



# **GRI Sustainability Taxonomy – Building for the Future**

Cristina Gill White

Chief Engagement Officer

3 June 2025

## Who we are

- GRI is an **independent, international** organization providing the **global common language** for corporate transparency
- We help businesses and other organizations understand and communicate their **sustainability impacts**
- We provide the **GRI Standards**, the world's most widely adopted sustainability reporting framework – which is **freely available** as a **public good**
- GRI is a **not-for-profit** organization, and our activities are funded by services we deliver and by governmental and other funders that support our work

# Our approach

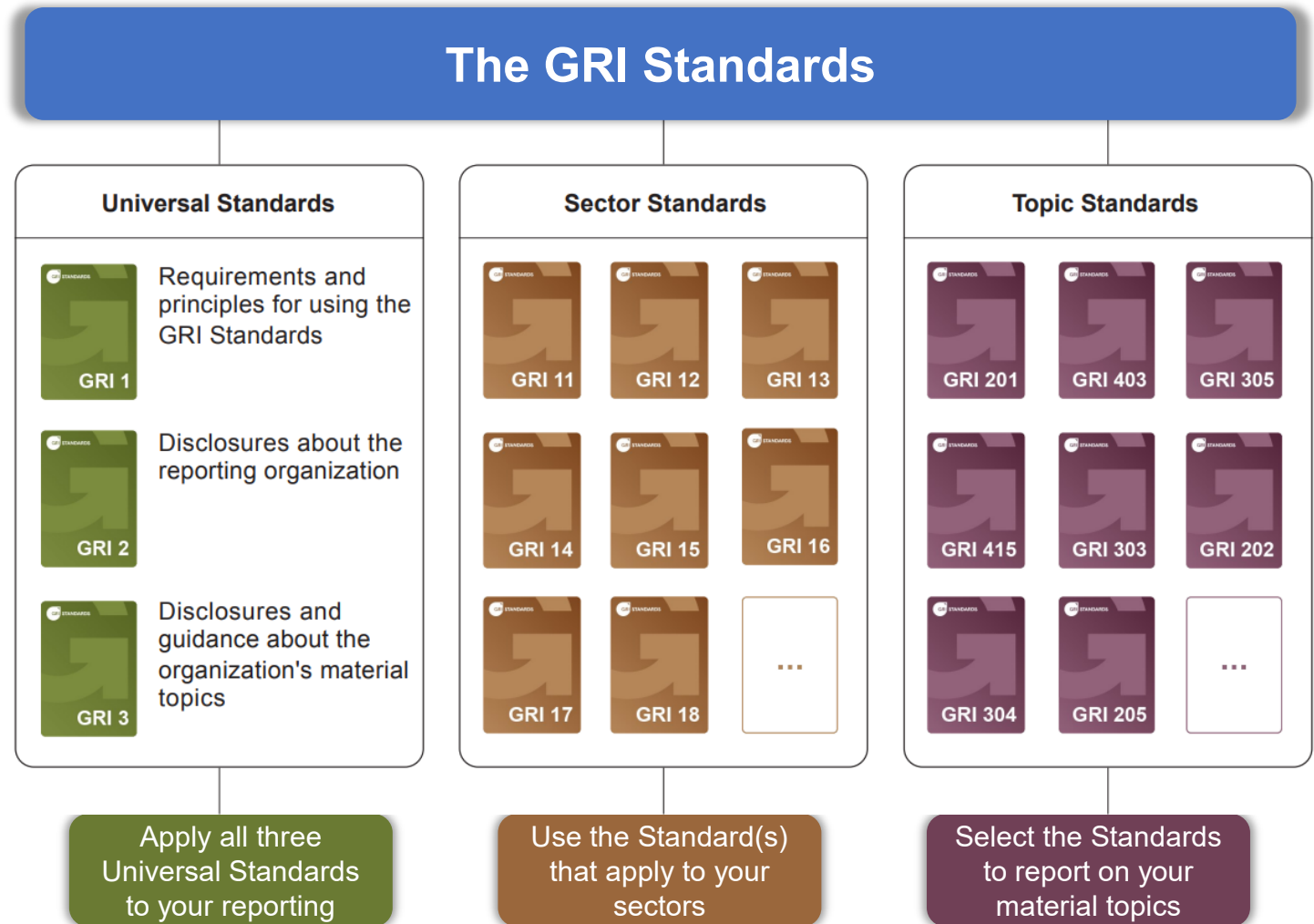


We operate through a robust **multi-stakeholder** approach, ensuring participation and **expertise** of diverse stakeholders in the development of the **GRI Standards**.

The GRI Standards represent **global best practice** for reporting sustainability performance – enhancing the **comparability and quality** of information.



- A **modular system** of three series: **Universal** Standards, **Sector** Standards and **Topic** Standards
- There are **32 Topic Standards** and a growing range of **Sector Standards**
- An organization selects the Standards for reporting based on their **material topics**
- The GRI Standards are **freely available**, in English plus 10 translations.



## Our reach in numbers

**90%**

of **major companies** that report on sustainability use the **GRI Standards**

**77%**

of the world's **largest 250 companies** report with GRI

**10,000+**

**learners** from **150 countries** have completed **GRI Academy** courses

**128**

**countries** with **national or jurisdictional policies** that reference the **GRI Standards**

**700,000+**

unique **downloads of the GRI Standards** in 2024

**450+**

**organizations** from **85 countries** are members of the **GRI Community**

**10**

language **translations** of the **GRI Standards**

**100+**

GRI **Licensed Software & Tools** partner companies

**100+**

**training partners** in over **50 countries** offer GRI Certified Training

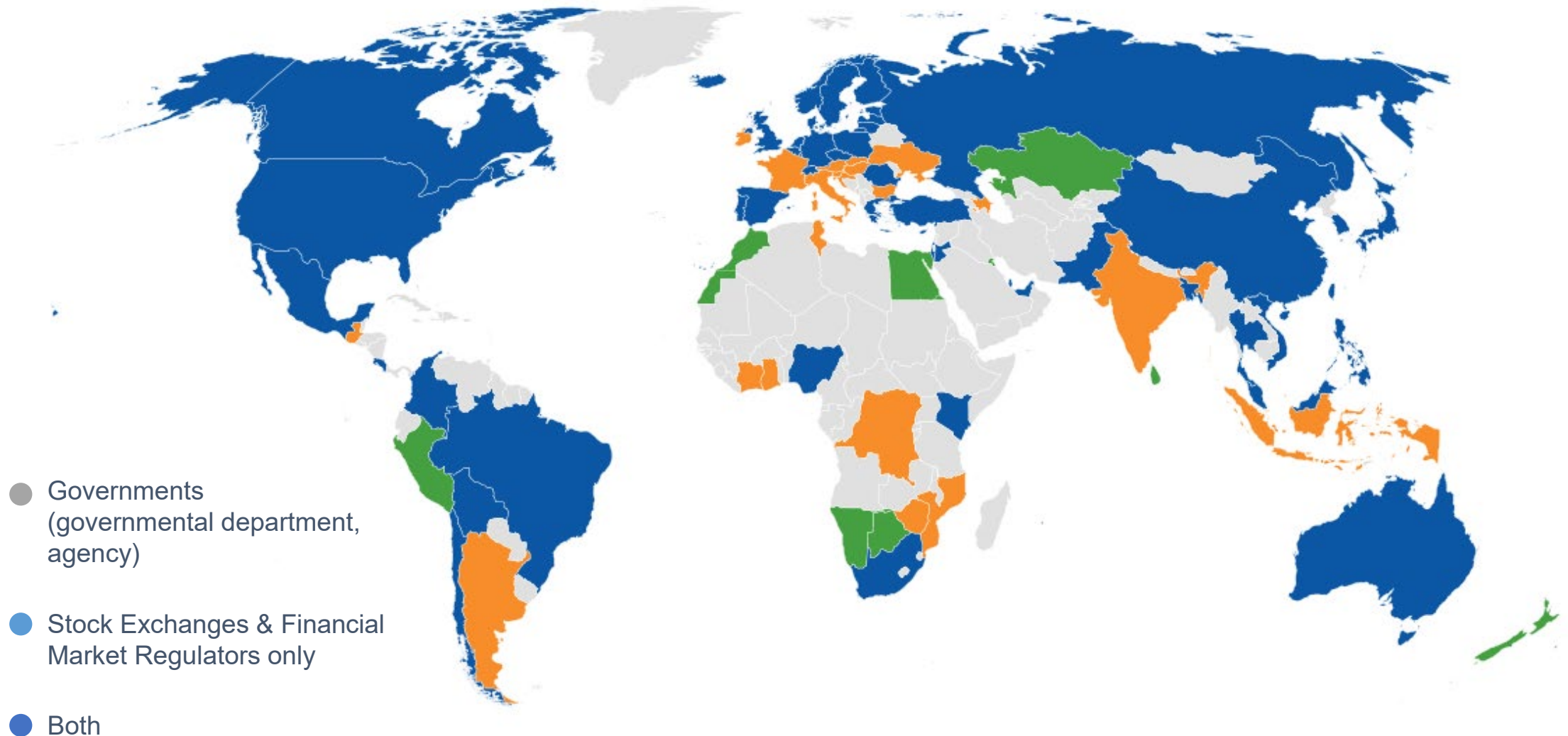
**1,500+**

GRI **Certified Sustainability Professionals**

# GRI influencing global policies

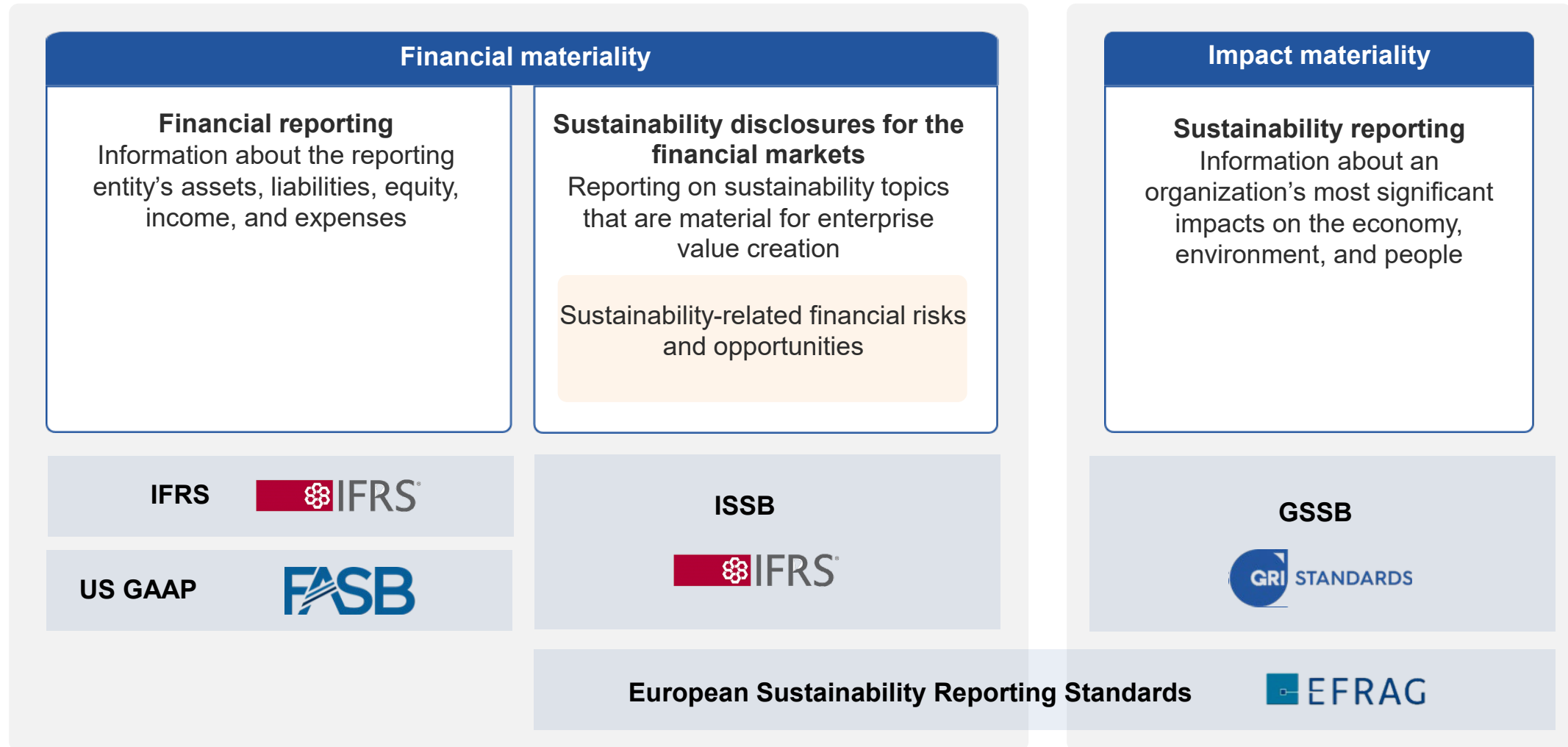


**261 national or jurisdictional policies** that apply in **128 countries** that reference or require the GRI Standards for reporting



# The GRI Standards in the reporting landscape

*Often known synonymously as sustainability disclosures*



# Introducing the GRI Sustainability Taxonomy

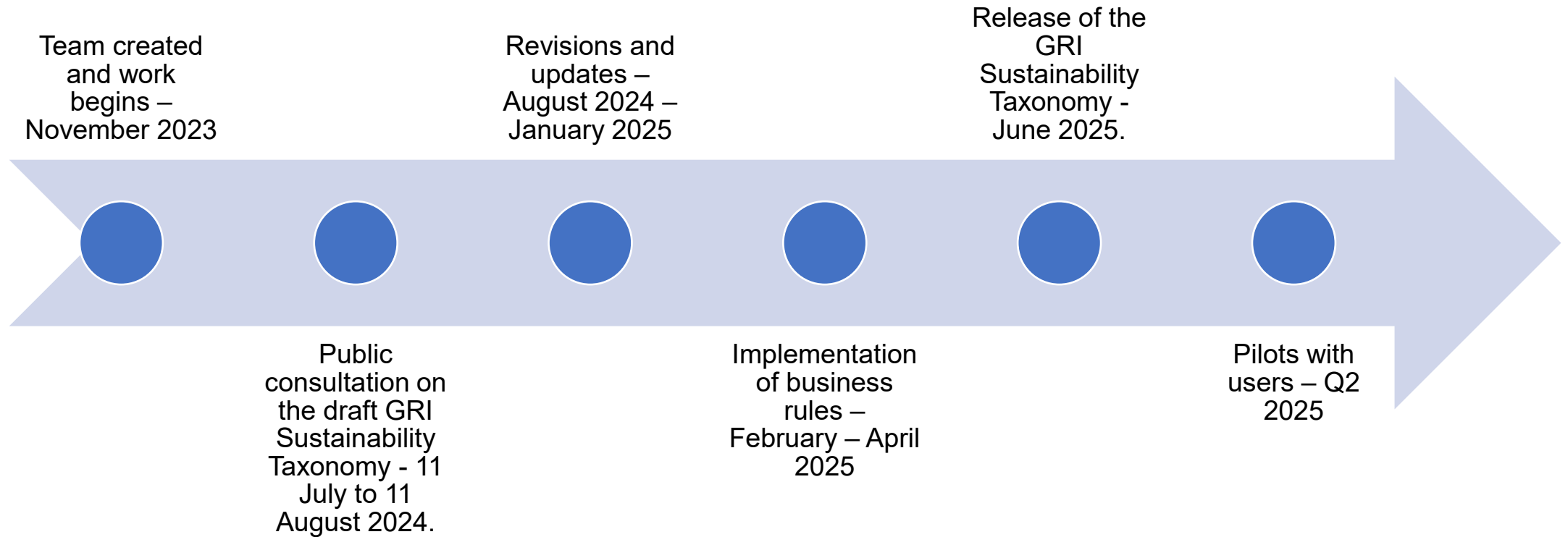


- GRI taxonomy capturing all the GRI standards and reporting requirements:
  - Universal and Topic Standards
  - Sector Standards
  - In accordance and with reference reporting
  - Materiality Assessment
  - Disclosure of omissions





# The development process



# Benefits to users



**Digital first:** Enable organizations to issue sustainability reports in a digital format.

**Opportunities for interoperability:** Facilitates using the same data across various reporting standards in the future.

**Automatic validation:** Ensures sustainability reports are submitted in 'accordance with' or 'with reference to' the GRI Standards.

**Data access:** Data can be quickly and easily utilized for research and comparison with existing sustainability information.

**Direct filing with GRI:** Organizations can submit XBRL reports via our portal or using a dedicated webform.

**Integration and testing for tool developers:** allows GRI software partners to integrate the Taxonomy into reporting tools.

# The final taxonomy- Consolidated Datapoints



	A	B	C	D	E	F	G	H	I	J
1										
2	GRI reference <input type="text"/>			Data point label (name) <input type="text"/>	Data type <input type="text"/>	Enumeration list/ explicit dimension options <input type="text"/>	Units <input type="text"/>	Notes <input type="text"/>		
3	GRI	Para	Subpara							
4	2-1	a		2-1-a: Legal name	Short string		--			
5	2-1	b		2-1-b: Nature of ownership	Enumeration	- Publicly owned - Privately owned - Other (state owned) - Other (Additional data)	--	Single selection. If 'Other' is selected, the nature of ownership must be specified.		
6	2-1	b		2-1-b: Other nature of ownership	Short string		--	Report if Nature of ownership is selected as 'Other'.		
7	2-1	b		2-1-b: Legal form	Enumeration	- Association - Charity - Incorporated entity	--	Single selection. If 'Other' is selected, the legal form must be specified.		
8	2-1	b		2-1-b: Other legal form	Short string		--	Report if legal form is selected as 'Other'.		
9	2-1	c		2-1-c: Location of headquarters	Short string		--			
10	2-1	d		2-1-d: Countries of operation	EnumerationSet	Selected from ISO list of countries	--	Multiple selection		
11	2-2	a		2-2-a: List of all entities included in the sustainability reporting	Long string		--			
12				The organization has audited consolidated financial statements or financial information filed on public record	Boolean	- True - False	--	Single selection		
13	2-2	b		2-2-b: Differences between the list of entities included in financial reporting and the list included in sustainability reporting	Long string		--			
14				The organization consists of multiple entities	Boolean	- True - False	--	Single selection		

< > ≡
Cover sheet
Taxonomy data points - ALL
GRI 2
GRI 3
GRI 101
GRI 200
GRI 300
GRI 400
Glossary
+

# The final taxonomy- Data Model



File Name	Root File Path		
ref_gri_srs_2024-06-11.xml	/XbrlTaxonomy_20250302_143521/XbrlTaxonomy_20250217_141421/gri_srs/linkbases/ref_gri_srs_2024-06-11.xml		
Element ID	Standard Label	Reference	Publisher
	reference_1	reference	GRI
gri_TotalNumberOfEmployees	Total Number of Employees		
	reference_2	reference	GRI
gri_DisclosureOfAccessAndBenefitSharingAbstract	Disclosure of Access and Benefit Sharing [abstract]		
	reference_3	reference	GRI
gri_DescriptionOfCategoriesOfStakeholdersIncluded	Description of Categories of Stakeholders, Including at Risk or Vulnerable Groups That are Given Particular Attention to in Commitment [text block]		
	reference_4	reference	GRI
gri_AnotherMethodologyMember	Another Methodology [member]		
gri_AsAverageAcrossReportingPeriodMember	As Average Across Reporting Period [member]		
gri_AtEndOfReportingPeriodMember	At End Of Reporting Period [member]		
gri_DescriptionOfMethodologyIfEmployeeNumbersAreReportedUsingAnotherMethodology	Description of Methodology, If Employee Numbers Are Reported Using Another Methodology 2-7-c-ii [text block]		
gri_MethodologyUsedToReportNumberOfPeopleAtEndOfReportingPeriod	Methodology Used To Report Number of People, At End Of Reporting Period, As Average Across Reporting Period Or Another [domain]		
gri_WhetherEmployeeNumbersAreReportedAtEndOfReportingPeriod	Whether Employee Numbers are Reported At End Of Reporting Period, As Average Across Reporting Period Or Using Another Methodology		
	reference_5	reference	GRI
gri_DisclosureOfCustomerHealthAndSafetyAbstract	Disclosure of Customer Health and Safety [abstract]		
	reference_6	reference	GRI
gri_DescriptionOfLessonsLearnedAndHowTheseHaveBeenIncorporatedIntoOperationalPoliciesAndProcedures	Description of Lessons Learned and How These Have Been Incorporated into Operational Policies and Procedures [text block]		
	reference_7	reference	GRI
gri_ReductionsInEnergyRequirementsOfSoldProductsAndServicesAchievedDuringReportingPeriod	Reductions in Energy Requirements of Sold Products and Services Achieved During Reporting Period		
	reference_8	reference	GRI
gri_DisclosureOfActivitiesValueChainAndOtherBusinessRelationships	Disclosure of Activities, Value Chain and Other Business Relationships [abstract]		
	reference_9	reference	GRI
gri_WhetherConflictsOfInterestRelatingToExistenceOfControllingShareholdersAreDisclosedToStakeholders	Whether Conflicts of Interest Relating to Existence of Controlling Shareholders are Disclosed to Stakeholders		
	reference_10	reference	GRI
gri_DirectScope1GHGEmissionsInBaseYear	Direct (Scope 1) GHG Emissions in Base Year		

## Documentation available at launch



Introduction to the GRI Sustainability Taxonomy

Full list of data points in the GRI Sustainability Taxonomy

Examples of tagged GRI disclosures

Questions and Answers.

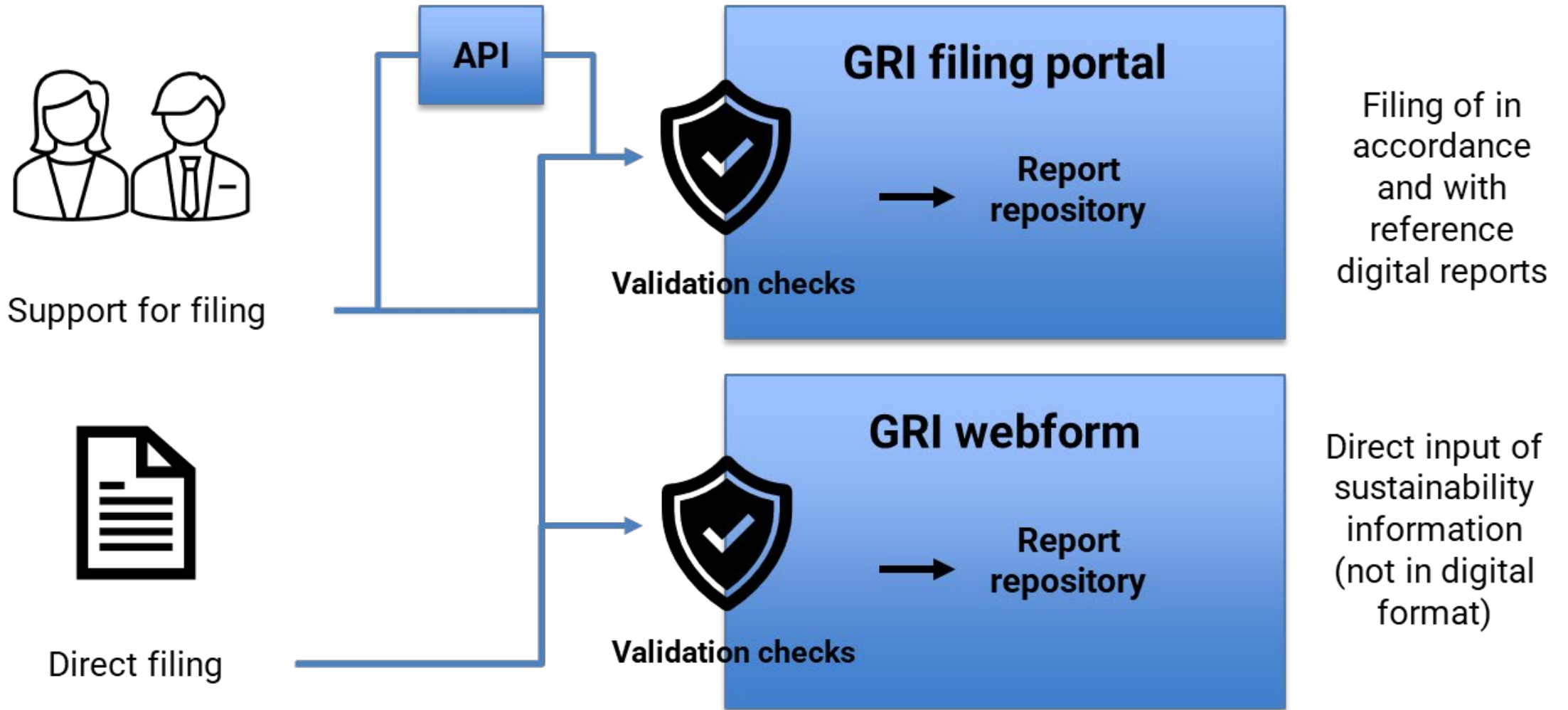
Draft GRI Sustainability Taxonomy (.zip file)

Draft GRI Sustainability Taxonomy (.excel file)

GRI Sustainability Taxonomy Architecture and Implementation Guide (.doc)



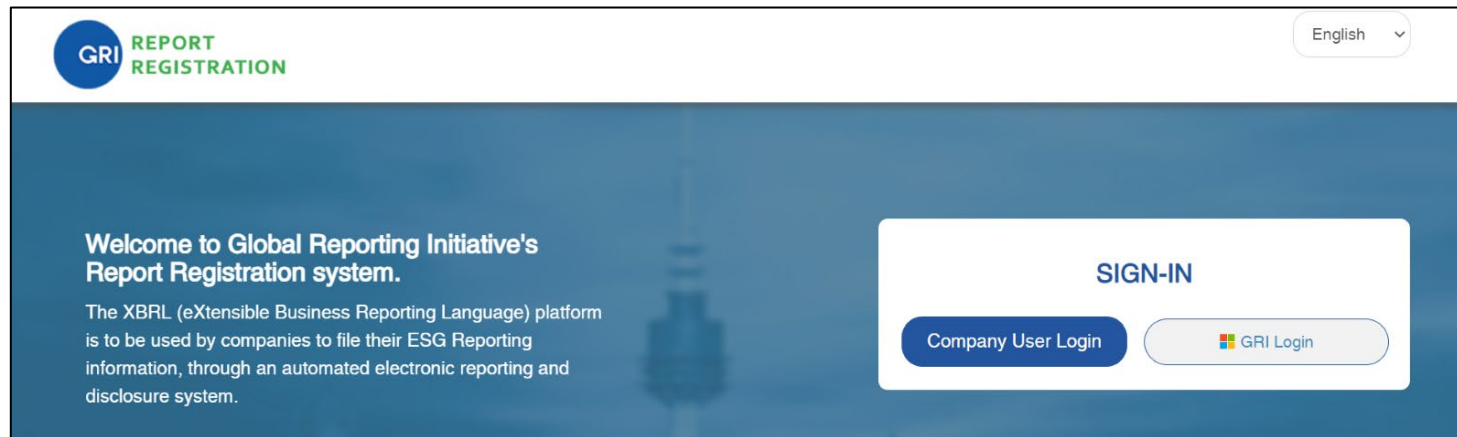
# Upcoming tools for users



# Upcoming filing tools - GRI filing portal



- Report registration for filing digital GRI reports.
- API connector for software vendors and others to facilitate filing.
- Submission subject to validation and approval by a registered checker.



## Upcoming filing tools - Webform




- Allows manual entry of GRI data.
- Once completed, the report can be exported in XBRL, iXBRL or Excel.
- Expected to be useful for organizations reporting only a limited number of disclosures or with reference to the GRI Standards.
- Also subject to validation and approval by a registered checker.



# Homepage



 **REPORT  
REGISTRATION**

Home

Edit Entity Details

User Management

Sustainability Reporting

Inquiry

Download

≡

GRI | Report Registration System

Madhu's Cave  
100000000027

Home

SUMMARYSUSTAINABILITY REPORTSINQUIRY

Sustainability Reports

Total Filings  
0

Inquiry

Total Pending Inquiries  
0

# Navigating to Report Filing Page



**REPORT  
REGISTRATION**

[Home](#)

[Edit Entity Details](#)

[User Management](#)

[Sustainability Reporting](#)

[Webform Submission](#)

[Upload Filing](#)

[Validation Summary](#)

[Pending Filings](#)

[Filing History](#)

≡

GRI | Report Registration System

Madhu's Cave  
100000000027

[Home](#)

SUMMARY

SUSTAINABILITY REPORTS

INQUIRY

Sustainability Reports

Total Filings

0

Inquiry

Total Pending Inquiries

0

[Home](#) / [Sustainability Reporting](#) / [Upload Filing](#)

## Upload Filing

Fields marked with \* are required

XBRL Instance *	<div>Choose File No file chosen</div> <div>Allowed file formats: .xhtml, .xml, .zip</div>
Content Index *	<div>Choose File No file chosen</div> <div>Allowed file formats: .zip, .doc, .docx, .pdf, .xls, .xlsx</div>
Supporting Documents	<div>Choose File No file chosen</div> <div>Allowed file format: .pdf</div>
Comments for Filing	<div>Comments for Filing</div>

Upload

Reset

# Webform Submission Tab

Webform Submission

Please select applicable values for the below fields to open your webform, Fields marked with asterisk (\*) are mandatory to be selected

Frequency \*

Annual

Currency \* ⓘ

Indian rupee

Scale \* ⓘ

Actuals

Start Date \*

End Date \*

Submit

Reset

Refresh

Return Name	Version	Created Date	Created By	Screen Submission Status	Last Updated Date	Last Updated By	Submission Date	Uploaded Version	Action
Search	Search	Search	Search	Search	Search	Search	Search	Search	
Annual	6	03/04/2025 08:13:41	Madhu B	Submitted	22/05/2025 14:48:50	Madhu B	21/05/2025 11:20:43	190	
Annual	5	26/03/2025 11:32:31	Madhu B	Submitted	02/04/2025 12:38:39	Madhu B	02/04/2025 11:37:43	101	
Annual	4	17/03/2025 09:45:17	Madhu B	Submitted	17/03/2025 09:47:52	Madhu B	17/03/2025 09:47:52	87	
Annual	3	13/01/2025 13:40:11	Madhu B	Submitted	10/03/2025 12:00:44	Madhu B	10/03/2025 12:00:44	86	
		22/01/2024			08/01/2025		22/01/2024		

# Filing Page- Level of Accordance and Sector Standards



GRI | Report Registration System

Pages Attachments

Entity Name : Madhu's Cave  
Frequency : Annual

Previous Next Clear data

[GRI 000] Filing Information

[GRI 002] General Disclosures

[GRI 002] General Disclosures - Dimension 1 - Disclosure 2-4 Restatements of information

[GRI 002] General Disclosures - Dimension 2 - Disclosure 2-7 Employees - Breakdown by Gender

[GRI 002] General Disclosures - Dimension 3 - Disclosure 2-7 Employees - Breakdown by Region

[GRI 002] General Disclosures - Dimension 4 - Disclosure 2-19 Remuneration policies

[GRI 003] Material Topics

[GRI 003] Material Topics - Dimension 1 - Disclosure 3-2 List of material topics and Disclosure 3-3 Management of material topics

[GRI 000] Filing Information

01/01/2024 - 31/12/2024

Filing Information

Legal Entity Identifier

Test

GRI Company Identifier Number

100000000027

Level of accordance

With reference

In accordance

Sectors Standards used

GRI | Report Registration System

Pages Attachments

Entity Name : Madhu's Cave  
Frequency : Annual

Previous Next Clear data

[GRI 000] Filing Information

[GRI 002] General Disclosures

[GRI 002] General Disclosures - Dimension 1 - Disclosure 2-4 Restatements of information

[GRI 002] General Disclosures - Dimension 2 - Disclosure 2-7 Employees - Breakdown by Gender

[GRI 002] General Disclosures - Dimension 3 - Disclosure 2-7 Employees - Breakdown by Region

[GRI 002] General Disclosures - Dimension 4 - Disclosure 2-19 Remuneration policies

[GRI 003] Material Topics

[GRI 003] Material Topics - Dimension 1 - Disclosure 3-2 List of material topics and Disclosure 3-3 Management of material topics

[GRI 101] Biodiversity

[GRI 101] Biodiversity - Dimension A1 - Disclosure 101-2 Management of biodiversity impacts - Most significant impacts on biodiversity by site

[GRI 000] Filing Information

01/01/2024 - 31/12/2024

Filing Information

Legal Entity Identifier

Test

GRI Company Identifier Number

100000000027

Level of accordance

In accordance

Sectors Standards used

Oil and Gas Sector

Coal Sector

Agriculture, Aquaculture and Fishing Sectors

Mining Sector

# Omissions at Datapoint Level

GRI | Report Registration System

Browse

Home

Save as draft

Submit

IXBRL

XBRL

Excel

Validation (All)

<

Entity Name : Madhu's Cave

Frequency : Annual

Previous

Next

Clear data

[GRI 003] Material Topics - Dimension 1 - Disclosure 3-2 List of material topics and Disclosure 3-3 Management of material topics - 01/01/2024 - 31/12/2024

Sr. No	Material Topic [axis]		Material Topics		
			List of applicable disclosures (Sector agnostic)	Disclosure 3-3 Management of material topics	
				Reason for omission (Disclosure 3-3)	Explanation for reason for omission (Disclosure 3-3)
1.	<div></div>	<div><div>+</div><div>-</div></div>	<div></div>	<div></div>	<div>Text Block</div>

Not applicable

Legal prohibitions

Confidentiality constraints

Information unavailable or incomplete

# Omissions at Disclosure Level



## GRI | Report Registration System

Pages	Attachments
[GRI 416] Customer Health and Safety	
[GRI 416] Customer Health and Safety - Dimension 1 - Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
[GRI 417] Marketing and Labeling	
[GRI 417] Marketing and Labeling - Dimension 1 - Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	
[GRI 417] Marketing and Labeling - Dimension 2 - Disclosure 417-3 Incidents of non-compliance concerning marketing communications	
[GRI 418] Customer Privacy	
[GRI 418] Customer Privacy - Dimension 1 - Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	
[GRI 6666] Topics in Sector Standards determined as not material	
[GRI 7777] Information on Omission	

Entity Name : Madhu's Cave

Frequency : Annual

PreviousNextClear data

[GRI 7777] Information on Omission - 01/01/2024 - 31/12/2024

Add Members

2-6-a: Sector(s) in which t +

	2-6-a: Sector(s) in which the organization is active
Reason for Omission and Explanation for Reason for Omission	
Reason for omission	
Explanation for reason for omission	Text Block

# Validation Summary Report



REPORT REGISTRATION

Home

Edit Entity Details

User Management

Sustainability Reporting

Inquiry

Download

GRI | Report Registration System

Madhu's Cave  
100000000027

Madhu B

Home

Entity Details

Entity Name	Madhu's Cave
Company Account Number	1000000000027
Filing Type	Annual
Attachments	<a href="#">Sustainability Report</a>

Back

Entity Contact Information

Uploaded By	Madhu B
Email	madhusudhanan.b93@gmail.com
Phone Number	


Download


Error Details


Sr. No.	Error ID	Category	Type of Error	Error Description	Error Details
1	va_3-2_2_11.22_m_ac	Server,Webform	Mandatory Error	"The likely material topics listed in all applicable Sector Standards should be considered when determining material topics. Please choose all the relevant options from the list. If any of the likely material topics are determined to not be material, an explanation for why they are not material must be	LevelOfAccordance;fromto2024010120241231;;;https://www.globalreporting.org/standards/standards-development/digitalization-of-the-gri-standards-project/consultation-for-xbri-specialists/draft-gri-taxonomy/gri_srs/core#InAccordanceMember "SectorStandardsUsed;fromto2024010120241231;;;https://www.globalreporting.org/standards/standards-development/digitalization-of-the-gri-standards-project/consultation-for-xbri-specialists/draft-gri-taxonomy/gri_srs/core#OilAndGasSectorMember "ListOfLikelyMaterialTopicsForOilAndGasSector;from





# Downloading Filled in Reports- XBRL, iXBRL and Excel


**GRI | Report Registration System**


 Browse


 Home


 Save as draft


 Submit


 iXBRL

 XBRL

 Excel

 Validation (All)

Pages 

Attachments 

Entity Name : Madhu's Cave  
Frequency : Annual

PreviousNextClear data

[GRI 000] Filing Information ✓

[GRI 002] General Disclosures ✓

[GRI 002] General Disclosures - Dimension 1 - Disclosure 2-4 Restatements of information

[GRI 002] General Disclosures - Dimension 2 - Disclosure 2-7 Employees - Breakdown by Gender

[GRI 002] General Disclosures - Dimension 3 - Disclosure 2-7 Employees - Breakdown by Region

[GRI 002] General Disclosures - Dimension 4 - Disclosure 2-19 Remuneration policies

[GRI 003] Material Topics

[GRI 003] Material Topics - Dimension 1 - Disclosure 3-2 List of material topics and Disclosure 3-3 Management of material topics

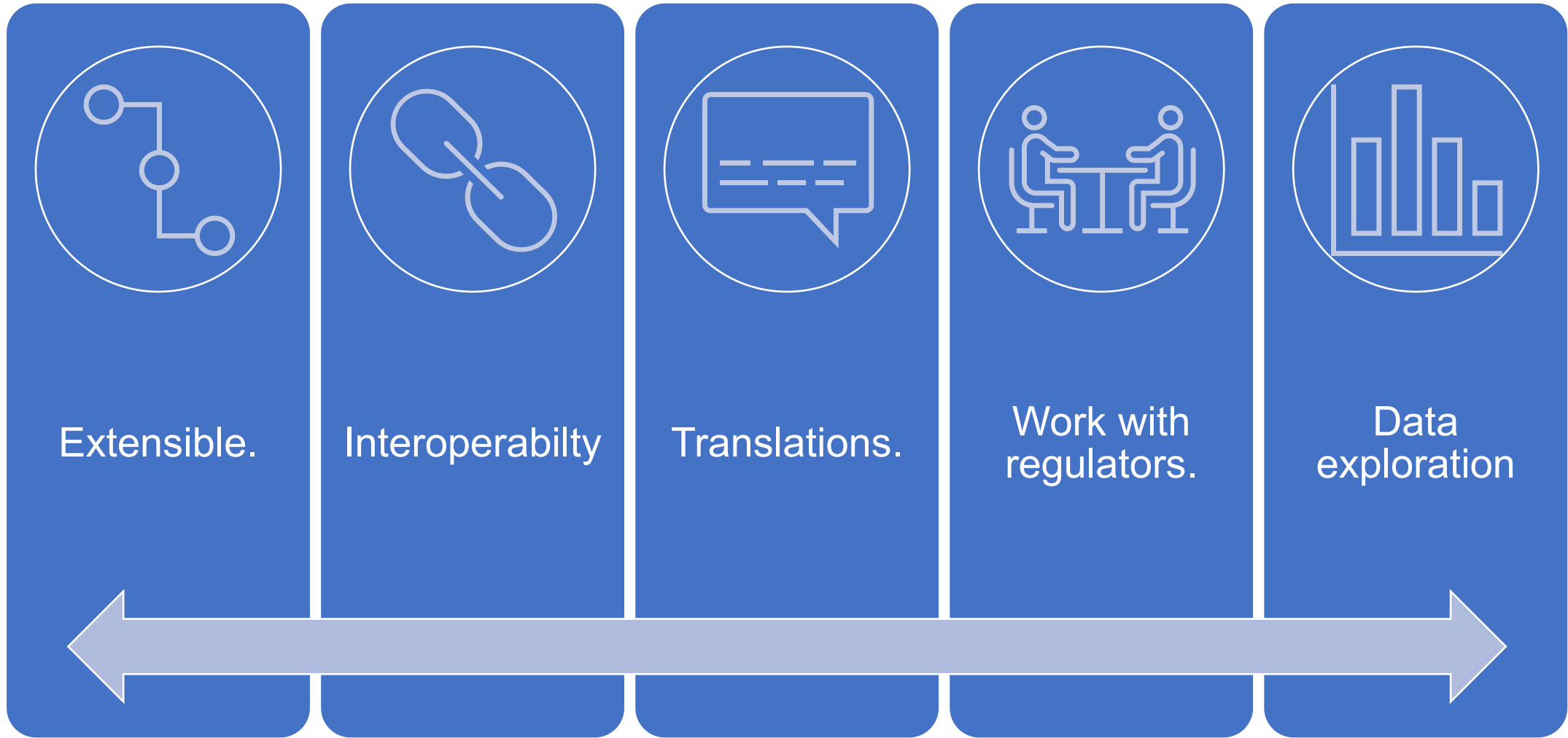
[GRI 101] Biodiversity

[GRI 101] Biodiversity - Dimension A1 - Disclosure 101-2 Management of biodiversity impacts - Most significant impacts on biodiversity by site

[GRI 101] Biodiversity - Dimension A2 - Disclosure

[GRI 000] Filing Information	
01/01/2024 - 31/12/2024	
Filing Information	
Legal Entity Identifier	<input type="text" value="Test"/>
GRI Company Identifier Number	<input type="text" value="100000000027"/>
Level of accordance	<input type="text" value="In accordance"/> x ▾
Sectors Standards used	<input type="text"/>

# Longer term development



GRI is a key part of the global sustainability reporting ecosystem.



Digital reporting brings huge benefits to preparers and data users.



GRI is strongly committed to enabling digital sustainability reporting.



Our new taxonomy will provide significant benefits and is a key part of our strategic aims.

# Thank you.



If you have further questions, or to find out more about the GRI Sustainability Taxonomy, please contact:

[Horner@globalreporting.org](mailto:Horner@globalreporting.org)

or

[DigitalReporting@GlobalReporting.org](mailto:DigitalReporting@GlobalReporting.org)