



# Item 02 – Public comments on the reporting model in the Universal Standards exposure draft

## For GSSB discussion

<b>Date</b>	25 November 2020
<b>Meeting</b>	3 December 2020
<b>Project</b>	GRI Universal Standards Project
<b>Description</b>	<p>This document contains an extract of public comments related to the reporting model received on the Universal Standards exposure draft, which was made available for public comment between 11 June and 9 September 2020.</p> <p>The document presents the comments received via the online survey and via letters, for GSSB reference. It does not present an analysis of the feedback – the analysis will be presented by the Standards Division directly at the meeting.</p> <p>The GSSB is kindly asked to review the document ahead of the meeting and to share any questions about the comments or highlight any comments for discussion, with the Standards Division by <b>1 December</b>.</p> <p>Note to reading the comments:</p> <p>Comments have been included verbatim. Where a respondent has raised several distinct points in one comment, each point has been numbered and presented in a separate row. The point number is indicated in brackets before the verbatim comment. In addition to this, comment numbers have been included in the first column to help facilitate the discussion during the meeting on 3 December.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). 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 Contents

Public comments.....	3
1. General comments on the reporting model.....	3
2. Comments on appropriate disclosures.....	22
3. Comments on the reasons for omissions.....	28

This document does not represent an official position of the GSSB

## 2 Public comments

### 3 1. General comments on the reporting model

4 Please refer to page 11 in the [Universal Standards exposure draft](#).

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	(1) We think that could be confuse the uso of option A o B with the risk of again fall in some kind of qualifications. We are leaving the option core and comprehensive and this option election is similar to the previous. To simplify it should be one option, to report according to GRI. Then, if there any company that can not apply to be accordance, they can reference to GRI in their report (or when is used in other reports o for SMEs). But shouldnt be presented as an option. Could still be confuzing and needed to still clarifying.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
2	(3) if we spect that the companies should report all 102 disclosures (specially all GOV), is should include a reason for omission "don't have it" (of course something more elegant). We believe that all core reports could apply for that reason or unavaiable in many of GOV disclosures or requirements. If not we have the risk to loose GRI Reporters	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
3	erasing the both options "Core" "Comprehensive" will terminate the misunderstanding that one Option was better, shows a higher level on sustainability efforts of the company.  The best in our opinion would be a categorisation in different levels of ambition and which show a journey for the reporting organisation. As it was in GRI 3 with the levels A, B, C	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization, group or institution

4	(1) Changes are welcome and have streamlined the use of GRI Standards.	Aldo Joson	Singapore	Business	As an individual
5	The old core/comprehensive option led in my opinion to a sort of distinction between "Class A" and "Class B" reporting entities. Moreover, a stricter application of the Standards requirement and the reduction of reason for omissions will lead in the future to a more homogeneous application of the Standards and a wider comparability between reports of different entities.	Alessandro Mantini	Italy	Business	As an individual
6	Removing the core/comprehensive split makes sense. Especially as comprehensive reporting wasn't widely used due to the quantity and relevance of the indicators required.	Alexandra McKay	United Kingdom	Consultant	As an individual
7	It is important that the form of reporting with a GRI Standards approach is left open for selection, not all organizations have the operational capacity and are just moving towards sustainability and the GRI standards should be a support.	Angel Castillo	Ecuador	Consultant	As an individual
8	We support the revision of a single standard for 'in accordance' claims.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
9	in agreement	Bank Audi sal	Lebanon	No response provided	No response provided
10	I am in favor of the new A and B options. However, I believe some of the mandatory disclosures on governance that are now required for In Accordance A are unnecessarily burdensome - sustainability reporting is about impacts, not about governance.	Beyond Business Ltd	Israel	No response provided	On behalf of an organization, group or institution
11	I fully agree with this change: more in line with the concept of materiality.	Bondt Communicatie	Netherlands	No response provided	No response provided

12	Perfect	BSI Group	Italy	No response provided	No response provided
13	The idea of moving away from having a comprehensive option as the ultimate target looks wise to me since it is achievable only for few anyway.	Carlo Diener	No response provided	No response provided	As an individual
14	(1) Essentially, 'Reporting in accordance to GRI Standards' is an upgraded Core option. The new wordings make it easier for readers to comprehend the reporter's alignment with GRI Standards. You are either 'in accordance' or 'not in accordance'. However, GRI should be mindful that this will significantly raise the bar for reporters currently reporting under 'Core option'.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
15	(1) The two different approaches differentiate those issuers that have assessed material issues and report on strategy accordingly from those that take a box-ticking approach to reporting standards via strict adherence to the provisions of a GRI content index. We are of the view that a statement indicating the level of adherence to the GRI standards does not necessarily predict a high-quality report.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
16	They facilitate the choice between the Options, in comparison to the past.	Creval	Italy	No response provided	No response provided
17	The proposed revisions will indeed raise the quality of reporting and raise the bar.	CSRWorks International	Singapore	No response provided	No response provided
18	(1) Stakeholders that are not familiar to GRI won't value the difference between "in accordance" and "with reference". So, as a result of this specific changes, companies that cannot answer in accordance (taking in account that Governance disclosure are ALL mandatory) are free to use it as a reference and make less disclosure than they do know. So, as a result of this change, companies will be less transparent and stakeholders will have less info to make decisions.	Daniela Winicki	Chile	Consultant	As an individual

19	(2) In Latin America, Governance issues are yet arising so the requirement to report ALL is to high.	Daniela Winicki	Chile	Consultant	As an individual
20	(1) DIHR welcomes the introduction of the two approaches by which organisations can report in accordance or by reference to GRI Standards with the hope that this distinction will help raise the bar for reporting, by driving reporting 'in accordance with'.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
21	(2) With respect to Requirement A-5, DIHR does however note that GRI Topic Standards may not all be 1) fully reflective of internationally agreed standards on business and human rights and responsible business conduct, 2) holistic in their inclusion of impacts across the three sustainability dimensions, incl. for example by reflecting human rights impacts in economic or environmental standards and 3) with regards to the social standards (400 series) fully aligned substantively with human rights. Re the latter point the DIHR notes that the 400 series currently includes a mix of human rights and 'social' standards, a mix of substantive and process-oriented standards (e.g. human rights assessments), some of which may now overlap with or be slightly misaligned with the requirements of the Universal standards. This series would in general benefit from updating and streamlining including to ensure that common material topics are all represented by relevant and updated topic standards. We therefore have concern that tying reporting by organisations to strictly to the topic standards might dilute some of the progress gained with the update of the Universal Standards. Based on these observations and concerns, we recommend that the inclusion and use of GRI Topic Standards in Requirement A-5 is reconsidered.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
22	(1) It is important for the different organization that have decided to prepare sustainability report with GRI SRS to have stage-by-stage approach. There are the organization that are weaker in their transparency.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
23	(1) Deloitte supports the removal of core and comprehensive "in accordance" options. The motivation and related practice around reporting in "accordance comprehensive" has not emerged as a	Deloitte	United States	Consultant	On behalf of an organization,

	differentiator from in “accordance core”, and therefore we support the simplification and the introduction of the new options.				group or institution
24	(2) This reflects reporting practice, whereby some companies embrace adoption in accordance with the GRI Standards but others use them as a reference, or adopt the standards partially. We also note that this accommodates organizations who are on the journey to adopting standards” in accordance with” GRI Standards. It also encourages greater transparency on how the GRI Standards are being used by reporters, which is valuable to users.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
25	(1) Lines 277 – 283 GRI should provide guidance on level of detail expected when reporting narrative descriptions. There is no guidance for Requirement A-4. Two of the three requirements are narratives. Narratives are difficult to describe. Practices vary widely. They are also subject to exaggeration, misleading statement or even fraud. Guidance could include language such as “When reporting narrative descriptions, the organization should provide some list or description of key processes, systems and internal controls, such that informed stakeholders would have reasonable context to evaluate the organization. The organization may include descriptions of how and where independent perspectives (councils, advisors, audits) are incorporated into these processes.”	Douglas Hileman Consulting LLC	United States	Consultant	As an individual
26	Personally I never understood why there should be a distinction between core and comprehensive. For me this was a compromise rather than a logical Approach. Great to see it is gone.	DQS CFS	Germany	No response provided	No response provided
27	(1) The elimination of options on the level of adoption is a positive move. Reports should either comply or not with the GRI Standards for users to better assess the quality and consistency of the reports. It should be emphasised, however, that reporting referencing the GRI Standards is not a GRI complied report, it opens up the possibility for companies to learn and experiment with the standards; thus the user should be aware of this fundamental difference this entails.	Dr Aljaohra Altuwaijri	Saudi Arabia	Academic	As an individual

28	(2) Throughout the years, the GRI has attempted to adjust the application levels of the reports, from the former A,B,C (+).. to the current approach; however, it is advised that the GRI should pay more attention to the quality and the consistency of the reports that are labelled as GRI reports and are deposited to the GRI database. Screening of the deposited reports, as well as enhancing the quality of certifications of the reports are amongst the suggestions that should be considered. Although the GRI has done a lot in the realm of sustainability reporting, it did very little on aspects of enforcement and overseeing those reports that hold its name.	Dr Aljaohra Altuwajiri	Saudi Arabia	Academic	As an individual
29	Most of the companies will faced difficulties in reporting their sustainability disclosure using "in accordance" approach due to stringent requirements.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution
30	Better with just one standard for universal compliance method.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
31	This should ease reporting burden for some companies that used the comprehensive option.	ELEVATE	Hong Kong	No response provided	On behalf of an organization, group or institution
32	In order to protect the credibility of GRI and the Standards, it is vital to clearly define what Option B entails. We understand that the suggestion is that both Option A and Option B will require the reporting organisation to include a GRI content index. An un-trained eye might by default think that all reports that include a GRI content index are prepared in accordance with the GRI Standards (Option A). Only if the reader reads the statement of use (A1 or B2) will they find out if the report is prepared in accordance with or with reference to the GRI Standards.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution

33	<p>(1) A Core option can be useful for companies when preparing the Non Financial Information (NFI) requested by the European Directive that needs to be concise, especially when it is included into the Annual Report. On the other hand, a Comprehensive option might be useful for voluntary reporting where companies have the chance to provide more information. Furthermore, the proposed Approach A would be very difficult to apply for the European NFIs as companies would be requested to provide too many details about governance and responsible business conduct. Moreover, such details are often included in other company publications with the risk of uselessly duplicate information.</p> <p>In order to mitigate this risk, it is true that companies could report directly in the content index the location of such information already published in other documents. Still consider that the Italian transposition of the European Directive allows the "incorporation by reference" technique only to documents that are mandatory by law, therefore a partial duplication of information would be unavoidable anyhow.</p>	Eni SpA	Italy	Business	On behalf of an organization, group or institution
34	<p>While we appreciate the intention and potential clarity behind this draft change to the standards, we are concerned that the addition of the governance disclosures for previous Core reporters may shift companies away from using GRI. For new reporters, many components of what are currently part of the Comprehensive governance disclosures would require a maturity that they may not yet possess as they seek to improve their sustainability management. We ask that GRI clarify how a company determines "relevant" disclosures and whether it will be enabling an omission consideration for the universal standards.</p>	ERM	United States	Consultant	On behalf of an organization, group or institution
35	<p>(1) Requirement A-2 Report disclosures in GRI 102</p> <ul style="list-style-type: none"> <li>ERM CVS supports the revised approach as it will increase transparency regarding the way that the GRI Standards are used. However, we question whether all organizations currently following the 'Core Option' will be able to comply with all requirements in 102 (namely Governance and RBC disclosure requirements) in order to be "In accordance" under the new in accordance criteria. Consider</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

	allowing 'omissions' (with explanations) for these disclosures at least for the transition period.				
36	Another bold, but wise step: bringing more clarity to the world of reporting. I frequently read GRI reports of companies in my role: sometimes a report with reference to GRI means that the report is less mature, on its way to becoming in accordance. And sometimes it means the reporter has 'graduated from GRI' - i.e. the reporter is so mature that they are able to define specific disclosures that capture their material impacts even more accurately than the GRI standards.	Eszter Vitorino	Netherlands	Investor	As an individual
37	We agree with these revised approaches as they remove some of the issues with the reporting practices of companies, including the selective use of GRI Standards, which had created inconsistent reporting practices that often purported to be GRI-compliant but only reported against cherry picked parts.	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
38	I understand and agree with the GRI's intention to raise the quality of published reports, but I'm afraid that to have only these two approaches to using the GRI Standards could discourage companies from conceiving the sustainability reporting as a path of progressive improvement. Maybe you can consider to introduce at least one more option, to allow companies to set goal of improvement with reference to the level of conformity to the GRI Standards. In this case I suggest to use a different wording from previous one (not "referenced to", not "core, not "comprehensive") to avoid misunderstanding, as the requirements to comply with are different from the past. Moreover the GRI should clearly recommend to the organizations to pursue better level of accordance to the GRI Standard over the time.	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
39	(1) When disclosing which the company has used, it must be made very clear that a company choosing to report via Option B has opted to report "in reference to the GRI standards" - and that this is a <u>far lesser</u> reporting requirement than Option A, which is to report "in accordance with GRI standards".	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution

40	<p>(2) Further clarification is needed in this section on how the company is expected under “reporting in accordance with the GRI Standards” to publicly report how it will respond to past, present or potential future harmful impacts linked to its business, investments, operations and supply chains (including in relation to indirect/third party suppliers). This appears to be described briefly in 103 under “disclosures” (lines 2726-2729) but does not come across strongly enough in this section. For example, if a company finds information on community grievances, conflicts or risks of future potential harmful impacts on human rights in its business operations or supply chains, what does it do and how should it report on that? How can GRI rules make these entities more accountable?</p>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
41	<p>(3) Why has GRI decided to have two approaches to using the GRI Standards for sustainability reporting and ultimate claims making? As detailed above this is of deep concern.</p> <p>Concern as detailed above: however, it brings up (again) the issue with having two possible ways for companies to report and whether the claims ultimately made by companies are clear enough for those who do not know the nuance of the GRI standards (e.g. for an uninformed reader there will be little difference or alarm bells between reading that a company is reporting “in accordance with the GRI” or “in reference to the GRI” yet in reality these are significantly different reporting requirements).</p>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
42	<p>Option B would only consider subjective ways of reporting if chosen by an organisation especially that the reporting is only with reference to the GRI Standards, i propose term be used to both combine obligations and requirements in reporting.</p>	Fridah Mashandi	Zambia	No response provided	As an individual
43	<p>(1) Unlike the current version, there would be no Core or comprehensive option. On one side this can enable readers to easily understand sustainability disclosure and unified reporting content.</p> <p>On the other hand, however, transitions might be challenging for organizations which have been taking the core option. Extensive efforts</p>	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response provided	No response provided

	must be made to comply with the new "in accordance" option, especially on GRI102 and GRI103.				
44	We believe that it is important to enhance the quality and consistency of reporting, and are supportive of these changes.	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution
45	(2) ■ When using the phrase "Approach A/Approach B," "Approach B" may give an impression that it is more difficult to use. This may cause misunderstanding. Why not use the current phrase of 'in accordance with/reference to' as they are?	Global Compact Networking Japan - Study Committee on Corporate Reporting	Japan	General incorporated association	On behalf of an organization, group or institution
46	The intentions of the change are fine in principle but there is not much to explain why "Core" will no longer be allowed and what this will mean to the large number of companies that use "Core" but under the proposal will have to upgrade to "Comprehensive".	Hong Kong Institute of CPAs	Hong Kong	Professional Accountancy Body (including regulator and standard setter)	On behalf of an organization, group or institution
47	The option of a 'Core' and 'Comprehensive' 'in accordance with' disclosure should be retained. The great majority of existing reports are done per 'Core' rather than comprehensive yet (a) there is no discussion in the explanatory memorandum why most companies follow Core or the difficulties they will face upgrading to 'Comprehensive'. This was also not mentioned in the webinar held on 17 Aug to explain the changes. See my answer to 5(a) for an example.	Hong Kong University of Science and Technology	Hong Kong	No response provided	No response provided
48	Agreed.	Hui Xu	China	Non-government organization	As an individual

49	<p>We acknowledge that organizations will now have to report on all disclosures in GRI 102: About the Organization (General Disclosures), which would have essentially been considered comprehensive in the current Standards. It will be substantially more onerous to report in accordance with the GRI Standards for our members that previously reported in accordance with 'core' requirements only.</p> <p>For our members that have been reporting in accordance with the 'comprehensive' option, the revision will have a less significant impact. However, most ICMM members should be able to report in accordance with the revised GRI Standards. The proposed changes to GRI 102 have merged a number of the disclosures which does not necessarily reduce the reporting burden but allows for more concise presentation in the GRI Index.</p> <p>It is generally considered that the revised approach is achievable on condition the GRI allows for sufficient implementation time to adjust to the new standards, along similar timelines as with previous changes. Therefore, as an overall comment, the ICMM recommends that the implementation timeframe for the revised universal standards is no less than 2 years from issue date.</p>	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution
50	From our point of view the options do not determine the quality of the reports, since the GRI 101 quality principles must be integrated in both.	ICR Systems & Management SRL	Bolivia	No response provided	No response provided
51	Option B.	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
52	A single standard of "in accordance" is an improvement, reflecting the need to take an integrative view of the social, economic and environmental dimensions of sustainability.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution

53	IOSH believes that removing the option of 'core' or 'comprehensive' reporting may help achieve more consistent reporting and may help those using GRI-based reports to more readily appreciate the approach taken by the reporting organisation.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
54	(1) We support the streamlining and shift to a single standard for Option B "reporting with reference to the GRI Standards".	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
55	Reporting in accordance - The loss of the two levels of reporting in accordance (core and comprehensive) is likely to encourage referencing of the standards rather than in accordance reporting. The proposed one level of in accordance does not allow a company to gradually work up to a comprehensive level.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
56	Fully agree. But there should stronger recommendations for companies to use the "In accordance" option for more comprehensive sustainability reporting.	Joshua Rayan Communications	Malaysia	Sustainability Report Writer	On behalf of an organization, group or institution
57	The distinction provides the investor/reader a clear and definite idea on how a particular disclosure is made (in accordance if following the standard, otherwise, it may only be made with reference to the GRI Standards.	Justina Callangan	Philippines	Business	As an individual
58	(2) However, it should be noted that organisations that are starting their reporting journey with reference should strive to move to in accordance as quickly as possible. (barring the org. that report for other purposes).  In other words if an organisation in a sector is using the reference version but peer companies are using the in accordance version, there is an issue there.	Liberty Holdings Limited	South Africa	No response provided	No response provided
59	I AGREE	Luis Cordova	Peru	Academic	As an individual

60	I recommend to abandoning Option B - either comply or explain within Option A	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
61	For those who understand that various non-financial report framework points to similar principles should find this change no difference to them. Being 'in accordance' or 'with reference' or not may not imply a report is of high quality or not. If the objectives is just to measure to what extent GRI Standards is being adopted, this is fine. Yet, this change may mean a lot to those who consider 'core option' and 'comprehensive option' as a benchmark of sustainability reporting among its peers.	Marcus Chau	Hong Kong	Consultant	As an individual
62	The move away from Core and Comprehensive will make it really hard for small and medium sized companies to report in accordance with the standards. There simply are too many additional requirements, which can be perceived as box ticking and compliance rather than helping to drive change within the company and industry.	Marjolein Baghuis	Netherlands	Consultant	As an individual
63	(1) The Approach A might be useful for companies at the initial stage of their reporting process as it provides guidance on which topics they should consider as material. Approach B is more likely to be used by multinationals with complex operations, activities and supply chains, having already existing internal reporting systems in line with business strategies/broader sustainability strategies.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
64	this is fine. How do readers of sustainability reports differentiate between the two. As ESG investing is a growing area, perhaps GRI can spread light on the difference of level of disclosure in light of growing ESG requirements.	Nazish Shekha	Pakistan	Non-government organization	As an individual
65	(1) We welcome the GSSB's proposed revisions to the GRI's Universal Standards, which include a clarification of the focus of the GRI standards, revised definitions of key concepts such as 'impact', 'material topic' and 'stakeholder', and (2) a proposal that companies reporting in accordance with the standards will no longer have a choice	NBIM	No response provided	No response provided	On behalf of an organization, group or institution

	between 'core' and 'comprehensive' options. We believe these proposed revisions will contribute to more comparable and comprehensive sustainability reporting by companies.				
66	This approach is a welcomed and is likely to encourage some companies who are either unable or unwilling to report in accordance with the standard to provide some of the details required of the GRI standards by reporting with reference to the GRI standards. The risk is that companies will use this approach to report on areas that are favourable to the organization and avoid challenges, risks and failures. This places a responsibility on GRI to educate those using the report of the difference of the approach, the completeness of information of those reporting in accordance with the GRI standards and potential gaps in information provided by those companies reporting with reference to the GRI standards.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
67	Agree: Best to drop Core and Comprehensive and adopt Option "A" or Option "B". Option "B" will be a good option if organisations properly reference and not merely 'cite' GRI.	Next Level Sustainability	Australia	GRI Certified Training Partner in Australia	On behalf of an organization, group or institution
68	*Including the two approaches is very good and provides clarification regarding the level of adherence to GRI standards and indicators. However; I suggest highlighting in just one paragraph the (Benefit of reporting in accordance with the GRI standards). *Justification: Based on research, it is demonstrated that, as the level of adherence to the GRI standards increases, the quality sustainability reporting increases. Such quality is measured by GRI quality scale, e.g. A+, A, B, C degrees for G3 standards previously. These benefits include reporting consistency and benchmarking and most importantly reporting on issues required by stakeholders.  Reference: Abdelrahman, N. (2018). Features Affecting the Quality of Sustainability Reporting: an Empirical Study and Evaluation. International Journal of Management and Applied Science, 4(5), 36-47.	Noha Abdelrahman	Egypt	Academic	As an individual

69	(1) Turning core and comprehensive into one and only option of in accordance with, and then also with reference to clarifies the reading for external readers. It is also a good way to avoid inasmuch as possible green washing. Two clearcut options is much simpler.	Not applicable	France	No response provided	As an individual
70	Make clear what the expected impact is of these changes. Improving quality of disclosures in one thing, but the changes should also make things easier to reconcile reporting on OECD, national and regional guidelines, CDP, greenhouse gas frameworks, business and human rights. Professional reporters have built in their reportable into systems, processes, Governance. Every small change in the Standards potentially triggers a big change in terms of time and Money implied in having to change systems.	Olaf Brugman	Brazil	Standard setter	As an individual
71	(1) 1. We agree that the new approach set out in section '3. Sustainability reporting using the GRI Standards' is less confusing for organisations than the previous 'core' vs. 'comprehensive' approach. We consider that it would be helpful also to emphasise that the recommended approach for companies with sufficient maturity in sustainability management would be Approach A, and that the recommended approach for companies that are less mature in such reporting would generally use Approach B with an aim to transition to approach Approach A over time.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
72	In agreement with the revisions	R&A Strategic Communications	South Africa	No response provided	No response provided
73	Option B provides more flexibility in a context with increasing requirements in disclosure, that can help to optimise efforts in this sense.	REPSOL	Spain	Private Company	On behalf of an organization, group or institution
74	(1) The level required to meet "In Accordance" option will be challenging even to those who have been reporting, "In Accordance – Core Option". This is mainly because no omission is allowed for GRI 102, 103. Despite it being acceptable to say why a company might not	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution

	have such practices (in progress or indefinitely), this may not be deemed favorable to the highest governance body or most senior executive – thus, impacting their decision on whether to acknowledge responsibility for the report/GRI Standards.				
75	(2) Further guidance or explanation for material topics with no GRI Topic Standard (exposure draft line 320 – 325) – e.g. Digitalisation, innovation and data privacy/cybersecurity. Through illustration, users can have better clarity and certainty.	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
76	it is better cite the different among the these standards	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
77	Very good choice. The previous "core" and "comprehensive" options were not effectively used by organizations.	SAI Global Italia s.r.l.	Italy	No response provided	No response provided
78	(1) Supportive of these amendments. I do like the removal of the core vs comprehensive requirement and shifting towards material topics reporting in general, which is aligned to a number of other reporting frameworks.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
79	(2) Options A and B are fine and we support the idea to give up the distinction between core and comprehensive. Fine for Option A and B.	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
80	The two approaches are understood.	Shelley Anderson	Australia	Consultant	As an individual
81	I disagree with the removal of "in accordance - core" option. Many companies report to the "core" option and remain so. GRI should investigate into why this is, and what are the barriers for companies reporting to the core option to upgrade to comprehensive, and try to	Simeon Cheng	Hong Kong	Business	As an individual

	facilitate and encourage the upgrade, rather than to remove the core option.				
82	Option A is good to adopt	Sushil Pattanaik	India	Academic	As an individual
83	Issues that are material to stakeholders are material to a company that have a purpose to maximize stakeholder wellbeing. If the environment and society-at-large are treated as special-case stakeholders, all sustainability issues are material to the company because they impact the wellbeing of some or all of their stakeholders. Therefore, we don't need sector-specific versions of GRI any more. All companies should answer all GRI questions. Sectors can then PRIORITIZE which they will focus on to improve, but all companies in all sectors must report their impacts on all sustainability issues. Mother Nature and Future Generations don't care if the corporation is a bank or a steel mill; it just cares if the company is harming it.	Sustainability Advantage	Canada	No response provided	No response provided
84	We believe that the A, B and C levels, as they existed in the G4 version, or the Core or Comprehensive option. as they are currently in the Standards. are good for reporting processes as they allow companies to be in intermediate stages of accountability and evolve through years.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
85	The revisions will make reporting easier, especially with option B, reporting in reference to the GRI Standards. This will allow more flexibility for reports which adopt numerous guidelines and frameworks for their reporting.	Tang Lien	Malaysia	Consultant	As an individual
86	I understand and support the change in principle, but anticipate that this will present a challenge for 'Core' reporters to meet.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
87	Much more clear in terms of how an organization is using the standards	Toronto Pearson Airport	Canada	Business	On behalf of an organization,

					group or institution
88	Our recent study on sustainability reporting of major German companies found that some sustainability reports use only a small number of GRI's topic-specific standards (down to 12) and of the topic-specific disclosures (down to 17). This raises the question of what it means to claim to be in accordance with GRI Standards. We think GRI should define a minimum number of standards and disclosures that must be addressed in a sustainability report in order for an organization to claim accordance with GRI Standards. The organization should set the threshold for material topics (lines 2562 ff.) in such a way that it meets this requirement.	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution
89	We support this decision	triple innova	Germany	Consultant	On behalf of an organization, group or institution
90	It might be difficult for SMEs to fulfill the requirements in Option A. On the other hand, Option B doesn't provide a balanced and complete picture of the sustainability practices. Is it possible to provide "Option A" for SMEs?	Trossa AB	Sweden	Consultant	On behalf of an organization, group or institution
91	For this point only a reflection. Removing the levels and making the use of the GRI guidelines a little stricter may affect their use for small and medium sized enterprises.	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
92	(1) We are of the view that, given the maturity of sustainability reporting and increase in mandatory requirements around the globe, that it is appropriate to strengthen the requirement to report in accordance with GRI Standards.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
93	I agree with the changes. Retaining the option to use selective options of the GRI Standards is understandable and the decision to remove "Core" and "Comprehensive" options approach is more streamlined,	University of Denver	United States	No response provided	No response provided

	transparent and direct. More importantly, it forces each organization to be straightforward with their stakeholders and audience while simultaneously allowing the audience to understand the extent to which the GRI Standards were adhered to or just used as a reference point/guide. Although it could be argued that this will increase the burden on organizations which were previously Core reporters, after reviewing a number of reports, many organizations go beyond those requirements on report on Governance disclosures anyway, as they will now be required to do.				
94	(1) In general: Fine. I like a strict in accordance or not differentiation. Four remarks:  1) At the same time, I like the reference standard. I fear that many Core reporters will downgrade to comply with "with reference" only. Therefore it might make sense to require some general disclosures (102) for "with reference", too.	Valora	Switzerland	No response provided	No response provided
95	(3) Thirdly, very few reports that reference the GRI include a "statement of use."	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
96	WBA supports the revision to the two approaches for using the GRI Standards, in particular now having only one option to report in accordance with the GRI Standards and reasons for omission now only applying to requirements, because we expect this will improve the quality and consistency of reporting, thus supporting our benchmarking efforts.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution

5 **2. Comments on appropriate disclosures**

6 Please refer to page 13 in the [Universal Standards exposure draft](#).

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	(2) The use of "not appropriate" should need more clarification. Is the requirement (a-b-c) or the disclosure the one who is not appropriate?	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
2	(1) Option A and B are ok but I believe it will be a challenge for assurers and 3rd parties to verify if the company is reporting the "apropriate" disclosures. How many disclosures are enough for a company to report "apropriate" disclosures on each material topic? It is subjective. The definition of at least one material disclosure from the Core option was a better / clearer criteria.	BSD CONSULTING	Brazil	No response provided	No response provided
3	(2) Line 149-154 specifies organisations "report the appropriate disclosures from a Topic Standards" and have the flexibility to exclude those that do not capture the organisation's impacts. Such complexity could potentially make disclosure difficult to compare, compromising the "comparability" principle.	CLP Holdings Ltd.	Hong Kong	Business	On behalf of an organization, group or institution
4	(3) Notably, we have concern that the current 'appropriate disclosures' approach will allow for large variations in reporting and for organisations to pick and choose among disclosures without transparent reasoning. If the concept of appropriate disclosures is maintained, we recommend that the organisation is also required to report which disclosures it has found to be 'not appropriate' and state on which grounds in a manner similar to requirements A-5-b.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

5	(4) We also recommend that a human rights related example is added to complement the existing environmental example (line 311-319) of an organisation having the defined a material topic based on impacts not appropriately captured by an existing Topic Standard. We suggest that this example is used to demonstrate what is considered appropriate disclosure and to highlight that organizations may not use this evaluation of 'appropriateness' as a way to pick disclosures that are more convenient or may portray the organisations in a more desirable manner.	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution
6	(2) As to the new approach to the disclosures Topic Standards, if the organization will have the opportunity to decide, what to report and how much disclosures, with a high probability it will choose to report less. There can be manipulations.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
7	(2) The propose approach A regarding appropriate disclosure could lead to different interpretation.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
8	(3) Finally, in a Core option properly revised, companies could be required to report on a small, well defined set of KPIs envisaged in the Sector Standards (for examples GHG Emissions GRI 305-1 should be compulsory for an Oil & Gas company while for the others disclosure should be up to the company to define which are very material) in order to disclose on material topics in accordance with GRI. This would allow a greater comparability of non financial performances, at least among peers.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
9	(2) Requirement A-5 Report appropriate disclosures for each material topic <ul style="list-style-type: none"> <li>For stakeholders, understanding whether "appropriate" topic disclosures were chosen by the organization will depend on the quality of the explanations around impacts and material topics that the organization provides, given the flexibility gained in the new reporting structure on choosing topics to report on.</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution

10	<p>(3) Requirement A-5 Report appropriate disclosures for each material topic</p> <ul style="list-style-type: none"> <li>Requirement A-5 does not clarify whether all metrics within a topic standard should be reported or that organizations can choose ONE to report in full as per the previous guidance for Core. It does say that if not reported this needs to be explained, so it hints at full reporting of all disclosures under a topic but allowing omissions including 'not appropriate'. However, line 309 the draft states: when topic standards include disclosures on a range of areas, the organization can select those that best relate to their impacts. Lines 311 -325 provide good examples to clarify this requirement, however adjusting the text explanations to make sure that does not mislead the user may be beneficial.</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
11	<p>(5) Questions raised by the changes - for consideration</p> <p>Requirement A-5 Report appropriate disclosures for each material topic:</p> <ul style="list-style-type: none"> <li>"For each material topic the organization is required to list the appropriate disclosures reported." A) What is the definition of 'appropriate' in this instance? B) Does the organization chose one topic disclosure or all related to the material topic? C) Within the topic disclosure, are all sections or only one section required?</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
12	<p>(2) Organizations only required to report the appropriate disclosures from a Topic Standards can better rule out immaterial topics with no significant impact to the organization.</p>	Fuji Xerox (Hong Kong) Limited	Hong Kong	No response provided	No response provided
13	<p>(1) ■ Under the proposed amendment, 'appropriate disclosures' would be selected for each identified material topic from the GRI Topic Standards, but we would like the definition of 'appropriate disclosures' to be supplemented.</p> <p>The reason for the supplementary explanation is that the understanding and integration of ESG disclosure with management is still limited in many companies.</p> <p>A supplemental explanation of 'appropriate disclosures' is desirable to facilitate integration with management and to help investors and</p>	Global Compact Networking Japan - Study Committee on Corporate Reporting	Japan	General incorporated association	On behalf of an organization, group or institution

	managers understand each other's view of 'appropriate disclosures' in their company during an engagement.				
14	<p>Requirement A-5 (Line 287-294, Universal Exposure Draft) requires organisation to "report appropriate disclosures from the GRI Topic Standards that correspond to the material topic" or to provide the the reason for omission and explain "if it cannot comply with a requirement within an appropriate disclosure from a GRI Topic Standard identified" – e.g., to state that the reason for omission is "not appropriate".</p> <p>At the same time, Guidance to A-5-a provides an example in Line 311-319, Universal Exposure Draft where an organisation, whose only form of energy consumed is purchased electricity, is not required to report on Disclosure 305-1 Direct (Scope I) GHG emissions.</p> <p>It may not be clear if a reason for omission is required for Disclosure 305-1; or would it be acceptable if the organisation does not mention Disclosure 305-1 at all in its GRI Content Index?</p>	Han Wei Ho	Malaysia	Consultant	As an individual
15	(1) Just to confirm if a topic is material but not all indicators in the topic are material then the org. must explain the omissions but can still be in accordance with the standards...	Liberty Holdings Limited	South Africa	No response provided	No response provided
16	(4) 5. More objective guidance should be provided for how companies determine that a disclosure is 'appropriate', beyond merely referring to 'those that capture the impact' of a material topic. We believe entities will often struggle to determine based on a high level principle, if they have to report one or more disclosures for each topic. Providing a more robust and objective framework will help to drive consistency and will also help assurance providers consider whether the entity's assessments are appropriate. For instance, industry topics will provide additional information and will help to avoid this. If there is not a clear framework to describe measures that would be considered appropriate, this might lead to impaired comparability of reports and also to reduced reporting quality.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
17	(5) 6. There should be additional guidance on an entity's responsibility where an 'appropriate disclosure' identified in the GRI Topic Standard is not made in the entity's report. That is, in the current proposals, it does	PwC	United Kingdom	Assurance provider	On behalf of an organization,

	<p>not appear that an explanation of the judgements made in determining 'why' the disclosures are not appropriate needs to be disclosed by the organisation. Where such explanatory disclosures are not required, this could lead to reduced comparability which is an important demand from stakeholders. Further, there is a risk of reporting bias with organisations not reporting appropriate disclosures for the wrong reasons (or where at least some stakeholders would perceive these to be the wrong reasons). With the implementation of GRI Standards following GRI G4, the loss of the requirement of having at least one indicator in place by topic has led to a reduced number of overall indicators. Unfortunately, the current exposure draft perpetuates this risk. A potential solution could be to expect at least one disclosure for topic specific standard. We believe it would be very rare that at least one indicator would not be appropriate, and in those rare cases the topic specific standard would probably not be related to a material topic of the company. However, in such rare circumstances the entity should be required to include an explanation of why an indicator was omitted. We believe the standard should emphasise that the process of identifying that a disclosure is 'appropriate' should be supported by robust models, analysis and evidence, so that an assurance provider can consider whether the appropriate disclosures have been properly identified. (reference 294-345).</p>				group or institution
18	<p>(6) 7. The definition of 'appropriate disclosure' (reference 297-298) should be included in the glossary because it is an important and pervasive concept.</p>	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
19	<p>(2) 2) I don't understand, if all disclosures from one applicable topic need to be reported to be in accordance. E.g. if "301 - materials" are material, do I need to state why I report 301-2 and 301-3, but not 301-1? Or do I have to report all of them? 3) Many material topics are a mix of two standards: E.G. our circular initiatives are covered by parts of materials (301) and parts of waste (306). Say I choose 3 disclosures from 301 and 306, do I need to explain why I am not reporting on all the other disclosures? If so: I fear, most standards (especially the ones that haven't been renewed in more than</p>	Valora	Switzerland	No response provided	No response provided

	10 years) have too many KPIs that make little sense. I would hate to reason why I dislike reporting on them in my report.				
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This document does not represent an official position of the GSSB

### 7 3. Comments on the reasons for omissions

8 Please refer to page 13 in the [Universal Standards exposure draft](#).

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	(2) However, if a reporter cannot comply with a requirement within an appropriate disclosure from a GRI Topic Standard, agree that the reporter has to provide the reason for omission.	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
2	(3) What happens when the company, does not have the practice, or for confidential or security reason the company cannot publish the information; Example, in Colombia, sharing the remuneration of managers, can be dangerous. Some strategic issues can also be confidential such as new exploration projects for a mining company. Reason for omissions should be used in many cases, especially in Disclosure GOV-13 Remuneration policies. In this case, for example, the answer cannot be "NO" because there is no "NOT EXIST" reason. In this case, companies that do not calculate or cannot show this gaps, must have a space to explain. (some of governance requirement are not a "HAVE or NOT HAVE" question, but they ask for numbers.	Daniela Winicki	Chile	Consultant	As an individual
3	(4) Requirement A-5 Report appropriate disclosures for each material topic <ul style="list-style-type: none"> <li>Guidance A-5b: lines 334-338 pose a challenge for assurance/ assessment of 'in accordance', because the terms 'frequent' and 'critical' are not defined. This leaves room for interpretation, leaving it to the assurance provider to determine what is acceptable. ERM CVS suggest the terms are rephrased, or properly defined.</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
4	(9) Requirement A-6 Publish a GRI content index: <ul style="list-style-type: none"> <li>Table 2: Reasons for omission: ERM CVS wonder what if an organization can report a similar indicator but in different units of</li> </ul>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization,

	measurement or measures of impact? (For example, % of suppliers evaluated vs number of supplier evaluated)? Would this be considered an omission, or noted under the "Not appropriate" option? Or would it not be noteworthy in the content index at all and just an adaptation that is permitted in the "in accordance" requirements?				group or institution
5	<p>(3) Under the proposed amendment, the disclosure requirements of GRI 102 and GRI 103 cannot be omitted. However, because of the influence of factors such as social background and geographical situation, there may be cases in which disclosure requirements differ between regions. In that case, we would like you to consider the alternative of 'satisfying the disclosure requirement by explaining these factors'</p> <p>For example, if there are differences in the board's approach or the maturity of diversity initiatives in Japan, we believe it is important to explain the background and facts of these differences when conducting the engagement.</p> <p>Line 2280-2283 of the exposure draft states that "If the organization is unable to report the required information about an item specified in a disclosure because the item, e.g., a policy, practice, or other process, does not exist, it can meet the requirement by reporting this to be the case". Hence, why not add to this content the cases described above, i.e., "when it is not possible to satisfy the disclosure requirements due to factors such as social background or geographic situation"?</p>	<p>Global Compact Networking Japan</p> <p>- Study Committee on Corporate Reporting</p>	Japan	General incorporated association	On behalf of an organization, group or institution
6	<p>(7) 8. We would recommend that you reconsider the wording 'does not align with reporting in accordance with', as this might lead to confusion on whether a report is prepared in accordance with the standards or not when validly omitting information. For example consider changing the wording to 'does not align with the purpose of reporting in accordance with' or 'Inappropriately omitting information would not comply'. (reference 336-338)</p>	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
7	<p>(8) We recommend that the standard explains more explicitly the scope of the exception where an entity is 'unable to report' certain information and that this exception would not include solely 'confidentiality' concerns. Entities should also be required to use their best efforts to obtain information for reporting before asserting that it is unavailable.</p>	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution

	The guidance should specify that for an entity to be 'in accordance' with GRI, it should make all the material information available. Where such information is inappropriately omitted the standard should emphasise that this would be a departure from GRI standards. In such circumstances, an assurance provider would need to evaluate the impact on its report and whether a modification/modified opinion is required to reflect the departure from GRI standards.				
8	(2) Agree with the amendments to the reasons for omissions as believe these will support the clarity of disclosure.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
9	(2) Secondly, in practice, most companies only list a reason for omission without going into further detail to explain it. Again, if companies are to further explain reasons behind omission, then GRI should re-emphasize.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution

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