coral

GRI Readiness Checklist

Complete assessment aligned to the GRI Universal Standards (GRI 1/2/3). Use this to track your progress toward GRI-aligned reporting.

How to use this checklist

This checklist covers the key requirements of the GRI Universal Standards. For each item, assess your current status, assign an owner, set a target date, and gather the required evidence.

SECTIONS	CHECKLIST ITEMS	STANDARDS
9	**24**	**GRI 1/2/3**

Status Options:

🟥 Not started   🟧 In progress   🟩 Implemented   🟩 Auditable

Program setup

Foundations for running a repeatable reporting cycle: ownership, governance, and a plan.

☐ **1. Assign an executive sponsor and a single accountable owner for the GRI reporting program.**

Why:	Clear accountability is the fastest way to reduce delays, last-minute scrambling, and inconsistent disclosures.
Owner:	Sustainability lead + executive sponsor
Evidence:	Org chart snippet, reporting charter, RACI, leadership approval email/slide.
Status:	
Target date:	

☐ **2. Form a cross-functional working group and define roles, cadence, and escalation paths.**

Why:	GRI disclosures span multiple teams; without a structured working group, data collection and review break down.
Owner:	Sustainability lead / PMO
Evidence:	Meeting cadence, attendee list, roles & responsibilities, decision log.
Status:	
Target date:	

☐ **3. Create and maintain a reporting plan with milestones, review gates, and final sign-off.**

Why:	A written plan turns reporting into an operational process and prevents last-minute gaps.
Owner:	Sustainability lead / PMO
Evidence:	Project plan, calendar, milestones, review checklist, sign-off steps.
Status:	
Target date:	

Reporting boundary & organizational profile

Define what's in scope and ensure you can consistently describe your organization and reporting practice.

☐ **1. Define the reporting boundary and document which entities/sites are included and why.**

Why:	Scope clarity prevents inconsistent numbers and confusion across years and stakeholders.
Owner:	Finance + sustainability lead
Evidence:	Entity list, consolidation notes, boundary rationale, org structure diagram.
Status:	....
Target date:	....

☐ **2. Standardize your organizational profile and reporting practice disclosures (including a corrections/restatements process).**

Why:	Consistency improves credibility and makes comparisons across years possible.
Owner:	Sustainability lead + communications
Evidence:	Standard disclosure template, reporting calendar, contact point, corrections policy.
Status:	....
Target date:	....

Governance & ethics

Ensure governance oversight exists and key policies and compliance processes are real and reportable.

☐ **1. Document sustainability governance oversight (committees, responsibilities, and decision-making).**

Why:	Stakeholders expect clear oversight and accountability for sustainability impacts and commitments.
Owner:	Legal / company secretary + sustainability lead
Evidence:	Governance policy, committee charter, meeting minutes, oversight reporting pack.
Status:	
Target date:	

☐ **2. Maintain core ethics/compliance policies and establish evidence of implementation (training + incident tracking).**

Why:	Policies without evidence are hard to defend; auditable tracking improves trust and reduces risk.
Owner:	Legal + HR
Evidence:	Policies, training records, hotline/grievance stats, incident register.
Status:	
Target date:	

Stakeholder engagement

Confirm you know who your stakeholders are and can show how engagement influences reporting decisions.

☐ 1. Map stakeholder groups and document engagement channels and engagement records.

Why: Stakeholder engagement is a core input to materiality and helps validate your report's relevance.

Owner: Sustainability lead + communications

Evidence: Stakeholder map, engagement plan, survey/interview notes, engagement calendar.

Status: --

Target date: --

☐ 2. Create an audit trail from stakeholder input to decisions (material topics, priorities, actions).

Why: Being able to trace decisions back to stakeholder input increases credibility and defensibility.

Owner: Sustainability lead

Evidence: Decision log, materiality workshop outputs, linkage from input ' decision ' disclosure.

Status: --

Target date: --

Materiality (GRI 3) readiness

Validate you can determine material topics and describe where and how impacts occur.

1. Document your materiality process: criteria, thresholds, and review cadence.

Why:	Materiality is the backbone of a GRI-aligned report—without it, disclosures become arbitrary.
Owner:	Sustainability lead
Evidence:	Materiality methodology, scoring rubric, workshop agenda, criteria definition.
Status:	
Target date:	

2. Maintain an approved, current list of material topics with a defined review/approval cycle.

Why:	A maintained and approved list reduces omissions and supports consistent reporting year over year.
Owner:	ESG governance group
Evidence:	Material topics register, approval record, change log between periods.
Status:	
Target date:	

3. Create impact summaries per material topic (what, where, who) and keep them current.

Why:	Clear impact descriptions make disclosures more decision-useful and defensible.
Owner:	Topic owners + sustainability lead
Evidence:	Impact descriptions, risk registers, value chain mapping, stakeholder input summaries.
Status:	
Target date:	

Managing material topics

Ensure you can explain how material topics are managed and how performance is monitored.

1. Define a management approach per material topic (policy/actions/targets/owner).

Why: Stakeholders want to understand not just what matters, but how you manage what matters.

Owner: Topic owners

Evidence: Policies, action plans, targets, owner assignments, governance review notes.

Status: ....

Target date: ....

2. Define KPIs and monitoring cadence per material topic, and capture results for the reporting period.

Why: KPIs provide measurable proof of performance and progress.

Owner: Data owners + sustainability lead

Evidence: KPI definitions, dashboards, source extracts, review meeting notes.

Status: ....

Target date: ....

Data, controls & auditability

Confirm you can collect, validate, and evidence disclosures with a clear audit trail.

☐ 1. Build a data inventory and assign a system-of-record and owner for each disclosure data point.

Why:	Data ownership and systems clarity reduces delays and improves data quality.
Owner:	Sustainability data lead / PMO
Evidence:	Data inventory spreadsheet, system map, owner list, update cadence.
Status:	
Target date:	

☐ 2. Implement evidence traceability for key disclosures (source ' transformation ' reported figure).

Why:	Traceability is essential for assurance, stakeholder trust, and internal confidence.
Owner:	Sustainability data lead + finance
Evidence:	Evidence repository links, source documents, transformation notes, version history.
Status:	
Target date:	

☐ 3. Document calculation/estimation methodologies and implement change control and review controls.

Why:	Transparent methodology and controls reduce errors and make disclosures defensible.
Owner:	Sustainability lead + finance
Evidence:	Methodology notes, assumptions register, review checklist, change log.
Status:	
Target date:	

General topic readiness

High-level check that you can support common topic disclosures with owners, data, and evidence.

☐ **1. Confirm workforce topic readiness: define owners, data sources, and review process for key workforce metrics.**

Why:	Workforce disclosures are common; HR data readiness prevents gaps and inconsistent reporting.
Owner:	HR
Evidence:	HRIS extracts, metric definitions, training logs, H&S records, review notes.
Status:	....
Target date:	....

☐ **2. Confirm environmental topic readiness: define data sources, collection cadence, and traceability for key metrics.**

Why:	Environmental disclosures often require multi-source data and careful traceability.
Owner:	EHS / facilities + sustainability
Evidence:	Utility invoices, meter reads, calculation notes, waste manifests, evidence links.
Status:	....
Target date:	....

☐ **3. Confirm value chain readiness: identify key suppliers and implement a process to collect sustainability data and evidence.**

Why:	Many sustainability impacts occur in the value chain; supplier readiness affects coverage and credibility.
Owner:	Procurement + sustainability
Evidence:	Supplier list, supplier questionnaire, engagement tracking, assessment results.
Status:	....
Target date:	....

Publication & assurance

Confirm you can draft, review, and publish with clear approvals and an assurance-ready evidence package.

1. Decide whether to report 'in accordance with' (full compliance) or 'with reference to' (partial use) the GRI Standards, and document the rationale.

Why:	GRI distinguishes these levels: 'in accordance' requires meeting all applicable requirements; 'with reference' allows selective use. Clarity prevents mislabeling your report.
Owner:	Sustainability lead
Evidence:	Decision memo, statement of use draft, gap assessment if claiming 'in accordance'.
Status:	
Target date:	

2. Build a GRI Content Index template and process to populate it with disclosure locations and omission explanations.

Why:	The GRI Content Index is required for 'in accordance' reporting and helps stakeholders navigate your disclosures. Organizations must also notify GRI before publishing a report claiming to be 'in accordance'.
Owner:	Sustainability lead
Evidence:	Content Index template, disclosure-to-page mapping, omissions register with rationale.
Status:	
Target date:	

3. Implement a drafting workflow with version control, review gates, and final sign-off.

Why:	A structured drafting workflow reduces inconsistencies and ensures accountability for final claims.
Owner:	Sustainability lead + communications
Evidence:	Drafting workflow, review checklist, versioning approach, sign-off record.
Status:	
Target date:	

4. Prepare an assurance-ready evidence pack for key disclosures and define an assurance approach.

Why:	Assurance readiness improves trust and reduces the time and cost of audits.
Owner:	Sustainability lead + finance / internal audit
Evidence:	Evidence pack structure, sample evidence set, auditor Q&A log, internal audit review notes.
Status:	
Target date:	