GRI Standards Documents for Disclosure & ReMA's Excel Data Files

ReMA's ESG Toolkit relies on the Global Reporting Initiative (GRI) standards, creating a series of Excel spreadsheets based on GRI to facilitate reporting for ReMA members. The following overview provides more detail on the documents developed for reporting data collection.

This data can then be used to prepare a comprehensive sustainability report that meets the requirements outlined in the GRI standards. Information is provided based on annual data.

A. How to Use the GRI Standards

GRI Consolidated Standards are made up of **three main sections** that, combined, make up the GRI Reporting System. They are structured as a system of interrelated standards that are organized into three series:

I. The Universal Standards include GRI 1, GRI 2, and GRI 3.

- **GRI 1: Foundation 2021.** This is the overview section that explains how to use the GRI Standards. It introduces the purpose and system of the GRI Sustainability Reporting Standards (GRI Standards) and explains key concepts for sustainability reporting. It also specifies the requirements and reporting principles that organizations must comply with to report in accordance with the GRI Standards.

- **GRI 2: General Disclosures.** Contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

- **GRI 3: Material Topics.** Provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic**.** Subsections within GRI address specific issues relevant to material topics.

II. Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic. **GRI has not developed Sector Standards for our industry.**

III. Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using GRI 3.   **This includes a company's materiality review to identify material topics.**

For ReMA members, disclosure of material topics includes environmental and social impacts, so we have included spreadsheets from GRI material impacts for these topics.

B. Using ReMA's ESG Toolkit Files

I. GRI Files. ReMA's ESG Toolkit includes an overview document (GRI 1), disclosure spreadsheets based on the General Disclosures (GRI 2) that apply to our industry, and key topics (GRI 3):

- **GRI 1 – Foundation overview document is an overview document. This is a pdf from GRI, it is not an excel file.**

- **GRI 2 – Excel file of General Disclosures has been created.** This spreadsheet includes disclosures that apply to all types of companies, including general information about a company and its operations.

- **GRI 3 – Companies are expected to determine the topics that are material to their organization based on their Materiality Review.** For each material topic, organizations are expected to disclose certain information. Material Topics from GRI have been used to create two separate excel files that cover topics related to the Environment (300 Series) and Social issues (400 Series) that are material for our industry.

Answering the questions in these excel files will ensure that you have fulfilled the disclosure requirements for comprehensive GRI reporting. It will also provide most of the data needed for other reports, although formats may differ.

II. Additional Environmental Inputs file:

ReMA has created this additional excel spreadsheet specifically for members to use to gather data to create a carbon footprint. While there is some overlap with the GRI files, the intent of the Environmental Inputs excel file is specifically to facilitate the development of an organization's GHG emissions inventory.

C. How to Implement the Process

Designate a responsible manager for the data collection programs. Create a timeline, and distribute information to the appropriate teams for completion. Make sure that your team has a copy of the links to the GRI guidance and glossary for their section(s).

1. **Read GRI 1 overview document**: This will provide an overview of the GRI Standards.
2. **Complete GRI 2:** Governance/General Disclosure excel files.
3. **Complete GRI 3 Tables** that align with your company's material topics: This includes Series 300 (Environmental) and 400 (Social) from GRI). Guidance is provided in the excel files, as well as in linked GRI documents.

4. **If appropriate for your company, use ReMA's environmental inputs file to gather data for GHG emission reporting and other operational details that you may wish to report.**