or provide suggestions wherever possible.

Please provide all comments via this survey. Only comments in English will be considered.

If you have any questions about the survey, please send an email to universal@globalreporting.org.
1. **Respondent details**  
*(part 1 of 5)*

Personal information will be kept confidential, but these questions are mandatory for the following reasons:

- It helps us better understand the context to your responses;
- It gives us an opportunity for a follow-up, should you agree to this.

**First name** *

**Last name** *

**Job title** *

**Country**  
Please provide country of residence *  
A drop-down menu is provided

**Email address** *

**Stakeholder group**  
Please select the stakeholder group that best describes you / your organization. *  
Academic  
Assurance provider  
Business  
Consultant  
Government  
Investor  
Labor representative  
Market regulator  
Non-governmental organization  
Rating agency  
Standard setter  
Stock exchange  
Student  
Trade or industry association  
Other (please specify):  

**Organization name** *
**Organization sector** *
A drop-down menu is provided

**Organization size** *
Based on the total number of persons employed, which includes those who are self-employed:

Please select
- Small: 1-49
- Medium: 50-249
- Large: 250 and more

**Is your organization a multinational?** *
(A multinational operates in more than one country.)

Yes/No

**Do you agree to GRI contacting you to clarify your responses or ask follow-up questions?** *
Yes/No
2. GRI 101: Using the GRI Standards
(part 2 of 5)

The exposure draft of GRI 101: Using the GRI Standards introduces the system of GRI Standards
and explains how they are to be used. This part of the survey covers questions on specific sections
of GRI 101. Comments on the remaining sections of GRI 101 can be provided in the 'Additional
comments' section at the end of the survey.

Section 2. Key concepts in the GRI Standards

The following key concepts have been revised in order to enable organizations to more effectively
report on their contributions toward the goal of sustainable development:

- The definition of ‘material topic’ has been revised to focus on impact. In the exposure
draft a material topic is defined as follows:

  ‘topic that reflects the organization’s most significant impacts on the economy,
environment, and people, including impacts on human rights’.

  Engagement with relevant stakeholders forms part of identifying an organization’s impacts,
  and so informs the process of identifying material topics. However, ‘influence on the
  assessments and decisions of stakeholders’ is no longer a standalone factor that determines
  whether a topic is material. For more information, see lines 100-113 in the explanatory
  memorandum and lines 137-171 in the exposure draft of the Universal Standards.

- The definition of ‘stakeholder’ has been aligned with the Organisation for Economic Co-
  operation and Development (OECD) OECD Due Diligence Guidance for Responsible Business
  Conduct. In the exposure draft, a stakeholder is defined as follows:

  ‘individual or group that has an interest that is, or could be, affected by the
  organization’s activities and decisions’.

  For more information, see lines 121-129 in the explanatory memorandum and lines 196-229
  in the exposure draft of the Universal Standards.

1. Please provide any comments on these revisions.

Section 3. Using the GRI Standards for sustainability reporting

The GRI Standards consist of the following three sets of Standards:

- Universal Standards;
- Sector Standards;
- Topic Standards.

There are two approaches to using the GRI Standards for sustainability reporting:

- Option A: reporting in accordance with the GRI Standards;
- Option B: reporting with reference to the GRI Standards.

These revised approaches are intended to improve the quality and consistency of reporting and
increase transparency in the way that the GRI Standards are used. For more information, see lines
130-175 in the explanatory memorandum and lines 230-438 in the exposure draft of the Universal
Standards.
2. Please provide any comments on these revisions.

Statement of use

Both approaches to using the GRI Standards include a requirement for organizations to provide a statement of use (Requirement A-7 in Option A: reporting in accordance with the GRI Standards, and Requirement B-2 in Option B: reporting with reference to the GRI Standards). For more information, see lines 176-185 in the explanatory memorandum, and in the exposure draft of the Universal Standards, see lines 353-375 for option A and lines 407-430 for option B.

3. Do you agree that the GRI Standards should require the highest governance body or most senior executive of the organization to include a statement acknowledging their responsibility for preparing the reported information in accordance with, or with reference to, the GRI Standards?

Please select:

- Yes, this acknowledgement in the statement of use should be required.
- No, this acknowledgement in the statement of use should not be required.

3.a If your answer is yes, please explain.

3.b If your answer is no, please provide suggestions on alternative statements.

4. If your answer to question 3 is yes, should the acknowledgement in the statement of use be extended to the quality and veracity of the reported information?

Please select:

- Yes
- No

4.a If your answer is yes, please provide suggestions on how to amend the statement.

4.b If your answer is no, please provide an explanation.
3. GRI 102: About the Organization  
(part 3 of 5)

The exposure draft of GRI 102: About the Organization contains disclosures for contextual information about the organization. These include disclosures that provide details about the organization and its reporting practices, activities, governance, responsible business conduct policies and practices, and stakeholder engagement.

This part of the survey covers questions on specific sections of GRI 102. Comments on the remaining sections of GRI 102 can be provided in the ‘Additional comments’ section at the end of the survey.

Section 4. Governance

Section 4. Governance contains fifteen disclosures, which provide an overview of the organization’s governance structure, composition, roles, and remuneration.

An organization reporting in accordance with the GRI Standards is required to report all disclosures in this section, as well as all other disclosures in the exposure draft of GRI 102.

Information required by the disclosures in the exposure draft of GRI 102 cannot be omitted. If the organization is unable to report the required information about an item specified in a disclosure because the item, e.g., a committee, policy, practice, or other process, does not exist, it can meet the requirement by reporting this to be the case. In such cases, the disclosure does not require the organization to implement the item, such as the process, but to report if it does not exist.

For more information, see lines 270-284 in the explanatory memorandum and lines 1338-1565 in the exposure draft of the Universal Standards.

5. Please provide any comments on the proposed governance disclosures (GOV-1 to GOV-15). Please use the forms below and indicate the disclosure and line numbers. Consider feedback on the clarity, feasibility, and relevance of the disclosures.

5.a Disclosure number

Line number

More than one choice possible.

☐ Clarity
☐ Feasibility
☐ Relevance
☐ Other

Please provide your comment.

[this structure is repeated 15 times, 5.b, 5.c, 5.d… 5.o]
4. GRI 103: Material Topics
(part 4 of 5)

The exposure draft of GRI 103: Material Topics includes guidance for identifying material topics, and contains disclosures about the organization’s material topics and related impacts, how it identifies its material topics, and how it manages each material topic.

This part of the survey covers questions on specific sections of GRI 103. Comments on the remaining sections of GRI 103 can be provided in the ‘Additional comments’ part at the end of the survey.

Section 2. Identifying material topics

Section 2 of the GRI 103 exposure draft clarifies how to identify material topics, based on the expectations contained in the Reporting Principles for defining report content in the existing GRI 101: Foundation 2016. The section provides further guidance for identifying impacts, assessing their significance, and prioritizing them for reporting. For more information, see lines 351-366 in the explanatory memorandum and lines 2300-2599 in the exposure draft of the Universal Standards.

6. Please provide any comments on these revisions.

Section 3. Reporting on material topics

Disclosure MT-1 (Identification of material topics and related impacts) in the GRI 103 exposure draft recommends (but does not require) reporting whether any sector-specific topics have not been identified as material, and why.

The GRI Sector Standards will provide information on the most likely material topics for organizations in a given sector. The reporting organization will be required to use the applicable Sector Standard(s), where these are available, when identifying its material topics. The Universal Standards exposure draft does not, however, require organizations to state whether any of the topics in the applicable Sector Standard(s) have not been identified as material, and why. For more information, see lines 2635-2653 in the exposure draft of the Universal Standards and in the GRI Sector Program information sheet.

7. If there are topics listed in a GRI Sector Standard that an organization in that sector does not deem to be material, should the organization be required to identify these topics and explain why they are not material?

Please select:

- Yes, this information should be required.
- No, this information should only be recommended.
- I don’t know/other.

Please explain your answer.
8. In the absence of an applicable Sector Standard, if there are topics that are commonly associated with the sector(s) in which an organization operates that it does not deem to be material, should the organization be required to identify these topics and explain why they are not material?

Please select:

- Yes, this information should be required.
- No, this information should only be recommended.
- I don’t know/other.

Please explain your answer.
5. **Additional comments**  
*(part 5 of 5)*

**Structure of the Universal Standards**

The content of the Universal Standards has been restructured for clarity:

- The first Standard (GRI 101: Using the GRI Standards) introduces the system of GRI Standards and explains how they are to be used.
- The second Standard (GRI 102: About the Organization) contains disclosures for contextual information about the organization.
- The third Standard (GRI 103: Material Topics) includes guidance for identifying material topics, and contains disclosures about the organization’s material topics and related impacts, how it identifies its material topics, and how it manages each material topic.

The new structure aims to clarify the elements of the GRI Standards and their use, and to group contents in a more coherent way. For more information, see **lines 54-72** in the explanatory memorandum and **lines 69-92** in the exposure draft of the Universal Standards.

9. **Please provide any comments on the proposed structure of the Universal Standards.**

   [Blank space for comments]

**Comments about remaining sections or disclosures**

10. For any comments on the remaining sections or disclosures of the Universal Standards exposure draft, use the forms below, indicating the Standard or disclosure number and line numbers. Consider feedback on the clarity, feasibility, and relevance of the disclosures.

   10.a **Standard or disclosure number**

   [Blank space for numbers]

   **Line number**

   [Blank space for numbers]

   *More than one choice possible.*

   - Clarity
   - Feasibility
   - Relevance
   - Other

   **Please provide your comment.**

   [Blank space for comments]

   [This structure is repeated several times, 10.b, 10.c, 10.d...]