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Item 03 – GRI Universal Standards Project – Revised Glossary section

For GSSB discussion

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Description	<p>This document presents the revised draft of the Universal Standards Glossary.</p> <p>Key changes are highlighted in comment boxes within the document. Minor editorial changes have not been highlighted, but a draft tracking all changes to the text is included in Annex 1.</p> <p>The list of public comments on the Glossary and on terminology used in the Standards is included in Annex 2.</p>

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6 Explanatory note

7 Together with other revisions to the Universal Standards, a new Glossary style has been
8 implemented, which the Standards Division will use going forward. The new style aims to make the
9 Glossary more concise and fit for purpose. In line with this style, the following revisions have been
10 made to the Universal Standards Glossary section:

- 11 • The format for presenting sources, examples, and notes has been revised.
- 12 • Terms and phrases that require detailed explanation have been deleted from the Glossary
13 and explained in detail within the relevant Standard. These terms are: 'causing a negative
14 impact', 'contributing to a negative impact', 'directly linked to a negative impact', and 'severity'.
15 See lines 262-266, 280-286, 296-305, and 488-497.
- 16 • Terms that are specific to one disclosure and are not likely to be used elsewhere in the
17 Standards have been deleted from the Glossary and explained in the guidance to the
18 disclosures in which they are used. These terms are 'annual total compensation', 'clawback',
19 and 'termination payment'. See lines 235-238, 276-279, and 539-544.
- 20 • The terms 'product', 'service', and 'sector', which are widely understood and for which the
21 existing definitions do not provide information relevant for reporting purposes, have been
22 deleted from the Glossary. See lines 458-459, 478-482, and 486-487.
- 23 • The definitions for 'child' and 'indigenous peoples' have been removed from the Universal
24 Standards Glossary (but not from the *GRI Standards Glossary*). These terms are only used
25 within examples in the guidance sections in the Universal Standards. Their definitions are not
26 relevant for reporting on the disclosures in the Universal Standards. See lines 267-275 and
27 384-393.

28 The following terms and definitions have been revised to reflect changes to disclosures after the
29 public comment:

- 30 • The definitions for 'employment contract' and 'employment type' have been replaced with
31 separate Glossary entries defining 'permanent employee', 'temporary employee', 'full-time
32 employee' and 'part-time employee'. A new definition has been added for 'non-guaranteed
33 hours employee'. These terms more accurately represent the revised reporting requirement
34 under ACT-2 Employees in *GRI 102: About the Organization*. See lines 85-87, 143-153, 192-
35 195, and 321-333.
- 36 • The definition for 'internationally recognized human rights' has been replaced with a definition
37 for 'human rights' following a public comment that the term 'human rights' is the base term
38 used throughout the Universal Standards. The term 'internationally recognized human rights'
39 is explained in the guidance to the disclosure in which it is used. See lines 116-124.

40 Other editorial revisions have been made to the text to improve clarity and consistency with the GRI
41 Style Guide. These are explained in comment boxes.

42 Revised Glossary section

43 This glossary provides definitions for terms used in the Universal Standards: *GRI 101: Using the GRI*
44 *Standards*, *GRI 102: About the Organization*, and *GRI 103: Material Topics*. The organization is
45 required to apply these definitions when using the Standards.

46 The definitions included in this glossary may contain terms that are further defined in the complete
47 [GRI Standards Glossary](#). Defined terms are underlined. If a term is not defined in this glossary or in
48 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

49 **business partner**

50 entity with which the organization has some form of direct and formal engagement for the purpose of
51 meeting its business objectives

52 Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

53 Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint
54 venture partners, investee companies in which the organization has a shareholding position

55 Note: Business partners do not include subsidiaries and affiliates that the organization controls.

56 **business relationships**

57 relationships that the organization has with business partners, with entities in its value chain including
58 those beyond the first tier, and with any other entities directly linked to its operations, products, or
59 services

60 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the
61 United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

62 Note: Examples of other entities directly linked to the organization's operations, products, or services
63 are a non-governmental organization together with which the organization delivers support to a local
64 community, or state security forces that protect the organization's facilities.

65 **collective bargaining**

66 all negotiations which take place between one or more employers or employers' organizations, on the
67 one hand, and one or more workers' organizations (trade unions), on the other, for determining
68 working conditions and terms of employment or for regulating relations between employers and
69 workers

70 Source: International Labour Organization (ILO), *Collective Bargaining Convention*, 1981 (No. 154);
71 modified

72 **conflict of interest**

73 situation where an individual is confronted with choosing between the requirements of their function in
74 the organization and their other personal or professional interests or responsibilities

75 **due diligence**

76 process to identify, prevent, mitigate, and account for how the organization addresses its actual and
77 potential negative impacts

78 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the
79 United Nations "Protect, Respect and Remedy" Framework*, 2011; and Organisation for Economic Co-
80 operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011; modified

81 Note: See [Section 2.3 in GRI 101: Using the GRI Standards](#) for more information on 'due diligence'.

82 **employee**

83 individual who is in an employment relationship with the organization, according to national law or
84 practice

85 **full-time employee**

86 employee whose working hours per week, month, or year are defined according to national law or
87 practice regarding working time

Commented [SD1]: Type of change: editorial revision (edits to wording)

Original wording: '(.)national law or its application'
Changed to 'practice' to align with the definitions of full-time and part-time employees.

Commented [SD2]: Type of change: editorial revision (new Glossary entry)

Full-time employee, which was previously defined under the term 'employment type', has now been included as a separate entry.
This is consistent with the Glossary style, and more accurately represents the revised ACT-2 disclosure.

88 **governance body**

89 formalized group of individuals responsible for the strategic guidance of the organization, the effective
90 monitoring of management, and the accountability of management to the broader organization and its
91 stakeholders

92 **grievance**

93 perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on
94 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of
95 aggrieved communities

96 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
97 *United Nations "Protect, Respect and Remedy" Framework*, 2011

98 **grievance mechanism**

99 routinized process through which grievances can be raised and remedy can be sought

100 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
101 *United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

102 Note: See [Guidance to Disclosure SPP-4 in GRI 102: About the Organization](#) for more information on
103 'grievance mechanism'.

104 **highest governance body**

105 governance body with the highest authority in the organization

106 Note: In some jurisdictions, governance systems consist of two tiers, where supervision and
107 management are separated or where local law provides for a supervisory board drawn from non-
108 executives to oversee an executive management board. In these cases, both tiers are included under
109 the definition of highest governance body.

110 **impact**

111 effect the organization has or could have on the economy, environment, or people, including on their
112 human rights

113 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or
114 unintended, and reversible or irreversible.

115 Note 2: See [Section 2.1 in GRI 101: Using the GRI Standards](#) for more information on 'impact'.

116 **human rights**

117 rights inherent to all human beings, which include, at a minimum, the rights set out in the *United*
118 *Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set
119 out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights*
120 *at Work*

121 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
122 *United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

123 Note: See [Guidance to SPP-2-b-i in GRI 102: About the Organization](#) for more information on 'human
124 rights'.

Commented [SD3]: Type of change: editorial revision (edited to align with exact wording of the *UN Guiding Principles on Business and Human Rights*)

Original wording: 'perceived injustice **that evokes** an individual's **or group's** sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness among the aggrieved communities'

Commented [SD4]: Type of change: editorial revision (notes moved to the guidance section)

The detailed notes have been moved from the Glossary into the Guidance section for Disclosure SPP-4 where organizations have to report on grievance mechanisms. This change has been implemented to maintain a consistent Glossary style of limited notes that are used primarily for essential clarifications.

Commented [SD5]: Type of change: editorial revision (edits to wording)

The second part of the definition has been deleted for clarity and conciseness. Note 2 contains a reference to the key concepts section where 'impact' is explained in detail.

Original definition:
'In the GRI Standards, unless otherwise stated, "impact" refers to the effect the organization has on the economy, environment, and/or people, including on human rights, which in turn can indicate the organization's contribution (negative or positive) to sustainable development.'

Commented [SD6]: Type of change: revision following public comment feedback

Original entry: 'internationally recognized human rights'
Original definition:
'These rights are understood, at a minimum, to include the rights set out in the International Bill of Human Rights (consisting of the Universal Declaration of Human Rights and the main instruments through which it has been codified: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights), coupled with the principles concerning fundamental rights in the eight International Labour Organization (ILO) core conventions as set out in the Declaration on Fundamental Principles and Rights at Work.'

The change was suggested since 'human rights' is the base term and it is used throughout the Standards more often than 'internationally recognized human rights'. The term 'internationally recognized human rights' is specific to one disclosure: SPP-2 on policy commitments.

The detailed notes have also been moved from the Glossary into the Guidance section for SPP-2 where organizations have to report on the internationally recognized human rights that the policy commitment covers.

125 **local community**

126 individuals or groups of individuals living or working in areas that are affected or that could be affected
127 by the organization's activities

128 Note: The local community can range from those living adjacent to the organization's operations to
129 those living at a distance.

130 **material topic**

131 topic that represents the organization's most significant impacts on the economy, environment, and
132 people, including impacts on their human rights

133 Note: See Section 2.2 in GRI 101: Using the GRI Standards and Section 2 in GRI 103: Material
134 Topics for more information on 'material topic'.

135 **mitigation**

136 action(s) taken to reduce the extent of a negative impact

137 Note: The mitigation of an actual negative impact refers to actions taken to reduce the extent of the
138 negative impact that has occurred, with any residual impact needing remediation. The mitigation of a
139 potential negative impact refers to actions taken to reduce the likelihood of the negative impact
140 occurring.

141 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive*
142 *Guide*, 2012; modified

143 **non-guaranteed hours employee**

144 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or
145 month, but who may need to make themselves available for work as required

146 Examples: casual employees, employees with zero-hour contracts, on-call employees

147 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020; modified

148 **part-time employee**

149 employee whose working hours per week, month, or year are less than the number of working hours
150 for full-time employees

151 **permanent employee**

152 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time
153 work

154 **remedy / remediation**

155 means to counteract or make good a negative impact / provision of remedy

156 Examples: apologies, restitution, restoration, rehabilitation, financial or non-financial compensation,
157 and punitive sanctions (whether criminal or administrative, such as fines), prevention of harm through
158 injunctions or guarantees of non-repetition

159 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive*
160 *Guide*, 2012; modified

Commented [SD7]: Type of change: editorial revision (minor edits to align wording with other definitions)

Original wording: 'individuals or groups of individuals living and/or working in areas that are or could be affected by the organization's activities and decisions'

The term 'decisions' has been removed for alignment with the definition of 'stakeholder', which is aligned with the OECD Due Diligence Guidance for Responsible Business Conduct.

Commented [SD8]: Type of change: editorial revision following public comment feedback

Original wording: 'topic that reflects...'

Commented [SD9]: Type of change: editorial revision (new Glossary entry)

Non-guaranteed hours employee added as a new term and definition after consultation with the labor expert group.

Commented [SD10]: Type of change: editorial revision (new Glossary entry)

Part-time employee, which was previously defined under the term 'employment type', has now been included as a separate entry. This is consistent with the Glossary style, and more accurately represents the revised ACT-2 disclosure.

Commented [SD11]: Type of change: editorial revision (new Glossary entry)

Permanent employee, which was previously defined under the term 'employment contract', included as a separate entry. This is consistent with the Glossary style, and more accurately represents the revised ACT-2 disclosure.

Commented [SD12]: Type of change: editorial revision

The definitions for 'remedy' and 'remediation' have been combined as they are closely linked.

161 **reporting period**

162 specific time period covered by the reported information

163 Examples: fiscal year, calendar year

164 **senior executive**

165 high-ranking member of the management of the organization, such as the Chief Executive Officer (CEO) or an individual reporting directly to the CEO or the highest governance body

166

167 **stakeholder**

168 individual or group that has an interest that is affected or could be affected by the organization's activities

169

170 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified

171

172 Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups

173

174

175 Note: See [Section 2.4 in GRI 101: Using the GRI Standards](#) for more information on 'stakeholder'.

176 **supplier**

177 entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

178

179 Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

180

181 Note: A supplier can have a direct business relationship with the organization (often referred to as first-tier supplier) or an indirect business relationship.

182

183 **supply chain**

184 range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

185

186 **sustainable development / sustainability**

187 development that meets the needs of the present without compromising the ability of future generations to meet their own needs

188

189 Source: World Commission on Environment and Development, *Our Common Future*, 1987

190 Note: In the GRI Standards, the terms 'sustainability' and 'sustainable development' are used interchangeably.

191

Commented [SD13]: Type of change: editorial revision (note deleted to avoid repetition and maintain conciseness)

Original note: 'Unless otherwise stated, the GRI Standards require information for the reporting period.' In all places in the Standard where it needs to be clarified that the organization is required to report information for the reporting period, this is explicitly mentioned in the requirement itself.

Commented [SD14]: Type of change: editorial revision (edits to the wording)

Original wording: 'Stakeholders are individuals or groups that have interests that are affected or could be affected by an organization's activities and decisions.' The term 'decisions' has been removed for alignment with the *OECD Due Diligence Guidance for Responsible Business Conduct*.

'and other investors' has been added to the examples following public comment feedback

Commented [SD15]: Type of change: editorial revision (edits to the wording)

Definition aligned with 'supply chain' and 'value chain'. Original wording: 'entity in the organization's supply chain, which provides a product or service that contributes to the organization's own products or services'

Commented [SD16]: Type of change: editorial revision (edits to the wording)

Definition aligned with 'supplier' and 'value chain'. Original wording: 'range of activities carried out by entities upstream from the organization, which provide products or services **that contribute to the organization's own products or services**'

Commented [SD17]: Type of change: revision following public comment feedback

Note 1 deleted following public comment feedback that the definition should encapsulate interests of the organization as well as broader economic, environment, and societal interests. Original note: 'Sustainable development encompasses broader economic, environmental, and societal interests, rather than the individual interests of organizations'

The note had the potential to cause confusion. A call-out box has been added in the Standards that explains the difference in the focus on impacts on the economy, environment, and people in the GRI Standards, in contrast to the focus on impacts on the organization in financial reporting. The explanation in the call-out box clarifies and expands on the previous note.

192 **temporary employee**

193 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific

194 time period expires, or when the specific task or event that has an attached time estimate is

195 completed (e.g., the end of a project or return of replaced employees)

196 **under-represented social group**

197 group of individuals who are less represented within a subset (e.g., a body or committee, employees

198 of an organization) relative to their numbers in the general population, and who therefore have less

199 opportunity to express their economic, social, or political needs and views

200 Note 1: Under-represented social groups may include minority groups.

201 Note 2: The groups included under this definition depend on the organization's operating context and

202 are not uniform for every organization.

203 **value chain**

204 range of activities carried out by the organization, and by entities upstream and downstream from the

205 organization, to bring the organization's products or services from their conception to their end use

206 Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are

207 used in the development of the organization's own products or services. Entities downstream from the

208 organization (e.g., distributors, customers) receive products or services from the organization.

209 Note 2: The value chain includes the supply chain.

210 **vulnerable group**

211 group of individuals with some specific economic, physical, political, or social condition or

212 characteristic that could experience negative impacts as a result of the organization's activities more

213 severely than the general population

214 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;

215 human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their

216 families; national or ethnic, religious and linguistic minorities; persons who might be discriminated

217 against based on their sexual orientation, gender identity, gender expression, or sex characteristics

218 (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning

219 refugees; women

220 Note: Vulnerabilities and impacts can differ by gender.

221 **worker**

222 person that performs work for the organization

223 Examples: employees, apprentices, interns, self-employed persons, and persons working for

224 organizations other than the reporting organization, such as for suppliers

225 Note: In the context of the GRI Standards, in some cases it is specified whether a particular subset of

226 workers is to be used.

Commented [SD18]: Type of change: editorial revision (new Glossary entry)

Temporary employee, which was previously defined under the term 'employment contract', included as a separate entry for consistency with the revised ACT-2 disclosure.

Commented [SD19]: Type of change: editorial revision (edits to the wording)

Wording edited for clarity and to align with the wording used in the definition of 'vulnerable group'. A note added to indicate the relationship between 'under-represented social group' and 'minority group'.

Original wording:
'population that, relative to its numbers in a given society, has less opportunity to express its economic, social, or political needs and views'

Commented [SD20]: Type of change: editorial revision (edits to the wording)

Definition edited to clarify how the value chain relates to upstream and downstream entities and to align with the definition of 'supply chain'.

Original wording:
'range of activities carried out by the organization and other entities, which convert input into output by adding value throughout the lifecycle of a product or service from conception to end use'

Commented [SD21]: Type of change: editorial revision (edits to wording)

Original wording: 'group of individuals with some specific economic, physical, political, or social condition or characteristic that could experience negative impacts as a result of the organization's activities and decisions more severely than others'

The term 'decisions' has been removed in line with the change to the definition of "stakeholder".

'others' has been changed to 'the general population' for clarity

Commented [SD22]: Type of change: editorial revision (additional examples added)

Additional examples of vulnerable groups have been added in line with the Guidance section for Disclosure SPP-2 on policy commitments.

Commented [SD23]: Type of change: editorial revision (edits to wording)

'for the organization' added to make the definition more specific.
Original wording: 'person that performs work'

227 Annex 1. Revisions with track 228 changes

229 This glossary ~~includes~~ provides definitions for terms used in the Universal Standards: *GRI 101: Using*
230 *the GRI Standards*, *GRI 102: About the Organization*, and *GRI 103: Material Topics*. The organization
231 is required to apply these definitions when using the Standards.

232 The definitions included in this glossary may contain terms that are further defined in the complete
233 [GRI Standards Glossary](#). All ~~d~~defined terms are underlined. If a term is not defined in this glossary or
234 in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

235 annual total compensation

236 ~~compensation provided over the course of a year, including salary, bonus, stock awards, option~~
237 ~~awards, non-equity incentive plan compensation, change in pension value, and nonqualified deferred~~
238 ~~compensation earnings~~

239 **business partner**

240 entity with which the organization has some form of direct and formal engagement for the purpose of
241 meeting its business objectives

242 ~~Source: Shift and Mazars LLP, -UN Guiding Principles Reporting Framework, 2015; modified~~

243 ~~Note 1~~ Examples: ~~Examples of business partners can include affiliates, business-to-business~~
244 ~~customers, clients, first-tier suppliers (such as a supplier that manufactures the organization's~~
245 ~~products), franchisees, joint venture partners, and investee companies in which the organization has~~
246 ~~a shareholding position-~~

247 ~~Note:~~ Business partners do not include subsidiaries and affiliates that the organization controls.

248 ~~Note 2: This definition comes from Shift and Mazars LLP, -UN Guiding Principles Reporting~~
249 ~~Framework, 2015-~~

250 **business relationships**

251 relationships that the organization has with business partners, with entities in its value chain including
252 those beyond the first tier, and with any other entities directly linked to its operations, products, or
253 services

254 ~~Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*~~
255 ~~*United Nations "Protect, Respect and Remedy" Framework, 2011; modified*~~

256 ~~Note 4:~~ Examples of ~~Other~~ entities directly linked to the organization's operations, products, or
257 ~~services~~ ~~are~~ ~~can include, for example,~~ a non-governmental organization together with which the
258 organization delivers support to a local community, or ~~s~~State security forces that protect the
259 organization's facilities.

260 ~~Note 2:~~ This definition is based on the United Nations (UN), *Guiding Principles on Business and*
261 ~~*Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011-*~~

262 causing a negative impact

263 The organization 'causes' a negative impact if its activities on their own result in the impact.

264 ~~Note:~~ This definition is based on the Organisation for Economic Co-operation and Development
265 (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct, 2018. See Box 2 in GRI*
266 *103: Material Topics* for more information.

Commented [SD24]: Type of change: editorial revision

Definition of 'annual total compensation' has been deleted from the Glossary as the term is only used in one disclosure: GOV-15 (in the exposure draft), and the definition mainly consisted of clarifying what annual total compensation includes. This information has been included in the Guidance section to GOV-15.

Commented [SD25]: Type of change: editorial revision

The concepts of 'causing, contributing, and being directly linked to negative impacts' have been explained in more detail and given prominence in Box 3 in *GRI 103: Material Topics*. They have been excluded from the Glossary because they do not match the style for Glossary entries as they are verb phrases. They also pose a challenge for translations.

267 **child**
268 person under the age of 15 years, or under the age of completion of compulsory schooling, whichever
269 is higher
270 **Note 1:** Exceptions can occur in certain countries where economies and educational facilities are
271 insufficiently developed and a minimum age of 14 years applies. These countries of exception are
272 specified by the International Labour Organization (ILO) in response to a special application by the
273 country concerned and in consultation with representative organizations of employers and workers.
274 **Note 2:** The ILO *Minimum Age Convention, 1973* (No. 138), refers to both child labor and young
275 workers.

Commented [SD26]: Type of change: editorial revision

The definition of 'child' has been excluded from the Universal Standards Glossary list (but not from the *GRI Standards Glossary*). This definition is not relevant to the Universal Standards where the term 'child' is only used in examples and not in disclosure requirements. PCP feedback indicated that this definition needs revision, but that is beyond the scope of the Universal Standards Project.

276 **clawback**
277 repayment of previously received compensation required to be made by a senior executive or
278 member of the highest governance body to their employer in the event certain conditions of
279 employment or goals are not met

Commented [SD27]: Type of change: editorial revision

Definition of 'clawback' has been deleted from the Glossary as the term is only used in one disclosure: GOV-13 (in the exposure draft). The explanation of 'clawback' has been included in the Guidance section to GOV-13.

280 **contributing to a negative impact**

281 The organization 'contributes to' a negative impact if its activities, in combination with the activities of
282 other entities, cause the impact, or if the activities of the organization cause, facilitate, or incentivize
283 another entity to cause the impact.

284 **Note:** This definition comes from the Organisation for Economic Co-operation and Development
285 (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct, 2018*. See Box 2 in *GRI*
286 *103: Material Topics* for more information.

287 **collective bargaining**

288 negotiations between one or more employers or employers' organizations and one or more workers'
289 organizations (trade unions), to determine working conditions and terms of employment or to regulate
290 relations between employers and workers

291 **NoteSource:** This definition is based on the International Labour Organization (ILO), *Collective*
292 *Bargaining Convention, 1981* (No. 154); modified.

293 **conflict of interest**

294 situation where an individual is confronted with choosing between the requirements of their function in
295 the organization and their other personal or professional interests or responsibilities

296 **directly linked to a negative impact**

297 The organization's operations, products, or services are 'directly linked to' a negative impact by its
298 business relationships when a business relationship causes an impact in connection with the
299 organization's operations, products, or services, even if the organization has not contributed to the
300 impact.

301 **Note 1:** 'Direct linkage' is not defined by the link between the organization and the other entity, and is
302 therefore not limited to direct contractual relationships, for example 'direct sourcing'.

303 **Note 2:** This definition is based on the Organisation for Economic Co-operation and Development
304 (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct, 2018*. See Box 2 in *GRI*
305 *103: Material Topics* for more information.

306 **due diligence**

307 process to identify, prevent, mitigate, and account for how the organization addresses its actual and
308 potential negative impacts

309 Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the*
310 *United Nations "Protect, Respect and Remedy" Framework, 2011;* and Organisation for Economic
311 *Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises, 2011;**
312 *modified*

313 Note: This definition is based on the United Nations (UN), *Guiding Principles on Business and Human*
314 *Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011 and the*
315 *Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for**
316 *Multinational Enterprises, 2011. See 'due diligence' in Section 2.3 inef GRI 101: Using the GRI*
317 *Standards for more information on 'due diligence'.*

318 **employee**

319 individual who is in an employment relationship with the organization, according to national law or ~~its~~
320 applicationpractice

321 **employment contract**

322 contract as recognized under national law or practice that can be written, verbal, or implicit (i.e., when
323 all the characteristics of employment are present but without a written or witnessed verbal contract)

324 Permanent or indefinite contract: Contract with an employee, for full-time or part-time work, for an
325 indeterminate period.

326 Temporary or fixed term contract: Contract with an employee for a limited duration, which ends when
327 the specific time period expires, or when the specific task or event that has an attached time estimate
328 is completed (e.g., the end of a project or return of replaced employees).

329 **employment type**

330 Full-time: A 'full-time employee' is an employee whose working hours per week, month, or year are
331 defined according to national law or practice regarding working time.

332 Part-time: A 'part-time employee' is an employee whose working hours per week, month, or year are
333 less than 'full-time'.

334 **full-time employee**

335 Full-time: A 'full-time employee' is an employee whose working hours per week, month, or year are
336 defined according to national law or practice regarding working time

337 **governance body**

338 formalized group of individuals responsible for the strategic guidance of the organization, the effective
339 monitoring of management, and the accountability of management to the broader organization and its
340 stakeholders

341 **grievance**

342 perceived injustice that evokes-evoking an individual's or a group's sense of entitlement, which may
343 be based on law, contract, explicit or implicit promises, customary practice, or general notions of
344 fairness among-ofthe aggrieved communities

Commented [SD28]: Type of change: editorial revision
(Glossary terms replaced for accuracy)

The terms 'employment contract' and 'employment type' have been deleted from the disclosures. Instead, separate entries have been included for:

- permanent employee
- temporary employee
- full-time employee
- part-time employee
- non-guaranteed hours employee

These terms more accurately represent the requirement in the ACT-2 and ACT-2 disclosures revised after PCP.

345 [Source: ~~Note: This definition comes from the~~ United Nations \(UN\), *Guiding Principles on Business*
346 *and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework,*
347 *2011; ~~modified.~~*](#)

348 **grievance mechanism**

349 routinized process through which grievances can be raised and remedy can be sought

350 [Source: United Nations \(UN\), *Guiding Principles on Business and Human Rights: Implementing the*
351 *United Nations “Protect, Respect and Remedy” Framework, 2011; modified*](#)

352 [Note: See Guidance to Disclosure SPP-4 in *GRI 102: About the Organization* for more information on
353 *‘grievance mechanism’.*](#)

354 [Note 1: Grievance mechanisms include routinized, State-based or non-State-based, judicial or non-
355 judicial processes. They also include operational-level grievance mechanisms, which are
356 administered by the organization either alone or in collaboration with other parties, and which are
357 directly accessible by the organization’s stakeholders.](#)

358 [Note 2: According to UN Guiding Principle 31, effective grievance mechanisms are legitimate,
359 accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous
360 learning. In addition to these criteria, effective operational-level grievance mechanisms are also based
361 on engagement and dialogue.](#)

362 [Note 3: This definition is based on the United Nations \(UN\), *Guiding Principles on Business and*
363 *Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011.*](#)

364 **highest governance body**

365 governance body with the highest authority in the organization

366 Note: In some jurisdictions, governance systems consist of two tiers, where supervision and
367 management are separated or where local law provides for a supervisory board drawn from non-
368 executives to oversee an executive management board. In these cases, both tiers are included under
369 the definition of highest governance body.

370 **impact**

371 [In the GRI Standards, unless otherwise stated, ‘impact’ refers to the effect the organization has or
372 could have on the economy, environment, and/or people, including on their human rights, which in
373 turn can indicate the organization’s contribution \(negative or positive\) to sustainable development.](#)

374 [Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or
375 unintended, and reversible or irreversible. In the GRI Standards, the term ‘impact’ can refer to:](#)

376 [actual impacts \(those that have already occurred\) or potential impacts \(those that could occur but
377 have not yet occurred\);](#)

378 [negative impacts or positive impacts;](#)

379 [short-term impacts or long-term impacts;](#)

380 [intended impacts or unintended impacts;](#)

381 [reversible impacts or irreversible impacts.](#)

382 [Note 2: See ‘impact’ in Section 2.31 in *GRI 101: Using the GRI Standards* for more information on
383 *‘impact’.*](#)

384 **indigenous peoples**

385 [indigenous peoples are generally identified as:](#)

Commented [SD29]: Type of change: editorial revision

The definition of ‘indigenous peoples’ has been excluded from the Universal Standards Glossary list (but not from the *GRI Standards Glossary*). This definition is not relevant to the Universal Standards where the term ‘indigenous peoples’ is only used in examples and not in disclosure requirements.

386 — ~~tribal peoples in independent countries whose social, cultural and economic conditions~~
387 ~~distinguish them from other sections of the national community, and whose status is regulated~~
388 ~~wholly or partially by their own customs or traditions or by special laws or regulations;~~
389 — ~~peoples in independent countries who are regarded as indigenous on account of their descent~~
390 ~~from the populations which inhabited the country, or a geographical region to which the~~
391 ~~country belongs, at the time of conquest or colonization or the establishment of present state~~
392 ~~boundaries and who, irrespective of their legal status, retain some or all of their own social,~~
393 ~~economic, cultural, and political institutions.~~

394 **internationally recognized human rights**

395 ~~rights inherent to all human beings, which include~~ These rights are understood, at a minimum, to
396 ~~include the rights set out in the~~ [United Nations \(UN\) International Bill of Human Rights](#) (consisting of
397 ~~the Universal Declaration of Human Rights and the main instruments through which it has been~~
398 ~~codified: the International Covenant on Civil and Political Rights and the International Covenant on~~
399 ~~Economic, Social and Cultural Rights), coupled with~~ and the principles ~~concerning fundamental rights~~
400 ~~set out in the International Labour Organization (ILO) concerning fundamental rights in the eight~~
401 ~~International Labour Organization (ILO) core conventions as set out in the~~ [Declaration on](#)
402 ~~Fundamental Principles and Rights at Work.~~

403 ~~Note 4: Source: This definition is based on the United Nations (UN),~~ [Guiding Principles on Business](#)
404 ~~and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework,~~
405 ~~2011; modified.~~

406 ~~Note: See Guidance to SPP-2-b-i in~~ [GRI 102: About the Organization](#) for more information on 'human
407 ~~rights'.~~

408 ~~Note 1: Human rights are rights inherent to all human beings, regardless of nationality, place of~~
409 ~~residence, sex, national or ethnic origin, color, religion, language, or any other status. These rights~~
410 ~~are all interrelated, interdependent, and indivisible.~~

411 ~~Note 2: UN instruments elaborate further on the rights of indigenous peoples; women; national or~~
412 ~~ethnic, religious and linguistic minorities; children; persons with disabilities; and migrant workers and~~
413 ~~their families. There are also standards of international humanitarian law that apply in situations of~~
414 ~~armed conflict, such as the Geneva Conventions of 1949. See the Office of the United Nations High~~
415 ~~Commissioner for Human Rights' non-exhaustive list of universal human rights instruments,~~
416 ~~<https://www.ohchr.org/EN/ProfessionalInterest/Pages/UniversalHumanRightsInstruments.aspx>,~~
417 ~~accessed on 6 May 2020.~~

418 ~~Note 3: At the regional level, binding treaties as well as non-binding instruments provide region-~~
419 ~~specific frameworks for human rights. See the Office of the United Nations High Commissioner for~~
420 ~~Human Rights' list of regional human rights treaties,~~
421 ~~<https://www.ohchr.org/en/issues/escr/pages/regionalhrtreaties.aspx>, accessed on 6 May 2020.~~

422 ~~Note 4: This definition is based on the United Nations (UN),~~ [Guiding Principles on Business and](#)
423 ~~Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011~~
424 ~~and the United Nations Human Rights Office of the High Commissioner webpage, 'What are human~~
425 ~~rights?', <https://www.ohchr.org/en/issues/pages/whatarehumanrights.aspx>, accessed on 6 May 2020.~~

426 **local community**

427 individuals or groups of individuals living ~~and/or~~ working in areas that are ~~affected,~~ or ~~that~~ could be,
428 affected by the organization's activities ~~and decisions~~

429 Note: The local community can range from ~~individuals~~ ~~those~~ living adjacent to the organization's
430 operations, to those living at a distance, ~~who are still likely to be affected by these operations.~~

431 **material topic**

432 topic that ~~represents~~ ~~reflects~~ the organization's most significant ~~impacts~~ on the economy, environment,
433 and people, including impacts on ~~their~~ human rights

434 Note: See [Section 2.23](#) in [GRI 101: Using the GRI Standards](#) and [Section 2](#) in [GRI 103: Material](#)
435 [Topics](#) for more information on ['material topic'](#).

436 mitigation

437 action(s) taken to reduce the extent of a negative [impact](#)

438 **Note 4:** The mitigation of an actual negative impact refers to actions taken to reduce the extent of the
439 negative impact that has occurred, with any residual impact needing [remediation](#). The mitigation of a
440 potential negative impact refers to actions taken to reduce the likelihood of the negative impact
441 occurring.

442 **Note 2:** This definition is based on the United Nations (UN), [The Corporate Responsibility to Respect](#)
443 [Human Rights: An Interpretive Guide, 2012](#).

444 **Source:** [United Nations \(UN\), The Corporate Responsibility to Respect Human Rights: An Interpretive](#)
445 [Guide, 2012](#); modified

446 non-guaranteed hours employee

447 [employee who is not guaranteed a minimum or fixed number of working hours per day, week, or](#)
448 [month, but who may be required to make themselves available for work as the need](#)
449 [arises](#)

450 **Examples:** [casual employees, employees with zero-hour contracts, on-call employees](#)

451 **Source:** [ShareAction, Workforce Disclosure Initiative Survey Guidance Document, 2020](#); modified

452 part-time employee

453 [Part-time: A 'part-time employee' is an employee whose working hours per week, month, or year are](#)
454 [less than the number of working hours for full-time employees](#).

455 permanent employee

456 [Permanent or indefinite contract: Contract with an employee with a contract for an indeterminate](#)
457 [period \(i.e., indefinite contract\), for full-time or part-time work, for an indeterminate period.](#)

458 ~~product~~

459 ~~article or substance that is offered for sale or is part of a [service](#) delivered by the organization~~

460 remediation

461 [provision of remedy](#)

462 **Note:** This definition is based on the United Nations (UN), [The Corporate Responsibility to Respect](#)
463 [Human Rights: An Interpretive Guide, 2012](#).

464 remedy / remediation

465 means to counteract or make good a negative [impact](#) / [provision of remedy](#)

466 **Note 1:** ~~Remedy can take a range of forms, such as~~ **Examples:** apologies, restitution, restoration,
467 rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or
468 administrative, such as fines), ~~as well as the~~ prevention of harm through, ~~for example,~~ injunctions or
469 guarantees of non-repetition.

470 **Source:** [United Nations \(UN\), The Corporate Responsibility to Respect Human Rights: An Interpretive](#)
471 [Guide, 2012](#); modified

Commented [SD30]: Type of change: editorial revision

Definition of 'product' has been deleted from the Glossary as it is a commonly understood term. Additionally, the definition provided in the Glossary did not provide any specific information on the term that is vital for the purpose of reporting.

472 ~~Note 2: This definition is based on the United Nations (UN), *The Corporate Responsibility to Respect*~~
473 ~~*Human Rights: An Interpretive Guide*, 2012.~~

474 **reporting period**

475 specific time period covered by the reported information

476 ~~Note 1 Examples: The reporting period can be, for example, the fiscal year, or the calendar year.~~

477 ~~Note 2: Unless otherwise stated, the GRI Standards require information for the reporting period.~~

478 **sector**

479 ~~subdivision of an economy, society, or sphere of activity, defined on the basis of some common~~
480 ~~characteristic such as similar or related products or services~~

481 ~~Note: Sector types can include classifications such as the public or private sector, as well as industry-~~
482 ~~specific categories such as the education, technology, or financial sectors.~~

483 **senior executive**

484 high-ranking member of the management of the organization, such as the Chief Executive Officer
485 (CEO) or an individual reporting directly to the CEO or the highest governance body

486 **service**

487 ~~action of the organization to meet a demand or need~~

488 **severity**

489 ~~The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the~~
490 ~~impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to~~
491 ~~counteract or make good the resulting harm).~~

492 ~~Note 1: Severity is not an absolute concept; the severity of an impact is assessed relative to the other~~
493 ~~impacts the organization has identified. See Section 2 of GRI 103: *Material Topics* for more~~
494 ~~information.~~

495 ~~Note 2: This definition is based on the United Nations (UN), *The Corporate Responsibility to Respect*~~
496 ~~*Human Rights: An Interpretive Guide*, 2012 and the Organisation for Economic Co-operation and~~
497 ~~Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018.~~

498 **stakeholder**

499 individual or group that has an interest that is affected, or could be, affected by the organization's
500 activities ~~and decisions~~

501 ~~Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence*~~
502 ~~*Guidance for Responsible Business Conduct*, 2018; modified~~

503 ~~Note 1: Common categories of stakeholders for organizations include~~ Examples: business partners,
504 civil society organizations, consumers, customers, employees and other workers, governments, local
505 communities, non-governmental organizations, shareholders and other investors, suppliers, trade
506 unions, and vulnerable groups.

507 ~~Note: See 'stakeholder' in Section 2.43 inef *GRI 101: Using the GRI Standards* for more information~~
508 ~~on 'stakeholder'.~~

509 ~~Note 2: This definition is based on the Organisation for Economic Co-operation and Development~~
510 ~~(OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018.~~

Commented [SD31]: Type of change: editorial revision

Definition of 'sector' has been deleted from the Glossary as it is a commonly understood term. Change implemented in consultation with the Sector Program team.

Commented [SD32]: Type of change: editorial revision

Definition of 'service' has been deleted from the Glossary as it is a commonly understood term. Additionally, the definition provided in the Glossary did not provide any specific information on the term that is vital for the purpose of reporting.

Commented [SD33]: Type of change: editorial revision

The definition of 'severity' has been deleted from the Glossary. The term 'severity' is not used in the requirements. Severity, as well as likelihood, are explained in detail in Section 2 of GRI 103 when explaining how organizations should assess the significance of their impacts. The content under this Glossary entry is covered there. Everywhere the term 'severity' is used in the Standards, a reference will be added to Section 2 where it is explained.

511 **supplier**

512 entity upstream from the organization (i.e., in the organization's supply chain), which provides a
513 product or service that contributes to its used in the development of the organization's own products or
514 services

515 Note 1: Examples of suppliers include brokers, consultants, contractors, distributors, franchisees,
516 home workers, independent contractors, licensees, manufacturers, primary producers, sub-
517 contractors, and wholesalers.

518 Note 2: A supplier can have a direct business relationship with the organization (often referred to as
519 first-tier supplier) or an indirect business relationship.

520 **supply chain**

521 range of activities carried out by entities upstream from in the organization's value chain, which
522 provide products or services that contribute to are used in the development of the organization's own
523 products or services

524 **sustainable development / sustainability**

525 development that meets the needs of the present without compromising the ability of future
526 generations to meet their own needs

527 Source: World Commission on Environment and Development, Our Common Future, 1987

528 Note 1: Sustainable development encompasses broader economic, environmental, and societal
529 interests, rather than the individual interests of organizations.

530 Note 2: In the GRI Standards, the terms 'sustainability' and 'sustainable development' are used
531 interchangeably.

532 Note 3: This definition comes from the World Commission on Environment and Development, Our
533 Common Future, 1987.

534 **temporary employee**

535 Temporary or fixed term contract: Contract with an employee with a contract for a limited
536 duration period (i.e., fixed term contract), that which ends when the specific time period expires, or
537 when the specific task or event that has an attached time estimate is completed (e.g., the end of a
538 project or return of replaced employees).

539 ~~termination payment~~

540 ~~all payments and benefits given to a departing senior executive or member of the highest governance~~
541 ~~body whose appointment is terminated~~

542 ~~Note: Termination payments extend beyond monetary payments to giving of property as well as~~
543 ~~automatic or accelerated vesting of incentives given in connection with a person's departure from a~~
544 ~~position.~~

545 **under-represented social group**

546 group of individuals who are less represented within a subset (e.g., a body or committee, employees
547 of an organization) population that, relative to its-their numbers in a given society, the general
548 population, and who therefore, have less opportunity to express their/its economic, social, or political
549 needs and views

550 Note 1: Under-represented social groups may include minority groups.

Commented [SD34]: Type of change: editorial revision

Definition of 'termination payment' has been deleted from the Glossary as the term is only used in one disclosure: GOV-13 (in the exposure draft). The explanation of 'termination payment' has been included in the Guidance section to GOV-13.

551 Note 2: The [specific](#) groups included under this definition depend on the organization's operating
552 context and are not uniform for every organization.

553 **value chain**

554 range of activities carried out by the organization, and [other](#)by entities [upstream and downstream](#)
555 [from the organization](#), which convert input into output by adding value throughout the life cycle of [at](#)
556 [bring the organization's](#) products or services from [their](#) conception to [their](#) end use

557 [Note 1: The Entities](#) upstream [entities from the organization](#) (e.g., [suppliers](#)) provide products or
558 services that [contribute to](#)are used in the development of the organization's own products or services.
559 [The Entities](#) downstream [entities from the organization](#) (e.g., distributors, customers) receive products
560 or services from the organization.

561 Note 2: The value chain includes the [organization's own activities](#), as well as activities carried out by
562 [entities upstream and downstream from the organization in relation to the organization's products and](#)
563 [services](#)supply chain.

564 **vulnerable group**

565 group of individuals with some specific economic, physical, political, or social condition or
566 characteristic that could experience negative [impacts](#) as a result of the organization's activities [and](#)
567 [decisions](#) more severely than [others](#)the general population

568 [Note 1 Examples: Vulnerable groups can include](#) [children](#) and youth, [elderly persons](#), [ethnic](#)
569 [minorities](#), [ex-combatants](#), [HIV/AIDS-affected households](#), [human rights defenders](#), [indigenous](#)
570 [peoples](#), [internally displaced persons](#), [migrant workers and their families](#), [national or ethnic,](#)
571 [religious and linguistic minorities](#), [persons who might be discriminated against based on their sexual](#)
572 [orientation, gender identity, gender expression, or sex characteristics \(e.g., lesbian, gay, bisexual,](#)
573 [transgender, intersex\)](#), [people](#) [persons](#) with disabilities, [and](#) refugees or returning refugees, [women](#).

574 Note 2: Vulnerabilities and impacts can differ by gender.

575 **worker**

576 person that performs work [for the organization](#)

577 [Note 1 Examples: Workers include, but are not limited to,](#) [employees](#). Further examples of workers
578 [include](#) [interns](#), apprentices, self-employed persons, and persons working for organizations other than
579 the reporting organization, e.g., for [suppliers](#).

580 Note 2: In the context of the GRI Standards, in some cases it is specified whether a particular subset
581 of workers is to be used.

Annex 2. Public comments on Glossary and terminology

No.	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
1	For the section of key concept could need more clarification and also with the relation with the glossary. The items in the key concepts section could be although included in the glossary.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
2	ACT-2-d: May need to define "significant" in a clearer manner.	Allied Environmental Consultants	Hong Kong	Consultant	On behalf of an organization, group or institution
3	We further note that the definition of stakeholders has been aligned with that of the OECD due diligence guidance for RBC and appreciate the efforts in the definition of stakeholder included in the glossary to make clearer the connection between interest and rights. We are however concerned that the connection between interests and rights is not clearly defined and communicated. From a human rights perspective we find that there is a need to state more explicitly that potentially affected individuals and groups (or rights holders) should automatically be considered as part of the organization's stakeholders. Notably, rightsholders have human rights, that it is the duty of the reporting organization to respect, even when these rightsholder are not identifying these as "interests". There is an important distinction between rightsholders, whose human rights and maybe interests, are at stake and other stakeholders such as businesses, local government who have "interests". Interest is a subjective notion whereas human rights instruments define the content of these rights. We recommend deleting Note 1 in the definition of stakeholder included	Danish Institute for Human Rights	Denmark	Other (please specify): - national human rights institution	On behalf of an organization, group or institution

	in the glossary as it seems to suggest that rights can be reduced to interests and also suggest line 196-229 is revised in accordance with input shared above. We recommend that the short definition included in e.g. key concepts section is revised to say 'individual or group that has an interest or right(s) that is/are, or could be, affected by the organization's activities and decisions'. We also recommend that an explicit connection is made in the definition of stakeholders to the concept of (potentially) affected rightsholders and that the definition explicitly includes language on how interests and rights are distinct. We finally recommend that clarifications are consistently included directly in the Key Concept section as well as in the Glossary.				
4	We ask GRI to clarify that sustainable development include both the interests of the economy, environment, and society as well as the interests of organizations.	ERM	-	-	-
5	GRI should define "operations" to enable better comparability across companies, especially within an industry, and then have a company provide any revisions to that definition, if needed. Several of our clients have found it challenging to define operations without guidance from GRI.	ERM	-	-	-
6	Is more guidance required under what is meant by "a minority interest" in order to ensure that gaps in reporting do not occur?	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
7	The suggestion is to include in the glossary a definition of diversity which considers disability.	Fundación ONCE	Spain	Foundation	On behalf of an organization, group or institution
8	The standard requires disclosure of impacts on 'human rights' but does not define this term in the glossary. Instead it refers to 'internationally recognised human rights as currently defined in the glossary'. So how are organisations to know what 'human rights' they are	Hong Kong University of Science and Technology	Hong Kong	-	-

	need to comply with in order to be in accordance with the GRI Standard? Suggested solutions: (1) change the glossary definition to 'Human rights' being 'internationally recognised human rights'; OR (2) change the glossary definition to 'Human rights' being 'the higher of (a) internationally recognised human rights' and (b) human rights in accordance with the jurisdiction in which it is operating.				
9	Reorder glossary with key word (generally the noun) first followed by qualifiers (often adjectives). For example all definitions relating to impacts should start 'Impact, xxx'. That way entries on different aspects of 'Impact' are grouped together and easier to understand.	Hong Kong University of Science and Technology	Hong Kong	-	-
10	ADD: all eight 'Principles', all four 'Key Concepts' to the Glossary. NB: This might be done by a brief description followed by a reference to the page in the standards where the full definition is provided.	Hong Kong University of Science and Technology	Hong Kong	-	-
11	We recommend that you clarify the definition of 'worker'. It is not clear when a non-employee contractor should be considered (e.g. where they dedicate above a certain percentage of time in the year working for the company). Where significant judgement is required to determine the scope of the 'workers' of an entity, an entity should disclose the basis of the determination.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
12	Changes in this section (GRI 101) are generally welcome and provide better clarity and direction (esp the requirement to identify what metrics/indicators will be used to measure impact). However, the shift to value chain needs to be described in more detail especially the concept of value chain +1, to avoid ambiguity of interpretations.	RGE Pte Ltd	Singapore	Business	As an individual

13	Suggestion to add: Dispute resolution mechanism Instance of non-compliance Meaningful stakeholder engagement	self-employed	Brazil	Consultant	As an individual
14	All the three GRI Standards are now more in clarity, concretized and user friendly. All the specific terms should be well-defined and included in the glossary for easy reference.	Universiti Malaya Sustainability & Living Labs Secretariat (UMSLLS)	Malaysia	-	-
15	Line 3023 states that impacts include both negative and positive, but there are only definitions on negative impact (line 2920, 2947, 2954). Please consider a glossary on positive impact.	Vitasoy International Holdings Ltd	-	-	-

This document does not represent an official position of the GSSB