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Item 06 – GRI Universal Standards Project – Revised GRI 101: Section 4. Reporting principles

For GSSB discussion

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Project	GRI Universal Standards Project
Description	<p>This document presents the revised draft of Section 4. Reporting principles in <i>GRI 101: Using the GRI Standards</i> following the public comment feedback. Key changes are highlighted in comment boxes within the document. Minor editorial changes have not been highlighted, but a draft tracking all changes to the text has been included in the Annex.</p> <p><i>Item 07 – GRI Universal Standards Project – Public comment feedback on reporting principles</i> includes the public comments received on the reporting principles section.</p>

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This document does not represent an official position of the GSSB

5 Explanatory note

6 The following significant revisions have been made in response to public comment feedback:

- 7 • Revised the formulation of the Accuracy reporting principle following a contradiction with the
- 8 text of the guidance that was identified, see lines 37-38.
- 9 • Revised the guidance to the Accuracy reporting principle following the view that an
- 10 organization should maintain high levels of accuracy regardless of the needs of the users, see
- 11 lines 44-45.
- 12 • Revised the guidance to the Sustainability context reporting principle following views to retain
- 13 explicit reference to thresholds- and norms-based authoritative instruments, see lines 141-
- 14 171.

15 Other editorial revisions have been made to the text to improve clarity and consistency with the GRI

16 Style Guide and are explained in comment boxes.

17 Revised section 4. Reporting

18 principles

19 The reporting principles are fundamental to achieving high-quality sustainability reporting. The

20 organization is required to apply the reporting principles to be able to claim that it has prepared

21 information in accordance with the GRI Standards (see [Section 3.1](#) of this Standard).

22 The reporting principles guide organizations in ensuring the quality and proper presentation of the

23 reported information. Quality information enables information users to make sound assessments of

24 the organization's impacts and aids in decision-making.

25 Each reporting principle consists of a requirement and guidance on how to apply it.

26 Overview of principles

- 27 • Accuracy
- 28 • Balance
- 29 • Clarity
- 30 • Comparability
- 31 • Completeness
- 32 • Sustainability context
- 33 • Timeliness
- 34 • Verifiability

35 Accuracy

36 Requirement

- 37 a. The organization shall report information that is correct and sufficiently detailed to enable
- 38 the assessment of the organization's impacts.

Commented [SD1]: Type of change: revision following public comment feedback.

Original wording: "that is factually correct".

Changed to avoid contradiction given that some reported information will include estimations.

39 **Guidance**

40 The characteristics that define accuracy vary depending on the nature of the information (qualitative
41 or quantitative) and the intended use of the information. The accuracy of quantitative information can
42 depend on the specific methods used to gather, compile, and analyze data. The accuracy of
43 qualitative information can depend on its level of detail and consistency with available evidence.
44 Information users require sufficient detail in order to make assessments about the organization's
45 impacts.

46 To apply the Accuracy principle, the organization should:

- 47 • report qualitative information that is consistent with available evidence and other reported
48 information;
- 49 • indicate which data has been measured;
- 50 • adequately describe data measurements and bases for calculations, and ensure it is possible
51 to replicate measurements and calculations with similar results;
- 52 • ensure that the margin of error for data measurements does not inappropriately influence the
53 conclusions or assessments of information users;
- 54 • indicate which data has been estimated, and explain the underlying assumptions and
55 techniques used for the estimation as well as any limitations.

56 **Balance**

57 **Requirement**

- 58 a. **The organization shall report information in an unbiased way and provide a fair**
59 **representation of the organization's negative and positive impacts.**

60 **Guidance**

61 To apply the Balance principle, the organization should:

- 62 • not omit relevant information concerning its negative impacts;
- 63 • not overemphasize positive news or impacts;
- 64 • present information in a way that allows information users to see negative and positive year-
65 on-year trends in impacts;
- 66 • distinguish clearly between facts and the organization's interpretation of the facts;
- 67 • avoid presenting information in a way that is likely to inappropriately influence the conclusions
68 or assessments of information users.

69 **Clarity**

70 **Requirement**

- 71 a. **The organization shall present information in a way that is accessible, understandable,**
72 **and usable.**

73 **Guidance**

74 To apply the Clarity principle, the organization should:

- 75 • take into account specific accessibility needs of information users, associated with abilities,
76 language, and technology;

Commented [SD2]: Type of change: revision following public comment feedback.

Original wording: "Certain information users require higher levels of accuracy than others."

Changed to emphasize that an organization should maintain high levels of accuracy regardless of the needs of the users, however the detail of reported information might vary subject to the needs of the users.

- 77 • present information in a way that users are able to find the information they want without
78 unreasonable effort, for example, through a table of contents, maps, or links;
- 79 • present information in a way that it can be understood by users who have reasonable
80 knowledge of the organization and its activities;
- 81 • avoid abbreviations, technical terms, or other jargon likely to be unfamiliar to users or, if these
82 are used, include relevant explanations in the appropriate sections or in a glossary;
- 83 • report information in a concise way and aggregate information where useful without omitting
84 necessary details;
- 85 • use graphics and consolidated data tables to make information accessible and
86 understandable.

Commented [SD3]: Type of change: editorial revision.

Removed wording "(i.e., provide the level of detail required by users)" due to repetition with the wording of the Accuracy principle.

87 Comparability

88 Requirement

- 89 **a. The organization shall select, compile, and report information in a consistent manner, to
90 enable an analysis of changes in the organization's impacts over time and an analysis of
91 these impacts relative to those of other organizations.**

92 Guidance

93 Comparability allows an organization to assess its progress. It is also necessary for external parties to
94 assess and benchmark the organization's progress as part of rating activities, investment decisions,
95 and advocacy programs.

96 To facilitate comparability, it is important for the organization to maintain consistency in the methods
97 used to calculate data, in the report layout, and in explanations of methods and assumptions used to
98 prepare the reported information. This allows for evaluating an organization's current impacts against
99 its past impacts and its goals and targets, and against the impacts of other organizations.

Commented [SD4]: Type of change: editorial revision (overall clarifications).

100 To apply the Comparability principle, the organization should:

- 101 • present information for the current reporting period and at least two previous periods, as well
102 as any goals and targets that have been set;
- 103 • use generally accepted international metrics (e.g., kilograms or liters), and standard
104 conversion factors and protocols, where applicable, for compiling and reporting information;
- 105 • maintain consistency in the methods used to measure and calculate data and in how these
106 methods are described;
- 107 • maintain consistency in the the manner of presenting information, and explain the methods
108 and assumptions used to prepare the information;
- 109 • report total numbers or absolute data (e.g., metric tons of CO₂ equivalent) as well as ratios or
110 normalized data (e.g., CO₂ emissions per unit produced) to enable comparisons, and provide
111 explanatory notes when using ratios;
- 112 • provide contextual information (e.g., organization's size, geographic location) that helps
113 information users understand the factors that contribute to differences between the
114 organization's impacts and the impacts of other organizations;
- 115 • if there are changes in the information reported by the organization for its identified material
116 topics, in the length of the reporting period, or in other elements of reporting, such as the
117 definitions used, present the current disclosures alongside restatements of historic data to
118 enable comparisons. The organization is required to explain any restatements of information
119 from previous reporting periods and their effect and report the reasons for such restatements
120 under [Disclosure REP-4 in GRI 102: About the Organization](#);

Commented [SD5]: Type of change: editorial revision (change in location).

- 121 • if restatements of historic data are not provided, explain the changes to provide contextual
122 information for interpreting the current disclosures.

123 **Completeness**

124 **Requirement**

- 125 **a. The organization shall provide sufficient information to enable an assessment of the**
126 **organization's impacts during the reporting period.**

127 **Guidance**

128 To apply the Completeness principle, the organization should:

- 129 • not omit information that is necessary for understanding the organization's impacts;
- 130 • present activities, events, and impacts for the reporting period in which they occur. This
131 includes reporting on activities that have a minimal impact in the short-term, but a reasonably
132 foreseeable cumulative impact that can become unavoidable or irreversible in the long-term
133 (e.g., activities that generate bio-accumulative or persistent pollutants).

134 If the organization consists of multiple entities (i.e., a parent entity and its subordinate entities), the
135 organization is required to explain the approach used for consolidating the information under [REP-2-c](#)
136 in [GRI 102: About the Organization](#).

137 If gaps are identified in collecting information (e.g., when information is not available for all relevant
138 activities or entities, or is incomplete), the organization is required to identify and explain these gaps
139 when reporting in accordance with the GRI Standards. See [Requirement A-5-b](#) in Section 3.1 of this
140 Standard.

141 **Sustainability context**

142 **Requirement**

- 143 **a. The organization shall report information on its impacts in the wider context of**
144 **sustainable development.**

145 **Guidance**

146 The objective of sustainability reporting is to provide transparency on how an organization contributes
147 or aims to contribute to sustainable development, which 'meets the needs of the present without
148 compromising the ability of future generations to meet their own needs'¹. For this reason the
149 organization needs to assess and report information on its impacts in the broader context of
150 sustainable development.

151 To apply the Sustainability context principle, the organization should:

- 152 • draw on societal expectations as well as objective information and authoritative measures on
153 sustainable development, where available, when reporting on its impacts (e.g., scientific
154 research or consensus on ecological limits);
- 155 • report on its impacts in relation to sustainable development goals and conditions (e.g., the
156 limits and demands placed on environmental resources, and social and economic objectives
157 and goals);
- 158 • report information on its impacts, as reflected in recognized sector-specific, local, regional, or
159 global instruments (e.g., reporting total GHG emissions as well as reductions in GHG

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

Revised the text of the guidance to retain explicit reference to thresholds- and norms-based authoritative instruments.

¹ World Commission on Environment and Development, *Our Common Future*, 1987.

160 emissions in relation to the goals set out in the *United Nations Framework Convention on*
 161 *Climate Change [UNFCCC] Paris Agreement*);

- 162 • report information on its impacts in relation to expectations of responsible business conduct
 163 set out in internationally recognized instruments with which the organization is expected to
 164 comply (e.g., *OECD Guidelines for Multinational Enterprises*, *UN Guiding Principles on*
 165 *Business and Human Rights*);
- 166 • if operating in a range of locations, report information in a way that communicates its impacts
 167 in relation to appropriate local contexts (e.g., reporting total water use as well as water use
 168 relative to the sustainable thresholds and the social context of given catchments).

169 The sustainability context provides the organization with critical information for identifying and
 170 reporting on its material topics and related impacts (see [GRI 103: Material Topics](#)). The GRI Sector
 171 Standards describe the sustainability context for organizations in a given sector.

172 **Timeliness**

173 **Requirement**

174 **a. The organization shall report information on a regular schedule and make it available in**
 175 **time for information users to make decisions.**

176 **Guidance**

177 The usefulness of information is closely tied to whether it is available in time for information users to
 178 integrate it into their decision-making. The Timeliness principle refers to how regularly as well as how
 179 soon after the reporting period the information is published.

180 To apply the Timeliness principle, the organization should:

- 181 • balance the need to make information available in a timely manner with the need to ensure
 182 that the information is of high quality and meets the requirements under the other reporting
 183 principles;
- 184 • ensure consistency in the frequency of reporting and the length of reporting periods;
- 185 • clearly indicate the time period covered by the reported information;
- 186 • indicate when the reported information was last updated and when it will be updated next.

187 See [Section 5.1](#) of this Standard for information on aligning the reporting periods and publishing
 188 schedules of sustainability reporting with other types of reporting.

189 **Verifiability**

190 **Requirement**

191 **a. The organization shall gather, record, compile, and analyze information in a way that the**
 192 **information can be examined to establish its credibility.**

193 **Guidance**

194 It is important that the reported information can be examined to establish its credibility and to
 195 determine the extent to which the reporting principles have been applied.

196 To apply the Verifiability principle, the organization should:

- 197 • ensure that individuals other than those preparing the reported information (e.g., internal
 198 auditors, external assurance providers) are able to review the supporting internal controls and
 199 documentation;

Commented [SD7]: Type of change: editorial revision.

Original wording: "balance the need to make information available in a timely manner with the need to ensure that the information is reliable"

Changed to consider balance with all reporting principles.

Commented [SD8]: Type of change: editorial revision.

Original wording: "clearly indicate the time period covered by the reported information, for example, when presenting information for several periods;"

Removed "for example, when presenting information for several periods" as indication of time periods should be independent of one-time or recurring reporting practice.

- 200 • document the decision-making processes underlying the organization's sustainability
201 reporting in a way that allows for the examination of the key decisions and processes, such as
202 the identification of material topics;
- 203 • if the organization designs information systems for its sustainability reporting, design these
204 systems in a way that they can be examined as part of an external assurance process;
- 205 • be able to identify the original sources of the reported information and provide reliable
206 evidence to support assumptions or calculations;
- 207 • be able to provide representation from the original sources of the reported information
208 attesting to the accuracy of the information within acceptable margins of error;
- 209 • avoid including information that is not substantiated by evidence, unless it is relevant for
210 understanding the organization's impacts;
- 211 • provide unambiguous explanations of any uncertainties associated with the reported
212 information.
- 213 See [Section 5.2](#) of this Standard for more information on enhancing the credibility of sustainability
214 reporting

215 **Annex. Revisions with track changes**

216 The reporting principles are fundamental to achieving high-quality sustainability reporting. The
217 organization is required to apply the reporting principles to be able to claim that it has prepared
218 information in accordance with the GRI Standards (see [Section 3.1](#) of this Standard).

219 The reporting principles guide organizations in ensuring the quality and proper presentation of the
220 reported information. Quality information enables information users to make sound assessments of
221 the organization's impacts and aids in decision-making.

222 Each reporting principle consists of a requirement and guidance on how to apply it.

223 **Overview of principles**

- 224 • Accuracy
- 225 • Balance
- 226 • Clarity
- 227 • Comparability
- 228 • Completeness
- 229 • Sustainability context
- 230 • Timeliness
- 231 • Verifiability

232 **Accuracy**

233 **Requirement**

- 234 a. **The organization shall report information that is factually correct and sufficiently detailed**
235 **to enable the assessment of the organization's impacts.**

236 **Guidance**

237 The characteristics that define accuracy vary depending on the nature of the information (qualitative
238 or quantitative) and the intended use of the information. The accuracy of qualitative information can
239 depend on its level of clarity and detail. The accuracy of quantitative information can depend on the
240 specific methods used to gather, compile, and analyze data. The accuracy of qualitative information
241 can depend on its level of detail and consistency with available evidence. Information users require
242 sufficient detail in order to make assessments about the organization's impacts. Certain information
243 users require higher levels of accuracy than others.

244 To apply the Accuracy principle, the organization should:

- 245 • report qualitative information that is consistent with available evidence and other reported
246 information;
- 247 • indicate which data has been measured;
- 248 • adequately describe data measurements and bases for calculations, and ensure it is possible
249 to replicate measurements and calculations with similar results;
- 250 • ensure that the margin of error for data measurements does not inappropriately influence the
251 conclusions or assessments of information users;
- 252 • indicate which data has been estimated, and explain the underlying assumptions and
253 techniques used for the estimation, as well as any limitations.

254 Balance

255 Requirement

- 256 a. The organization shall report information in an unbiased way and provide a fair
257 representation of the organization's negative and positive impacts.

258 Guidance

259 To apply the Balance principle, the organization should:

- 260
- not omit relevant information concerning its negative impacts;
 - not overemphasize positive news or impacts;
 - present information in a way that allows information users to see negative and positive year-
262 on-year trends in impacts on a year-to-year basis;
 - distinguish clearly between facts and the organization's interpretation of the facts;
 - avoid presenting information in a way that ~~it~~ is likely to inappropriately influence the
265 conclusions or assessments of information users.
- 266

267 Clarity

268 Requirement

- 269 a. The organization shall present information in a way that is accessible, understandable,
270 and usable.

271 Guidance

272 To apply the Clarity principle, the organization should:

- 273
- take into account specific accessibility needs of information users, associated with abilities,
274 language, and technology;
 - present information in a way that users are able to find the information they want without
275 unreasonable effort, for example, through a table of contents, maps, or links;
 - present information in a way that it can be understood by users who have a-reasonable
277 knowledge of the organization and its activities;
 - avoid abbreviations, technical terms, acronyms, or other jargon likely to be unfamiliar to
279 users; and/or, if these are used, include relevant explanations in the appropriate sections or in
280 a glossary;
 - report information in a concise way and aggregate information where useful, without omitting
282 necessary details (i.e., provide the level of detail required by users);
 - use graphics and consolidated data tables to make information accessible and
284 understandable.
- 285

286 Comparability

287 Requirement

- 288 a. The organization shall select, compile, and report information in a consistent manner, to
289 enable the an analysis of changes in the organization's impacts over time and an the
290 analysis of these impacts relative to other organizations.

291 **Guidance**

292 ~~Comparability is necessary for evaluating an organization's current impacts against its past impacts~~
293 ~~and its goals and targets, and against the impacts of other organizations.~~

294 ~~Consistency-Comparability allows an organization to assess its progress. It allows is also necessary~~
295 ~~for assessing progress-external parties to assess and benchmark the organization's progress and for~~
296 ~~benchmarkingthe-by the organization or external parties as part of rating activities, investment~~
297 ~~decisions, and advocacy programs, among other activities.~~

298 ~~To facilitate comparability, it is important for the organization to maintain consistency in the methods~~
299 ~~used to calculate data, in the report layout, and in explanations of methods and assumptions used to~~
300 ~~prepare the information. This allows for evaluating an organization's current impacts against its past~~
301 ~~impacts and its goals and targets, and against the impacts of other organizations.~~

302 To apply the Comparability principle, the organization should:

- 303 • present information for the current reporting period and at least two previous periods, as well
304 as any goals and targets that have been set;
- 305 • use generally accepted international metrics (e.g., kilograms or liters), and standard
306 conversion factors and protocols, where applicable, for compiling and reporting information;
- 307 • maintain consistency in the methods used to measure and calculate data and in how these
308 methods are described;
- 309 • maintain consistency in the the manner of presenting information, ~~and~~ explain the methods
310 and assumptions used to prepare the information;
- 311 • ~~use generally accepted international metrics (e.g., kilograms or liters), standard conversion~~
312 ~~factors, and protocols, where applicable, for compiling and reporting information, and describe~~
313 ~~the bases for measurements and calculations where this is not apparent;~~
- 314 • report total numbers or absolute data (e.g., metric tons of CO₂ equivalent) as well as ratios or
315 normalized data (e.g., CO₂ emissions per unit produced) to enable comparisons, and provide
316 explanatory notes when using ratios;
- 317 • provide contextual information (e.g., organization's size, geographic location) that helps
318 information users understand the factors that contribute to differences between the
319 organization's impacts and the impacts of other organizations, ~~such as the organization's size~~
320 ~~and geographic location;~~
- 321 • if there are changes in the information reported by the organization's ~~for its~~ identified material
322 topics, in the length of the reporting period, or in other elements of reporting, such as the
323 definitions used, present the current disclosures alongside restatements of historic data to
324 enable comparisons. The organization is required to explain any restatements of information
325 from previous reporting periods and their effect, and report the reasons for such restatements,
326 under Disclosure REP-4 in GRI 102: About the Organization;
- 327 • when if restatements of historic data are not provided, explain the changes to provide
328 contextual information for interpreting the current disclosures.

329 **Completeness**

330 **Requirement**

- 331 a. **The organization shall provide sufficient information to enable anthe assessment of the**
332 **organization's impacts during the reporting period.**

333 **Guidance**

334 To apply the Completeness principle, the organization should:

- 335 • not omit information that is necessary for understanding the organization's impacts;
- 336 • present activities, events, and impacts for the reporting period in which they occur. This
337 includes reporting on activities that have a minimal short-term impact in the short-term, but
338 that have a reasonably foreseeable cumulative impact that can become unavoidable or
339 irreversible in the long-term (such as e.g., activities that generate bio-accumulative or
340 persistent pollutants).

341 If the organization consists of multiple entities that form a consolidated group (i.e., a parent entity and
342 its subordinate entities), the organization is required to explain the approach used for consolidating
343 the information under. See REP-2-c in GRI 102: About the Organization.

344 If gaps are identified in collecting information (e.g., when information is not available for all relevant
345 activities or entities, or is incomplete), the organization is required to identify and explain these gaps
346 when reporting in accordance with the GRI Standards. See Requirement A-5-b in Section 3.1 of this
347 Standard for more information on reasons for omission.

348 **Sustainability context**

349 **Requirement**

- 350 a. **The organization shall report information on its impacts in the wider context of**
351 **sustainable development.**

352 **Guidance**

353 The objective of sustainability reporting is to provide transparency on how an organization contributes
354 or aims to contribute to sustainable development, which 'meets the needs of the present without
355 compromising the ability of future generations to meet their own needs'². For this reason the
356 organization needs to assess and report information on its impacts in the broader context of
357 sustainable development.

358 To apply the Sustainability context principle, the organization should:

- 359 • draw on societal expectations as well as objective information and authoritative measures on
360 sustainable development, where available, when reporting on its impacts (e.g., scientific
361 research or consensus on ecological limits, societal expectations);
- 362 • report information on its impacts in relation to with reference to internationally-agreed
363 sustainable development goals and conditions (e.g., the limits and demands placed on
364 environmental resources, and social and economic objectives and goals);
- 365 • report information on its impacts , as reflected in recognized sector-specific, local, regional, or
366 global instruments (e.g., reporting total GHG emissions as well as reductions in GHG
367 emissions in relation to the goals set with reference to out in the United Nations Framework
368 Convention on Climate Change [UNFCCC] Paris Agreement);
- 369 • report information on its impacts with reference in relation to expectations of responsible
370 business conduct set out in internationally recognized instruments with which the organization

² World Commission on Environment and Development. *Our Common Future*. 1987. Brundtland report

371 is expected to comply (e.g., *OECD Guidelines for Multinational Enterprises, UN Guiding*
372 *Principles on Business and Human Rights*);

- 373 • if operating in a **diverse** range of locations, report information in a way that communicates its
374 impacts in **relation to** appropriate local contexts (e.g., reporting total water use as well as
375 water use relative to the sustainable thresholds and the social context of given catchments).

376 **The organization's** sustainability context provides the organization with critical information for
377 identifying and reporting on its **material topics** and related impacts (see *GRI 103: Material Topics*).
378 The GRI Sector Standards describe the sustainability context for organizations in a given sector.

379 **Timeliness**

380 **Requirement**

381 **a. The organization shall report information on a regular schedule and make it available in**
382 **time for information users to make decisions.**

383 **Guidance**

384 The usefulness of information is closely tied to whether it is available in time for information users to
385 integrate it into their decision-making. The Timeliness principle refers to how regularly **information is**
386 **reported**, as well as how **soon after up-to-date the information is in relation to** the **reporting period** **the**
387 **information is published.**

388 To apply the Timeliness principle, the organization should:

- 389 • ~~make information available in a timely manner;~~
- 390 • balance the need to make information available in a timely manner with the need to ensure
391 that the information is **reliable high quality and meets the requirements under the other**
392 **reporting principles;**
- 393 • ensure consistency in the frequency of reporting and the length of reporting periods;
- 394 • clearly indicate the time period covered by the reported information, ~~for example, particularly~~
395 ~~when presenting information for several periods;~~
- 396 • indicate when the reported information was last updated and when it will be updated next.

397 See **Section 5.1** of this Standard for information on aligning the reporting periods and ~~the~~ publishing
398 schedules of sustainability reporting with other types of reporting.

399 **Verifiability**

400 **Requirement**

401 **a. The organization shall gather, record, compile, and analyze information in a way that the**
402 **information can be examined to establish its credibility.**

403 **Guidance**

404 It is important that the reported information can be examined to establish its credibility and to
405 determine the extent to which the reporting principles have been applied.

406 To apply the Verifiability principle, the organization should:

- 407 • ensure that individuals other than those **involved in** preparing the reported information (**e.g.,**
408 **internal auditors, external assurance providers**) are able to review the supporting internal
409 controls and documentation;

- 410 • document the decision-making processes underlying the organization's sustainability
411 reporting in a way that allows for the examination of the key decisions [and as well as the](#)
412 processes, such as the identification of [material topics](#);
- 413 • if the organization designs information systems for its sustainability reporting, design these
414 systems in a way that they can be examined as part of an external assurance process;
- 415 • be able to identify the original sources of the reported information and provide reliable
416 evidence to support assumptions or [complex](#) calculations;
- 417 • be able to provide representation from the original [information](#) sources, [of the reported](#)
418 [information](#) attesting to the accuracy of the [reported](#) information within acceptable margins of
419 error;
- 420 • avoid including information that is not substantiated by evidence, unless it is relevant for
421 understanding the organization's [impacts](#);
- 422 • provide unambiguous explanations of any uncertainties associated with the reported
423 information.

424 See [Section 5.2](#) of this Standard for more information on enhancing the credibility of sustainability
425 reporting.