



GSSB Global
Sustainability
Standards Board

Transition to GRI Sustainability Reporting Standards

Background document for public comment period

19 April 2016

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Introduction to the Transition to Standards



This section includes:

- Summary of the Transition to Standards
- What does transitioning to Standards mean?
- What are the main changes or improvements?
- What are the benefits?
- What is the timeline?
- How can the public get involved?
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Introduction to the Transition to Standards



Summary

- The G4 Guidelines are currently the most widely-adopted sustainability reporting guidelines in the world; used by thousands of organizations in more than 90 countries around the world
- Transitioning from the current Guidelines format to a new set of **modular GRI Standards** is the next step in the evolution of G4
- The GRI Standards are developed by the **Global Sustainability Standards Board (GSSB)**, which is GRI's independent standard-setting body, in line with its [Due Process](#)
- This move will enable the GRI Standards to stay **even more up-to-date** with the latest sustainability developments and to **incorporate new reporting topics** in the future
- This move will also enable the GRI Standards to be **even more widely-referenced by policy initiatives** around the world

What does transitioning to Standards mean?



- The content from the G4 Guidelines and Implementation Manual is being restructured to form a **set of modular, interrelated reporting standards**
- Most changes focus on the **format and presentation** – the main content, concepts, and disclosures from G4 will carry through to the GRI Standards

G4 Guidelines and G4
Implementation
Manual



Set of modular GRI Standards



What are the main changes or improvements compared to G4?



1. The GRI Standards are organized in a **modular structure** with three ‘universal’ Standards applicable to all organizations preparing a report in accordance with the GRI Standards, and approximately 35 ‘topic-specific’ Standards to choose from depending on the list of material topics. The topic-specific Standards are based on the Aspects in G4
2. The Standards feature **clearer distinctions** between requirements (denoted by ‘shall’), recommendations (denoted by ‘should’) and guidance sections
3. Content from G4 has been edited to **improve clarity** and **simplify language**, which will make the Standards more user-friendly
4. Some content from G4 has been **relocated or merged** to reduce duplication
5. **Additional clarifications have been provided** for elements of G4 that were commonly misunderstood, such as how to define the topic ‘Boundary’ or how to report on topics not covered by the GRI Standards

What are the benefits?



Moving from the G4 Guidelines to modular GRI Standards will:

- further enhance the credibility and uptake of the GRI Standards around the world
- allow the GRI Standards to be referenced even more broadly in policy initiatives around the world, supporting greater uptake of credible sustainability reporting
- enable individual Standards to be updated independently, thus ensuring they remain consistent with authoritative intergovernmental instruments and developments in specific content areas
- improve accessibility of the Standards for new and existing reporters, due to simplified language and the modular structure
- support more consistent and higher-quality sustainability reporting, by distinguishing more clearly between requirements, recommendations, and guidance

What is the timeline?



Key dates:

- Public exposure on the draft Standards: *19 April – 17 July 2016*
 - First set of 6 Standards: *from 19 April – 17 July*
 - Second set of all remaining Standards: *from 3 June – 17 July*
- Anticipated approval of the final Standards: *30 August – 1 September 2016*
- Expected release of the final Standards: *Q3/Q4 2016*
- Proposed effective date of the Standards: *1 January 2018*
- Proposed transition period: the G4 Guidelines will remain valid for reports published *until 31 December 2017*

This timeline is subject to change.

How can you get involved?



Stakeholders are encouraged to give feedback on the proposed new format and structure of the GRI Standards

- **19 April – 17 July 2016:** *Public comment period*
 - The draft Standards are available on the GRI's online consultation platform which can be accessed through the [project website here](#)
- **18 – 20 May 2016:** *Designated sessions at the GRI Conference in Amsterdam*
 - [Come attend](#) interactive sessions to learn more about the new Standards and give your feedback on the proposed format and structure
- **June 2016 (dates TBC):** *Join a live webinar on the 'Transition to Standards'*
 - More details will be available soon on the [project website here](#)
- **June – July 2016:** *Workshops in selected markets around the world*
 - More details will be available soon on the [project website here](#)

How can you get involved?



Draft Standards will be released for public comment in two phases



Download the draft Standards



About the draft Standards

- The draft Standards can be downloaded from the [project website here](#)
- Each draft Standard contains an **Explanatory memorandum**, which summarizes the significant proposals contained in each draft and the GSSB involvement on the development of the draft
- Significant changes are also indicated throughout the document in comment boxes



Download the draft Standards



Significant changes are indicated throughout the document in comment boxes

549	2.4	The reporting organization shall identify the Boundary for each material topic.	
550	Guidance 2.4		Commented [SD33]: Type of change: Clarification [Clarifying the definition of topic Boundary]
551		Organizations might be involved with impacts either through their own activities or as a result of their business	
552		relationships with other parties. The concept of the topic Boundary refers to the entities that cause the impacts	
553		related to a material topic. These entities can be within the organization (i.e., the entities included in the	
554		organization's consolidated financial statements or equivalent documents, as reported under Disclosure 201-45 of	
555		SRS 201: General disclosures), outside of the organization (e.g., suppliers or clients), or both.	
556		The Boundary of a material topic is defined as within the organization if the organization or an entity it owns or	
557		controls (e.g., subsidiary) has caused a significant impact on the economy, the environment or society.	
558		The Boundary of a material topic is defined as outside of the organization if an outside entity (e.g., supplier, client)	
559		has caused a significant impact on the economy, the environment or society that the reporting organization has	
560		either contributed to, or is linked to, via a business relationship.	
561		The concept of defining topic Boundaries outside of the organization is due to the fact that organizations are	
562		increasingly expected to take responsibility for impacts where:	
563		• the organization has contributed to, or is seen as contributing to, the impact through its activities or decisions,	
564		but this impact has been caused directly by another party; and	
565		• the organization is involved solely because the impact is directly linked to its operations, products or services	
566		by a business relationship (even if the organization has not contributed to that impact).	
567		Even if the organization does not have influence or leverage over the entities causing these impacts, the organization	
568		is still expected to report on these impacts and how it has responded to them.	
569		The Boundary is to be defined for each material topic and it can vary by topic.	
570		Reporting the Boundary for each material topic is required in Disclosure 301-1 of SRS 301: Management approach.	

Example from SRS: 101 Foundation, page 24

For more information on the Transition to Standards and the GSSB



Relevant links

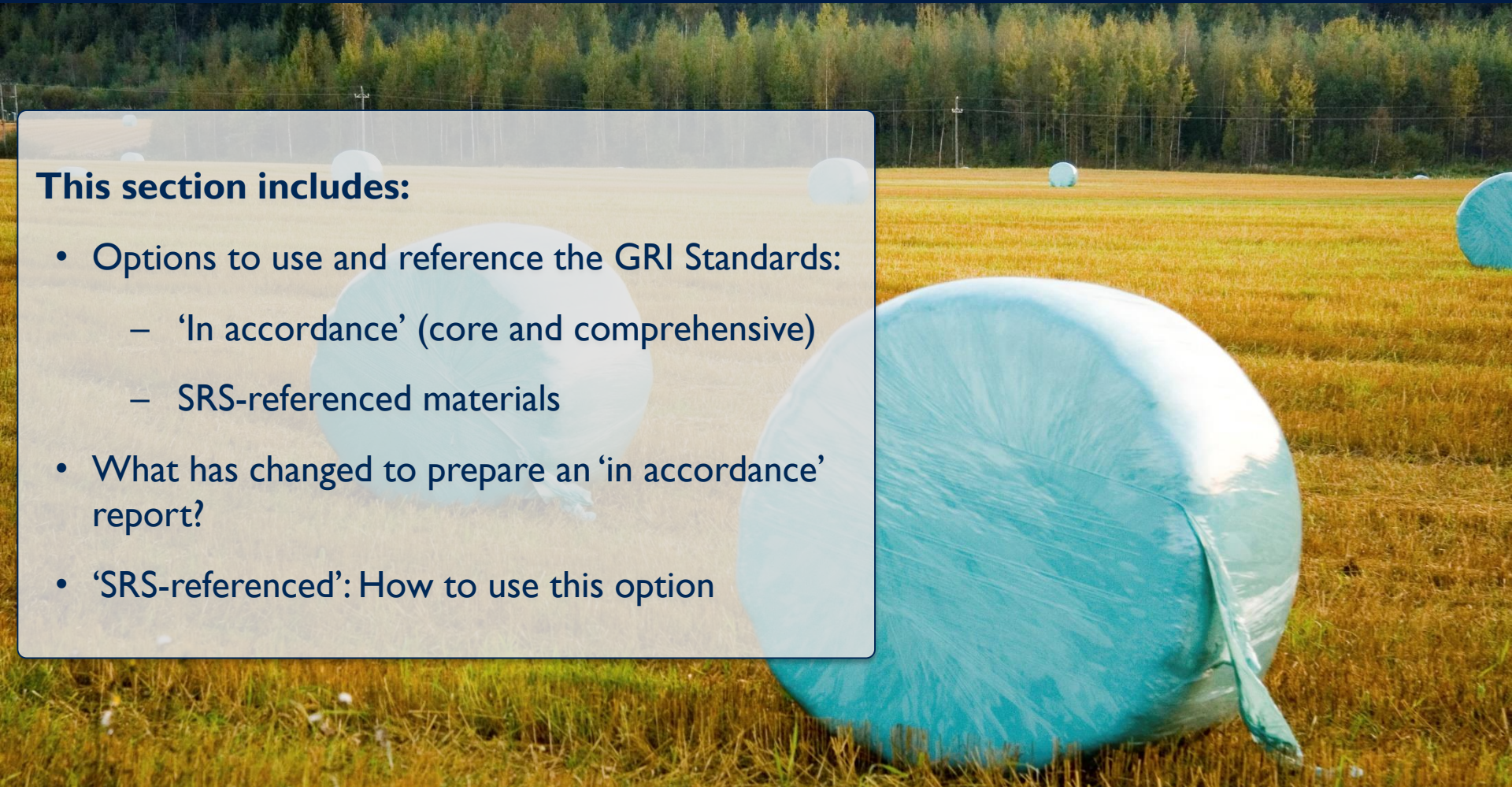
- [GRI website](#)
- [Global Sustainability Standards Board \(GSSB\) pages](#)
- [Due Process Protocol](#)
- [Transition to Standards page](#)
- [Employee/worker project page](#)
- [GRI Consultation Platform](#)

How can the GRI Standards be used?



This section includes:

- Options to use and reference the GRI Standards:
 - ‘In accordance’ (core and comprehensive)
 - SRS-referenced materials
- What has changed to prepare an ‘in accordance’ report?
- ‘SRS-referenced’: How to use this option



How can the GRI Standards be used?



There are three options to use and reference the Standards

- The GRI Standards are designed to be used in conjunction for the preparation of a sustainability report. There are two options for **preparing a report in accordance with** the GRI Standards:
 - in accordance ‘core’ option
 - in accordance ‘comprehensive’ option
- Organizations can also **use individual GRI Standards** or their **content** to report on sustainability information (this is called an ‘SRS-referenced’ claim)

How can the GRI Standards be used?

Preparing a report in accordance



SRS: 101 Foundation includes a consolidated table with all criteria for both 'in accordance' options

See SRS: 101 Foundation, Section 3, Table 2

		Type of claim	
		'In accordance': core option	'In accordance': comprehensive option
Claim that can be made about the use of the GRI Standards		<i>'This report has been prepared in accordance with the GRI Standards: core option'</i>	<i>'This report has been prepared in accordance with the GRI Standards: comprehensive option'</i>
Requirements to make the claim	SRS 101: Foundation	Comply with all requirements in Section 2 of this Standard, <i>'Using the GRI Standards for sustainability reporting'</i>	Same as for 'core'
	SRS 201: General disclosures	Report Disclosures 201-1 to 201-14, 201-16, 201-18, 201-22, and 201-41 to 201-56 Comply with all reporting requirements for the disclosures reported	In addition to the disclosures required for 'core', report Disclosures 201-15, 201-17*, 201-19 to 201-21*, and 201-23 to 201-40* Comply with all reporting requirements for the disclosures reported
	SRS 301: Management approach	For each material topic identified, report Disclosures 301-1, 301-2*, 301-3* Comply with all reporting requirements for the disclosures reported	Same as for 'core'
	Topic-specific Standards (SRS 400, 500, and 600 series), for those topics identified as material.	Report <u>at least one</u> topic-specific disclosure for each material topic* Comply with all reporting requirements for the disclosures reported	Report <u>all</u> topic-specific disclosures for each material topic* Comply with all reporting requirements for the disclosures reported

* Reasons for omission can apply

How can the GRI Standards be used?

Preparing a report in accordance



What has changed to prepare a report ‘in accordance’?

- The requirements remain largely the same as in G4 for both core and comprehensive options, with some changes
- Additional requirements have been incorporated and others have been deleted due to:
 - the new structure of the Standards (e.g., relocated content)
 - content clarifications (e.g., reporting on topics not covered by the GRI Standards)
 - employee/worker terminology revision
- The use of reasons for omission remains the same, although additional clarity is provided on how and when to use these

How can the GRI Standards be used?

Preparing a report in accordance



What are the additional requirements for an ‘in accordance’ report?

Overarching changes

- Apply the Reporting Principles (e.g., Materiality, Balance) *(See SRS 101: Foundation, clause 2.1 (lines 495-508); change related to clarifying what is required)*
- In addition to reporting certain disclosures, comply with all applicable reporting requirements for all disclosures reported (such as requirements on how to compile the information for disclosures) *(See SRS 101: Foundation, clauses 3.1.1 (lines 709-710), 3.2.1 (lines 715-716); change related to clarifying what is required)**
- For material topics not covered by the GRI Standards: Report the management approach, and where possible topic disclosures *(See SRS 101: Foundation, clause 2.6 (lines 595-608); change related to clarifying reporting on topics not covered by the GRI Standards)**
- Determine the appropriate level of aggregation at which to present information, using the Principles for defining report quality *(See SRS 101: Foundation, clause 2.7 (lines 610-611); change related to clarifying what is required)*

**Reasons for omission can apply*

How can the GRI Standards be used?

Preparing a report in accordance



What are the additional requirements for an ‘in accordance’ report?

Changes to specific disclosures

- Describe the reporting organization’s activities (*See SRS 201: General disclosures, Disclosure 201-2-a; change related to the employee/worker terminology revision*)
- Identify the organization’s products and services that are relevant for the sustainability topics covered in the report, including those that are banned in certain markets or are the subject of stakeholder questions or public debate (*See SRS 201: General disclosures, Disclosure 201-2-c; change related to moving Indicator G4-PR6 into General disclosures*)
- Describe the main elements of the supply chain as they relate to the organization’s activities, primary brands, products, and services (*See SRS 201: General disclosures, Disclosure 201-9; change related to clarifying expectations for reporting on supply chain*)
- For each material topic, report the purpose of the management approach (*See SRS 301: Management approach, Disclosure 301-2-b*), and describe each of the components used to manage the topic (e.g., policies, specific actions) (*Disclosure 301-2-c*)* (*changes related to clarifying what is required*)

**Reasons for omission can apply*

How can the GRI Standards be used?

Preparing a report in accordance



What is no longer required to prepare an 'in accordance' report?

- Reporting the available Sector Disclosures (this is now guidance only)
- Most of the requirements in G4-1 and G4-2 have been made recommendations
- (G4-10-c) Total workforce by employees and supervised workers and by gender
- (G4-10-d) Total workforce by region and gender
- Using a specified table format for presenting the content index (previously G4-32)

How can the GRI Standards be used?

‘SRS-referenced’ - using individual Standards or their content



‘SRS-referenced’ – how to use this option?

- This option can be used for published materials that use individual GRI Standards or their content to report sustainability information, but don’t meet the in accordance criteria
- Such materials are to include a statement indicating:
 - which Standard(s) has been used, and,
 - if the Standard has not been used in full, which specific content has been applied
- For each disclosure reported, organizations are to comply with all available reporting requirements for that disclosure

How can the GRI Standards be used?

‘SRS-referenced’ - using individual Standards or their content



SRS-referenced claims

*SRS 101:
Foundation
includes an
overview of
requirements and
recommendations
for making ‘SRS-
referenced’ claims*

*See SRS 101:
Foundation, Section 3*

- 3.3 If the reporting organization uses individual GRI Standards or their content to report sustainability information, but does not meet the criteria to be in accordance with the GRI Standards (as per Table 2 in Section 3 of this Standard), the reporting organization:
- 3.3.1 shall include in any published material with content based on the GRI Standards a statement that:
 - 3.3.1.1 contains the following wording: ‘This document references SRS [number]: [Name] [Publication Year]’ (for each Standard used)
 - 3.3.1.2 if the full Standard has not been applied, indicates which specific content of the Standard has been applied
 - 3.3.2 shall comply with all reporting requirements related to the disclosures reported
 - 3.3.3 should apply the Reporting Principles for defining report quality from Section 1 of this Standard
 - 3.3.4 should apply *SRS 301: Management approach* to report its management approach for any topic-specific Standard (series 400, 500, or 600) used.

Overview of changes



This section includes:

- Changes in structure
- Clarifications of key concepts
- Content relocated, combined, or discontinued
- Simplified terminology
- Updated content



Overview of changes – Structure

New structure based on modular Standards



- The GRI Standards are organized as a set of modular Standards:
 - three ‘universal’ Standards that are applicable to any organization preparing a report in accordance with the GRI Standards, and
 - an estimated 35 topic-specific Standards: these are based on the Aspects from G4, and are divided into an economic, environmental, and social series
- The Standards are organized into six series, with unique numbering for each series:

‘Universal’ Standards (series 100, 200, and 300)	<i>SRS 101: Foundation</i>
	<i>SRS 201: General disclosures</i>
	<i>SRS 301: Management approach</i>
Topic-specific Standards (series 400, 500, and 600)	400 series - Economic topics (<i>SRS 401: Economic performance, SRS 402: Market presence, etc.</i>)
	500 series - Environmental topics (<i>SRS 501: Materials, SRS 502: Energy, etc.</i>)
	600 series - Social topics (<i>SRS 601: Employment, SRS 602: Labor/management relations, etc.</i>)

Overview of changes – Structure

New structure based on modular Standards



- The indicators (disclosures) from G4 will have a new set of unique numbers to identify them, based on the number of the Standard
- For example:
 - **G4-EN15** becomes **505-1** (now located in *SRS 505: Emissions*)
 - **G4-I10** becomes **201-8** (now located in *SRS 201: General disclosures*)
- Having a unique number for each disclosure allows disclosures to be easily referenced in other sources, taxonomies, and products and services
- The sub-categories within the Social Category (e.g., Human Rights, Society) will no longer exist; all social topics will be grouped under the 600 series (SRS 601, SRS 602, etc.)

Overview of changes – Structure

Contents of each Standard



- The content in the Standards is presented in a different way than in the G4 Guidelines
- This is the result of re-organizing the G4 content into multiple, modular Standards and improvements in the consistency and clarity of the text
- Each Standard contains the following sections*:

Section	Description
I. Introduction (<i>NEW</i>)	Contains all information needed to use the Standard and background information.
A. Overview of the GRI Sustainability Reporting Standards (<i>NEW</i>)	Shows how the relevant Standard fits in the broader set of Standards.
B. Responsibility for this Standard (<i>NEW</i>)	States the governance body responsible for setting the Standard.
C. Scope (<i>NEW</i>)	Provides instructions on how the Standard needs to be applied.
D. Normative references (<i>NEW</i>)	Lists documents to be used together with the Standard.
E. Using this Standard (<i>NEW</i>)	Provides instructions on how the Standard needs to be understood.
F. Effective date (<i>NEW</i>)	States the date at which the Standard becomes effective.
G. Background context (<i>based on G4 content</i>)	Describes the subject matter (only for topic-specific Standards).
2. Standard (<i>based on G4 content</i>)	Contains reporting requirements, recommendations, and guidance.
3. References (<i>G4 content</i>)	Lists references related to the disclosures.

* SRS 101: Foundation has a slightly unique structure for the Introduction section and also includes Key terms section at the back

Overview of changes – Structure

Requirements, recommendations and guidance



- The Standards are designed to make it more clear for users what information to report and how to report it
- There are three types of content in each Standard:
 - **Requirements**
 - **Recommendations**
 - **Guidance**
- The content in the G4 Implementation Manual has been reviewed and its status clarified (*whether a requirement, a recommendation or guidance*)

Defining report content and topic Boundaries

Reporting requirements

6.2 The reporting organization shall report the following information for Disclosure 201-46:

Disclosure 201-46

- An explanation of the process for defining the report content and the topic Boundaries.
- An explanation of how the reporting organization has implemented the Reporting Principles for defining report content.

Reporting recommendations

6.3 When compiling the information specified in Disclosure 201-46, the reporting organization should include an explanation of:

- 6.3.1 the steps taken to define the content of the report and to define the topic Boundary;
- 6.3.2 at which steps in the process each of the Reporting Principles for defining report content were applied;
- 6.3.3 any assumptions and subjective judgements made in this process; and
- 6.3.4 any challenges the organization encountered when applying the Reporting Principles for defining report content.

Guidance 6.2 and 6.3

This disclosure asks the reporting organization to explain the process it has gone through to determine the content to include in its sustainability report. This disclosure can be used to explain how the organization identified relevant sustainability topics and prioritized them using the Materiality and Stakeholder Inclusiveness principles. The explanation can also include how stakeholders' views were sought throughout this process, although this can also be covered in the general disclosures related to stakeholder engagement of this Standard.

Overview of changes – Structure

Requirements, recommendations and guidance



More detail on requirements, recommendations, and guidance

- **Reporting requirements** are mandatory and are denoted using ‘**shall**’. A reporting organization needs to comply with all relevant requirements in order to claim that its report has been prepared in accordance with the GRI Standards
- **Reporting recommendations** are not required and are denoted using ‘**should**’. These sections recommend or encourage a particular course of action
- **Guidance** is not required and uses ‘**can**’. It provides background context and examples to better understand the disclosure. It also describes possible, achievable, or allowed scenarios for reporting information

See the Introduction section of each Standard for more information

Overview of changes – Clarifications

Key concepts have been clarified



Throughout the GRI Standards, additional clarifications have been provided for important concepts

Concept description	Clarification
Use of the term 'impacts'	<ul style="list-style-type: none">• The term 'impacts' has been clarified throughout the GRI Standards to help users understand that, in the context of these Standards, the term relates to impacts <i>on the economy, the environment, or society</i>. This is to address previous confusion in which some users of G4 interpreted the term 'impacts' as impacts on the organization itself (e.g., reduced profits)• In specific cases where text refers to impacts <i>on the organization</i>, the term 'impacts' has been replaced with other suitable words depending on the context (e.g., effects <i>on the organization</i>)• <i>Reference:</i> See SRS 101: Foundation, Guidance 1.3 (lines 255-256) and Guidance 2.3 (lines 526-528) and GRI Standards Glossary
Description of topic Boundary	<ul style="list-style-type: none">• The description of topic Boundary has been revised and clarified, and is now included in SRS 101: Foundation, SRS 301: Management approach, and the GRI Standards Glossary. This revised description aims to clarify how organizations are to define the Boundary for each topic, and gives more detail on the cases where a topic Boundary would be defined as outside the organization• <i>Reference:</i> See SRS 101: Foundation, clause 2.4 (lines 549-576) and SRS 301: Management approach, Guidance 1.1 (lines 108-130)

Overview of changes – Clarifications

Key concepts have been clarified



Content clarifications (*continued*)

Concept description	Clarification
Relating other topics to GRI Standards	<ul style="list-style-type: none">• The GRI Standards now clarify that reporting organizations should relate their material topics to the existing list of topics in the GRI Standards where possible (series 400, 500, and 600). This clarification has been proposed due to confusion from G4 users about how to report on topics that are similar to, but not identical to, the topics (Aspects) covered in G4.• Within <i>SRS 101: Foundation</i>, it is now explained that topic descriptions within the GRI Standards are intentionally broad and are designed to encompass numerous other related or more specific subjects• <u>Reference:</u> See <i>SRS 101: Foundation, Guidance 2.3 (lines 534-548)</i>
Clarifying the use of GRI Sector Disclosures	<ul style="list-style-type: none">• To improve clarity about how the GRI sector guidance is to be used, a new section of guidance has been included in <i>SRS 101: Foundation</i>. This text explains that GRI sector guidance can be consulted, where available, to help organizations identify their material topics• Using the sector guidance is <u>no longer required</u> to prepare a report in accordance (core or comprehensive) with the GRI Standards• <u>Reference:</u> See <i>SRS 101: Foundation, Guidance 2.3 (lines 529-531)</i>

Overview of changes – Clarifications

Key concepts have been clarified



Content clarifications (*continued*)

Concept description	Clarification
Reporting impacts outside the organization	<ul style="list-style-type: none">• The GRI Standards now clarify the expectations for how organizations should report on a topic if the Boundary is outside their own organization (for example, if the impacts occur in the supply chain, which means it is not always possible to obtain information needed to report all disclosures)• If the Boundary for a topic is defined as outside the organization, the reporting organization is still expected to report on this material topic if preparing a report in accordance with the GRI Standards. The organization is required to report on its management approach using <i>SRS 301: Management approach</i>. If the topic-specific disclosures cannot be reported due to insufficient information, the reporting organization can use reasons for omission• <u>Reference:</u> See <i>SRS 101: Foundation, Guidance 2.5 (lines 586-594)</i>
Reporting on other material topics	<ul style="list-style-type: none">• The GRI Standards now clarify that the report should include all material topics listed under 201-47 (formerly G4-19, the list of material topics), even if they are not covered by a topic-specific GRI Standard. This clarification addresses questions from G4 reporters who were not clear on how to include material topics that didn't have a corresponding Aspect (topic) within the G4 Guidelines• <i>SRS 101: Foundation</i> now explains that if a material topic is not covered by a topic-specific Standard (and cannot reasonably be linked to an existing Standard), the organization is expected to use <i>SRS 301: Management approach</i> to report its management approach and can also use other disclosures• <u>Reference:</u> See <i>SRS 101: Foundation, Guidance 2.6 (lines 600-608)</i>

Overview of changes – Clarifications

Key concepts have been clarified



Content clarifications (continued)

Concept description	Clarification
Clarifying topic descriptions	<ul style="list-style-type: none">Revised descriptions of each topic (formerly 'Aspects' in G4) will be included in the Introduction section of each topic-specific Standard. This should make it easier for reporting organizations to understand the nature of each topic and which related topics could be grouped together under the same Standard for the purposes of reporting<i>Reference:</i> See Introduction (Background context) sections for each topic-specific Standard (series 400, 500, and 600)
Expectations for reporting on the supply chain (formerly G4-I2)	<ul style="list-style-type: none">The text for disclosure 201-9 (formerly G4-I2) has been expanded to be more specific on the reporting expectations. This clarification was due to inconsistent reporting and questions from G4 users about how to report this disclosure<i>Reference:</i> See SRS 201: General disclosures, clause 1.11 (lines 151-159)

Overview of changes - Clarifications

Key concepts have been clarified



Content clarifications (*continued*)

Concept description	Clarification
Reporting 'Strategy and analysis' disclosures (formerly G4-1 and G4-2)	<ul style="list-style-type: none">• The structure of the two 'Strategy and Analysis' disclosures (201-14 and 201-15, formerly G4-1 and G4-2) has been revised to be more consistent with other disclosures in the GRI Standards. Some content has been moved out of the 'disclosure' requirements and is now included as a reporting recommendation only• The 'two concise narrative' sections distinction has been removed from G4-2 (now 201-15)• The section has been retitled as 'Strategy' rather than 'Strategy and analysis'• <u>Reference:</u> See <i>SRS 201: General disclosures, Section 2 (lines 202-268)</i>
Reporting the process for defining report content (formerly G4-18)	<ul style="list-style-type: none">• Additional guidance text has been added into the <i>SRS 101: Foundation</i> (Section 2) and <i>SRS 201: General disclosures</i> to clarify the expectations for organizations reporting Disclosure 201-46 (formerly G4-18)• An additional 'How-to-guide' is planned to be developed based on the previous G4-18 guidance text from the G4 Implementation Manual. This will be made available to reporters as a non-mandatory reference that can be used along with the GRI Standards• <u>Reference:</u> See <i>SRS 101: Foundation, Guidance 2.3 (lines 520-533)</i> and <i>SRS 201: General disclosures, clause 6.3 (lines 559-586)</i>

Overview of changes - Clarifications

Key concepts have been clarified



Content clarifications (*continued*)

Concept description	Clarification
Reporting the Content Index (<i>formerly G4-32</i>)	<ul style="list-style-type: none">• The disclosure G4-32 has been separated into three separate disclosures (201-54, 201-55, and 201-56)• The content index disclosure, 201-55, has been further revised to be less prescriptive and specific on format. The section now includes more minimal requirements about the content that needs to be included in a content index, and gives some reporting recommendations along with an example table in guidance (for reference only)• <u>Reference:</u> See <i>SRS 201: General disclosures, clauses 6.12-6.14 (lines 653-700)</i>
Clarifying the in-accordance options	<ul style="list-style-type: none">• The GRI Standards still have two options (core and comprehensive) for users that wish to prepare a report in accordance with the GRI Standards. However, the criteria for these options has been clarified and the specific claim (statement) to be included in any published materials is now specified• Requirements for using individual GRI Standards (called an 'SRS-referenced' claim) have also been clarified• Further clarification has also been included in <i>SRS 101: Foundation</i> about using reasons for omission, including revised explanations about how and when these reasons can be used• <u>Reference:</u> See <i>SRS 101: Foundation, clause 2.9 (lines 624-653) and Section 3 (lines 674-766)</i>

Overview of changes – Relocated content



Relocated content – to improve logic

These Aspects have moved:

- **Anti-corruption** has moved to the Economic Category (*SRS 405: Anti-corruption; to be released for public comment on 3 June*)
- **Anti-competitive behavior** has also moved to Economic (*SRS 406: Anti-competitive behavior; to be released for public comment on 3 June*)

These Indicators have moved:

- **G4-PR6** has been moved into G4-4 (*See SRS 201: General disclosures, Disclosure 201-2*)
- **G4-11** has moved to the Governance section (*See SRS 201: General disclosures, Disclosure 201-22*)
- **G4-EN28** has moved to the Materials Aspect (*See SRS 501: Materials, Disclosure 501-3; to be released for public comment on 3 June 2016*)
- **G4-HR2** has moved to the Assessment Aspect (*Now SRS 613: Human rights assessment, Disclosure 613-2; to be released for public comment on 3 June 2016*)

Overview of changes – Combined content



Combined content – to reduce duplication

These Aspects have been combined:

- *SRS 620: Supplier social assessment* combines the three supplier-related Aspects in the Social Category (to be released for public comment on 3 June 2016)
- *SRS 621: Social compliance* combines the two compliance-related Aspects in the Social Category (to be released for public comment on 3 June 2016)

These disclosures have been combined:

- **G4-20** and **G4-21** on topic Boundary are now Disclosure **301-I-b** and **-c** (See *SRS 301: Management approach*)
- **G4-57** and **G4-58** on ethics and integrity are now Disclosure **201-I7** (See *SRS 201: General disclosures*)

Overview of changes – Combined content



These disclosures have been re-structured to improve clarity:

- The content of **G4-32** can now be found in *SRS 201: General disclosures*:
 - Disclosure **201-54** ('In accordance' claims)
 - Disclosure **201-55** (Content index)
 - Disclosure **201-56** (External assurance; previously G4-33)

Overview of changes – Discontinued content



These Aspects have been discontinued:

- Transport (Environmental)
- Products and Services (Environmental)
- Overall (Environmental)
- Environmental Grievance Mechanisms
- Labor Practices Grievance Mechanisms
- Investment (Human Rights)
- Human Rights Grievance Mechanisms
- Grievance Mechanisms for Impacts on Society

What has happened to this content?

- These Aspects will not exist as individual GRI Standards going forward.
- Their content will be deleted due to duplication or will be relocated to other relevant GRI Standards.

Overview of changes – simplification of terminology



These terms from G4 have been simplified or revised for consistency:

- Aspect' → '**topic**'
- 'General Standard Disclosures' → '**general disclosures**'
- 'Specific Standard Disclosures' → not used
- 'Indicator' → '**disclosure**'
- 'DMA' → '**management approach**'
- 'organization' → '**reporting organization**'

Overview of changes – Updated content

Selected sections have been updated



‘Employee’/ ‘worker’ terminology review

- Objective: to align the GRI Standards with international norms and to improve consistency in how ‘employee’, ‘worker’, and related terms are used
- Process: an ad-hoc Technical Committee was formed with representation from the ILO, IOE, and ITUC, which has reviewed terminology and made recommendations to the GSSB (GRI’s independent standard-setting body)
- The first set of six consultation drafts include the proposed ‘Employee/ worker’ terminology changes relevant for these drafts – these are identified with comment boxes
- Most changes in the first set of six draft Standards affect guidance text only – only two disclosures (201-2 and 201-8 in *SRS 201: General disclosures*) are impacted by the revisions
- For more information, refer to the [project website here](#)

Overview of changes – Updated content

Selected sections have been updated



Update of Scope 2 Emissions in *SRS 505: Emissions*

- Disclosure 505-2 has been updated to align with changes to the GHG Protocol Scope 2 Guidance, published in January 2015 by WRI and WBCSD
- This now requires reporting two distinct Scope 2 values: a location-based and a market-based value, calculated with different emissions factors according to how the energy was obtained
- *See SRS 505: Emissions, clause 2.5 (lines 250-289)*

SRS 101: Foundation

More detail on what's new or improved



SRS 101: Foundation

Key points



- The Foundation Standard is designed as the starting point for using the GRI Standards
- It brings together the 'in accordance' criteria and the Reporting Principles for defining report quality and content from G4
- In addition, it provides information on how to use the GRI Standards for sustainability reporting



SRS 101: Foundation

Structure



SRS 101 includes the following sections:

- **Introduction** – This is a new section with background context on sustainability reporting and explanations on how to use the set of GRI standards. This section also contains normal standard-setting elements, such as the scope of the standard, Normative references, and the Effective date
- **Section 1: Reporting principles** – this is existing content from G4 which includes the ten Reporting Principles and their associated guidance. There have been no substantive edits to the Reporting Principles or their guidance. However, it has been clarified that organizations preparing an ‘in accordance’ report are expected to include all material topics in the report, even if the topic is not covered by a topic-specific GRI Standard.
- **Section 2: Using the GRI Standards for Sustainability Reporting** – this is a new section with selected content incorporated from G4. It sets out the basic process for using the GRI Standards for sustainability reporting. Following all requirements (shall statements) in this section is required if an organization wants to claim that a report has been prepared ‘in accordance’ (core or comprehensive) with the GRI Standards

SRS 101: Foundation

Structure (continued)



- **Section 3: Making claims related to the use of the GRI Standards** – this is a revised section based on G4 content related to ‘in accordance’ options. The ‘in accordance’ options are now set out in terms of the specific *claims* that organizations can make, based on how they have applied the GRI Standards
 - For organizations using the GRI Standards to prepare a sustainability report, the ‘in accordance’ core and comprehensive options have been carried through from G4, although with slight changes to accommodate the new structure of the Standards. See [SRS 101, Section 3, clauses 3.1-3.2 \(lines 707-734\)](#)
 - For organizations that use individual GRI Standards or their content to report on specific sustainability information, but don’t meet the ‘in accordance’ criteria, a specific ‘SRS-referenced’ claim is to be included in any published material that reference the GRI Standards. This is based on the content in G4 for reports that do not meet the in accordance options, but it includes some modifications to improve clarity. See [Section 3, clause 3.3 \(lines 736-759\)](#)
- **Key terms** – this is a revised section and includes definitions from the GRI Standards (formerly the Glossary in the G4 Implementation Manual) that are especially relevant for understanding SRS 101, such as the definition of ‘topic Boundary’

SRS 101: Foundation

What's new or improved?



Clarifications of key concepts from G4

- A number of concepts from G4 have been clarified in SRS 101, including:
 - Use of the term 'impacts'
 - Description of topic Boundary
 - Relating other topics to GRI Standards
 - Clarifying the use of GRI Sector Disclosures
 - Reporting impacts outside the organization
 - Reporting on other material topics
 - In accordance criteria (and reasons for omission)
- These additional clarifications should make it easier for organizations to report consistently and comprehensively in line with the GRI Standards
- More detailed explanations on these clarifications can be found [here](#)

SRS 101: Foundation

What's new or improved?



'In accordance' and SRS-referenced options:

- The options for preparing an 'in accordance' report from G4 have been clarified in *SRS 101: Foundation*
- These options are now positioned in terms of the specific '*claims*' that organizations can make about their use of the GRI Standards
 - Organizations can either use the GRI Standards together as a set to prepare a sustainability report '**in accordance' with the GRI Standards** (core or comprehensive level), or
 - they can use **individual Standards or their content to report on specific information**. This is called an 'SRS-referenced' claim in the GRI Standards
- Organizations are now explicitly required to include a specific claim (statement) in any 'in accordance' report or other published material that uses the GRI Standards or their content.
- See [here](#) for more information on exactly what has changed compared to G4 in these sections. See *SRS 101: Foundation, Section 3* for the draft text

SRS 201: General disclosures

More detail on what's new or improved



SRS 201: General disclosures

Key points



- The General Standard Disclosures from G4 have been brought together into a single standard: *SRS 201: General disclosures*
- General disclosures elicit contextual information about the reporting organization and its sustainability reporting practice
- In addition to the Introduction and References, there are six main sections:
 1. Organizational profile
 2. Strategy (*formerly 'Strategy and analysis' in G4*)
 3. Ethics and integrity
 4. Governance
 5. Stakeholder engagement
 6. Reporting practice (*this combines 'Report Profile' and 'Identified material Aspects and Boundaries' sections from G4*)

SRS 201: General disclosures

What's new or improved?



Some content and disclosures have been relocated or revised

1. **Strategy and Analysis section:** the 'Strategy and Analysis' section from G4 has been revised and is now called 'Strategy,' to better reflect the content of the disclosures. [See SRS 201: General disclosures, Section 2 \(lines 202-268\)](#)
 - The Strategy disclosures (201-14 and 201-15, formerly G4-1 and G4-2) have been revised and the majority of content has been moved from the disclosures to become reporting recommendations. This makes the disclosures less prescriptive and more consistent with other disclosures in the GRI Standards
 - The requirement for 'two concise narrative sections' and the distinction between the first and second section of text has been removed from 201-15 (formerly G4-2)
2. **Guidance on defining report content:** Guidance from 201-46 (formerly G4-18) has been revised and shortened. The additional guidance related to defining report content will be incorporated into a separate 'How-to-guide' which will be a non-mandatory resource for users of the GRI Standards. [See SRS 201: General disclosures, clause 6.3 \(lines 559-586\)](#)

SRS 201: General disclosures

What's new or improved?



Some content and disclosures have been relocated or revised

3. Reporting on the supply chain: the text for Disclosure 201-9 (formerly G4-I2) has been expanded to be more specific on the reporting expectations. *See SRS 201: General disclosures, clause 1.11 (lines 151-159)*

4. Reporting the primary brands, products and services: Disclosure 201-2 (formerly G4-4) now includes two new elements:

- a description of the organization's activities
- identification of products and services that are relevant to the sustainability topics covered in the report, including:
 - products and services banned in certain markets, and why they are banned; and
 - products and services that are the subject of stakeholder questions or public debate, and why.



This has been added to align with revisions to Disclosure 201-8 (formerly G4-I0) from the review of 'Employee/worker' terminology



This content was originally part of Indicator G4-PR6 and has been merged with this disclosure to improve the logical structure of disclosures

See SRS 201: General disclosures, Disclosure 201-2-a and 201-2-c

SRS 201: General disclosures

What's new or improved?



Some content and disclosures have been relocated or revised

- 5. Reporting on employees/ workers:** Disclosure 201-8 (formerly G4-10) has been revised due to input from the 'Employee/ Worker terminology review' carried out
 - Minor wording and terminology clarifications have been made to requirements 'a' and 'b' (*related to reporting on employees*)
 - Requirements 'c' and 'd' (*reporting on the workforce*) have been removed
 - Requirement 'e' has been revised and now requires reporting: "*Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees*"
 - See *SRS 201: General disclosures, clause 1.9 (line 133)*

- 6. Ethics disclosures:** Disclosures G4-57 and G4-58 have been merged into one disclosure (201-17) on mechanisms for advice and concerns about ethics. See *SRS 201: General disclosures, clause 3.3 (line 295-314)*

SRS 201: General disclosures

What's new or improved?



Some content and disclosures have been relocated or revised

7. **Disclosures separated out for G4-32:** The former disclosure G4-32 has been separated into three disclosures to improve logic and clarity. *See SRS 201: General disclosures, clauses 6.11-6.15 (lines 638-747)*
 - 201-54 now relates to ‘in accordance’ claims
 - 201-55 now relates to the content index
 - 201-56 now relates to external assurance (includes point ‘c’ from G4-32 along with content from G4-33)
8. **Disclosures on reporting the topic Boundary:** Disclosures G4-20 and G4-21 from the G4 General Standard Disclosures have been moved into SRS 301: Management approach. *See SRS 301: Management approach, Disclosure 301-1*

SRS 201: General disclosures

What's new or improved?



Some content and disclosures have been relocated or revised

9. Content index: The requirements for including a content index in the report have been revised

- Requirements are now less prescriptive about the format of the content index – an example table is provided as guidance only
- It is still required to include a content index for all reports prepared in accordance with the GRI standards
- *See SRS 201: General disclosures, clauses 6.12-6.14 (lines 653-700)*

SRS 30I: Management approach

More detail on what's new or improved



SRS 301: Management approach

How is this Standard intended to be used?



Purpose of this Standard

- The Disclosures on Management Approach (DMA) from G4 are presented in a **separate** GRI Standard, *SRS 301: Management approach*
- The Management approach Standard is designed to be used together **with each material topic**, including those topics that are not covered by the GRI Standards
- The Standard requires organizations to provide a **narrative** description of how they manage a material topic and related impacts. The management approach complements the topic-specific disclosures

SRS 301: Management approach

What has changed?



Key changes compared to G4

- The **topic Boundary** disclosures have been incorporated into this Standard and aligned with the revised definition of 'topic Boundary'. For each material topic, organizations describe why the topic is material and where (*Disclosure 301-1-b-c*)
- The content of the **grievance mechanisms**-related Aspects from G4 have been incorporated into this Standard. The only requirement is for organizations to describe the grievance mechanism(s), if used for managing a material topic (*Disclosure 301-2-c-vi*)
- Now **more detail is required** on how the organization manages each material topic, including
 - the purpose of the management approach (*Disclosure 301-2-b*)
 - a description of certain components (e.g., policies, specific actions), only if used for managing a material topic (*Disclosure 301-2-c*)
- It contains additional reporting recommendations and guidance on policies and resources from the Overall and Investment Aspects of G4 (*lines 158-159 and 187-191*)

SRS 301: Management approach

How is this Standard now structured?



SRS 301: Management approach

1. Explanation of the material topic and its Boundaries

Previously G4-DMA-a and G4-20 and G4-21 on topic Boundaries

2. The management approach and its components

Previously G4-DMA-b, but with additional level of detail on the purpose and components of the management approach, including the use of grievance mechanism(s)

3. Evaluation of the management approach

Previously G4-DMA-c

4. General requirements

- *How to combine information for a group of topics*
- *What to report when there isn't a management approach*

SRS 301: Management approach

How has this improved?



Benefits of these key changes

- More **logical arrangement** of content by bringing the topic Boundary and grievance mechanisms disclosures into the management approach
- **Clearer requirements for reporting the topic Boundary**, based on the revised and clarified description of topic Boundary. A more detailed explanations on this clarifications can be found [here](#)
- **More detail** is now requested enabling more transparency on the management approach, ***but the requirements are flexible and adaptable*** to all kinds of management approach
- It includes **recommended disclosures** (but not required), for those organizations wanting to report more extensively on their management approach

Topic-specific Standards

More on what's new or improved



Topic-specific Standards

Key points



- Each G4 Aspect is now presented in a separate topic-specific Standard
- Each topic-specific Standard can be used to report material topics and contains reporting requirements, recommendations, and guidance for reporting on that specific topic
- The topic-specific Standards are designed to be used together with *SRS 301: Management approach*, so that organizations report both the management approach and the topic-specific disclosures for a material topic
- The topic-specific Standards are organized into three categories (series) and numbered accordingly: *Economic topics (400 series)*, *Environmental topics (500 series)*, and *Social topics (600 series)*
- A full list of the proposed topic-specific Standards can be found [here](#)

Timeline for public comment

Two phases of public comment on topic-specific Standards



- **Phase 1: 19th April – 17th July 2016**

- SRS 403: Indirect economic impacts
- SRS 505: Emissions
- SRS 615: Public policy



This set includes one example from each series: Economic, Environmental, and Social

- **Phase 2: 3rd June – 17th July 2016**

- All remaining topic-specific Standards (expected to be 32 Standards in total)

Note: This document contains proposed revisions for all topic-specific Standards. However some decisions for the second set of consultation drafts will not be officially approved by the GSSB (GRI's independent standard-setting body) until May 2016, and therefore are subject to change

Topic-specific Standards

Main changes compared to G4



Structure:

- The G4 Aspects, such as Emissions or Indirect economic impacts, have become individual topic-specific Standards. They are divided into three categories: **Economic series (400)**, **Environmental series (500)** and **Social series (600)**
- The sub-category distinctions from G4 (Labor Practices and Decent Work, Human Rights, Society, and Product Responsibility) no longer exist, and these topics have all been included in the Social series (600)
- Some G4 Aspects have been discontinued and their content has been relocated to other relevant GRI Standards. More information on the following slides
- Other Aspects have been combined into single Standards to reduce duplication of content
- A few Aspects have been moved into a different category (i.e., from Social to Economic) to be more consistent with their content

Topic-specific Standards

Key changes compared to G4



Terminology:

- The term 'Aspect' from G4 is no longer used and has been replaced by 'topic' throughout the Standards

New descriptions of the topic within each Standard

- Each topic-specific Standard now includes a 'Background context' section in the introduction
- These sections describe what the topic is about and the issues it addresses. These sections incorporate some content from G4 and some new content from authoritative intergovernmental instruments

Topic-specific Standards

Structure of each Standard and related G4 content



Each topic-specific Standard follows the same format

Section	Description	Relevant G4 Content
Introduction	New section that includes background information on the GRI Standards, as well as normative references, scope of the Standard and effective date.	<ul style="list-style-type: none">• New text• Relevance sections from Aspects
Management approach disclosures	Each Standard includes a section referencing <i>SRS 301: Management approach</i> . In some standards, this section can also include additional guidance, recommendations, or requirements on the management approach that are specific to that topic.	<ul style="list-style-type: none">• G4 RPSD pp. 45-46• G4 IM pp. 63-65• Aspect-specific DMA guidance for the Aspects
Topic-specific disclosures	This section outlines all disclosures for a particular topic. It includes reporting requirements, reporting recommendations (where applicable), and guidance.	<ul style="list-style-type: none">• G4 RPSD pp. 47-83• G4 IM pp. 66-245
References	The reference list includes documents that informed the development of each Standard, which are largely unchanged from the references cited in G4.	<ul style="list-style-type: none">• G4 IM pp. 237-242• References sections from the Aspects

Topic-specific Standards

Key changes compared to G4 – discontinued Aspects



Overview of discontinued G4 Aspects

- The content of four Aspects from G4 has been combined with or relocated into other topic-specific Standards, rather than being developed as individual Standards: **Transport, Products and Services, Overall** (all three from the Environmental Category), and **Investment** (from the Human Rights Category)* [*Read more about the rationale for these changes here*](#)
- In addition, the four Aspects related to **grievance mechanisms** have been discontinued, as their content has been incorporated into *SRS 301: Management approach*
- These changes will reduce **duplication** of content in the Standards

** Subject to change depending on the final structure approved by the GSSB in May 2016*

Topic-specific Standards

Key changes compared to G4 – discontinued Aspects



Where can this content be found in the GRI Standards? (I)

- **Transport (Environmental)**

Environmental impacts of transport are already covered in the following individual topic-specific Standards:

- G4-EN4 and G4-EN7 (now Disclosures 502-2 and 502-5)
- G4-EN17 (now Disclosure 505-3)

- **Products and Services (Environmental)**

Environmental impacts of products and services are already covered in the following individual topic-specific Standards:

- G4-EN1, G4-EN2 and G4-EN28 (now Disclosures 501-1, 501-2 and 501-3)
- G4-EN4 and G4-EN7 (now Disclosures 502-2 and 502-5)
- G4-EN17 (now Disclosure 505-3)

Topic-specific Standards

Key changes compared to G4 – discontinued Aspects



Where can this content be found in the GRI Standards? (I)

- **Overall (Environmental)**

Content from Indicator G4-EN31 has been relocated to:

- *SRS 301: Management approach (See Guidance 1.7 (lines 187-191))*
- *SRS 505: Emissions (See Guidance 1.1 and 1.2 (lines 161-162))*
- *SRS 506: Effluents and waste*
- *SRS 507: Compliance*

- **Investment (Human Rights)**

- Indicator G4-HR1 has been moved to *SRS 301: Management approach* as a reporting recommendation (*See clause 1.3.5 (lines 158-159)*)
- Indicator G4-HR2 has been moved to *SRS 613: Human rights assessment*

Topic-specific Standards

Key changes compared to G4 – discontinued Aspects



Where can this content be found in the GRI Standards? (I)

- **Environmental Grievance Mechanisms/Grievance Mechanisms for Labor Practices/Human Rights Grievance Mechanisms/Grievance Mechanisms for Impacts on Society**
 - The content of these Aspects has been merged and moved to *SRS 301: Management approach*.
 - Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been merged and transitioned as guidance, not a requirement (*See clause 1.8 (lines 192-241)*)
 - The only requirement for organizations is to describe the grievance mechanism(s) if used for management a material topic (*See Disclosure 301-2-c-vi*)

Topic-specific Standards



Combined G4 Aspects

Several G4 Aspects have been combined in order to reduce duplication of content:

G4 Aspects	Location in GRI Standards
<ul style="list-style-type: none">• Supplier Assessment for Labor Practices Aspect• Supplier Human Rights Assessment Aspect• Supplier Assessment for Impacts on Society Aspect	SRS 620: Supplier social assessment
<ul style="list-style-type: none">• Compliance Aspect (Society)• Compliance Aspect (Product Responsibility)	SRS 621: Social compliance

Topic-specific Standards

Relocated G4 Aspects and Indicators



The following G4 Aspects have been relocated to a different category:

- Anti-corruption Aspect from the Social Category in G4 to the Economic series (400)
 - **Rationale:** Corruption is an economic crime. It is linked to such negative impacts as poverty in transition economies, damage to the environment, abuse of human rights, abuse of democracy, misallocation of investments, and undermining the rule of law. The Aspect can thus be considered to be an Economic issue rather than a Societal issue
- Anti-competitive Behavior Aspect from the Social Category in G4 to the Economic series (400)
 - **Rationale:** Anti-competitive behavior, anti-trust, and monopoly practices can affect consumer choice, fair pricing, and other requirements of efficient markets. Many countries have introduced legislation that seeks to control or prevent monopolies, on the assumption that competition between enterprises promotes economic efficiency and sustainable growth. This Aspect can thus be considered to be an Economic issue

Topic-specific Standards

Relocated G4 Aspects and Indicators



The following G4 Indicators have been relocated to a different location:

- **G4-PR6**, combined with G4-4 (now Disclosure 201-2) in *SRS 201: General disclosures*
- **G4-EN28**, moved to *SRS 501: Materials* (to be released for public comment on 3 June 2016)
- **G4-HR2**, moved to the *SRS 613: Human rights assessment* (to be released for public comment on 3 June 2016)



Other revisions

- The **Documentation sources** from the guidance of G4 Indicators are discontinued
- The **definitions** are located in the GRI Standards Glossary
- The **Linkages** from the guidance of G4 Aspects and Indicators are moved to a separate How-to-Guide
- **References** are no longer placed directly under each disclosure, but are consolidated for the entire Standard in a separate section
- The **Relevance and Compilation headings** that were previously found in the guidance of G4 Indicators are no longer included
- The **Overview tables** for G4 Aspects and G4 disclosures, which can be found throughout the G4 Implementation Manual are no longer included in the GRI Standards
- The **introduction sections to the categories and sub-categories** in G4 are discontinued. This content is partly moved to the Background context sections of the topic-specific Standards

Topic-specific Standards

Overview of all topic-specific Standards (1 of 3)



Economic series (400)	
401	Economic performance
402	Market presence
403	Indirect economic impacts*
404	Procurement practices
405	Anti-corruption (<i>relocated from the Social Category in G4</i>)
406	Anti-competitive behavior (<i>relocated from the Social Category in G4</i>)
Environmental series (500)	
501	Materials
502	Energy
503	Water
504	Biodiversity
505	Emissions*
506	Effluents and waste
507	Environmental compliance (<i>the re-named Compliance Aspect from the Environmental Category in G4</i>)
508	Supplier environmental assessment

*included in the first phase of public comment, released for exposure on 19 April

Topic-specific Standards

Overview of all topic-specific Standards (2 of 3)



Social series (600)	
601	Employment
602	Labor/management relations
603	Occupational health and safety
604	Training and education
605	Diversity and equal opportunity
606	Equal remuneration for women and men
607	Non-discrimination
608	Freedom of association and collective bargaining
609	Child labor
610	Forced or compulsory labor
611	Security practices
612	Indigenous rights
613	Human rights assessment (<i>re-named Assessment Aspect from the Human Rights Sub-Category in G4</i>)
614	Local communities
615	Public policy*

* included in the first phase of public comment, released for exposure on 19 April

Topic-specific Standards

Overview of all topic-specific Standards (3 of 3)



Social series (600)	
616	Customer health and safety
617	Product and service labeling
618	Marketing communications
619	Customer privacy
620	Supplier social assessment <i>(combines the three supplier-related Aspects from the Social Category in G4)</i>
621	Social compliance <i>(combines the two Compliance Aspects from the Social Category in G4)</i>

*included in the first phase of public comment, released for exposure on 19 April

Thank you



GSSB Global
Sustainability
Standards Board

info@globalreporting.org
www.globalreporting.org

GRI
Barbara Strozzi laan 336
1083 HN Amsterdam
The Netherlands



Amsterdam | New York | Beijing | Manila | New Delhi | Johannesburg | Bogotá | São Paulo