GRI Standards: the complete practitioner course

What the GRI Standards are, how the Universal, Sector and Topic Standards fit together, how a company decides its material topics, what reporting "in accordance with" or "with reference to" GRI means, the reporting principles, the general disclosures, the main topic standards, and how GRI connects with BRSR, the ISSB standards and the ESRS — with worked examples, exercises with model answers, a case study and a final exam with a certificate.

Facts checked November 2026. Read online, take the exam and get a certificate: intellitick.com/learn/gri/

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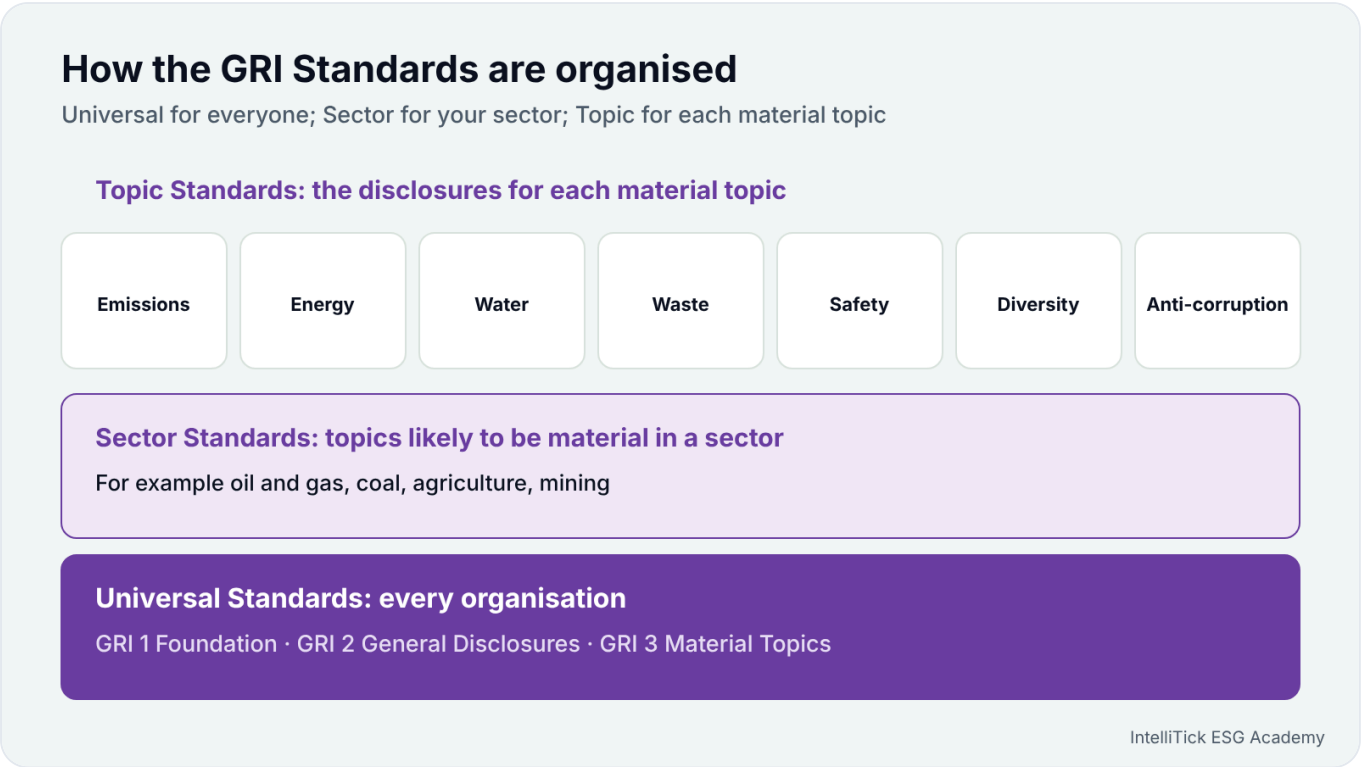
Lesson 1 · Module 1 — The GRI system

What the GRI Standards are

In this lesson you will learn to

- ✓ Describe the three groups of GRI Standards
- ✓ Name the Universal Standards and what each does
- ✓ Explain impact materiality
- ✓ Find the Sector Standard for a company

The GRI Standards, from the Global Reporting Initiative, are the most widely used voluntary standards for reporting a company's impacts on the economy, the environment and people.



How the GRI Standards are organised

The standards come in three groups:

- **Universal Standards**, which apply to every organisation: **GRI 1** (Foundation) sets out how to use the standards; **GRI 2** (General Disclosures) covers the organisation, its governance, strategy and policies; **GRI 3** (Material Topics) explains how to identify material topics and report how each is managed [1](#ref-1).
- **Sector Standards**, which list the topics likely to be material for a sector — for example oil and gas, coal, agriculture or mining.

- **Topic Standards**, with the disclosures for each topic: emissions, energy, water, occupational health and safety, diversity, anti-corruption and many more.

The Universal Standards in their current form have been in effect since **2023**.

Exercise: Which standards apply?

An Indian coal-mining company wants to report with GRI. Which standards will it use?

Model answer

- **Universal Standards:** GRI 1 (how to use the standards), GRI 2 (general disclosures about the organisation) and GRI 3 (material topics) — always.
- **Sector Standard: GRI 12: Coal Sector**, which lists the topics likely to be material for coal companies — it must use it to identify its material topics if it reports in accordance with GRI.
- **Topic Standards:** for each material topic — for example emissions (and, from 2027, GRI 102: Climate Change), water, waste, occupational health and safety, local communities, land rights, closure and rehabilitation.

Lesson 2 · Module 1 — The GRI system

GRI 1: the requirements and the reporting principles

In this lesson you will learn to

- ✓ List the requirements for reporting in accordance with GRI
- ✓ Apply the eight reporting principles to a draft
- ✓ Explain the reasons for omission GRI accepts

GRI 1: Foundation sets out how to use the GRI Standards: the requirements a report must meet, and the principles that make the information high quality [6] (#ref-6) .

The requirements for reporting in accordance with GRI

1. Apply the reporting principles.
2. Report the disclosures in GRI 2: General Disclosures.
3. Determine material topics (GRI 3, using the applicable Sector Standards).
4. Report the disclosures in GRI 3: Material Topics.
5. Report the disclosures from the Topic Standards for each material topic.
6. Provide reasons for omission for disclosures and requirements not complied with.
7. Publish a GRI content index.
8. Provide a statement of use.
9. Notify GRI.

Source: GRI 1 [6] (#ref-6) .

The eight reporting principles

Principle	In practice
Accuracy	Correct and detailed enough to assess impacts
Balance	Negative and positive impacts, reported fairly

Principle	In practice
Clarity	Accessible and understandable
Comparability	Comparable over time and with other organisations
Completeness	Enough information to assess impacts in the period
Sustainability context	Impacts set in the wider context of sustainable development
Timeliness	Reported on a regular schedule, in time for decisions
Verifiability	Gathered and recorded so that it can be examined

Reasons for omission

Where a disclosure cannot be reported, GRI accepts four reasons: **not applicable**, **legal prohibitions**, **confidentiality constraints**, and **information unavailable or incomplete** — each explained, in the content index [6] (#ref-6).

Exercise: Apply the principles

A draft report devotes three pages to a tree-planting drive and one sentence to a fatal accident at a plant. Lost-time injury figures are given only for the best-performing plant. Which principles are breached, and how should the draft change?

Model answer

- **Balance** — the negative impact (a fatality) is underplayed relative to a positive one.
- **Completeness** — injury figures for one plant only do not allow readers to assess the organisation's impacts.
- **Comparability** — figures for a selected plant cannot be compared year on year or with peers.
- **Fix:** report the fatality with its circumstances and the corrective actions; report injury rates for all sites (and contractors), with previous years; keep the tree-planting drive in proportion, with its measured outcomes.

GRI 2: the general disclosures

In this lesson you will learn to

- ✓ Describe the five sections of GRI 2 and what each asks
- ✓ Prepare the disclosures on workers, governance and policies
- ✓ Reuse BRSR information for GRI 2

GRI 2: General Disclosures describes the organisation: who it is, what it does, who works for it, how it is governed, its strategy and policies, and how it engages stakeholders. Every GRI report includes it [7] (#ref-7).

Section	Disclosures	Examples
The organisation and its reporting practices	2-1 to 2-5	Organisational details; entities included; period, frequency and contact; restatements; external assurance
Activities and workers	2-6 to 2-8	Activities, value chain and business relationships; employees; workers who are not employees
Governance	2-9 to 2-21	Governance structure; nomination; the chair; oversight of impacts; delegation; sustainability reporting; conflicts of interest; critical concerns; knowledge and performance of the highest governance body; remuneration; annual total compensation ratio
Strategy, policies and practices	2-22 to 2-28	Statement on sustainable development strategy; policy commitments; embedding them; remediation processes; mechanisms for advice and concerns; compliance with laws; memberships
Stakeholder engagement	2-29 to 2-30	Approach to stakeholder engagement; collective bargaining agreements

Source: GRI 2 [7] (#ref-7).

Worked example

2-21 Annual total compensation ratio. The highest-paid individual's annual total compensation is ₹9.6 crore; the median of all employees (excluding that individual) is ₹8.0 lakh. Ratio = 9,60,00,000 ÷ 8,00,000 = **120**.

For an Indian listed company, much of GRI 2 is already in the BRSR's Section A (entity, operations, employees, subsidiaries) and Section B (policies, governance, reviews) and in the annual report's corporate governance section.

Exercise: Map BRSR to GRI 2

Give the BRSR source for each: (1) 2-1 organisational details; (2) 2-7 employees; (3) 2-23 policy commitments; (4) 2-12 role of the highest governance body in overseeing impacts.

Model answer

1. **BRSR Section A, items 1–12** — name, CIN, addresses, contacts.
2. **Section A, item 20** — employees and workers by gender and type (adjust to GRI's categories: employees by contract type and gender, by region).
3. **Section B, items 1–4** — policies for each principle, board approval, extension to the value chain, standards adopted.
4. **Section B, items 8–10** — highest authority, board committee for sustainability, and reviews of performance and compliance.

Material topics: impacts first

In this lesson you will learn to

- ✓ Apply GRI 3's four steps to determine material topics
- ✓ Assess the significance of impacts by severity and likelihood
- ✓ Report on the management of each material topic

GRI asks a company to identify its material topics — "topics that represent the organization's most significant impacts on the economy, environment, and people" — and then report on each. [1](#ref-1)

This is **impact materiality**: the lens looks from the company outwards. A topic can be material under GRI even if it has no effect on the company's own finances.

GRI 3 describes the process:

1. **Understand the organisation's context** — its activities, business relationships and stakeholders.
2. **Identify actual and potential impacts**, negative and positive, including human rights impacts.
3. **Assess their significance** — for negative impacts, by severity and likelihood.
4. **Prioritise the most significant impacts** for reporting; these define the material topics.

For each material topic, the company reports its impacts, its policies and commitments, the actions it takes, and how it tracks their effectiveness — then the topic standard's disclosures.

Exercise: Determine material topics

A dairy cooperative's impact assessment lists: (a) methane from cattle — high severity, certain; (b) water use for fodder in a stressed basin — high severity, likely; (c) farmer incomes — positive, significant; (d) office paper use — minimal; (e) child labour on small farms — very severe, possible. Which are material topics, and which Sector Standard applies?

Model answer

- **Material:** (a) emissions/climate; (b) water; (c) economic impacts on farmers (a positive impact can be material); (e) child labour — for human rights impacts, severity takes precedence even if likelihood is only "possible".
- **Not material:** (d) office paper — minimal impact.
- **Sector Standard: GRI 13: Agriculture, Aquaculture and Fishing Sectors**, which the cooperative must use to identify likely material topics and explain any it decides are not material.

Reporting with GRI: the content index

In this lesson you will learn to

- ✓ Choose between in accordance with and with reference to
- ✓ Build a content index with locations and reasons for omission
- ✓ Write the statement of use, and know what makes a GRI claim misleading

A company can report "in accordance with" the GRI Standards, meeting all their requirements, or "with reference to" them, using selected standards for specific information. Either way, it publishes a GRI content index.

A GRI content index

Each disclosure, where it is answered, or why it is omitted (illustrative)

Disclosure	Title	Location	Omission
GRI 2-1	Organisational details	Annual report, p. 4	
GRI 2-7	Employees	Sustainability report, p. 22	
GRI 305-1	Direct (Scope 1) emissions	Sustainability report, p. 31	
GRI 303-3	Water withdrawal	Sustainability report, p. 35	
GRI 403-9	Work-related injuries	Sustainability report, p. 40	
GRI 413-1	Local communities		Omitted: not material

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A GRI content index

- **In accordance with:** the company reports on all its material topics and meets the requirements of GRI 1, including the content index and a statement of use.
- **With reference to:** the company uses selected standards — for example, only its emissions and energy disclosures — and says so.
- **The content index** lists each GRI disclosure the company reports and where to find it — a page number, a section, or another report — and gives the reason for any omission.

In India, the BRSR may cross-refer to reports under other frameworks, including GRI[5](#ref-5). Much of what a BRSR asks — energy, emissions, water, safety, diversity — has a GRI disclosure, so a company

can prepare a GRI content index from the same figures.

No GRI penalties — but the claim must be true

GRI is a voluntary standard-setter: it does not fine companies or approve reports. What it requires is honesty about use. A report may say it is "in accordance with" the GRI Standards only if it meets all nine requirements of GRI 1, including the statement of use and **notifying GRI** of the report[6] (#ref-6); otherwise it says "with reference to". An "in accordance" claim that is not met misrepresents the report.

The legal exposure comes from where the report is published. An Indian listed company whose BRSR cross-refers to its GRI report[5] (#ref-5) is pointing investors to that report from a regulatory filing — so the figures in both should be the same approved figures.

Exercise: Build three content index rows

Prepare content index rows for: GRI 305-1 (Scope 1, reported on page 48); GRI 303-5 (water consumption, not reported because the meters at two sites were installed only mid-year); GRI 207-4 (country-by-country tax, not reported because local law prohibits disclosure in one country).

Model answer

Disclosure	Location	Omission
305-1 Direct (Scope 1) GHG emissions	Sustainability report, p. 48	—
303-5 Water consumption	—	Information incomplete: meters at two sites installed mid-year; full-year data will be reported next year
207-4 Country-by-country reporting	Partly, p. 63	Legal prohibition for one country, named; other countries reported

Each omission states which reason applies and the specific explanation, as GRI 1 requires[6] (#ref-6).

Lesson 6 · Module 3 — The topic standards

Environmental topic standards: climate, energy, water, waste and biodiversity

In this lesson you will learn to

- ✓ Report emissions and energy under the current and the 2027 standards
- ✓ Report water and waste under GRI 303 and 306
- ✓ Explain what GRI 101 Biodiversity requires
- ✓ Calculate the main environmental figures

For most companies the environmental topic standards are where the figures are. Two are changing on 1 January 2027, and biodiversity changed on 1 January 2026.

Emissions and energy — now and from 2027

- **Until 2026:** GRI 305: Emissions (305-1 Scope 1, 305-2 Scope 2, 305-3 Scope 3, 305-4 intensity, 305-5 reductions) and GRI 302: Energy; climate risk under 201-2.
- **From 1 January 2027: GRI 102: Climate Change** replaces 305-1 to 305-5 and 201-2, and **GRI 103: Energy** replaces GRI 302, for reports published from that date; earlier use is encouraged[2] (#ref-2).

Emissions are measured with the **GHG Protocol**[9] (#ref-9). GRI asks for Scope 2 by both methods where the company has contractual instruments, the gases, the GWP source and the consolidation approach.

Water — GRI 303

Water withdrawal, discharge and consumption, with figures for **areas with water stress**, and the management of discharge-related impacts. Consumption = withdrawal − discharge.

Waste — GRI 306

Waste generated, **diverted from disposal** (prepared for reuse, recycled, other recovery) and **directed to disposal** (incineration with or without energy recovery, landfilling, other), by hazardous and non-hazardous, on site and off site.

Biodiversity — GRI 101

GRI 101: Biodiversity 2024 replaced GRI 304 and applies from **1 January 2026**. It asks for full transparency on biodiversity impacts through the supply chain, the drivers of biodiversity loss (land and sea use change, exploitation, climate change, pollution, invasive species), site-level impacts, and impacts on communities and Indigenous Peoples [8](#ref-8).

Exercise: Waste under GRI 306

A plant generated 2,600 t of non-hazardous waste — 1,500 t recycled off site, 200 t composted on site, 900 t landfilled — and 400 t of hazardous waste — 150 t co-processed in cement kilns (recovery), 50 t incinerated without energy recovery, 200 t landfilled at a secure facility. Prepare the GRI 306 totals.

Model answer

- **Waste generated:** 2,600 + 400 = **3,000 t**.
- **Diverted from disposal:** non-hazardous 1,500 (recycling) + 200 (other recovery: composting) = 1,700 t; hazardous 150 t (other recovery). **Total 1,850 t**.
- **Directed to disposal:** non-hazardous 900 t (landfill); hazardous 50 t (incineration without energy recovery) + 200 t (landfill). **Total 1,150 t**.
- Check: 1,850 + 1,150 = 3,000 t. Split each between on site (composting) and off site, as GRI 306 asks.

Social and governance topic standards

In this lesson you will learn to

- ✓ Report employment, health and safety, diversity and training
- ✓ Report anti-corruption and tax
- ✓ Calculate the main rates

The social and governance topic standards cover the people the company employs and affects, and how it conducts business. Like every topic standard, each is reported for the topics the organisation has determined to be material under GRI 3[1](#ref-1).

Standard	Main disclosures
GRI 401: Employment	New hires and turnover by age, gender and region; benefits; parental leave
GRI 403: Occupational Health and Safety	Management system, hazard identification, worker participation, training, work-related injuries and ill health — for employees and for workers who are not employees but whose work is controlled by the organisation
GRI 404: Training and Education	Average hours of training per employee; programmes; reviews
GRI 405: Diversity and Equal Opportunity	Diversity of governance bodies and employees; ratio of basic salary and remuneration of women to men
GRI 406–409	Non-discrimination; freedom of association; child labour; forced labour
GRI 413: Local Communities	Community engagement, impact assessments and development programmes
GRI 205: Anti-corruption	Operations assessed for corruption risk; communication and training; confirmed incidents
GRI 207: Tax	Approach to tax; governance; stakeholder engagement; country-by-country reporting

The injury rate in GRI 403

GRI 403 asks for the **rate of recordable work-related injuries**, based on either 200,000 or 1,000,000 hours worked, stated. The BRSR uses one million hours for LTIFR, so state the base when comparing.

Worked example

18 recordable injuries; 45,00,000 hours worked. Rate per 1,000,000 hours = 18 × 10,00,000 ÷ 45,00,000 = **4.0**; per 200,000 hours = **0.8**.

Exercise: Ratio of remuneration (GRI 405-2)

In one category, women's average basic salary is ₹6.3 lakh and men's ₹7.0 lakh. Calculate the ratio of women's to men's basic salary.

Model answer

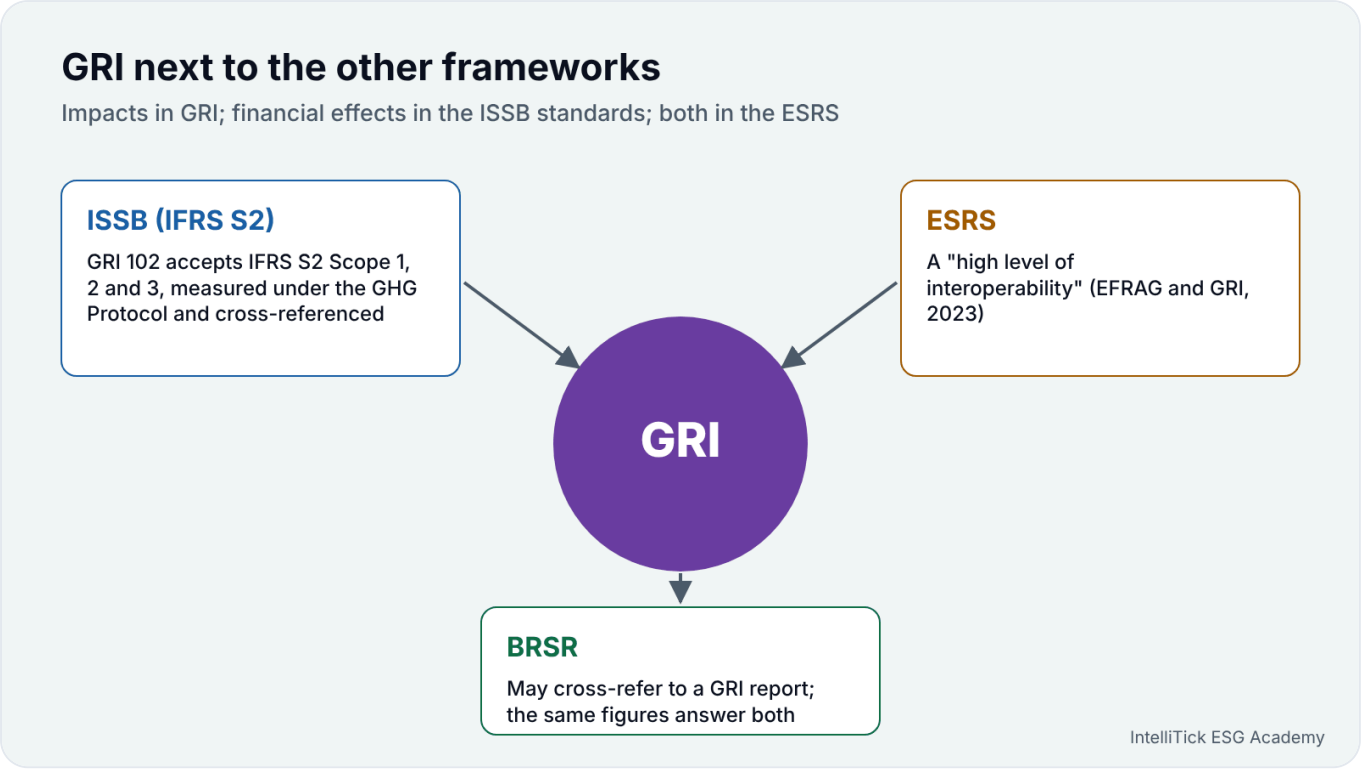
6.3 ÷ 7.0 = **0.90** — women's basic salary is 90% of men's in that category. GRI 405-2 asks for this ratio by employee category and significant location of operation.

GRI next to BRSR, the ISSB and the ESRS

In this lesson you will learn to

- Explain the new climate and energy standards and their effective date
- Explain how GRI connects with IFRS S2, the ESRS and the BRSR
- Prepare one data set for several frameworks

GRI covers impacts; the ISSB covers financial effects; the ESRS cover both. Recent statements make it easier to use them together.



GRI next to the other frameworks

- **Climate and energy from 2027.** Two topic standards change on **1 January 2027**: **GRI 102: Climate Change** replaces the emissions disclosures 305-1 to 305-5 and the climate-risk disclosure 201-2, and **GRI 103: Energy** replaces GRI 302. Both apply to reports published from that date; earlier use is encouraged [2] (#ref-2).
- **GRI and the ISSB.** GRI's standards board accepts IFRS S2's Scope 1, 2 and 3 disclosures as meeting GRI 102's, provided they are measured under the GHG Protocol and cross-referenced in the GRI content index [3] (#ref-3).
- **GRI and the ESRS.** EFRAG and GRI stated in 2023 a "high level of interoperability", with a company reporting under the ESRS considered to be reporting "with reference to" the GRI Standards [4] (#ref-4).

That statement covers the original ESRS.

- **GRI and the BRSR.** The BRSR may cross-refer to a GRI report [5] (#ref-5); a company that collects its figures once can answer both.

Exercise: One data set, three reports

A company's emissions data: Scope 1 = 8,400 tCO_2e; Scope 2 location-based 12,100, market-based 9,800; Scope 3 categories 1 and 4 = 31,000. Which figures go in (a) a GRI 102 report from 2027, (b) its BRSR, (c) an IFRS S2 report?

Model answer

- **(a) GRI 102:** Scope 1, Scope 2 by both methods (with the instruments), Scope 3 by category, with gases, GWPs and consolidation approach.
- **(b) BRSR:** Scope 1 and Scope 2 (stating the method, used consistently) under Principle 6; Scope 3 as a leadership indicator.
- **(c) IFRS S2:** Scope 1, location-based Scope 2 with contractual-instrument information, Scope 3 by category — and, under GRI's equivalence, IFRS S2's Scope 1, 2 and 3 disclosures measured with the GHG Protocol can meet GRI 102's, cross-referenced in the content index [3] (#ref-3).

Case study: Malabar Spices' first GRI report

In this lesson you will learn to

- Apply the GRI process end to end
- Determine material topics with the Sector Standard
- Build the content index and statement of use

Malabar Spices Ltd is a fictional Kerala-based spice processor and exporter, sourcing from 12,000 smallholder farmers. It wants its first report in accordance with the GRI Standards for FY 2025-26. The figures are illustrative.

Exercise: Task 1 — The standards and topics

Which Sector Standard applies, and name five likely material topics.

Model answer

GRI 13: Agriculture, Aquaculture and Fishing Sectors. Likely material topics: farmer livelihoods and living income (economic impacts); child labour and working conditions on farms (human rights); pesticide use and food safety; water use in processing; biodiversity and land use in the sourcing areas (GRI 101 from 2026); emissions (from 2027, GRI 102).

Exercise: Task 2 — An omission

Malabar cannot report Scope 3 category 1 (farm emissions) this year: it has no data from the 12,000 farmers. What does it write in the content index?

Model answer

"305-3 (Scope 3): Omitted — information unavailable or incomplete. Emissions from smallholder farms (category 1) cannot yet be estimated because farm-level activity data is not collected. A sample survey of 300 farms is under way to support an estimate in the FY 2026-27 report." The reason is one GRI accepts, it is specific, and it says what will change [6] (#ref-6).

Exercise: Task 3 — The statement of use

Write Malabar's statement of use.

Model answer

"Malabar Spices Ltd has reported in accordance with the GRI Standards for the period 1 April 2025 to 31 March 2026." Malabar also states the applicable Sector Standard (GRI 13) in the content index, and notifies GRI.

Lesson 10 · Reference

Glossary and checklists

In this lesson you will learn to

- ✓ Use the GRI vocabulary precisely
- ✓ Keep a checklist for a GRI report

The reference you will come back to: the GRI vocabulary, and a checklist for a GRI report.

Term	Meaning
Universal Standards	GRI 1, GRI 2 and GRI 3, for every organisation [6] (#ref-6)
Sector Standards	Likely material topics for a sector (GRI 11 onwards)
Topic Standards	Disclosures for each topic (GRI 101 onwards, and the 200, 300 and 400 series)
Impact	The effect an organisation has on the economy, environment and people
Material topics	Topics representing the most significant impacts [1] (#ref-1)
In accordance with / with reference to	Meeting all requirements / using selected standards
Content index	The list of disclosures and where they are, with omissions
Statement of use	The statement of how the GRI Standards were applied
Reasons for omission	Not applicable; legal prohibitions; confidentiality constraints; information unavailable or incomplete

Checklist: Universal Standards applied; Sector Standard used to identify topics; material topics process documented; GRI 3-3 for each topic; topic disclosures; omissions with reasons; content index; statement of use; GRI notified; reporting principles checked — especially balance and completeness.

Sources used in this course

1. GRI 3: Material Topics 2021 — Global Reporting Initiative. 2021; checked November 2026
2. New climate standards can unlock actionable and streamlined reporting on impacts (GRI 102 and GRI 103) — Global Reporting Initiative. 26 June 2025; checked November 2026
3. GRI 102 and IFRS S2 reporting and equivalence — IFRS Foundation. 26 June 2025; checked November 2026
4. EFRAG–GRI joint statement of interoperability — EFRAG. 4 September 2023; checked November 2026
5. FAQs on filing of BRSR (NSE/CML/2024/11) — National Stock Exchange of India. 10 May 2024; checked November 2026
6. GRI 1: Foundation 2021 — Global Reporting Initiative. 2021; checked November 2026
7. GRI 2: General Disclosures 2021 — Global Reporting Initiative. 2021; checked November 2026
8. Transparency standard to inform global response to biodiversity crisis (GRI 101: Biodiversity 2024) — Global Reporting Initiative. January 2024; checked November 2026
9. GHG Protocol Corporate Accounting and Reporting Standard, Revised Edition — WRI and WBCSD. 2004; checked November 2026