

## ***The GRI Standards are here!***

### **Contacts**

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***This year the GRI G4 Guidelines transitioned to GRI Sustainability Reporting Standards (GRI Standards). The changes mostly involve improving the structure and format of the content from G4 enhanced with a more flexible structure, clearer requirements, and simpler language. The reporting will therewith be easier to handle.***

As with previous generations of GRI Guidelines, the input of diverse stakeholders is vital for ensuring that the GRI Standards remain credible, functional, and inclusive. Based on the stakeholder feedback they were updated in the summer of 2016. The new standards were published in December 2016.

The original GRI G4 Guidelines evolved into a set of modular, interrelated GRI Sustainability Reporting Standards. Three 'universal' Standards originate from the Reporting Principles: General Disclosure, Foundation and Management Approach. Additionally, 33 topic-specific Standards have been developed based on the Aspects and Specific Standard Disclosures in G4. Organizations are able to pick and choose from these topic-specific Standards depending on their list of material topics. The companies can still decide whether they want to report in the 'core' or 'comprehensive' way. The topic-specific standards are furthermore complemented with the principle of 'comply or explain'. It will also be possible for organizations to prepare a report 'in accordance' with the GRI Standards.

The text of the Standards distinguishes more clearly between reporting requirements, recommendations, and guidance. Selected content will be edited for greater clarity and simpler language, making the Standards more user-friendly, and some content will be relocated or merged to reduce duplication.

### **More information**

