

Item 04 – Public comments on the Statement of Use in the Universal Standards exposure draft

For GSSB discussion

Date	06 November 2020
Meeting	19 November 2020
Project	GRI Universal Standards Project

Description This document contains an extract of public comments related to the Statement of Use received on the [Universal Standards exposure draft](#), which was made available for public comment between 11 June and 9 September 2020.

The document presents the comments received via the online survey and via letters, for GSSB reference. It does not present an analysis of the feedback – the analysis will be presented by the Standards Division directly at the meeting.

The GSSB is kindly asked to review the document ahead of the meeting and to share any questions about the comments or highlight any comments for discussion, with the Standards Division by **17 November**.

In support of the upcoming discussion, the GSSB is also invited to review the Standards Division' [earlier research on the Statement of Use](#), shared with the GSSB on 9 April 2020.

Note to reading the comments:

Comments have been included verbatim. Where a respondent has raised several distinct points in one comment, each point has been numbered and presented in a separate row. The point number is indicated in brackets before the verbatim comment. In addition to this, comment numbers have been included in the first column to help facilitate the discussion during the meeting on 19 November.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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This document does not represent an official position of the GSSB

2 Public comments

3 *Requiring the Statement of Use*

4 **Survey question:** Do you agree that the GRI Standards should require the highest governance body or most senior executive of the organization to
5 include a statement acknowledging their responsibility for preparing the reported information in accordance with, or with reference to, the GRI Standards?

6 Please refer to page 15 in the [Universal Standards exposure draft](#).

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No.	Survey response	Comment	Name of organization or individual	Country	Stakeholder group	Submission type
Yes, this acknowledgement in the Statement of Use should be required.						
1	Yes	BECAUSE THE DIRECTORS AND THE SENIOR EXECUTIVES ARE WHO ESTABLISH THE STRATEGIC PLAN OF THE ORGANIZATION INCLUDING VISION, MISSION AND STRATEGIES. THEREFORE, THE SUSTAINABILITY MUST BE INCLUDED IN THE STRATEGY OF THE ORGANIZATION SO THAT THE TOP EXECUTIVES ARE RESPONSIBLE OF THE ACCOMPLISHMENT OF THE SUSTAINABLE ACTIONS THAT THE ORGANISATION MAKE.	Luis Cordova	Peru	Academic	As an individual
2	Yes	Approach should be similar to what is used for financial reporting.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution

3	Yes	It demonstrates an organization's commitment to reporting and being transparent	Toronto Pearson Airport	Canada	Business	On behalf of an organization, group or institution
4	Yes	No comment provided	Han Wei Ho	Malaysia	Consultant	As an individual
5	Yes	and also cite all staff or managers engaged in this reporting	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution
6	Yes	No comment provided	Alexandra McKay	United Kingdom	Consultant	As an individual
7	Yes	It is essential for involve decision makers to mobilise the whole organization, they should be aware and committed.	Hui Xu	China	Non-government organization	As an individual
8	Yes	It is important that the corporate governance is aware of the Standards used to make the report.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
9	Yes	It gives much more importance to the GRI Standards and legitimates even more them as THE standard as such for sustainability reporting.	Creval	Italy	No response	No response

10	Yes	<p>I agree with this requirement, because one of the main goals within governance policies should ensure a robust and credible sustainability report to the stakeholders. Achieving this goal would be achieved through reporting in accordance with the GRI. Where, adherence to GRI regulations is a common quality feature of sustainability reporting worldwide. (Hickman, 2020; Akisik and Gal, 2020) And as responsible for setting these policies and then ensuring their implementation, the highest governance body or senior executive should accordingly for acknowledge this responsibility for their stakeholders, who will be more trusting for the relevant disclosed information.</p> <p>References:</p> <p>Akisik , O., & Gal, G. (2020). Integrated reports, external assurance and financial performance An empirical analysis on North American firms. Sustainability Accounting, Management and Policy Journal, 11 (2), 317-350.</p> <p>Hickman, L. E. (2020). Information asymmetry in CSR reporting: publicly-traded versus privately-held firms. Sustainability Accounting, Management and Policy Journal, 11 (1), 207-232.</p> <p>Abdelrahman, N. (2018). Features Affecting the Quality of Sustainability Reporting: an Empirical Study and Evaluation. International Journal of Management and Applied Science, 4(5), 36-47.</p>	Noha Abdelrahman	Egypt	Academic	As an individual
11	Yes	<p>In my experience, if the most snr exec does not include a statement then the sustainability report is viewed as just another report but as soon as they need to include a statement it elevates the priority of the report and over time more interest is shown and value placed on the report so that actual change happens.</p>	Liberty Holdings Limited	South Africa	No response	No response

12	Yes	This is line with other frameworks. Would suggest that provide guidance for organisations that cannot state such due to a legislative or regulatory issue on how should they respond in these circumstances.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
13	Yes	<p>This is a good way to motivate Board Directors or CEOs to elevate sustainability to a strategic decision making level. Since the Board acknowledge their responsibility for information contained in the financial report, we should demand the same level of accountability for sustainability reports if we believe it's as important as financial performance.</p> <p>Furthermore, in order for Board Directors or CEOs to approve the statement of use, they need some level of expertise in GRI reporting and ESG topics. This requirement will encourage more Board directors and CEOs to take GRI and ESG topics more seriously, and also understand the differences between "in accordance with" and "with reference to" claims.</p>	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution
14	Yes	I'm agree, because the the highest governance body or most senior executive of the organization not always are sufficiently involved in the preparation of the Sustainability Report (expecially the highest governance body, that usually read the document only at the end fo the reporting process). I think that the highest governance body and most senior executive of the organization sometimes have limited knowledge of sustainability, therefore I hope that the requirement of a formal statement will trigger an improvement of the sustaibility culture of the C-levels.	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution

15	Yes	This exhibits that commitment to sustainability and transparency begins at the executive-level and is spread throughout the organization. It shows that accountability starts from the boardroom to the other functions of the organization, which is crucial in achieving a truly sustainable business performance.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
16	Yes	This would ensure the board and senior management's endorsement of the issuer's process of sustainability reporting, and enhance the credibility of the report. This would be a proof that the highest governance body or most senior executive have endorsed the report by formal review and approval, and they would be held responsible for the information disclosed.	Fuji Xerox (Hong Kong) Limited	Hong kong	No response	No response
17	Yes	This acknowledgement by the highest governance body shall make the reporting process more useful being endorsed by the Board.	Corporate Social Responsibility Centre Pakistan	Pakistan	Consultant	On behalf of an organization, group or institution
18	Yes	No comment provided	University of Denver	United States	No response	No response
19	Yes	We believe it is necessary to enhance the significance of non-financial information prepared in accordance with/reference to the GRI Standards by positioning the content of non-financial disclosures as a matter for approval by 'the highest governance body or most senior executive of the organization'.	Global Compact Networking Japan - Study Committee on Corporate Reporting	Japan	General incorporated association	On behalf of an organization, group or institution

20	Yes	We often find that this helps to link different activities in a company to top company level, to make sustainable development a top-down process	triple innova	Germany	Consultant	On behalf of an organization, group or institution
21	Yes	I agree that this should be a requirement and it should also include the process on how the Chief Executive is responsible.	Nazish Shekha	Pakistan	Non-government organization	As an individual
22	Yes	Deloitte believes this is an effective way of promoting accountability and effective governance around the application of the Standards in the reporting process.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
23	Yes	Yes, since the ESG aspects are becoming increasingly relevant to all stakeholders' decisions and because non-financial information is increasingly integrated into the Annual / Management Reports of organizations, the accuracy and transparency of this information, as well as the processes for compiling it, should be acknowledged by the highest responsible body, regardless of whether the report is externally reviewed or not. As mentioned in our response to #2, we recommend that the 'statement of use' is included in the actual 'sustainability reporting' rather than in the GRI content index.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
24	Yes	Governance should consciously understand the difference between both approaches and the effort for a change management and their implications for the improvement. The statement is also very important, for the credibility of the report and for take into account indicators and impacts within the decision processes.	ICR Systems & Management SRL	Bolivia	No response	No response

25	Yes	The acknowledgment statement of use is important to clarify the organization about how to deal with the positive effects of its empowerment, and the negative effects are important to challenge and how to address it .. This contributes to the development, improvement and sustainability of the organization	Sharjah City for Humanitarian Services	United Arab Emirates	Non-profit organization	On behalf of an organization, group or institution
26	Yes	IndustriALL Global Union agrees that the highest levels of an organization must take responsibility for their reporting on GRI Standards.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
27	Yes	The sustainability team report directly from the highest governance body for better tone from the top process.	Izzaty Khaleda Ismail	Malaysia	Consumers	As an individual
28	Yes		Fanny Medalith Mendoza Gutiérrez	Peru	Business	As an individual
29	Yes	the organization would prove to be committed from the top management.	Angel Castillo	Ecuador	Consultant	As an individual
30	Yes	Information that is reported should be endorsed by highest level in an organisation.	University of Southern Queensland	Australia	No response	No response
31	Yes	Identifying the CEO/senior executive/Board committee responsible for non-financial information provides valuable transparency over the accountability for organisational oversight over disclosure. Any acknowledgement should clarify how responsibility for environmental information is delegated (if applicable). Providing this statement supports comparability in governance and disclosure controls between non-financial and financial reporting.	CDSB	United Kingdom	Standard setter	On behalf of an organization, group or institution

32	Yes	Directly empowering the high management for these statements is a good choice.	SAI Global Italia s.r.l.	Italy	No response	No response
33	Yes	To increase a sense of sustainability within the reporting organization. Sustainability Strategy and Action should be checked and rechecked on the ground level. A Great Power brings a Great Responsibility	ZENITH BANK PLC	Nigeria	No response	No response
34	Yes	The companies I work with already review the report. The exchange thy list on (HKEX) now requires boards to identify and evaluate material topics. This is another mechanism to ensure senior leadership are involved in the reporting process and therefore aware of the company's impacts.	ELEVATE	Hong kong	No response	On behalf of an organization, group or institution
35	Yes	A sustainability report is nowadays a political act and you need as sustainability officer the support of the most senior executive. In some countries, companies can be charged if the information in the sustainability report are wrong.	FOM University of Applied Sciences	Germany	No response	No response
36	Yes	A company would never publish financial information that is not signed off by the Board. If sustainability reporting in general – and GRI Standards specifically – are to be taken seriously by the wider business community, they need to align with sign-off expectations of financial information.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
37	Yes	This is highly encouraged, as it will guarantee that companies will improve the quality and transparency of the reported qualitative and quantitative information. This is because for example some companies will publish a GRI labelled and certified report; yet, on the cover page of the report you can find a legal statement (disclaimer) specifying that the company claim no responsibility for the accuracy of the reports. This is highly problematic and reduces the user's ability to trust the disclosed information in the report. However, companies that have included a statement from the highest governing body showed elevated levels of consistency and quality in the reports.	Dr. Aljiohra Altuwajri	Saudi Arabia	Academic	As an individual

38	Yes	In this case we agree, however it is necessary for you to tell us how this statement of acknowledging, should be made, by means of a letter, in the presentation of the Annual Report by the CEO, in the GRI index? More detail is necessary	Walmart de México y Centroamérica	Mexico	Business	On behalf of an organization, group or institution
39	Yes	GRI Standards or any form of standards/framework/regulations in any particular organization are best presented with the top management endorsement in a form of official statement to signify a dedicated commitment.	Universiti Malaya Sustainability & Living Labs Secretariat (UMSLLS)	Malaysia	No response	No response
40	Yes	IOSH believes that this requirement will help ensure top level commitment, oversight and leadership for the organisation's reporting process and the content and distribution of its reports.	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization, group or institution
41	Yes	It reinforces the message that the GRI Standards are integrated in the decision-making process at the highest level.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
42	Yes	If the highest governance body or most senior executive of the organization will include in a statement acknowledging their responsibility for preparing the reported information, then the highest governance body or most senior executive will take the sustainability reporting more responsible. It will increase the value of the report for the highest governance body or most senior executive.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
43	Yes	Governance of the reporting organization shall be fully operational to enhance the credibility of the report. The head of the highest governance body, or the chairman, CEO, COO, etc. must endorse and acknowledge the report contents.	International Development Center of Japan	Japan	No response	No response

44	Yes	By having a commitment from the director of the organization, sustainability management will permeate all people.	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
45	Yes	No comment provided	Ana María González Ruiz	Colombia	Consultant	As an individual
46	Yes	Tone from the top for better sustainability initiatives in long run.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
47	Yes	Requiring the highest governance body or most senior executive of the organisation to include a statement acknowledging their responsibility for preparing the reported information would hopefully get the higher levels of the organisation aware of, engaged with and influenced by the sustainability issues.	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution
48	Yes	While i think such a statement should be required, it still does not guarantee that they are fully aware of the importance of such a statement. The explicit accountability for the accuracy, balance and truthfulness of the disclosures would be highly desirable to build trust in reports.	Eszter Vitorino	Netherlands	Investor	As an individual
49	Yes	The requirement is in line with demanding the "approval of material topics by highest governance body" (line 2595). In other words, demanding their approval without having a statement of responsibility would be incomplete. From an organizational point of view, this requirement will also create an additional opportunity to involve the senior leadership and educate them.	Datamaran	United States	Digital platform	On behalf of an organization, group or institution

50	Yes	<p>GRI 101 3. Sustainability reporting using the GRI Standards</p> <p>We note that the claim to be reporting 'In accordance with GRI standards' will require the statement: "The Board of Directors acknowledges responsibility for the following statement of use: The information reported by ABC Limited for the year ending 31 December 2020 has been prepared in accordance with the GRI Standards." In our view, the previous arrangements have not worked effectively since GRI G2. The fact of the matter is that some organisations will continue to cherry pick different GRI indicators and will not always use them properly. That is part of the price of success of GRI over the years. We do not think it can (or should be eradicated). We suggest that the proposed Directors' declaration be eliminated. That will then preserve the 'In accordance' statement as the gold standard</p>	Corporate Citizenship	United Kingdom	No response	No response
51	Yes	statement of highest is necessary for transparency of disclosing	SGS	China	No response	No response
52	Yes	This will show top management commitment, facilitate allocation of required resources and delegation of responsibilities/authority.	VertAfrika Limited	Nigeria	No response	No response
53	Yes	The acknowledgement in the 'statement of use' of the responsibility of the highest governance body or most senior executive of the organization for preparing the reported information in accordance with, or with reference to, the GRI Standards is found useful to driving accountability and increased awareness around sustainability impacts including human rights impacts at the top. It might further help drive more accurate and evidence-based reporting, rather than an inappropriate use of sustainability reporting for marketing and communication purposes. However the latter effect might be more proactively pursued through the inclusion of direct language on the quality and accuracy of the report in the requirement (see response to q4)	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

54	Yes	Yes, it's a form of executive oversight acknowledging responsibility. If this is relaxed, there won't be the same onus on the executive. GRI Standards reporting needs to be analogous to Annual Financial Reporting in terms of accountability and responsibility and to anticipate what is required now in some stock exchanges, and ought to be the norm in all.	Next Level Sustainability	Australia	GRI Certified Training Partner in Australia	On behalf of an organization, group or institution
55	Yes	Absolutely agree. In my experience a lack of engagement by the side of the governance bodies (as well as senior executives) is not unlikely, especially when non-financial reporting practice is perceived as a compliance duty enforced by local regulations. The acknowledgment of a specific responsibility in that sense could help in this case to create much more consciousness and consensus on this practice.	Alessandro Mantini	Italy	Business	As an individual
56	Yes	this would help increase accountability	Laurence Vigneau	United Kingdom	Academic	As an individual
57	Yes	We consider sustainability impacts and opportunity to be directly linked to the business model. Therefore, the highest governance body should take responsibility.	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution
58	Yes	As a point of principle the responsibility should rest with the most senior governance body or executive of the organisation.	Hong Kong Institute of CPAs	Hong kong	Professional Accountancy Body (including regulator and standard setter)	On behalf of an organization, group or institution

59	Yes	Yes, but the statement should be widened to include a statement that the governing body monitor and, where appropriate, act on the information reported.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
60	Yes	Companies need to take greater responsibility and increase transparency on these issues. A statement from the highest governance body or most senior executive will ensure this clarity and will also ensure the information is of the highest quality, via a more thorough review.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution
61	Yes	I believe strongly that the highest governance body is also the one dealing with the most powerful stakeholders at this stage: shareholders. An individual that speaks out loud a statement is committed to deliver it (commitment in psychology). To avoid schizophrenic discussions, or too much distance and reaching real commitment, this is a must.	Virginie Poulin	France	No response	As an individual
62	Yes	because it should be immediately clear for all the stakeholders which kind of approach a company is using to realize its report, in order to explain specific choices related to the content and the disclosures given. Companies that have a major impacts though their activities on the environment, economy, people should give bigger and deeper disclosures on their business.	Prysmian Group	Italy	No response	No response
63	Yes	Its and excellent requirement. But, where should be located? Need more clarification about that. Could be located in disclosure 102-14? With the content index? apart from the report?	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
64	Yes	But there needs to be some flexibility. For example, must it be the full Board of Directors or can it be a sub board committee comprising just some of the directors? This should be sufficient.	Joshua Rayan Communications	Malaysia	Sustainability Report Writer	On behalf of an organization, group or institution

65	Yes	If there is more acknowledgement there will be more commitment to good, relevant, reliable information in the report.	BSD CONSULTING	Brazil	No response	No response
66	Yes	It is important for stakeholders to know that sustainability is top of mind in executives' mind as well as part of their business strategies.	R&A Strategic Communications	South Africa	No response	No response
67	Yes	This would align with the requirements in financial reporting.	Trossa AB	Sweden	Consultant	On behalf of an organization, group or institution
68	Yes	<p>Greater accountability is needed when a statement is released to the public. Public listed companies are already required by regulators to assign either their CEO or CFO to sign off financial statements and internal control statements. As sustainability is becoming increasingly important, it would be reasonable to get a C-Level or a board member to make a statement and acknowledge their responsibility.</p> <p>However, the qualification and competence of the person making that statement should be specified. We do not want more accountants signing off different statements. It needs to be the Chief Sustainability Officer with pre-requisite qualifications.</p> <p>This is to avoid the accounting profession dominating an area that is best managed by the scientific community and economists.</p>	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
69	Yes	It ensures involvement of management at the highest level and raises the importance and credibility of sustainability information disclosed.	ICMM	United Kingdom	Trade or industry association	On behalf of an organization, group or institution

70	Yes	It has a long-standing issue that, under current requirements, the organisation and senior management do not explicitly take responsibility for the contents of a sustainability report. That the organisation may publish or otherwise make available its sustainability report is assumed by some to imply that the organisation is responsible for the report, but that assumption varies in strength and support from one jurisdiction to another. We believe a stated acknowledgement of responsibility is preferable for clarity and global comparability.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
71	Yes	This approach helps resolve an unnecessary distinction between sustainability and financial reporting, which was privileging financial reporting and placing responsibility for sustainability at a lower level. We believe this acknowledgment should have been required previously but are relieved is now.	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
72	Yes	This proposal appears useful as it will likely stimulate (further) engagement from the highest governing body or most senior executive on sustainable development.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution
73	Yes	Yes but override this with whatever answer Integrated Reporting decides following its specific consultation on this issue.	Hong Kong University of Science and Technology	Hong kong	No response	No response
74	Yes	This will ensure a top down approach to good corporate reporting and bring the organisation together to achieve the same common goals.	Tang Lien	Malaysia	Consultant	As an individual
75	Yes	Yes, we support the explicit acknowledgement that the highest governance body/most senior executive of an organisation is responsible for the contents of a sustainability report. This would provide clarity and global comparability between jurisdictions about who is responsible for the report.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution

76	Yes	Yes, sustainability and responsible business conduct cannot be separated out from senior management decision-making processes.	Engineers Without Borders Canada	Canada	No response	No response
77	Yes	Accountability is safety.	None	No response	No response	No response
78	Yes	The CEO will always have the final say in a business and they will report to the board. If they do not take ownership for reporting, the reporting will not have an impact (in the business or outside the business)	Positive Impact Events	United Kingdom	Non-government organization	On behalf of an organization, group or institution
79	Yes	The Chair and the President/CEO must acknowledge their responsibility for its preparation.	Justina Callangan	Philippines	Business	As an individual
80	Yes	Accountability is safety.	Anna McAbee	No response	No response	No response
81	Yes	for us, it is routine, our CEO/Chairperson of the board has the opening remarks of our annual CSR report published in accordance to the GRI Standards and either way our report is always validated by our Executive Committee.	Bank Audi sal	Lebanon	No response	No response
82	Yes	No comment provided	Bipart, Cesvor Parlamentary Antimafia Commission	Italy	No response	No response
83	Yes	This will be more value addition without waiting to any statements	SUSHIL PATTANAIK	India	Academic	As an individual

84	Yes	<ul style="list-style-type: none"> • Provide a statement of use (lines 353-358): It is correct that the highest governance body or most senior executive of the organization needs to include a statement acknowledging their responsibility for preparing the reported information in accordance with, or with reference to, the GRI Standards. This is because it serves to: <ol style="list-style-type: none"> 1. Embed human rights into company's systems management and "culture". 2. Affirm that ultimately this person/group are responsible for the impacts that business operations, and/or purchasing has on the human rights of people and communities. 3. Reporting can help identify where the company needs to invest more resources and GRI reporting can be used as part of their internal monitoring system that also instigates action where required. <p>For these reasons, FPP considers that the acknowledgement in the statement of use should be extended to the quality and veracity of the reported information; however, we have not offered exact wording for consideration.</p>	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution
85	Yes	Yes because the commitment to report using universal standards should be a commitment from the highest leadership in the organisation.	Aldo Joson	Singapore	Business	As an individual
86	Yes	No comment provided	Sancroft International	United Kingdom	Consultant	On behalf of an organization, group or institution

87	Yes	No comment provided	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution
88	Yes	This is important for commitment.	Ethical Trade Norway	Norway	MSI	On behalf of an organization, group or institution
89	Yes	No comment provided	Allied Environmental Consultants	Hong kong	Consultant	On behalf of an organization, group or institution
90	Yes	it gives legitimacy and shows corporate mandate, to the report's content	Sulema Pioli	Brazil	Consultant	As an individual
91	Yes	Sustainable development requires commitment from the highest governance body/most senior executive to ensure that management and mitigation actions are adequately resourced and implemented.	Shelley Anderson	Australia	Consultant	As an individual
92	Yes	No comment provided	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
93	Yes	This way, sustainability professionals, wont make mistakes on the version uploaded to the database and have the support of a legal represent of the company. Besides, the highest governance body will have to approve the final document (practice that is not yet generalized). BUT: Take on account that the majority of sust. reports are not uploaded to the GRI database so, the process of getting the highest body approval can be complicated.	Daniela Winicki	Chile	Consultant	As an individual

94	Yes	For purposes of accountability and ownership, it is cardinal that the most senior executive provides a statement.	Fridah Mashandi	Zambia	No response	As an individual
95	Yes	Aligns with the UNGC communication on progress approach	Fraser Paterson	United Kingdom	No response	As an individual
No, this acknowledgement in the Statement of Use should not be required.						
96	No	GRI should acknowledge that the highest governance body or most senior executive may delegate this authority/responsibility to another (e.g., chief sustainability officer). Proper and effective governance should be the objective with this requirement, not that the governance is led by a specific body/individual.	Josiah McClellan	United States	Business	As an individual
97	No	The exposure draft Universal Standards includes many roles, responsibilities and tasks for the Highest Governing Body (HGB). As outlined in several comments in part 5, GRI's expectations of the HGB are not consistent with common practice. HGBs govern, whereas the totality of Univ Stds' expectations create more of a Management role. HGB should be informed and steer; they should approve some aspects of non-financial reporting, but not nearly to the extent as outlined in the exposure draft. GRI should include the Internal Audit activity as a mechanism for reviewing internal controls (including risk identification, assessment, systems & controls for compiling and validating data and information, etc.) for non-financial reports. Internal Audit has been performing these duties for financial reporting for many years. Furthermore, Internal Audit is retained by - and reports to - the HGB.	Douglas Hileman	United States	Consultant	As an individual
98	No	(2) Lines 409 – 419 (p. 16) “Highest Governance Body” (HGB) appears here and many places throughout the exposure draft Universal Standards. GRI should revise the approach to HGB here and throughout the Universal Standards to reflect its role in governance, and not in the role of management. The HGB should have responsibilities for steering,	Douglas Hileman	United States	Consultant	As an individual

	<p>governing and supporting non-financial reporting – but they should not manage, or get too far into the details of approvals that more appropriately belong to Management. The draft assigns many responsibilities to the HGB that are not consistent with general practices of governance, or the usual functioning of the HGB. Many of the roles, responsibilities and tasks assigned to the HGB are management activities. It is the responsibility of the HGB to govern, not to manage. In the aggregate, the proposed roles, responsibilities and tasks are unfeasible and will create problems. Furthermore, general governance practices are well-suited to accomplish the same objectives. Organizations often have support functions that should have meaningful roles in this. For example, the Internal Audit activity is authorized and overseen by the HGB. The Internal Audit profession has existed for over 100 years, and is relied upon by Boards, stakeholders, and regulators alike. Internal Audit reviews and assures internal controls over financial reporting (ICFR). Internal Audit considers risks across the enterprise, and performs both assurance and advisory engagements. Although paid by Management and relying on administrative and structural support from the organization, Internal Audit is independent and serves at the pleasure of the HGB. Internal Audit’s role is broadly described as a “third line of defense (3LOD)” in the “Three Lines of Defense in Effective Risk Management” position paper, which is widely adopted worldwide. There are also “second line of defense (2LOD)” audit functions for specific areas, such as IT, environmental, health and safety, product quality, and supply chain. Effort by 2LOD auditors can also contribute to effective and efficient identification, evaluation of material topics, as well as reporting of supportable data. Both 3LOD and 2LOD roles will be mentioned in other comments throughout.</p>				
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99	No	<p>The start with, this statement unlikely helps to enhance the quality of sustainability reports. Such requirement may even be an obstacle of adoption of GRI Standards in China, because it can be a great deal for the Board of Directors to endorse a statement, especially on a topic that they are not familiar with. The internal cost is pretty high that only if non-compliance is a consequence, the organization could go for asking the Board to endorse such a statement.</p> <p>Currently, GRI provides services to acknowledge the adoption of certain feature of compliant report, such as use of content index and correct approach of materiality analysis. I think GRI can continue to be the organization confirming whether a report is prepared 'in accordance with' or 'with reference to' GRI Standards. Some third-party verifiers give opinion that a report is prepared in accordance with 'core option' or 'comprehensive option', yet GRI may want to regulate such verification activities to make sure the verifiers are qualified enough to make such statement.</p>	Marcus Chau	Hong kong	Consultant	As an individual
100	No	<p>We should avoid that the Standards multiply efforts, publication requirements and bureaucracy that is UNNECESSARY. So the highest Governance body is already responsible for all institutional output it produces and even for output that was not fully institutionally backed. So publishing a report already constitutes responsibility. So there is no reason to require things that are already taken care of. This will also diminish criticism from stakeholders of aspect of pointlessness in the GRI standards that could fuel bureaucracy arguments from third party or even other standards.</p>	Olaf Brugman	Brazil	Standard setter	As an individual

101	No	I think the report has partly covered the committee structure that prepares the report, which has senior executives included in the committee, so a statement isn't necessary. The start of the report would usually state the standard that is being used throughout the report for readers to know.	wei shane low	Malaysia	Business	As an individual
102	No	This statement reflects the company as a whole and should not be attributed to a person or role. By definition and default, the person accountable for governance acknowledges responsibility. An additional statement is not necessary.	ABB	Switzerland	No response	No response
103	No	Agree - accountability at senior levels is important to mainstream sustainability reporting, but acknowledge that this requirement may present challenges, especially for large companies where the report development process is removed from the highest governance body or senior executive, other than final approval and sign-off.	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
104	No	The board of directors signs the complete report, why is a separate statement necessary?	Bondt Communicatie	Netherlands	No response	No response
105	No	Actually, I think a statement like this should only be required in case there is no external assurance on the reported information. In case of external assurance the auditor takes responsibility for the reported information and for the way of reporting (in accordance or with reference)	Gazprom Neft PJSC	Russian Federation	No response	No response
106	No	No comment provided	SM Investments Corporation	Philippines	Business	On behalf of an organization, group or institution

107	No	<p>While it is important to hold the leaders of reporters accountable for the sustainability report, it is not reasonable to expect the board-level committee or CEO/Chairman understand the practical applications of GRI Standards as they are not the direct preparers of data and disclosures of the report. The auditor, an independent party, plays this role in verifying alignment with GRI and rightfully, it should be an independent party to make this claim for the statement to carry weight.</p> <p>Having the highest governance body/most senior executive claiming that the company is aligned with principles-based claims such as UNGC 10 Principles, would make sense.</p> <p>We don't see the highest governance body/most senior executive make the same claim for financial reporting in annual reports as the expectation is already built in.</p> <p>The statement of alignment with GRI (102-54) should remain as it is.</p>	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
108	No	<p>In our context, there is already a requirement that companies are accountable for the accuracy of content, and directors have a duty to ensure that. It may add to the red tape and be a deterrent without adding to credibility.</p> <p>The governance body would be concerned about the standard/duty of care that needs to be met, before it is able to make this statement. Not much guidance has been provided on that. In any case, compliance with GRI standard is very technical, it isn't fair to require a governance body which is supposed to focus on strategic and macro matters, and not technical details to take responsibility for the compliance. That should be the role of management, and if further independent assurance is required, then external assurance can be procured.</p>	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution

109	No	The question is the meaning of "in accordance", if it means every requirement of the GRI is fulfilled, no highest governance body or most senior executive would state this without having an assurance done before. If it means that the formal requirements are fulfilled than there is no surplus resulting from the statement. The approval from the highest governance body or most senior executive of the report is the important thing.	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization, group or institution
110	No	That is only a formality, doesn't add to any trustworthiness in reality - as the the reporting as such is never, but the actual business decisions and long term strategy is, executed by those bodies or senior executives. It is better to require the highest governance body or most senior executive to state and comment what is the overarching strategy and long term ambition in terms of sustainability - at least to do that as well.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
111	No	Does not make sense to tell the CEO what he as to write in the letter otherwise the letters will be just written by the consultants. With the universal standards they decided to regulate less the letter from the CEO (in comparison to GRI G4). This is the right direction. This clause has no legal implications - it is just a GRI checking exercise. The statement should only distinguish between the options chosen. No need to have it in the CEO letter	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
112	No	Reporting organisations should have some flexibility to decide on the appropriate person to sign-off, although sufficient authority would need to be demonstrated. For example, disclosures might fall under the remit of a Chief Sustainability Officer and this would be as impactful as sign-off by the CEO.	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution

113	No	<p>Unsure whether this is right moment to insist on this as reporting is still largely voluntary and is not yet at the same legal level as financial/annual reporting. Many CEOs would not know about GRI and potentially this could lead to the financial auditor being asked to provide that confirmation which is not in the wider interest of sustainability report assurance. We would recommend a measure that moves responsibility and accountability for the report to the C-suite. Therefore we suggest that the GRI Standards should require the highest governance body or most senior executive of the organization to include a statement acknowledging their responsibility for the report and the reliability of the information in it. This could be an addition to the CEO Letter rather than an 'in accordance' requirement. Further consultation before insisting on the suggested statement is needed, especially in parts of the world (eg USA) where there may be legal issues, especially for a voluntary standard.</p>	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
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114	No	<p>“Highest Governance Body” (HGB) appears here and many places throughout the exposure draft Universal Standards. The draft assigns many responsibilities to the HGB that are not consistent with general practices of governance, or the usual functioning of the HGB. Many of the roles, responsibilities and tasks assigned to the HGB are management activities. It is the responsibility of the HGB to govern, not to manage. In the aggregate, the proposed roles, responsibilities and tasks are unfeasible and will create problems. Furthermore, general governance practices are well-suited to accomplish the same objectives. The HGB should have responsibilities for steering, governing, and supporting nonfinancial reporting – but they should not manage, or get too far into the details of approvals that more appropriately belong to management. Organizations often have support functions that should have meaningful roles in this. For example, the internal audit activity is authorized and overseen by the HGB. The internal audit profession has existed for over 100 years, and is relied upon by governing bodies, stakeholders, and regulators alike. Internal audit reviews and assures internal controls over financial reporting. Internal audit also considers risks across the enterprise, and performs both assurance and advisory engagements. Although compensated by management and relying on administrative and structural support from the organization, internal audit is an independent and objective function that serves at the pleasure of the HGB. Internal audit’s role is broadly described as a “third line role” in The IIA’s Three Lines Model, which is widely adopted worldwide.</p>	The Institute of Internal Auditors	United States	Standard setter	On behalf of an organization, group or institution
115	No	Yes, the audience should be informed of the highest governance body or most senior executive who acknowledges their responsibility for the reported information.	Principles for Responsible Investment	No response	No response	No response
116	No	It requires the to know what GRI is all about.	Sustainability Advantage	Canada	No response	No response

117	No	See: Government of Hong Kong. Comments on the Environmental, Social and Governance Reporting Guide. September 18, 2015. https://www.creativeinvest.com/HongKongESGReporting.pdf	Creative Investment Research	United States	Impact Investing Innovator	On behalf of an organization, group or institution
118	No	While we recognize that this requirement would drive accountability and increase credibility, it is unlikely that the highest governance body or senior executive would know whether the report is "in accordance" if they have not been trained. They would not be equipped to make such a statement. Would GRI need to review/certify the statement of use? From a practical standpoint, this requirement would create concerns for corporate legal council and may result in companies moving away from using GRI. In addition, this change would effectively force companies to go through external assurance, regardless of the business case. Again, this could lead to pushback from companies or many reporters moving away from GRI altogether. (2) We suggest requiring that the highest governance body or most senior executive acknowledge their review of the report prior to publication, thereby demonstrating the importance of sustainability to the company.	ERM	United States	Consultant	On behalf of an organization, group or institution

119	No	<p>Instead of “acknowledges responsibility” utilize something along the lines of, “acknowledges that the information reported”</p> <p>To raise and provide feedback: There are a number of different Standards, guidelines, principles or certification that companies must comply to and voluntary report on (disclosure) – e.g. Integrated Report <IR>, TCFD etc. GRI complements <IR> however, highest governance body or most senior executive may be hesitant to sign-off on multiple acknowledgements for corporate reporting purposes, and opt to choose one reporting standard. Queries also may be raised on an independent party or GRI itself to assure or provide confirmation that the Standards have been used appropriately before any statement of use will be allowed.</p>	RHB Bank Berhad	Malaysia	Business	On behalf of an organization, group or institution
120	No	I believe that it should be included, as already contemplated, that the report has been prepared following the GRI criteria. Perhaps they could include a sentence explaining that the CEO is informed, but not an express statement.	UN Global Compact Network Spain	Spain	Non-government organization	On behalf of an organization, group or institution
121	No	This is entirely unnecessary. it is not the role of the Board or the CEO to say the report is compliant with GRI Standards. They confirm they approve the content through other disclosures. The compliance with the standards is not their thing. If this is retained, then at best, it should be a statement from the Reporting Manager.... the individual in the company responsible for actually delivering the report. Haha. If every reporting manager has to put their name to the report and confirm application of the GRI Standards in full, we would probably see a better overall job. If this is left at the level of the Board of CEO, it will be lip service and reliance upon the advice of others including assurers who do not always do a thorough job.	BeyondBusiness Ltd	No response	No response	No response

122	No	Middle-upper governance body should be enough for in-accordance-with or reference-to GRI Standards. Highest governance body could take part in providing acknowledgement or responsibility of the information provided in the material topics sustainability report as a whole. In some companies, their highest gov bodies doesn't want to deal with too much technicalities.	Trisakti Sustainability Center	Indonesia	Consultant	On behalf of an organization, group or institution
123	No	That's not their job. It will take years until they understand GRI-details.	Valora	Switzerland	No response	No response
124	No	Quite bureaucratic to have it from the highest governance body. Rather than increasing visibility of the GRI standards with this group, it may make them detach from the Standards.	Marjolein Baghuis	Netherlands	Consultant	As an individual
125	No	Since non-financial disclosure is becoming mandatory in many countries, what implies its validation by the board of directors, I don't envisage the need of such statement. A brief description of the approval process could be mentioned instead	REPSOL	Spain	Private Company	On behalf of an organization, group or institution
126	No	To sign this statement, a CEO will have to rely on external assurance and that will increase the cost of reporting, not a welcome outcome.	CSRWorks International	Singapore	No response	No response
127	No	Our governance responsibility is already established from the Board, to our executives, to responsible leaders throughout the organization. To meet a requirement for sign-off by the Board or senior executive, we would have to implement significant procedural restructuring. We don't believe the additional statement would bring additional value or quality to our reporting.	Dow Inc	No response	No response	No response

128	No	At least when the report is already subject to third party certification (e.g. according to ISAE 3000 principle), such an acknowledgment is absolutely redundant. In fact, even if it is not a public document, assurance companies require it to before delivering the assurance statement. In this letter, signed by the CEO and/ or the Sustainability report preparer, the accordance with GRI standards is clearly stated by the reporting company, as well as the completeness, the reliability and the veracity of the information provided. Moreover, accordance with GRI Standards is also stated by the assurance company itself in its assurance statement which is normally published in the Sustainability Report. In our opinion such request would require companies to deal with another internal complex authorization process while not providing added value to their stakeholders as this information is already included in the third party certification statement.	Eni SpA	Italy	Business	On behalf of an organization, group or institution
129	No	It is not necessary to be explicitly required their responsibility with a standard. It is automatically implicit the executives are responsible to the whole report contents.	Eko Sukoharsono	Indonesia	Academic	As an individual
130	No	No need from the highest governance body, but it must be disclaimed in the document.	Simeon Cheng	Hong kong	Business	As an individual
131	No	I'm afraid that if it becomes too technical, executives will not bother to understand and just add a meaningless signature. We cannot expect the top-level executives to familiarize themselves with the Standards. Rather, they should confirm the accuracy and representativeness of the disclosed information.	DQS CFS	Germany	No response	No response
132	No	reason being - the highest executive may not be the subject specialist. as such they will not likely know the content of the standard, whereas a subject specialist would likely. if this becomes a requirement, it may reduce the number of organisations using the standard over time, which will be counter-productive to improved, more participatory sustainability disclosure.	Sime Darby Property Bhd	Malaysia	Business	On behalf of an organization, group or institution

133	No	This is totally unnecessary. A publication which declares conformance to GRI Standards, includes a CEO letter, and declares Board approval of content does not need an additional statement of use. It's clutter.	Beyond Business Ltd	No response	No response	No response
134	No	No need from the highest governance body, but it must be disclaimed in the document.	BSI Group	Italy	No response	No response
135	No	Current requirement is adequate as the sustainability report is prepared based on local bourse's rules and regulations.	DRB-HICOM Berhad	Malaysia	Business	On behalf of an organization, group or institution
Other comments						
136	No comment provided	so, we are obliged to use the specific statement below in the sustainability report, without change any words. is it correct?	Prysmian Group	Italy	No response	No response
137	No comment provided	(7) We would also recommend that the 'statement of use' is included in the 'sustainability reporting' sections rather than in the GRI content index. For the assurance provider, it is important that the criteria for the sustainability reporting is clearly identified within the sustainability reporting itself. In fact, the GRI content index often falls outside the scope of the assured information. (reference 346-375; 400-430; 766-767).	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution
138	No comment provided	(5) 9. We suggest asking for more clarity in the reference statement on the company's approach to reporting. For example, where appropriate, to add to the statement that the information has not been prepared in accordance with all GRI standards.	PwC	United Kingdom	Assurance provider	On behalf of an organization, group or institution

9 *Extending the Statement of Use to the quality and veracity of reported*
 10 *information*

11 **Survey question:** If your answer to the previous question is yes, should the acknowledgement in the Statement of Use be extended to the quality and
 12 veracity of the reported information?

13 Please refer to page 15 in the [Universal Standards exposure draft](#).

14

No.	Survey response	Comment	Organization name	Country	Stakeholder group	Submission type
If your answer is yes, please provide suggestions on how to amend the statement.						
1	Yes	BECAUSE BOTH, QUALITY AND VERACITY OF THE REPORTED INFORMATION ARE CRITICAL TO MEASURE THE SUSTAINABILITY PERFORMANCE OF THE ORGANISATIONS.	Luis Cordova	Peru	Academic	As an individual
2	Yes	No comment provided	Han Wei Ho	Malaysia	Consultant	As an individual
3	Yes	Following industrial principles and standards, or or provide internal ones.	Hui Xu	China	Non-government organization	As an individual
4	Yes	The organization should reflect on its reporting procedures and processes in developing the report: ie hiring a consultant, KPIs reviewed through internal audit, external audit and assurance.	Nazish Shekha	Pakistan	Non-government organization	As an individual
5	Yes	[Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the quality and accuracy of information included in [name of organization]'s report and that it has been prepared in accordance with the GRI Standards.	Deloitte	United States	Consultant	On behalf of an organization, group or institution
6	Yes	[Title of the organization's highest governance body responsible for non-financial reporting] acknowledges responsibility for the following	PwC	United Kingdom	Assurance provider	On behalf of an

		<p>statement of use: The information reported by [name of organization] for the [reporting period] has been prepared with reference to/in accordance to the GRI Standards cited in this content index.</p> <p>Likewise, [Title of the organization's highest governance body responsible for non-financial reporting] assumes responsibility for the published contents, the quality and veracity of the information, the adequacy of the information requirements identified in the different disclosures of the content index, as well as the design, implementation and maintenance of the internal control related to non-financial information.</p>				organization, group or institution
7	Yes	'This report has been prepared in accordance with the GRI Standards: Core/Comprehensive option' and comply with all requirements in Section 2 of GRI 101: Foundation ('Using the GRI Standards for sustainability reporting').	ICR Systems & Management SRL	Bolivia	No response	No response
8	Yes	<p>Although our organization is not for profit, we take great care to embody the values of transparency and credibility And assume responsibility .. We believe that the statement includes these values that the organization adheres to in all its work They are carried out in various fields and comply with standards The importance of stakeholder participation ... and this will benefit the organization and ensure the quality of its work, its credibility with stakeholders and its sustainability in its work environment at the local and global level.</p>	Sharjah City for Humanitarian Services	United Arab Emirates	Non-profit organization	On behalf of an organization, group or institution
9	Yes	As in any audit statement, senior management must acknowledge responsibility for the statement - in accordance with the usual practice of due diligence.	IndustriALL Global Union	Switzerland	Labor representative	On behalf of an organization, group or institution
10	Yes	By mandatory assurance.	Izzaty Khaleda Ismail	Malaysia	Consumers	As an individual

11	Yes	No comment provided	Fanny Medalith Mendoza Gutiérrez	Peru	Business	As an individual
12	Yes	The traceability of the positive impacts that an organization maximizes and the negative or less favorable impacts that it manages must always have a good quality of management within the organization.	Angel Castillo	Ecuador	Consultant	As an individual
13	Yes	Clearly state the level assurance of data presented - No Assurance, Limited or Reasonable level. E.g. The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards and data presented has has a [No/Limited/Resonable] Level of assurance applied prior to publication.	University of Southern Queensland	Australia	No response	No response
14	Yes	Considering the quality of the reported information in the statement of use would help to provide users of the disclosure with further useful context. Rather than requiring that the acknowledgement provides a singular view of the quality or veracity of the overall disclosure, we would suggest that it would be helpful to require organisations to specifically identify any areas where information may be incomplete, or has been prepared under conditions of uncertainty, together with an explanation about the nature and degree of omissions/errors/uncertainty. This would help to ensure that users of the information are able to take this into consideration in their use of the disclosure.	CDSB	United Kingdom	Standard setter	On behalf of an organization, group or institution
15	Yes	I acknowledge my full responsibility for quality and veracity of this report.	SAI Global Italia s.r.l.	Italy	No response	No response
16	Yes	i attest that this rpeort has been prepared in accoradance with , or with refrence to the GRI standards. I take full responsibilty, without prejudice, for all informatation and data reported therin	ZENITH BANK PLC	Nigeria	No response	No response
17	Yes	I believe non-financial reporting is not treated with as much scrutiny as financial reporting. This will support oversight and verification of information.	ELEVATE	Hong kong	No response	On behalf of an organization, group or institution

18	Yes	I think that it would be important to show how the data have been collected. A Infographic about the data collection (status and expertise of the information providers, range of the data collection (only PR or also HR-Controlling ...?) could be useful to indicate if it is credible that the senior managers can verify the quality of the data collection.	FOM University of Applied Sciences	Germany	No response	No response
19	Yes	If sustainability reporting in general – and GRI Standards specifically – are to be taken seriously by the wider business community, they need to align with sign-off expectations of financial information. Sign off should be required for reporting in accordance with GRI. Suggested amendment: “The Board of Directors acknowledges responsibility for the following statement of use: The information reported by ABC Limited for the year ending 31 December 2020 has been prepared in accordance with the GRI Standards ”.	WBCSD	Switzerland	Non-government organization	On behalf of an organization, group or institution
20	Yes	As per the examples provided in (3.a).	Dr. Aljiohra Altuwaijri	Saudi Arabia	Academic	As an individual
21	Yes	In this case we agree, however it is necessary for you to tell us how this statement of acknowledging, should be made, by means of a letter, in the presentation of the Annual Report by the CEO, in the GRI index? More detail is necessary	Walmart de México y Centroamérica	Mexico	Business	On behalf of an organization, group or institution
22	Yes	Information reported must reflect the statement by the top management.	Universiti Malaya Sustainability & Living Labs Secretariat (UMSLLS)	Malaysia	No response	No response
23	Yes	IOSH suggests that the statement of use could read as follows: "...has been prepared in accordance with the GRI Standards. This organisation can provide details of the quality and veracity processes it applied to support its data provision for this report."	Institution of Occupational Safety and Health (IOSH)	United Kingdom	Chartered body for OSH Professionals	On behalf of an organization,

						group or institution
24	Yes	It can be extended, however the wording “to the best of its knowledge” should be included.	MSC Mediterranean Shipping Company S.A.	Switzerland	Business	On behalf of an organization, group or institution
25	Yes	It can include the reaction of the organization to the international agenda of the reporting year and/or the year following the reporting year (when the report is being prepared), for example, COVID-19.	Da-Strategy	Russian Federation	Consultant	On behalf of an organization, group or institution
26	Yes	Lines 353-375 for A, lines 407-430 seem appropriate.	International Development Center of Japan	Japan	No response	No response
27	Yes	ok	Ilunka, Estrategia Sustentable	Mexico	Consultant	On behalf of an organization, group or institution
28	Yes	No comment provided	Ana María González Ruiz	Colombia	Consultant	As an individual
29	Yes	Quality output for sustainability data is crucial and more mechanism towards assurance should be there.	DUOPHARMA BIOTECH BERHAD	Malaysia	Business	On behalf of an organization, group or institution
30	Yes	Requiring that the highest governance body or most senior executive of the organisation assure the quality and veracity of the reported information would in practice push reporting organisations toward the need for a third-party assurance. Even though third-party assurance has many benefits, it is still doubtful if GRI Standards should require all	Enact Sustainable Strategies	Sweden	Consultant	On behalf of an organization, group or institution

		organisations wanting to use the GRI Standards to go through the resource intensive process of getting their report assured by a third party. One suggestion is to include a statement assuring the quality and veracity as a distinguisher between Option A and B, where Option A would require that the statement of use also include reference to the quality and veracity of the reported information.				
31	Yes	Being accountable for the accuracy (on best effort basis) and tying variable remuneration to withstanding scrutiny of disclosed sustainability information in the report. This may be out of reach in the coming couple of years, but hopefully this is the direction of travel.	Eszter Vitorino	Netherlands	Investor	As an individual
32	Yes	Same rationale as above	Datamaran	United States	Digital platform	On behalf of an organization, group or institution
33	Yes	Seems a pretty feeble sort of statement if it does not cover this too!	Corporate Citizenship	United Kingdom	No response	No response
34	Yes	statement shall indicate the independence with the outside consulting company or assurance party.	SGS	China	No response	No response
35	Yes	The Board of Directors has approved the following statement for use: 418 The information reported by ABC Limited for the year ending 31 December 2020 has been 419 prepared with reference to the GRI Standards cited in this content index with our knowledge and support.	VertAfrika Limited	Nigeria	No response	No response
36	Yes	The DIHR recommends including language that builds on UNGP principles 21b to strengthen internal assurance of quality and veracity of information included in connection to the statement of use or as a minimum that explicit reference to GRIs Reporting Principles are given. Please see two alternative suggestions below: Suggestion A: [Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the	Danish Institute for Human Rights	Denmark	National human rights institution	On behalf of an organization, group or institution

		<p>following statement of use: The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards and provides information that is sufficient to evaluate the adequacy of [name of organization]’s management of its material topics.</p> <p>Suggestion B: [Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the following statement of use: The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards including the GRI Reporting principles on Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability.</p>				
37	Yes	<p>The information reported by [name of organisation] for the [reporting period] has been prepared by one or more GRI Certified Sustainability Professionals [from the executive/highest governance body] to ensure the quality and veracity of the reported information in accordance with the GRI Standards.</p>	Next Level Sustainability	Australia	GRI Certified Training Partner in Australia	On behalf of an organization, group or institution
38	Yes	<p>the quality of the information provided in reports has been a long-standing issue in sustainability reporting. The inclusion of quality and veracity criteria in the statement could help address this issue. However, for this to work, we would need to have clearer guidelines on the reporting principles, including more precise methodological guidance.</p>	Laurence Vigneau	United Kingdom	Academic	As an individual
39	Yes	<p>The statement must include details of the method of assurance of the information provided in the report that has been adopted by the company and who has carried out the assurance (internal including which division of the organisation; external including details of the name and expertise of the organisation/s involved). This must include assurance as to the quality and completeness of the information and reasons for any incomplete information (for example, the information does not exist, is confidential, etc.)</p> <p>The approach compliments the approach of the GRI standards to</p>	Network for Sustainable Financial Markets CIC	United Kingdom	Non-government organization	On behalf of an organization, group or institution

		disclose the names and details of the stakeholders involved in the preparation of the report.				
40	Yes	The Statement should acknowledge responsibility for reporting information that is accurate and relevant but go so far as to suggest that it is assured. External assurance, if engaged, will assure the responsibility of the most senior governance body or executive of the organisation has been met.	Hong Kong Institute of CPAs	Hong kong	Professional Accountancy Body (including regulator and standard setter)	On behalf of an organization, group or institution
41	Yes	The statement should be widened to include a statement that the governing body monitor and, where appropriate, act on the information reported.	UNDP - SDG Impact Team	United States	UN body	On behalf of an organization, group or institution
42	Yes	The survey should ensure any information provided can be appropriately supported and require confirmation of additional information, such as information/data sources, dates, times and other references.	BirdLife International	United Kingdom	Non-government organization	On behalf of an organization, group or institution
43	Yes	Yes if this is a collective assessment. To be true, the highest governance body is legally responsible on the financial side, on the legal side, so why not on the impact of their activities. Organizations, banks especially did a tremendous job on setting up perfect organizations in terms of compliance and financial security, so why not with sustainability and impact?	Virginie Poulin	France	No response	As an individual
44	Yes	The whole Non-Financial Declaration has been prepared in accordance with the “GRI Sustainability Reporting Standards” published in 2016 by the “GRI - Global Reporting Initiative”. The document was prepared taking into account the sustainability issues considered significant for the Group and for the Group’s stakeholders, submitted as part of the materiality matrix (see paragraph “Stakeholder engagement and materiality	Prysmian Group	Italy	No response	No response

		analysis"). As required by the reporting Standard, the "GRI Content Index" is reported at the end of this document, containing details of the accounted indicators.				
45	Yes	This amend should be included to increase the porpuse of the statement. If not, the previous statement could be not so relevant It should be similar as financial reporting requirement in this kind of statements.	AG Sustentable	Argentina	Consultant	On behalf of an organization, group or institution
46	Yes	This is necessary to ensure a higher level of accountability. Not just at Board level, bit across all levels of people involved in the the sustainability reporting process. It may also encourage stronger internal or external assurance.	Joshua Rayan Communication s	Malaysia	Sustainability Report Writer	On behalf of an organization, group or institution
47	Yes	This report was verified internally (or by 3rd party) and contains reliable and transparent information on this company.	BSD CONSULTING	Brazil	No response	No response
48	Yes	This should be mentioned explicitly pointing to the external assurance aspect.	R&A Strategic Communication s	South Africa	No response	No response
49	Yes	This would align with the requirements in financial reporting, and increase the need for third party assurance, which is positive.	Trossa AB	Sweden	Consultant	On behalf of an organization, group or institution
50	Yes	This would impute legal responsibility and potential liability on the person making the statement. The statutory auditor will be compelled to verify on the veracity of the statement. Collectively, this would significantly increase the seriousness of the matter and efforts to ensure that reporting is accurate.	Society of Certified Risk Professionals	Malaysia	Non-government organization	On behalf of an organization, group or institution
51	Yes	We agree that there should be a statement of support in some form from either a senior executive or the board of directors (whichever is most appropriate to the reporting organization). It is acknowledged that this responsibility may be delegated to senior management. Where	ICMM	United Kingdom	Trade or industry association	On behalf of an organization,

		independent assurance providers already express a public opinion on the quality and veracity of reported information (in accordance with specified standards and within their agreed mandates), a reference to such engagement would be appropriate.				group or institution
52	Yes	We consider that a stronger statement around quality and veracity would give report users and stakeholders more certainty that they can rely on the contents of the sustainability report. While it is difficult for an organisation or senior management to absolutely confirm the veracity of a report that has content on impacts outside of, or beyond, the organisation, a statement that due diligence has been exercised in ensuring the veracity of the report would be warranted.	International Trade Union Confederation	Belgium	Labor representative	On behalf of an organization, group or institution
53	Yes	We suggest the following amended statement: “The information reported by [name of organization] for the [reporting period] is veracious, accurate, reliable and verifiable and has been prepared in accordance with the GRI Standards”	European Accounting Association's Stakeholder Reporting Committee	Canada	Academic	On behalf of an organization, group or institution
54	Yes	Yes - but this is likely aspirational and may be challenging to provide (e.g., due to legal liability issues). Could the statement of quality and veracity be included as a recommendation rather than a requirement? E.g., “The organisation should include the following statement in its GRI content index: “The information reported by [name of organisation] is to the best of my knowledge a true and fair representation of the material topics reported on.”” or similar. This could encourage this as good practice by those organisations with the means to do so but not penalise organisations not yet able to.	World Benchmarking Alliance	Netherlands	Benchmarking foundation	On behalf of an organization, group or institution
55	Yes	Yes but follow Integrated Reporting's decision based on its specific consultation on the same topic.	Hong Kong University of Science and Technology	Hong kong	No response	No response

56	Yes	Acknowledgement of the quality and veracity of the information is essential to ensure transparency and accountability.	Tang Lien	Malaysia	Consultant	As an individual
57	Yes	Yes, a stronger statement re: the quality and veracity of the reported information would give stakeholders more certainty about the reliability of the report. The statement could be amended to confirm that due diligence has been exercised in ensuring the quality and veracity of the reported information.	Australian Council of Trade Unions	Australia	Labor representative	On behalf of an organization, group or institution
58	Yes	Yes, we would expect this for financial information, and so there is no reason it should be different for impacts on society.	Engineers Without Borders Canada	Canada	No response	No response
59	Yes	No comment provided	None	No response	No response	No response
60	Yes	No comment provided	Positive Impact Events	United Kingdom	Non-government organization	On behalf of an organization, group or institution
61	Yes	No comment provided	Anna McAbee	No response	No response	No response
62	Yes	No comment provided	Bank Audi sal	Lebanon	No response	No response
63	Yes	No comment provided	Bipart, Cesvor Parliamentary Antimafia Commission	Italy	No response	No response
64	Yes	As GRI is the highest body , any clarification or statements for any change must be informed by its executives	SUSHIL PATTANAIK	India	Academic	As an individual
65	Yes	No comment provided	Forest Peoples Programme	United Kingdom	Non-government organization	On behalf of an organization, group or institution

66	Yes	Quality and veracity of the reported information can only be assured as of the time of writing/reporting.	Aldo Joson	Singapore	Business	As an individual
67	Yes	No comment provided	Sancroft International	United Kingdom	Consultant	On behalf of an organization, group or institution
68	Yes	No comment provided	Transparency International Deutschland e.V.	Germany	Non-government organization	On behalf of an organization, group or institution
69	Yes	same as 3.1, above	Sulema Pioli	Brazil	Consultant	As an individual
70	Yes	[Title of the highest governance body or most senior executive of the organization] acknowledges responsibility for the following statement of use: The information reported by [name of organization] for the [reporting period] has been prepared in accordance with the GRI Standards and [name of organization]'s report and is complete and accurate.	Shelley Anderson	Australia	Consultant	As an individual
71	Yes	In Chile, as an example, Financial info, is presented with an Annex, with an image that shows the sign of each director.	Daniela Winicki	Chile	Consultant	As an individual
72	Yes	The statement must include a component of how accurate the information should be reported including the recognized and acceptable assessment tools that an organisation would use when reporting	Fridah Mashandi	Zambia	No response	As an individual
73	Yes	Participating organisations should have adequate guidelines as opposed to a pre-set statement	Fraser Paterson	United Kingdom	No response	As an individual
74	Yes	"The quality and veracity of reported information has been verified"	GIB Asset Management	United Kingdom	Business	On behalf of an organization, group or institution

75	Yes	See 3b - important (but not in addition to 3) and moves the debate in the right direction as it would ensure that CEOs/Boards see and review the sustainability report.	ERM Certification and Verification Services (ERM CVS)	Netherlands	Assurance provider	On behalf of an organization, group or institution
76	Yes	The governing body should ensure the quality and veracity of the reported information by indicating the role of an internal audit function in providing independent, objective assurance over the accuracy of the information being reported. Organizations can make broad claims and assertions that influence readers of nonfinancial reports. Internal auditing plays an important role in ensuring the accuracy of claims and assertions in qualitative content of nonfinancial reports.	The Institute of Internal Auditors	United States	Standard setter	On behalf of an organization, group or institution
77	Yes	Yes, there should be an audit trail of information to support the reported information.	Principles for Responsible Investment	No response	No response	No response
If your answer is no, please provide an explanation.						
78	No	A statement from senior management acknowledging their responsibility already implies this.	ISOS Group	United States	Consultant	On behalf of an organization, group or institution
79	No	Difficult for an organization to self-assess this	Toronto Pearson Airport	Canada	Business	On behalf of an organization, group or institution
80	No	i think it is better to have it in next levels , it can be used in draft or version about how check e quality and veracity . providing level and checking process should be differnt	RPMRG	Hungary	Consultant	On behalf of an organization, group or institution

81	No	I think this could provide too much of a barrier for some organisations and is to some degree implicit in the previous statement	Alexandra McKay	United Kingdom	Consultant	As an individual
82	No	It is assumed that the quality and veracity of the reported information is endorsed by the senior managers of the company at the time of the publication of the report, so it is not considered necessary to say it explicitly.	Sustenia	Argentina	Consultant	On behalf of an organization, group or institution
83	No	It is probably a too strong assumption in our case: our auditor firm (KPMG) requests already a signature of our CEO on a formal documentation - in Italian "lettera_di attestazione revisione limitata" - concerning the quality and veracity of the reported information.	Creval	Italy	No response	No response
84	No	<p>*Acknowledging the Quality the sustainability report would be more credible (especially in the eyes of the external stakeholders) if it is provided by an External Assurance report for the sustainability report.</p> <p>*Justification: External assurance provides an independent, professional opinion on the quality of the information disclosed by the reporting organization. Such unbiased opinion would objectively evaluate the sustainability impacts (if any) of the reporting firm and provides suggestions for improvement from different perspective (other than that of the reporting firm). In addition to being able to uncover "unreal" sustainability impacts. This excellent practices is considered to a crucial one for external stakeholders, who would based their relevant decisions on it. This would not be the same, if such quality acknowledgement is provided by an internal stakeholder.</p> <p>Reference: Abd El-Rahman, N. (2020). The Assurance of Sustainability Reporting: An Extra Fee or A Guarantee. Sustainable Development and Social Responsibility. I. Dubai, AUE: Springer. https://link.springer.com/chapter/10.1007/978-3-030-32922-8_19.</p>	Noha Abdelrahman	Egypt	Academic	As an individual
85	No	It's difficult for the Snr Exec to know what the quality is. We need an assurance standard that will assess this reasonably i.e. not requiring excess time, resources or funds to complete but actually providing value	Liberty Holdings Limited	South Africa	No response	No response

		to the report as a whole (report wide assurance rather than selected indicators only).				
86	No	No as not sure. By selecting option A (even option B to a degree), this then implies that the organisation has applied the reporting principles which infer 'quality' and 'veracity', and therefore the acknowledgement implies that the governing body is responsible for these reporting principles being applied. Does this question suggest that sections of the Standards are excluded? If so, which ones? Should then these not be specified? And, what are the implications of these exclusions? As a reader, I would welcome such an emphasis but as a director I would be cautious as there is a potential of creating an expectation that might carry an unintended liability or risk, i.e., readers may assume that all data and information has been audited or assured by an independent party.	SAICA	South Africa	Non-government organization	On behalf of an organization, group or institution
87	No	Report quality is subjective and should be judged externally. As for veracity, acknowledgment for the statement of use implies that the report follows all reporting principles in GRI 101 section 4, including the principle of "verifiability". This level of implied acknowledgment is sufficient.	Paia Consulting	Singapore	Consultant	On behalf of an organization, group or institution
88	No	The accordance with the GRI Standards already imply the quality and veracity of information provided, since the organization is required to apply the reporting principles (see lines 440-442 of Exposure draft)	EY S.p.A.	Italy	Consultant	On behalf of an organization, group or institution
89	No	The External Assurance statement gives more credibility in ensuring the quality and veracity of the reported information because it signifies that a third-party verified the data reported.	University of Asia and the Pacific - Center for Social Responsibility	Philippines	Assurance provider	On behalf of an organization, group or institution
90	No	The highest governance body or most senior executive of the organization may not have the ability and time to examine the veracity and quality of the information disclosed in the report. Similar to financial reporting, to enhance the quality and credibility of the report, reporting	Fuji Xerox (Hong Kong) Limited	Hong kong	No response	No response

		organizations may seek professional help from external assurance. This may cause duplication in section 5 (clause 625 to 688).				
91	No	The quality and veracity is checked by third party reviewer and not by the management.	Corporate Social Responsibility Centre Pakistan	Pakistan	Consultant	On behalf of an organization, group or institution
92	No	This Statement of Use seems redundant with the most senior executive statement that is typically at the beginning of most reports and does not give the implication that the most senior executive is verifying or taking responsibility for the content contained WITHIN the report. It is doubtful that the most senior executive is a subject matter expert of the GRI Standards and Reporting Principles (in the same way a sustainability lead or consultant is) so why should they be signing a Statement of Use that only has to do with adhering to the GRI Standards? It could be argued that this creates interest at their level regarding the report itself and that I agree there should be a statement of use to hold someone responsible. However, as an alternative (or in addition to the current proposed statement), the statement should retain focus on the CEO taking responsibility for the information and content within the report and its validity. Following the nature of typical mandatory regulatory compliance reporting, someone at the C-suite level should be held responsible for misrepresentation or false data. If including such a statement, it should be with that context in mind. From a consumer's standpoint, I likely won't stop buying a product because they missed one or two points of the GRI Standards themselves but I will stop if I discover that they were falsely reporting data that the companies leadership did not verify or hold their own leadership responsible for validating.	University of Denver	United States	No response	No response
93	No	To expand the scope to 'the quality and veracity of the reported information' and to demand responsibility, it is necessary to have some clear rules on how to check the content. However, there are no unified	Global Compact Networking Japan	Japan	General incorporated association	On behalf of an organization,

		rules in place at present. In addition, the legal binding nature of disclosure of non-financial information varies from country to country (e.g. Compulsory disclosure is required in the EU by the Non-Financial Reporting Directive). We believe it is unrealistic to require guarantees of the quality and veracity of the reported information as a uniform rule.	- Study Committee on Corporate Reporting			group or institution
94	No	We believe this would just leverage external assurance, and not convince top management to engage responsibly in material topics / sustainable development.	triple innova	Germany	Consultant	On behalf of an organization, group or institution
95	No	I would prefer this kind of acknowledgment was made by an external auditor in charge of evaluating the quality of the reported information.	Alessandro Mantini	Italy	Business	As an individual
96	No	It is understood. One (of that position) does not sign such an important document without reading it and making sure that the contents are true and of quality. I wouldn't object though if required as it may serve as a warning to the signatory.	Justina Callangan	Philippines	Business	As an individual
97	No	For the time being a formal acknowledgement of responsibility is sufficient	Manuela Huck-Wettstein	Switzerland	Consultant	As an individual
98	No	My answer to Question 3 was NO. But the same rationale applies. To the extent that anyone should provide statements regarding the quality and veracity of reported information, that responsibility should fall to Management. GRI could suggest that the sustainability/ non-financial reports include language as to whether Internal Audit has been involved in the review of the reported information, and if so, to what extent. Another note on "reported information" - "information" includes data [numbers, trends, etc.] as well as other information, including claims and assertions. The approach to ensuring quality and veracity of data and other types of information can be very different. When describing "information" included in sustainability reports, GRI should clarify that this includes numerical data, and claims & assertions. This could be done once in the Universal Standards, or via the glossary.	Douglas Hileman	United States	Consultant	As an individual

99	No	Again, the publication of the report implies the acknowledgement of that person. Quality and veracity are included in the external assurance so a published report would tick all the above mentioned boxes already.	ABB	Switzerland	No response	No response
100	No	How would quality be assessed? Need to provide more clarity on what this means. Veracity may be ok, though isn't that the role of external assurance?	Think Impact Pty Ltd	Australia	Consultant	On behalf of an organization, group or institution
101	No	If external assurance is provided this is not necessary.	Bondt Communicatie	Netherlands	No response	No response
102	No	If the Company chooses to comply with GRI Standards in its non-financial reporting and states it clearly, it already agrees with the Principles for defining report content.	Gazprom Neft PJSC	Russian Federation	No response	No response
103	No	It is normally part of our President's message. I think a specific statement is not needed but it should be implied and incorporated in the President's report or board message.	SM Investments Corporation	Philippines	Business	On behalf of an organization, group or institution
104	No	It should already be expected for reporters to provide accurate and quality disclosures, for a public document	City Developments Limited	Singapore	Business	On behalf of an organization, group or institution
105	No	The quality and veracity should be verified by external auditor, similar to financial reporting.	Bursa Malaysia	Malaysia	Stock exchange	On behalf of an organization, group or institution
106	No	this would mean the obligation of external assurance. As the highest governance body or most senior executive could not assure this by itself	akzente kommunikation und beratung gmbh	Germany	Consultant	On behalf of an organization,

						group or institution
107	No	To strengthen the credibility for quality and veracity of the detailed reporting it would have better effect to require for example at least limited external assurance from external auditor, for the in accordance option.	Bonava AB	Sweden	Business	On behalf of an organization, group or institution
108	No	No comment provided	SchweryCade	Switzerland	Consultant	On behalf of an organization, group or institution
109	No	It is not necessary that the acknowledgement is stated as in the GRI standard. All contents of the sustainability report are belonging to the management and their responsibility.	Eko Sukoharsono	Indonesia	Academic	As an individual
Other comments						
117	No comment provided	Non-financial information is critical in the management information and decision-making systems. It needs to be correct.	Sustainability Advantage	Canada	No response	No response
118	No comment provided	We believe new standards and technologies will be developed to help deliver ESG data to interested parties.	Creative Investment Research	United States	Impact Investing Innovator	On behalf of an organization, group or institution