

Scorecard

GRI 415 Public Policy Standard

About GRI 415

COVERAGE OF COMPANIES

Global

LAUNCH DATE

2016

FOCUS

Corporate political contributions

LINK:

<https://www.globalreporting.org/standards/media/1030/gri-415-public-policy-2016.pdf>

GRI 415 Public Policy Standard Score

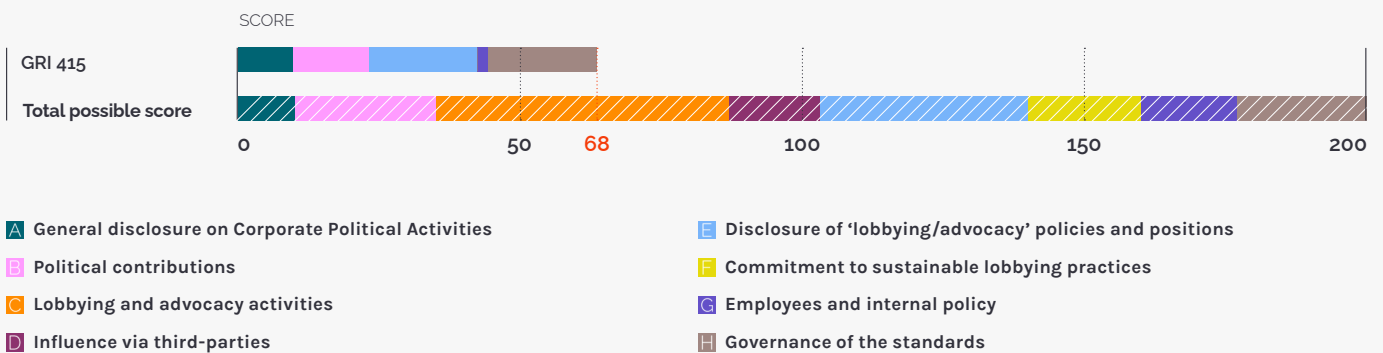


Rank 11 /26

Tracker Rank and Score for GRI 415

The score is out of a total of 200 and the rank describes the standards position in the 26 standards assessed by the Tracker.

Category scores of GRI 415

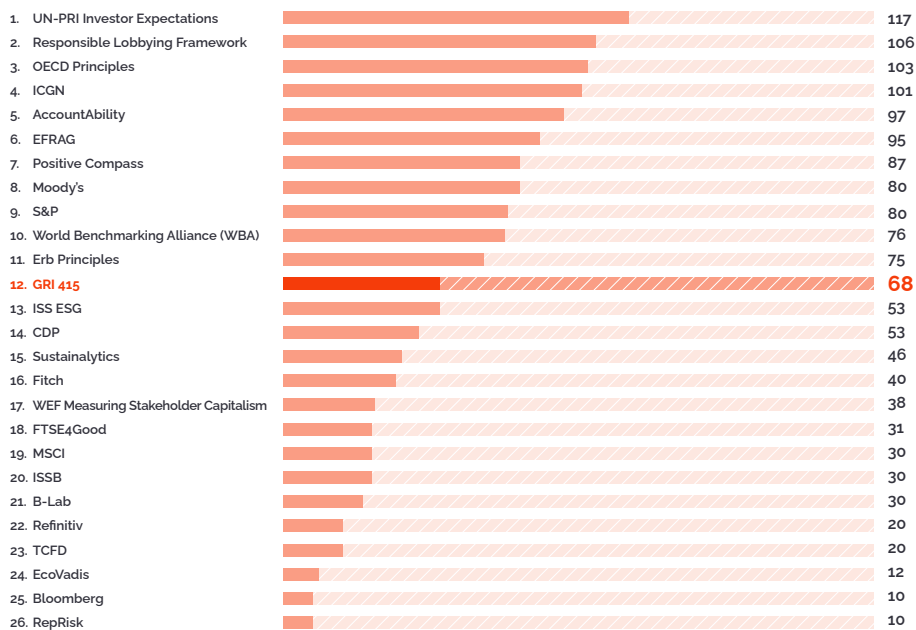


- A General disclosure on Corporate Political Activities
- B Political contributions
- C Lobbying and advocacy activities
- D Influence via third-parties

- E Disclosure of 'lobbying/advocacy' policies and positions
- F Commitment to sustainable lobbying practices
- G Employees and internal policy
- H Governance of the standards

*Categories where the standard received no points do not appear in the colour-coded graph

Rank and scores for all standards



Description

GRI's Public Policy Standard (GRI 415), published in 2016, sets expectations for organisations to disclose their lobbying activities, including any financial or in-kind political contributions, and the significant issues that are the focus of their public policy lobbying. The Global Reporting Initiative (GRI) exists to help organisations be transparent and take responsibility for their impacts in order to create a sustainable future. The GRI has their own set of sustainability standards but is working with the ISSB to seek greater compatibility with IFRS Sustainability Disclosure Standards.

Summary

The GRI 415 Public Policy Standard receives a Tracker score of 66 out of 200. The GRI standard has a narrow focus on reporting of the **“total monetary value of financial and in-kind political contributions made directly and indirectly”** by country and by recipient or beneficiary type. The standard receives Tracker points for requiring this basic level of disclosure. The standard also requires a reporting company to explain **“if applicable, how the monetary value of in-kind contributions was estimated.”** This earns basic points in Tracker Category B on ‘Political contributions.’ The GRI also provides opportunities for feedback on its standards, although the GRI 415 standard itself has not been updated since launch in 2016.

Opportunities for improvement

The GRI 415 standard could be significantly revised with reference to the 8 Tracker Categories. Updating the standard to more fully reflect the range of corporate political activities and associated lobbying would enable companies reporting to the GRI standard to provide more complete and accurate information to investors, regulators, and other stakeholders.

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