

## Frequently Asked Questions

*The G4 FAQ document has been prepared by the Standards Division as supporting material for G4 stakeholders. However, the prime references for any interpretation and guidance on the G4 Guidelines remain the G4 documents “Reporting Principles and Standard Disclosures” and “Implementation Manual”. Whilst every attempt has been made to ensure that the information in the FAQ is correct, GRI can accept no responsibility for its content or for any consequence to any individual or organization as a result of the guidance contained therein.*

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## Background and Development of the G4 Guidelines

### What were the main objectives of G4?

The main objectives set by the GRI Board of Directors in September 2010 were:

- To offer guidance in a user-friendly way, so that new reporters can easily understand and use the Guidelines.
- To improve the technical quality of the Guidelines' content in order to eliminate ambiguities and differing interpretations – for the benefit of reporters and information users alike.
- To harmonize as much as possible with other internationally accepted standards.
- To improve guidance on identifying 'material' issues – from different stakeholders' perspectives – to be included in sustainability reports.
- To offer guidance on how to link the sustainability reporting process to the preparation of an Integrated Report aligned with the guidance to be developed by the International Integrated Reporting Council (IIRC).

### How were the G4 Guidelines developed and who was involved?

The Guidelines' content was developed following [GRI's Due Process](#). Public Comment Periods, diverse expert Working Groups, and GRI's governance bodies ensured that the Guidelines were consensus-based and reflected the broadest possible stakeholder input.

Working Groups were (and still are) the primary means for developing and revising the text of the Guidelines. Working Groups are temporary bodies consisting of international experts representing a good balance of business, financial markets, labor, civil society organizations, and mediating institutions. The process was overseen by GRI's governance bodies.

Working Groups are formed by GRI's Secretariat, under the direction of the Board of Directors. Selection criteria include expertise, stakeholder diversity and availability. GRI Stakeholder Council (SC) and Technical Advisory Committee (TAC) representation in Working Groups is encouraged.

This multi-stakeholder, consensus-based approach gives GRI's Reporting Principles and Standard Disclosures a unique credibility, completeness, and legitimacy – they are trusted and widely used around the world.

Details regarding the development process can be found [here](#).

## **Why was the feedback I submitted during the Public Comment Period not addressed in the final G4 Guidelines?**

Public Comment Periods (PCP) are a crucial part of [GRI's Due Process](#). GRI held several PCPs during the development of G4. The first PCP, conducted through an online survey, gathered feedback on the direction GRI should take in developing G4. The findings led to decision-making on the formation of Working Groups and possible ways forward for the G4 development process. The many constructive comments received provided valuable input for the Working Groups and Secretariat during the G4 development process.

The second PCP gathered feedback on an exposure draft of G4, which featured significant proposed changes in the following areas: Anti-corruption, Application Levels, Boundary, Disclosures on Management Approach (DMA), Governance and Remuneration, Greenhouse Gas Emissions and Supply Chain.

GRI thanks everyone who provided feedback during the PCPs. This feedback played a pivotal role in the development of the G4 Guidelines, and significantly shaped its final contents.

The development followed a consensus-based approach. This means that not every individual comment could be addressed in the final Guidelines. However, all feedback was carefully considered by GRI's Working Groups and governance bodies, following the approach described below. All feedback was carefully reviewed and analyzed by GRI's Secretariat. The Secretariat followed a structured and transparent approach to analyzing each individual comment. A detailed description of the methodology of analysis can be found in this [Methodology for Analyzing Feedback](#). GRI presented the results of the analysis to GRI's Working Groups and governance bodies.

In addition, the Secretariat prepared a '[Verbatim Responses](#)' document, presenting all textual submissions exactly as received. This enabled the Working Groups and governance bodies to verify the analysis, and form an opinion on the feedback provided. Individual submissions were further discussed during meetings.

A '[Basis for Conclusions](#)' document, available in the GRI Resource Library, was also published.

GRI will be sharing more information on further topics to be developed in the near future. Sign up to the [GRI newsletter](#) to stay informed.

### **How can I submit feedback on G4?**

GRI welcomes feedback on the G4 Guidelines. If you do not have a technical enquiry but believe the Guidelines contain an error, or if you have identified areas for improvement and/or would like to make a proposal for improvement, you can fill in this [feedback form](#) or send an email, in English, to [feedback@globalreporting.org](mailto:feedback@globalreporting.org)

### **Who is expected to judge or challenge an organization's report content?**

GRI does not judge the outcome or quality of the organization's process for defining report content, or the report itself, including its identified material Aspects and Boundaries. Impartiality is an important part of maintaining GRI's credibility as the trusted and independent provider of the world's most comprehensive Sustainability Reporting Guidelines.

GRI regards stakeholders' assessments and feedback as key elements of the reporting process. Failure to identify and engage with stakeholders is likely to result in reports that are not suitable or credible for all stakeholders. In contrast, systematic stakeholder engagement enhances stakeholders' receptivity and the usefulness of the report. Executed properly, it is likely to result in ongoing learning within the organization and by stakeholders, and increase accountability to a wider range of stakeholders, strengthening trust and credibility.

## Elements and Content of G4

### Elements and Content of G4: General

#### What are the key enhancements in the G4 Guidelines?

Among many other features, key enhancements in G4 include:

- Up-to-date Disclosures on governance, ethics and integrity, supply chain, anti-corruption and GHG emissions
- Generic set of Disclosures on Management Approach
- Two “in accordance” criteria options, both focused on material Aspects
- GRI Content Index offering a transparent format to communicate external assurance
- Technically reviewed content and clear Disclosure requirements
- Detailed guidance on how to select material topics, and explain the boundaries of where material impacts occur
- Flexibility for preparers to choose the report focus
- Flexibility to combine with local and regional reporting requirements and frameworks
- Up-to-date harmonization and reference to all available and internationally-accepted reporting documents
- Overview tables, summaries and quick links to specific Guidelines’ components
- Complete glossary, reference lists, and visual guidance

#### What are the new Standard Disclosures in G4?

The new Standard Disclosures include:

- Generic set of Disclosures on Management Approach (DMA)
  - Report why the Aspect is material. Report the impacts that make this Aspect material
  - Report how the organization manages the material Aspect or its impacts
  - Report the evaluation of the management approach
- Supply Chain Standard Disclosures
- Governance Standard Disclosures
- Ethics and Integrity Standard Disclosures
- Anti-Corruption Standard Disclosures
- Energy and GHG Emissions Standard Disclosures

You can find an overview of changes in Standard Disclosures from the G3.1 to G4 Guidelines [here](#).



## How are the G4 Guidelines presented?

The G4 Guidelines are presented in two parts.

The first part, *Reporting Principles and Standard Disclosures*, includes:

- An overview of how to use the Guidelines
- A new section: ‘Using the Guidelines: The steps to follow’
  - Obtain an overview
  - Choose preferred “in accordance” option
  - Prepare to disclose General Standard Disclosures
  - Prepare to disclose Specific Standard Disclosures
  - Prepare the sustainability report
- Reporting Principles
- Standard Disclosures
- A new section: Quick Links
  - Supporting information on concepts related to G4, e.g., supply chain, external assurance, linkages with frameworks including UNGC, OECD.
- Definitions of Key Terms

The second part, *Implementation Manual*, includes:

- Detailed guidance for the *Reporting Principles and Standard Disclosures*
- A complete list of references
- A glossary
- General reporting notes
- Information on the Guidelines’ development

## How do the G4 Guidelines harmonize with other frameworks or initiatives?

As with all versions of GRI’s Guidelines, G4 includes references to widely accepted and used issue-specific reporting documents, and is designed as a consolidated framework for reporting performance against different codes and norms for sustainability.

The G4 Guidelines support organizations to report on the implementation of the following documents (among others):

- Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011
- United Nations (UN), *Guiding Principles on Business and Human Rights. Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011
- United Nations Global Compact, *Ten Principles*, 2000

For a complete reference list, please see section 5 ‘References’ in the *G4 Implementation Manual*.

GRI is further committed to updating the linkage publication between the GRI Guidelines and other frameworks, standards and initiatives, including CDP (water, climate change), ISO26000, European Directive on non-financial and diversity disclosure, IRIS and CASS-CSR 3.0. A complete overview can be found [here](#).

GRI has strategic partnerships or synergies with the following organizations:

- The Organisation for Economic Co-operation and Development (OECD)
- The United Nations Global Compact (UNGC)
- The United Nations Environment Programme (UNEP)
- The International Organization for Standardization (ISO)
- CDP
- The United Nations Conference on Trade and Development (UNCTAD)
- International Finance Corporation (IFC)
- Earth Charter

For more information about these partnerships, click [here](#).

### **What were the criteria to include external reference in the G4 Guidelines?**

The G4 Guidelines include the names of recent and useful documents that can assist organizations in either understanding more about the topics listed in the Guidelines, or help them to manage and report on topics.

GRI has strict criteria for assessing if a reference should be listed in its Guidelines:

- The organization provides publicly-available information about the development process of this reference
- The reference was developed using a collaborative, representative, robust, and transparent process; or developed in an inter-governmental setting
- The reference is generally applicable
- The reference is applicable to all organizations regardless of size or sector
- The reference is available in English
- The reference is available free of charge
- The reference is current and in use

Source: <https://www.globalreporting.org/resourcelibrary/G4-Exposure-Draft.pdf>, page viii.

### **Why is there a focus on material topics/Aspects?**

Stakeholder feedback to GRI suggested that reports included too much information on issues that were not material, causing unnecessary burden for reporting organizations and difficulties for report readers in extracting essential information.

By placing an even greater emphasis on the concept of materiality, G4 encourages reporting organizations to provide only Disclosures and Indicators that reflect their economic, environmental and social impacts, on the basis of a dialogue with their stakeholders and an assessment of the organization's impacts.

This will allow reporting organizations and report users alike to concentrate on the economic, environmental, and social impacts that really matter, resulting in reports that are more strategic, more focused and more credible, as well as easier for stakeholders to navigate.

### **Has the Materiality Principle changed in G4?**

The Materiality Principle, as defined in the G3 Guidelines (2006), has not changed in G4. The Materiality Principle states that the report should cover Aspects that: reflect the organization's significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

However, the concept of 'Boundary', as defined in the G3 Guidelines, has significantly changed in G4. In G4, organizations are requested to identify and describe where impacts occur for each material Aspect identified. In setting the Aspect Boundaries, an organization should consider impacts within and outside of the organization.

### **Is it correct that organizations define different Boundaries for each material Aspect identified? Is there any guidance available for this?**

In G4, Boundaries can differ for the identified material Aspects. The impacts that make an Aspect material can occur within or outside of the organization, or both. Guidance can be found in the *G4 Implementation Manual* under General Standard Disclosures G4-18, G4-20 and G4-21. Please also see FAQ **How can material impacts that occur outside of the organization be reported?**

## **Can we still use the Boundary tree protocol from G3/G3.1 to help determine reporting boundaries for G4?**

The Boundary Protocol (2005) provided guidance on which entities to include in a sustainability report. The prime consideration was control or significant influence. Based on stakeholder feedback, the Protocol was reviewed for G4.

In G4, the prime consideration for Boundary setting is where impacts related to a material Aspect occur: within or outside of the organization, or both, regardless of whether the organization exerts control or significant influence over a particular entity.

For material Aspects for which impacts occur outside of the organization, Indicators are expected to be reported where data quality and availability allows. You can find the complete guidance on pages 31-42 of the *G4 Implementation Manual*.

### **What does “where the impacts occur” mean?**

The G4 Guidelines intend sustainability reports to provide information on which significant sustainability impacts (positive and negative, actual, potential, direct, indirect, short term, long term, intended, unintended) occur in an organization and its value chain.

With regards to drawing the reporting Boundary for a material Aspect (relevant for G4-18, G4-20 and G4-21), the phrase “where the impacts occur” means which entities inside the organization, or which entities or groups of entities outside the organization, cause the impact and are responsible for it.

This identification pinpoints where there is a need for change in management approach or processes, in order to mitigate or avoid negative impacts and sustain or enhance positive impacts.

More information related to each impact is reported in the G4-DMA. Report readers should be able to understand who or what is affected by the impact, and how. This information is reported in DMA-a: ‘Report why the Aspect is material’.

### **How can material impacts that occur outside of the organization be reported?**

An organization should report on its material Aspects, and how it manages or approaches them both within and outside of the organization.

‘Outside of the organization’ refers to all entities and elements that are not included in the organization’s consolidated financial statements or equivalent documents (see General Standard Disclosure G4-17).

Impacts that render an Aspect material can occur outside of the reporting organization, due to the relationship of the entities or elements outside of the organization with the reporting organization.

Listing entities or groups of entities outside of the organization where impacts related to material Aspects occur, is the first step for reporters to show that they are aware of these impacts in their value chain.

For the material Aspects where impacts occur outside of the reporting organization, the organization is expected to provide Disclosures on Management Approach (DMA). These offer to state that the organization does not have a management approach for a specific Aspect but, if so, to identify any plans to implement a management approach, or to disclose the reasons for not having one. If Indicators can be applied outside the organization, then those Indicators are expected to be reported, where data quality and availability allows this to be done.

The organization should report if information presented for a DMA or Indicator does not cover the Boundary (the respective entities) identified for the material Aspect in General Standard Disclosure G4-21.

In these cases, if the material Aspect cannot be fully reported, the organization should clearly state what information is not reported, and explain the reason for this omission (according to page 13, *Reporting Principles and Standard Disclosures*).

### **Do the General Standard Disclosures G4-20/G4-21 have to be reported in one place, or can the information on the Boundary be spread across the respective material Aspects?**

In the case of G4-20 and G4-21, it is possible to spread the information across the respective Aspects. However, this would need to be explicitly explained, with relevant page numbers, in the GRI Content Index under G4-20 and G4-21.

**The defining report content process focuses on the Aspect level. Aspects are assessed on materiality and their respective Boundaries are drawn. Is there a description of each Aspect available?**

GRI offers a description for some Aspects. If the relevance or meaning of an Aspect is not clear, it is useful to look at the respective Disclosures that relate to an Aspect. This includes: the Indicators, the Guidance for the Indicators, Aspect-specific DMA if it is available, or Sector Disclosures if they are available. Beyond this, the organization might consider further information and issues of relevance to the Aspect title, but not covered in the GRI Framework. Such information can also make the Aspect material.

**Is there any guidance or requirement on reporting significant events that occur after the end of the reporting period, but before the publication of the sustainability report, e.g. an office closure?**

With regard to Disclosures, the GRI report should cover the information related to Disclosures of a specific reporting cycle.

Data that is gathered after this period should be covered in the next reporting cycle's report for the respective Standard Disclosures. The information in the report should clearly indicate the time period to which it relates, when it will be updated, and when the most recent updates were made.

The Guidelines refer in a number of places to future developments. The general reporting notes, for instance, state that information should be presented for the current reporting period (such as the current year) and at least two previous periods, in addition to future targets where they have been established, for the short- and medium-term.

A GRI report should follow the Reporting Principles outlined in the G4 Guidelines. The following Principles are particularly interesting in this regard:

The Materiality Principle states that the report should cover Aspects that:

- Reflect the organization's significant economic, environmental and social impacts; or
- Substantively influence the assessments and decisions of stakeholders

Defining report content considerations also include future implications.

The Sustainability Context Principle states that the report should present the organization's performance in the wider context of sustainability. Information on performance should be placed in context. The underlying question of sustainability reporting is how an organization contributes, or will contribute in the future, to the improvement or deterioration of economic, environmental and social conditions, developments and trends at local, regional or global levels. This therefore means that a report should describe how sustainability topics relate to long-term organizational strategy, risks, and opportunities.

More detailed information about the Reporting Principles can be found in the [\*G4 Implementation Manual\*](#).

## **When reporting on the supply chain, do we have to be concerned about double-counting?**

Each GRI report is an organization's account of their sustainability impacts and performance, which includes the awareness of sustainability impacts occurring in the supply chain caused by the business relationship with the supplier. In G4, the reporting organization clarifies for each material Aspect which entities are included (inside and outside the organization) and thus displays its understanding of where sustainability impacts occur in its value chain, directly or indirectly, due to its business activities.

If a supplier also issues a GRI-based report, it will provide information on sustainability impacts and informs the report reader about the sustainability impacts and performance from the supplier's perspective.

## Elements and Content of G4: "In accordance"

### **What is a G4 sustainability report?**

A G4 sustainability report is a report that is: based on the G4 Guidelines; fulfills the "in accordance" criteria; and states that it is "in accordance" with either the Core or Comprehensive options.

### **What type of entities can produce a GRI report?**

The GRI Sustainability Reporting Guidelines (the G4 Guidelines) offer *Reporting Principles and Standard Disclosures* and an *Implementation Manual* for the preparation of sustainability reports by any type of organization, regardless of size, sector or location. The G4 Guidelines do not define the term "organization".

Examples of organizations include:

- Multinational enterprises
- SMEs (small and medium-sized enterprises)
- Public agencies
- NGOs (non-governmental organizations)
- Trade associations

It is possible that two or more organizations or departments within a given organization may consider producing a joint G4 report. In the preparation of these reports, reporters should consider the challenges that arise, given the disclosure requirements and the value of the reported information.

GRI does not provide any specific guidance on how to apply GRI Guidelines to different types of organizations.

## What is the difference between Core and Comprehensive?

In section 3 of the *Reporting Principles and Standard Disclosures*, the difference between the two “in accordance” options - Core and Comprehensive - is explained.

General Standard Disclosures are to be reported for both options, with a larger number reported for the Comprehensive option.

Specific Standard Disclosures (DMA and Indicators) should focus only on material Aspects.

- Core option: For each identified material Aspect, the organization should disclose the Generic DMA and at least one Indicator
- Comprehensive option: For each identified material Aspect, the organization should disclose the Generic DMA and all Indicators related to the material Aspect

For example: if an organization has identified 15 material Aspects, it needs to report against at least 15 Indicators to be “in accordance” with the Core option – one for each material Aspect identified. For the “in accordance” Comprehensive option, the organization will need to report against all the Indicators available in the Guidelines for those 15 material Aspects identified. In exceptional cases, reasons for omission may apply.

## What is the difference between General and Specific Standard Disclosures?

The General Standard Disclosures are applicable to all organizations preparing sustainability reports. Depending on the organization’s choice of “in accordance” option, the organization has to identify the required General Standard Disclosures to be reported. They are divided into seven parts:

- Strategy and Analysis
- Organizational Profile
- Identified Material Aspects and Boundaries
- Stakeholder Engagement
- Report Profile
- Governance
- Ethics and Integrity

The Specific Standard Disclosures are organized by Categories and Aspects and need to be reported only for the material Aspects identified by the organization. See Table 1 on page 9 of the *Reporting Principles and Standard Disclosures* for an overview of the Categories and Aspects in G4. Specific Standard Disclosures include:

- Disclosures on Management Approach
- Indicators



## **How many Standard Disclosures are offered in G4?**

The G4 Guidelines offer General and Specific Standard Disclosures. There are 58 General Standard Disclosures offered. Specific Standard Disclosures consist of a generic set of Disclosures on Management Approach to be used with each material Aspect, and 91 Indicators to measure an organization's sustainability impacts.

The number of Standard Disclosures to be reported depends on the "in accordance" option chosen by the organization, and on the outcome of the organization's process for defining report content.

To report "in accordance" - Core, organizations have to report on 34 General Standard Disclosures. To report "in accordance" - Comprehensive, organizations have to report on all 58 General Standard Disclosures. For both options, Specific Standard Disclosures (DMA and Indicators) should focus only on material Aspects.

## **How do I declare "in accordance"?**

The Guidelines offer two options for an organization to prepare its sustainability report "in accordance" with the Guidelines. The two options are Core and Comprehensive. These options designate the content to be included for the report to be prepared "in accordance" with the Guidelines. See pages 11-14 of the *Reporting Principles and Standard Disclosures*.

Both options can apply for an organization of any type, size, sector or location.

The choice of whether an organization reports "In accordance" – Core or "In accordance" – Comprehensive has to be reported in General Standard Disclosure G4-32.

## **Is there a minimum number of Aspects to report against in order to be "in accordance"? Can a sustainability report omit Aspects from one or more Categories? For example, it covers Economic and Environmental Aspects but none of the Social Aspects?**

GRI does not prescribe a minimum number of material Aspects which should be identified or reported against, neither in general nor for each of the Categories (Economic, Environmental and Social). The number of material Aspects is dependent on the outcome of the organization's processes for defining report content and its stakeholder engagement.

### **Does a Core reporter have to explain why it chose a particular Indicator under a material Aspect to fulfill the minimum requirements?**

The “in accordance” criteria for the Core option outlines minimum expectations. Core reporters are required to report on each material Aspect in the Disclosures on Management Approach (DMA-a, DMA-b, DMA-c) and at least one Indicator.

If a reporter chooses to report on the minimum of one Indicator per material Aspect, it is advisable to choose the Indicator that best describes the organization’s performance regarding the material impacts related to the Aspect.

Regardless of the “in accordance” option chosen, reporters should follow the Reporting Principles. G4 encourages reporters to be transparent on what the material issues are, even if the organization is not ready yet to manage the issues in question. Core reporters are therefore encouraged to report beyond one Indicator for each material Aspect if other Indicators cover material information.

### **How should I report on external assurance?**

Reporters should keep in mind that the language used in external assurance reports, statements or opinions is not always understood. Important information should be included in broadly accessible language under General Standard Disclosure G4-33. This information should clarify what has and what has not been assured and on what basis, including e.g., the assurance standards used, the level of assurance obtained and limitations of the assurance process.

The reporting organization should include a reference to the external assurance report, statements or opinions, if any, under G4-32c.

When the external assurance column in the Content Index is filled out, the information provided should be clear and avoid the use of language that can be ambiguous or misleading.

As of 5 August, the Global Sustainability Standards Board (GSSB) decided that it is not required in G4-32-b to fill out the column on assurance in the Content Index in order to report “in accordance” with G4.

## How do we deal with partial reporting on Standard Disclosures?

The G4 Guidelines do not use the terms “partial” or “fully” reported.

If a valid reason is given for the omission of certain information, this Disclosure is reported as “in accordance” with G4.

Reasons for omission may apply in exceptional cases for those Standard Disclosures marked with (\*) in tables 3 and 4 on page 12 of *Reporting Principles and Standard Disclosures*.

In exceptional cases, if it is not possible to disclose certain required information, the report should clearly:

- Identify the information that has been omitted.
- Explain the reasons why the information has been omitted.

In addition, the applicable explanation of omission from the list below should be provided:

- A Standard Disclosure, part of a Standard Disclosure, or an Indicator is not applicable; the reason why it is considered to be not applicable should be disclosed
- The information is subject to specific confidentiality constraints; those constraints are to be disclosed by the organization
- The existence of specific legal prohibitions; a reference to the specific legal prohibitions should be made
- The information is currently unavailable. In the case of the unavailability of data, the organization should disclose the steps being taken to obtain the data and the expected time frame for doing so

The organization should recognize, however, that a large number of omitted Standard Disclosures may invalidate its ability to claim that its sustainability report has been prepared “in accordance” with either the Core or Comprehensive options of the Guidelines.

## How does an organization active in multiple sectors use the G4 Sector Disclosures?

An organization active in multiple sectors should take all Sector Disclosures documents that are applicable to the organizations’ activities into account.

In practice, this involves the following steps:

### Step 1:

The organization should identify the sectors in which it is active, and for which GRI Sector Disclosures are available. A list of available Sector Disclosures documents can be found [here](#).

## Step 2:

The GRI Sector Disclosures offer additional reporting requirements and Guidance for both types of disclosures: General Standard Disclosures and Specific Standard Disclosures.

General Standard Disclosures for sectors of all applicable Sector Disclosures documents need to be reported according to the “in accordance” option chosen. Where required, contextual information should be provided in order to indicate to which entities these disclosures apply. Please note that not all Sector Disclosures documents offer sector-specific General Standard Disclosures.

Specific Standard Disclosures for sectors are grouped under Aspects. The Sector Disclosures document may contain additional disclosure requirements and guidance to existing G4 Aspects and standalone Aspects for the sector, with related Indicators and guidance. During the process of defining a report’s content, organizations should consider the sector-specific Aspects listed in the applicable Sector Disclosures documents, together with the Aspects in the G4 Guidelines as part of the initial list of topics in the ‘identifying relevant topics’ step. The process for selecting material Aspects is described on pages 31-40 of the [\*G4 Implementation Manual\*](#).

The organization is requested to report on all material Aspects. For identified material Aspects, the Aspect Boundary has to be reported in order to be “in accordance” with the Guidelines. In the case of material G4 Aspects that include sector-specific disclosures, where required, contextual information should be provided to which entities the additional sector-specific disclosures apply.

How to use the Sector Disclosures requirements in conjunction with the G4 Guidelines is explained in detail in the introduction of the Sector Disclosures documents.

## Step 3:

The sector-specific General and Specific Standard Disclosures covered in the report need to be integrated in the GRI Content Index. Please see: **How should the GRI Content Index be filled out?** for more information.

### **If a report is not “in accordance”, can it still refer to GRI?**

Page 14 of the *Reporting Principles and Standard Disclosures* states: “If an organization reports Standard Disclosures from the Guidelines but has not fulfilled all the requirements of either “in accordance” option, the report should contain the following statement: *‘This report contains Standard Disclosures from the GRI Sustainability Reporting Guidelines’*. A list of the Standard Disclosures and their location in the organization’s report should be provided together with this statement.”

### **What if an Indicator is material but the Aspect it belongs to was not identified as material?**

This scenario may be revealed during the Validation Step of the process for defining material Aspects and Boundaries. The organization may take the approach of assessing the Indicators for materiality during the Validation Step. If an Indicator is deemed material yet the Aspect it belongs to was not identified as material, the Aspect should be considered material (see pages 38-39 of the *G4 Implementation Manual*). In this case, the Disclosures on Management Approach should also be reported for the Aspect.

### **Are Indicators in G4 distinguished as “core” or “additional” Indicators, as in G3/G3.1?**

No. In G4, all Indicators under each Aspect are considered equal.

### **For the Comprehensive option: When an Aspect is identified as material, do I have to report all Indicators under this Aspect, even if a specific Indicator is not applicable?**

Reasons for omission may apply in exceptional cases. If a Specific Standard Disclosure (DMA or Indicator), or part of a Specific Standard Disclosure is not applicable, the report should clearly identify which (part of the) Standard Disclosure is not applicable and explain the reason why it is considered to be not applicable.

More information can be found on page 13 of the *Reporting Principles and Standard Disclosures*.

### **For the Core option: Which Indicator(s) should be chosen under a material Aspect?**

The Core option requires that at least one Indicator is reported for each material Aspect, in addition to the Disclosures on Management Approach. For many Aspects in the GRI Guidelines several Indicators are available. The organization should choose the Indicator that best captures its impacts related to the material Aspect to fulfill the requirement of the Core option. It is possible to report on further GRI Indicators under this Aspect or to add additional alternative Indicators, also sector-specific ones, or Indicators that the organization developed itself. Organization-specific Indicators included in the report should be subject to the same Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

**For the Comprehensive Option: When an Aspect is identified as material, but one of the related Indicators does not measure a material impact, does this Indicator need to be reported?**

One of the four reasons for omission states: “If a Standard Disclosure, part of a Standard Disclosure, or an Indicator is not applicable, the reason why it is considered to be not applicable should be disclosed.” “Not applicable” also means that the impact measured by an Indicator is so minor as to be insignificant. .

**The information required under a G4 Aspect does not adequately reflect the full positive or negative impacts of my organization regarding that Aspect. What shall I do?**

In order to report “in accordance”, the disclosures under a material Aspect need be reported, as a minimum. There might be important local, sector-, situation- or organization-specific information, in addition to that required by G4 (e.g., additional calculations, measurement units or background narrative) without which the reported information would provide an incomplete picture. The reporting organization should add such information to enable the report reader to properly assess the organization’s sustainability impacts in the reporting period.

The organization may also use, complementary to the existing G4 disclosures, additional indicators, such as sector-specific indicators or self-developed indicators. All indicators included in the report should be subject to the same Reporting Principles and have the same technical rigor as GRI’s Indicators (see page 39 of the Implementation Manual).

Further, the sustainability report should present the organization’s performance in the wider context of sustainability (Sustainability Context Principle). The underlying question of sustainability reporting is how an organization contributes, or aims to contribute in the future, to the improvement or deterioration of economic, environmental and social conditions, developments, and trends at the local, regional or global level.

**Is there any guidance on how to report non-GRI topics or non-GRI Indicators?**

The organization may identify material topics that are not covered by the Aspects list and Indicators in the Guidelines, or by GRI Sector Disclosures. To address these topics, the organization may apply the Generic DMA.

The organization may also use – complementary to the Generic DMA – alternative Indicators, sector-specific Indicators, or self-developed Indicators. Organization-specific Indicators included in the report should be subject to the same Reporting Principles and have the same technical rigor as GRI’s Standard Disclosures (see page 39 of the *G4 Implementation Manual*).

## **Is the definition of “significant locations of operation” expected to be identical in all Indicators where it applies?**

Each time the term “significant locations of operation” is used in Indicators, a reporting requirement is included, as follows: Report the definition used for “significant locations of operation”. Reporters should define significant locations of operation specifically for each respective Indicator, because “significant” should be seen in the context of the Indicator, the related impacts and the Aspect Boundary.

## Elements and Content of G4: Disclosures on Management Approach (DMA)

### **Are we expected to report against the Generic DMA and the Aspect-specific DMA Guidance, if available, for every material Aspect? What is G4 DMA-a, DMA-b, DMA-c?**

When reporting on management approach, organizations start by addressing the Generic Disclosures on Management Approach (see page 46 of the *Reporting Principles and Standard Disclosures*). If Aspect-specific DMA Guidance is available, organizations can use it to report their management approach for that Aspect in more detail. Reporting against the Aspect-specific Guidance is not a requirement for “in accordance” Core or Comprehensive.

The Generic Disclosures on Management Approach include three reporting requirements:

- a. Report why the Aspect is material. Report the impacts that make this Aspect material.
- b. Report how the organization manages the material Aspect or its impacts.
- c. Report the evaluation of the management approach, including:
  - The mechanisms for evaluating the effectiveness of the management approach
  - The results of the evaluation of the management approach
  - Any related adjustments to the management approach

Guidance for the Generic DMA-a, DMA-b, and DMA-c can be found on pages 64-65 of the *G4 Implementation Manual*.

If available, Aspect-specific DMA Guidance is placed under the relevant Aspect in the *G4 Implementation Manual*. For example, if under “Guidance – Disclosure on Management Approach” for an Aspect you find a header such as “Aspect-specific Guidance for G4-DMA-b”, then this is additional Guidance on the Generic DMA-b specifically for this Aspect. You can find more information on Aspect-specific DMA Guidance on page 66 of the *G4 Implementation Manual*.

### **Where should the DMA for the Aspects be placed?**

There is no particular guidance on where to place Disclosures on Management Approach in a report. However, it is important to connect DMA with the information reported under the related Indicators.

### **If I have the same management approach for several identified material Aspects, should I repeat the DMA?**

No. If the same management approach applies for several Aspects, the DMA only needs to be reported once. In this case, it must always be clearly stated to which Aspects the DMA refers.

When reporting DMA once for several Aspects, a challenge might arise for DMA-a. It needs to be clear for the report reader why a certain Aspect is material, and what impacts make an Aspect material. For more information see pages 63-64 of the *G4 Implementation Manual*.

## Elements and Content of G4: Content Index

### **Does the Content Index need to be in the report, or is it sufficient to include a reference link to where the Content Index can be found online?**

According to General Standard Disclosure G4-32, reporters have to complete and publish the G4 Content Index.

The G4 Content Index is the central navigation tool that is often used as the first point of reference for report users looking for certain GRI Disclosures and which Aspects have been identified as material. The GRI Content Index should be included in a PDF- or paper-based report. In an online-based report, the GRI Content Index should be placed prominently to allow GRI report users to quickly find the information that they are looking for.

### **How should the GRI Content Index be filled out?**

The G4 Content Index offers the report reader a quick overview on:

- Which Aspects are material for the organization;
- Which disclosures were omitted based on a reason recognized within the G4 Guidelines; and
- Where the disclosures can be found in the report

The following modifications are allowed to the G4 Content Index as presented in the G4 Guidelines: for the respective “in accordance” option: Core or Comprehensive:

- It is possible to add the name of the Indicator next to the numbering of the Indicator in the section of Specific Standard Disclosures. The [G4 Content Index tool](#) can be used for this.
- Any other additional items, such as extra columns to indicate compliance with other frameworks, may be added as long as they do not confuse readers or obfuscate the functionality or contents of the G4 Content Index. Such additional contents may only be added as an addendum to the Content Index, meaning that the Content Index format provided in the



Guidelines should remain intact (with regards to the elements to be included and their sequence). This means that each column or row that is additional to the ones presented in the G4 Guidelines, can only be added at the end and, thus, not at the beginning of the Content Index.

- The column of on external assurance can be left out. As of 5 August, the Global Sustainability Standards Board (GSSB) has issued the interpretation that it is not required in G4-32 b to fill out the column on assurance in the Content Index in order to report “in accordance” with G4. Please see [How should I report on external assurance?](#)

Each row of the Content Index table should provide coherent and consistent information.

Sector Disclosures should be integrated according to the location indicated in the Sector Disclosures document.

Example: Extract of a Content Index Comprehensive, including Financial Services Sector Disclosures.

SPECIFIC STANDARD DISCLOSURES					
Material Aspects (As in G4-19) List identified material Aspects.	DMA and Indicators List Specific Standard Disclosures related to each identified material Aspect, with page number (or link).		Omissions In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission (as defined on p. 13).	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.	
<b>Category: Social</b>	Disclosure	Page/link		Assurance	Page reference
<b>Local Communities</b>	G4-DMA	15	-	-	-
	G4-SO1	17	-	Yes	55
	G4-SO2	16	-	Yes	55
	FS13	18	-	Yes	55
	FS14	18	The information is currently unavailable	-	-

Please note that the above table should be used only as an example of how information on one material Aspect can be included in the G4 Content Index.

**Can answers to disclosures be included directly in the Content Index and nowhere else in the report?**

In the G3.1 Content Index, some reporters used the option to include an answer directly in the Content Index. The option was often used by Level A reporters to indicate, as a valid reason for omission, that a particular disclosure was not material. In G4, only material Aspects are to be included in the Content Index. While in principle it is up to the reporter to add direct answers to the G4 Content Index, it is important to keep in mind that too much text in the Content Index can diminish the clarity and navigation functionality of the Index.

## Transition and support to G4

### Transition and support to G4: General

#### **As a new reporter, what version of the GRI Guidelines should we use?**

GRI recommends that first-time reporters use the G4 Guidelines, even if they do not fulfill the requirements of the “in accordance” options in the first reporting cycles. For more information, see page 14 of the *Reporting Principles and Standard Disclosures*.

#### **How long can my organization continue to use G3 or G3.1?**

At the launch of the G4 Guidelines in 2013 GRI decided to recognize reports based on the G3 and G3.1 Guidelines for up to two further reporting cycles, until 31 December 2015. All reports that will be published from 1 January 2016 onwards should be based on the G4 Guidelines.

#### **What are the differences between G3/G3.1 and G4? Is a comparison document available?**

You can find the Overview Tables that compare G4 Standard Disclosures to both G3 and G3.1 Standard Disclosures here:

- [Overview of Changes in Standard Disclosures from G3 to G4 Guidelines](#)
- [Overview of Changes in Standard Disclosures from G3.1 to G4 Guidelines](#)

#### **In the Overview of Changes tables, what does “Moved to Guidance” mean?**

If the Overview of Changes tables mention that data points have been “Moved to Guidance”, it means that content from the Standard Disclosure in the G3/G3.1 Guidelines can now be found in the *G4 Implementation Manual* under the respective disclosures. In a few cases, “Guidance” can also refer to the Aspect-specific DMA Guidance which can be found at the beginning of each Aspect in the *G4 Implementation Manual*. Organizations should consult the *G4 Implementation Manual* when preparing a sustainability report.

When data points have been “Moved to Guidance”, it means these are not required to be applied by an organization to be “in accordance” with the Guidelines, but that these should be consulted.

**Do the Core and Comprehensive “in accordance” options correspond to Application Levels A, B and C in G3.1? For example, is Core approximately between C and B?**

No, the methodologies behind the Core and Comprehensive “in accordance” options are different to those for Application Levels A, B and C. Feedback revealed that the meaning of the Application Levels was often misunderstood as a judgment on the quality of the report or as an assurance statement, and that the system could be conceptually improved.

The focus of both “in accordance” options is on the process of identifying material Aspects. Material Aspects are those that reflect the organization’s significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

The Core and Comprehensive options reflect the idea that it is more important to demonstrate what is material than to prove that you have reported on a certain number of Indicators.

**Does GRI expect organizations to move from Core to Comprehensive reporting?**

There is no expectation from GRI for organizations to transition from “in accordance” Core to “in accordance” Comprehensive.

**What will happen to the Application Level Checks? Is there a GRI service for G4?**

On 3 December 2014 GRI has launched updates to its Report Services and now for reports based on the G4 Guidelines two services are available: the GRI Content Index Service and the GRI Materiality Disclosures Service.

**The GRI Content Index Service (new)**

GRI has launched the Content Index Service, a new service to help improve the usability and transparency of reported data in G4 reports. This is GRI’s most detailed service for G4-based reports, as it includes all of the disclosures in the GRI G4 Content Index. The Service verifies that the GRI Content Index is accurate and this helps improve the transparency and usability of GRI reports. For detailed information about the new service, please visit the [GRI website](#).

**Updates to existing services**

The Materiality Matters Check has been renamed the GRI Materiality Disclosures Service, and what was formerly known as the Application Level Check (ALC) is now the GRI Application Level Service. While the names of these services and the associated icons have changed, the methodologies and provision of these services remains the same.

**GRI Materiality Disclosures Service**

This service continues to be available for reports based on the G4 Sustainability Reporting Guidelines. The G4 Guidelines have an increased emphasis on the need for organizations to focus – in

the reporting process and final report – on those topics that are material due to their significant impacts or substantive influence on assessments and decisions of stakeholders.. The Materiality Disclosures Service reinforces this focus and through this service, GRI verifies that at the time of publication, General Standard Disclosures G4-17 to G4-27 were correctly located in both the Content Index and in the text of the final report.

#### GRI Application Level Service

This service is available for reports based on the G3 and G3.1 Sustainability Reporting Guidelines. It confirms that the report contains the required set and number of disclosures to meet the reporting organization’s self-declared Application Level. This service will be available until December 2015.

GRI Services do not verify, check or pass judgment on the quality of the disclosures within a report nor the process of preparing the disclosures. That responsibility remains with the reporting organization and its stakeholders. GRI’s services are not an external assurance engagement. They are complementary to assurance, as they indicate that specific elements of the report are in line with GRI’s Guidelines. Sector-specific and non-GRI disclosures are outside of the scope of the GRI Services. For more details on the updated services as well as other available Report Services, please visit the [GRI website](#).

For any questions please contact GRI Report Services at [ReportServices@globalreporting.org](mailto:ReportServices@globalreporting.org)

#### **What role do Sector Disclosures play in G4?**

In G4, during the process for defining material Aspects and Boundaries, GRI Sector Disclosures should be considered as part of the initial list of topics in the “identifying relevant topics” step.

GRI has published ten Sector Supplements that are compatible with the G3 and G3.1 Guidelines. The content of these Sector Supplements has been reviewed for use with G4, and re-titled as GRI Sector Disclosures. GRI Sector Disclosures are a key component of the “in accordance” criteria as outlined in section 3 of G4 (pp. 11-14 *Reporting Principles and Standard Disclosures*). All existing Sector Supplements have been adjusted to the G4 structure, process and terminology (for example, General and Specific Standard Disclosures and Guidance).

Please note that GRI has also released a publication which provides insight into what key industry stakeholders currently see as the material topics to be included in a report per business activity group. This can help reporting organizations in defining report content. The publication *Sustainability Topics for Sectors: What do stakeholders want to know?* can be downloaded from the [Resource Library](#).

### What Learning Services materials and training will be available for G4, and when?

Two overview tables on GRI's website show all changes in Standard Disclosures from G3/G3.1 to G4 (see FAQ **What are the differences between G3/G3.1 and G4? Is a comparison document available?**)

The following materials and training services are currently available:

- Most [Training Partners](#) are certified to offer the GRI G4 Certified training course. The other Training Partners are in the process of updating their training material and ensuring it is certified.
- All GRI Certified Training Partners are eligible to offer G4 Certified SME course since July 2014.
- GRI launched an SME publication in May 2014 called 'Ready to Report? Introducing Sustainability Reporting for SMEs.' This can be downloaded from [GRI's website](#) for free.
- GRI launched the publication 'Introducing the GRI Sustainability Reporting Process – A “How-to” handbook for all G4 reporters'. This can be ordered as a digital copy from [GRI's E-shop](#).
- GRI launched the [G4 Exam](#) in February 2015

[Sign up to GRI's newsletter](#) to stay informed or contact [trainingandcoaching@globalreporting.org](mailto:trainingandcoaching@globalreporting.org)

### What is G4 Online?

G4 Online presents the content of G4 Guidelines in an easy-to-navigate format. G4 Online is aimed at users who are already familiar with the *Reporting Principles and Standard Disclosures* of the G4 Guidelines. G4 Online enables users to:

- Get instant definitions of key terms and concepts;
- Access information referenced in the G4 text via links to third-party websites;
- Use G4 Online URLs to link to G4 content from your reports, websites, blogs, forums or social network platforms.

G4 Online is accessible via [g4.globalreporting.org](http://g4.globalreporting.org). Any questions, comments and feedback can be sent to [g4online@globalreporting.org](mailto:g4online@globalreporting.org).

### Can I buy/receive a print version of the G4 Guidelines?

GRI offers the G4 Guidelines only in digital format for free download:

- [GRI G4 part 1 \*Reporting Principles and Standard Disclosures\*](#)
- [GRI G4 part 2 \*Implementation Manual\*](#)

### **Which G4 translations are available?**

The translation of the GRI Guidelines into different languages ensures that they are accessible to a global audience, which is central to the fulfillment of GRI’s mission to mainstream sustainability reporting. GRI’s priority will be to make G4 available to the maximum number of end-users as quickly as possible.

Any updates on the translation processes can be found [here](#).

### **If G4 is not available in my language, can I organize the translation or do I need to have permission from GRI?**

In order to make them available to the maximum amount of people, GRI relies on sponsorship to fund the translation of its core documents. If you are interested in sponsoring a translation of any of GRI copyright-protected materials, please email [Translations@globalreporting.org](mailto:Translations@globalreporting.org). Please note that GRI only works with professional (paid) translators and layout designers. For detailed information, see the document [GRI Policy and Procedures on Translations](#). For more information, click [here](#).

## Transition and support to G4: What about assurance?

### **What about external assurance for G4 reporting?**

GRI continues to recommend external assurance of sustainability reports, but it is not required to be “in accordance” with the G4 Guidelines. GRI does not recommend any specific assurance provider but provides characteristics to be considered when choosing an assurance provider.

More information on assurance can be found in section 4 “Standard Disclosures” in the *G4 Implementation Manual*, in particular General Standard Disclosures G4-32 and G4-33. Please see **How should I report on external assurance?** for further information and an interpretation the Global Sustainability Standards Board (GSSB) has introduced regarding the external assurance column in the G4 Content Index.

The research publication *The external assurance of sustainability reporting* about current trends and developments in this field is available in the [GRI Resource library](#).