

# Sustainability DIY

GRI Standards

Journey 3












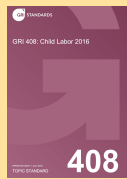


The background features a dark teal gradient. At the top, there are two stylized clouds: a larger blue one on the left and a smaller teal one on the right. On the right side, there are several large, layered green leaves of varying shades. At the bottom, there are purple and teal wavy shapes representing hills or water. On the left, there is a small cluster of stylized plants in purple, pink, and green.

# DIY your sustainability report in accordance to the Global Reporting Initiative (GRI) Standards

## Journey 3

Identifying the disclosures made by your sustainability report and gathering data

# To determine the disclosures that your sustainability report will need to make, you need to first understand the following 3 interrelated standards that make up the GRI Standards<sup>1</sup>

<b>1</b>	<h3>Universal Standards</h3>	Apply all three Universal Standards to your reporting	<b>GRI 1</b>		Requirements and principles for using the GRI Standards	<b>GRI 2</b>		Disclosures about the reporting organization	<b>GRI 3</b>		Disclosures and guidance about the organization's material topics
<b>2</b>	<h3>Sector Standards</h3>	Use the Sector Standards that apply to your sectors									
<b>3</b>	<h3>Topic Standards</h3>	Select Topic Standards to report specific information on your material topics									

1 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 1: Foundation 2021*. (pg. 5-6).



## Universal Standards GRI 1<sup>2</sup>

GRI 1 does not have a list of disclosures but instead introduces the purpose, system, key concepts, requirements, and reporting principles of the GRI Standards for sustainability reporting. An organization consults Universal Standards GRI 1 to understand the GRI Standards.



## Universal Standards GRI 2<sup>3</sup>

This contains disclosures about the organization's reporting practices and other organizational details such as its activities, governance, and policies. **An organization needs to report on all disclosures listed in GRI 2.** Reasons for omission are permitted for all disclosures in GRI 2 except for the following:

Disclosure 2-1, organizational details; Disclosure 2-2, entities included in the organization's sustainability reporting; Disclosure 2-3, reporting period, frequency, and contact point; Disclosure 2-4, restatements of information; and Disclosure 2-5, external assurance.



## Universal Standards GRI 3<sup>4</sup>

This provides a step-by-step guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic. Reasons for omission are only permitted for Disclosure 3-3.

2 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 1: Foundation 2021*.

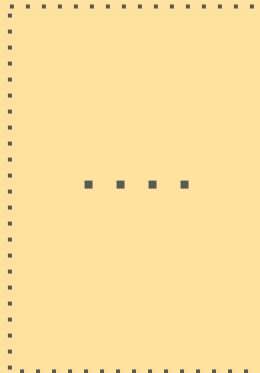
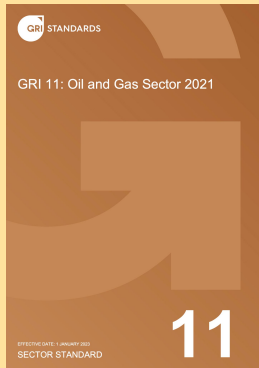
3 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 2: General Disclosures 2021*.

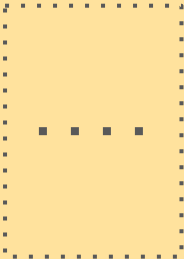
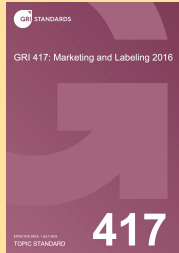
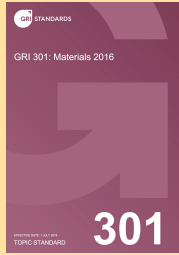
4 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 3: Material Topics 2021*.

# Sector Standards<sup>5</sup>

The Sector Standards offer an organization's likely material topics in 3 specific sectors - Oil & Gas; Coal; Agriculture, Aquaculture & Fishing. For each of these 3 sectors, there are Sector Standards named GRI 11, GRI 12, GRI 13 respectively, dedicated to the material topics of that specific sector. The organization uses only the Sector Standard(s) that apply to its sector(s) of business. The organization can check if each material topic in the relevant Sector Standard(s) is relevant or not for the organization. The organization will need to list in the GRI content index any material topics from the relevant Sector Standard(s) that it decides are not material topics for the organisation along with an explanation about why they are not material.

The organization can report on additional material topics that are not included in the Sector Standard(s). Reporting these additional sector disclosures and recommendations is encouraged; however it is not a requirement. When the organization reports additional sector disclosures, it is required to list them in the GRI content index.





## Topic Standards<sup>6</sup>

The Topic Standards contain disclosures for the organization to report information about its impacts according to the list of material topics the organization would have determined using GRI 3.

In case the organization does not belong to the 3 sectors - Oil & Gas; Coal; Agriculture, Aquaculture & Fishing - then the organisation will identify the material topics and report the disclosures from the GRI Topic Standards for each of those material topics. If there are disclosures that the organization chooses to not disclose, then the organization will need to provide a reason and explanation for omission in the GRI content index placed at the end of the report.

The organization is required to report only relevant disclosures for the material topic from the Topic Standards. Disclosures that are not relevant to the organization for a material topic that is relevant to it need not be reported.

# Omitting standards<sup>7</sup>

- If the organization cannot comply with a requirement or a disclosure for which reasons for omission are permitted, then it is required to specify in the GRI content index the disclosure or the requirement it cannot comply with, and provide a reason for the omission with an explanation.
- GRI permits organizations to provide 1 of the 4 reasons and associated explanations for every omission of disclosure specified by the GRI Standards for an organization's material topic. Details on the "circumstances" in which organizations can omit disclosures stating each the following 4 reasons are provided by GRI 1: Foundation 2021.

Reason for omission	Required explanation
Not applicable	Explain why the disclosure or the requirement is considered applicable.
Legal prohibitions	Describe the specific legal prohibitions.
Confidentiality constraints	Describe the specific confidentiality constraints.
Information unavailable/incomplete	<ul style="list-style-type: none"><li>• Specify which information is unavailable or incomplete. When the information is incomplete, specify which part is missing (e.g., specify the entities for which the information is missing).</li><li>• Explain why the required information is unavailable or incomplete.</li><li>• Describe the steps being taken and the expected time frame to obtain the information.</li></ul>

**The following disclosures are not allowed to be omitted<sup>8</sup>**

**Disclosure 2-1** : Organizational details

**Disclosure 2-2** : Entities included in the organization's sustainability reporting

**Disclosure 2-3** : Reporting period, frequency, and contact point

**Disclosure 2-4** : Restatements of information

**Disclosure 2-5** : External assurance

**Disclosure 3-1** Process to determine material topics

**Disclosure 3-2** List of material topics



# A sustainability report using the GRI Standards has to fulfil 9 requirements<sup>9</sup>

If the organization reports as per all 9 requirements then it shall include the following statement in its GRI content index:  
[Name of organization] has reported in accordance with the GRI Standards for the period [reporting period start and end dates].

1

Apply the GRI reporting principles

2

Report the disclosures as per GRI 2: General Disclosures 2021

3

Determine material topics relevant to the organization.

4

Report the disclosures as per GRI 3: Material Topics 2021

5

Report disclosures from the GRI Topic Standards for each material topic decided as per GRI 3.

6

Provide reasons for the omission of disclosures and requirements that the organization cannot comply with.

7

Publish a GRI content index detailing about the disclosures and the data locations in the report.

8

Provide a declaration of reporting in accordance with the GRI standards.

9

Notify GRI

# Data collection and management<sup>10</sup>



## Best practices for gathering relevant data

Establish a cross-functional sustainability team and/or champions for specific data owners. Use the **Data gathering Tool - GRI** to allocate ownership of specific GRI disclosures according to departments.

### Access the Data gathering Tool - GRI:

<https://query.prod.cms.rt.microsoft.com/cms/api/am/binary/RW1fNT0> (for all companies)

<https://query.prod.cms.rt.microsoft.com/cms/api/am/binary/RW1fSD0> (for coal companies)

<https://query.prod.cms.rt.microsoft.com/cms/api/am/binary/RW1fViK> (for oil and gas companies)

<https://query.prod.cms.rt.microsoft.com/cms/api/am/binary/RW1fQbL> (for agriculture, aquaculture and fishing companies)

### Watch the video on how to use the tool:

<https://www.microsoft.com/en-us/vidoplayer/embed/RW1fQbe>

Implement and use a data management tool like the Microsoft Sustainability Manager for automating manual processes, enabling organizations to more efficiently record, report, and reduce their emissions, water, or waste impact.

# Practical steps to gather data for your sustainability report<sup>11</sup>

## Establish a cross-functional data gathering team within the organization:

- Identify data owners
- Training and collaboration

## Utilize the Data gathering Tool - GRI:

- Tool familiarization
- Ownership allocation process
- Regular updates and monitoring
- Provide a clear deadline to submit data

## Implement a data management tool:

- Tool integration planning
- **Microsoft Sustainability Manager**
- Training and adoption
- Continuous improvement

# Practical step 1 to gather data for your sustainability report<sup>12</sup>

1. **Establishing a cross-functional data gathering team within the organization:**
  - **Identify data owners:**
    - Identify the departments crucial for data collection for the Data gathering Tool - GRI.
    - Within each department, identify specific individuals who have the data that is needed for the disclosures or potentially are best placed to procure the data. It is preferred that these individuals remain data owners consistently over multiple reporting years.
  - **Training and collaboration:**
    - Provide training sessions on GRI reporting for the data owners.
    - Foster collaboration and communication among data owners and the team writing the sustainability report to streamline data collection processes.



# Practical step 2 to gather data for your sustainability report<sup>13</sup>



## 2. Utilizing the Data gathering tool - GRI:

- **Tool familiarization:**
  - Introduce the Data gathering Tool - GRI to the sustainability team.
  - Provide a training session on how to navigate the tool, and allocate ownership of specific disclosures.
- **Ownership allocation process:**
  - Disclosures have already been segregated by departments in the tool. However, it may be necessary to recheck and assign ownership of GRI disclosures to specific departments if your organization does not follow a traditional organizational structure.
  - Clearly define roles and responsibilities to avoid overlaps and gaps in data ownership.
- **Regular updates and monitoring:**
  - Implement a schedule for regular updates within the tool to track progress.
  - Monitor the tool for any changes in personnel or responsibilities, ensuring timely adjustments.
- **Provide a clear deadline to submit data:**
  - The deadline should provide sufficient time to data owners to submit correct data. Yet, no more than 2 weeks is usually required to be given.

Please note that the GRI Sustainability DIY tool is designed to assist organizations in reporting using GRI Standards, rather than replace them. It is recommended that organizations refer to the GRI Standards when compiling data to obtain additional recommendations and guidance on disclosures.

# Practical step 3 to gather data for your sustainability report<sup>14</sup>

## 3. Implementing a data management tool:

- **Tool Integration Planning:**
  - Evaluate the organization's existing systems and processes. Do you already have a relevant tool in place?
  - If not, develop a plan for integrating a data management tool, considering compatibility and data transfer challenges.

### SUGGESTION: Microsoft Sustainability Manager<sup>15</sup>:

- Microsoft Sustainability Manager is a solution designed to help organizations automate their sustainability management through the unification of data intelligence.
- It automates manual processes, breaks down data silos, and applies a Microsoft Cloud for Sustainability data model to remove data uncertainty. This helps organizations to efficiently record, report, and reduce their emissions, water, or waste impact. It enables them to report their progress near real-time and allows continuous visibility into their emissions activity and water data, thereby allowing effective monitoring of progress.
- To get started, sign up and encourage other members of the sustainability team to sign up for regular step-by-step webinars facilitated by Microsoft for implementing Microsoft Sustainability Manager ([please click here for more information](#)).



14 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 1: Foundation 2021*. (pg. 4-26).

15 - Microsoft. (2023, September 29). *Microsoft Sustainability Manager overview*. Microsoft Cloud for Sustainability | Microsoft Learn. <https://learn.microsoft.com/en-us/industry/sustainability/sustainability-manager-overview>

# Practical step 3 to gather data for your sustainability report<sup>14</sup>

## 3. Implementing a data management tool:

- **Training and adoption:**
  - Sign up for or conduct training sessions for employees on using the data management tool.
  - Encourage active adoption by demonstrating its benefits in terms of time and resource savings.
- **Continuous improvement:**
  - Establish a feedback loop for users to report issues and suggest improvements.
  - Regularly review the effectiveness of the data management tool and make adjustments as needed.

