ESG and sustainability reporting

GRI Standards 2021: Sustainability Reporting

One day to write a sustainability report under the GRI Standards: the 2021 universal standards, determination of material topics, general disclosures and topic standards. You learn to build the GRI content index and to justify every omission, working on your data and, if you have one, on your latest report.

Duration : 1 day

Objectives

1. Explain the architecture of the GRI Standards: universal, sector and topic standards
2. Apply GRI 1, GRI 2 and GRI 3: reporting "in accordance with" or "with reference to" the standards, general disclosures, material topics
3. Identify your company's material impact topics and the corresponding topic standards
4. Build the GRI content index and the statement of use
5. Position GRI against the ESRS and IFRS S1 and S2 to organise a single data collection

Programme

Day 1 — morning

• GRI 1: Foundation 2021 — principles for report quality, requirements for being in accordance, statement of use

• GRI 2: General Disclosures 2021 — organisation, activities, employees, governance, strategy, policies, stakeholders

• GRI 3: Material Topics 2021 — identifying impacts and determining material topics

• Sector and topic standards; GRI 102 (climate) and GRI 103 (energy), published in 2025 and applicable to reports from 2027

Day 1 — afternoon (workshop)

• Choosing the topic disclosures to publish for each material topic

• GRI content index, accepted reasons for omission, external assurance policy

• Workshop: list of material topics and draft content index for your company

• Knowledge test and cross-review of the indexes between sub-groups

Teaching methods

• Commented reading of the three universal standards

• Analysis of a published GRI content index and its omissions

• Exercise on your latest report or on the data you have available

• Bilingual French / English materials, as the GRI Standards are written in English

• Final test on the universal standards and the content index

Assessment and documents

Knowledge test at the end of the day, follow-up evaluation at D+1. Numbered training certificate, verifiable online, for each participant; training report and draft GRI content index handed to the company.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

If your European customers question you under the ESRS or the VSME, the two-day course "Sustainability Reporting: CSRD, ESRS and VSME" covers those frameworks. The reliability of published figures is addressed in "ESG Indicators: Data Collection, Quality and Reliability".

Practical information

Duration	1 day
Audience	CSR, communication, finance and management of companies that publish or are preparing a sustainability report
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

What is the difference between GRI and the ESRS?

The GRI Standards start from the company's impacts on the economy, the environment and people. The ESRS, mandatory for companies subject to the CSRD, use double materiality: impacts and financial effects. The data largely overlap; the course shows how to avoid collecting it twice.

Does a GRI report have to be verified?

The GRI Standards do not require external assurance, but ask the company to describe its policy on the subject. Assurance strengthens the report's credibility with customers and funders.

What do GRI 102 and GRI 103 change?

GRI 102 (climate change) and GRI 103 (energy) were published in 2025 and apply to reports from 2027, with early adoption encouraged. The course presents their content and what they require on climate and energy.