



# Complementary Use and Linkage of the GRI Standards and B Lab's B Impact Assessment

Published in partnership between B Lab  
and GRI, with support from Porticus

February 2021



With an increase in the number of companies using both GRI Standards and B Lab's B Impact Assessment, and the importance of harmonized efforts to report and manage organizational impacts, this document provides an overview of how the two can be used to complement one another. It also clarifies their similarities, differences, and overlaps. For a detailed mapping of GRI Disclosures and BIA Indicators, access [this spreadsheet](#).

## **Sections in this document include:**

- 1** Overview
- 2** About the B Impact Assessment
- 3** About the GRI Standards
- 4** Connections between GRI and the BIA (including complements, alignment, and differences)
- 5** Using the GRI Standards and the B Impact Assessment Together
- 6** About the detailed mapping between the GRI and BIA



## 1 Overview

The GRI Standards and B Lab's B Impact Assessment (BIA) both enable organizations to share information about themselves, as well as create awareness for and take concrete actions regarding their economic, social, and environmental impacts. The two standards, however, have distinct yet complementary purposes:

GRI Standards allow sustainability reporting which provides a balanced and reasonable representation of an organization's positive and negative contributions towards the goal of sustainable development.

The B Impact Assessment, provides performance management and evaluation on those same topics.

Together they provide a compelling and holistic approach to sustainability reporting and impact management, and particularly with these documents, can be used together efficiently. As a continuation of this publication, B Lab and GRI will continue to explore partnership and collaboration.



## 2 About the B Impact Assessment

The B Impact Assessment enables businesses to measure and manage the social and environmental performance of their business by providing an easy to use, insightful, and standardized framework for evaluating and improving the business's impact on its stakeholders.

The B Impact Assessment is divided into five stakeholder-focused "Impact Areas" — Governance, Workers, Community, Environment, and Customers. Each impact area is organized by "Impact Topics" that describe the specific dimensions of impact relevant to that stakeholder. Within impact topics, weighted questions provide an indicator of a company's positive impact based on its policies, practices, outputs, and outcomes. Impact topics may also include unweighted metric questions that provide additional context and assist in the accuracy of self-reporting.

Different aspects of a company's performance are evaluated in the BIA, including a company's "Operations" and whether they have an "Impact Business Model." The Operations section focuses on the operational performance of a company related to its core stakeholders as it is managed and operated on a day to day basis. The operations section applies to all companies. Impact Business Models (IBMs) are the ways that a business may be designed to create a specific positive benefit/outcome for one of its stakeholder groups. They may be based on their product, a particular process or activity, or the structure of the business.

The B Impact Assessment offers a score to evaluate and compare performance. While there are no negative points in the assessment, the B Impact Assessment also includes an unweighted Disclosure Questionnaire that asks a series of Yes/No questions that allow a company to confidentially disclose potentially sensitive industries, practices, penalties, and outcomes that a company or its partners might be involved in, with subsequent follow up questions to provide additional context to a company's answers.

Question content and their relative weightings are adaptive to the material issues based on size, sector, and geographic location of the company. A company's responses in the assessment may also enable and disable questions based on their applicability. This allows your company to appropriately focus on the most relevant and material opportunities to have an impact while maintaining standardization and comparability.

The B Impact Assessment is implemented through a free, confidential, online, easy to use platform. Originally developed in 2007, it has been used by more than 120,000 businesses ranging from small businesses to large multinationals, and is the exclusive tool used for B Corp Certification. The content and scoring of the B Impact Assessment is independently governed by a Standards Advisory Council and is updated on regular cycles to accommodate new and innovative practices, respond to the feedback of its users, and more accurately assess the impact of all types of businesses.

For more information, you can register for a free account at [bimpactassessment.net](https://bimpactassessment.net), and learn more about how it works via the [BIA Knowledge Base](#).





### 3 About the GRI Standards

Sustainability reporting, as defined by the GRI Standards, is an organization's practice of reporting publicly on its most significant economic, environmental, and social impacts, and hence its contributions – positive or negative – towards the goal of sustainable development.

The GRI Standards are designed to enhance the global comparability, accessibility, and quality of information regarding these impacts, thereby fostering greater transparency and accountability of organizations. The information made available through sustainability reporting allows internal and external stakeholders to form opinions and to make informed assessments and decisions.

The Standards can be used by any organization – large or small, private or public, regardless of sector, location, and reporting experience. When using the GRI Standards, the organization prioritizes reporting on those topics that reflect its most significant impacts on the economy, environment, and people. In the GRI Standards, these are termed the organization's material topics.

The GRI Standards currently cover disclosures on a wide range of economic, environmental and social topics related to sustainable development (currently 34 in total), ranging from climate change, diversity, and human rights to occupational health and safety, biodiversity, taxes, waste, and water. The disclosures enable organizations to give evidence of their impacts and performance, and describe their management approach, including forward-looking goals and targets for each material topic.

In addition, the GRI Standards have a conceptual framework and an extensive set of governance disclosures that provide contextual information about the organizational profile, strategy, responsible business conduct policies and practices, reporting approach, and stakeholder engagement.

Sustainability reporting is multi-stakeholder in both its standard-setting approach and intended audience. Sustainability reporting as promoted by GRI has been undertaken in the public interest and developed over the past 20 years through an international consensus-seeking process that includes business, labor unions, civil society, investment institutions, academics, assurance and service providers, and intergovernmental institutions. business conduct policies and practices, reporting approach, and stakeholder engagement.

The GRI Standards are developed in full accordance with international expectations for responsible business conduct, as outlined in authoritative intergovernmental instruments such as the United Nations (UN) International Bill of Human Rights (1948-1966); the International Labour Organization (ILO), Declaration on Fundamental Principles and Rights at Work (1998), including the eight ILO core conventions; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (2011); the UN Guiding Principles on Business and Human Rights (2011); the UN resolution Transforming our World: the 2030 Agenda for Sustainable Development (2015); and the Paris Agreement (2015).

With thousands of reporters in more than 100 countries, the GRI Standards are advancing the practice of sustainability reporting, and enabling organizations and their stakeholders to take action and make better decisions that create economic, environmental and social benefits for everyone.



## 4 Connections between GRI and BIA

GRI and the BIA have complements, areas of alignment, and some points of divergence.

	GRI Standards	B Impact Assessment
<b>Coverage</b>	Comprehensive (Organized as Organization's overview and Governance, and Social, Economic, Environmental topics)	Comprehensive (Organized as Governance, Workers, Community, Environment, Customers)
<b>Purpose</b>	Reporting on Material topics. Enhancing the global comparability, accessibility, and quality of information regarding the material topics and its impacts	Evaluation, Benchmarking, and Management of Issues Material to Stakeholders
<b>Customization</b>	Individual company led, based on Materiality Assessment	Prescribed, by relevance and materiality by size, sector, and geographic market
<b>Used By:</b>	All type and size of organizations globally: For-profit businesses, private or public, regardless of sector, location, and reporting experience	All type and size of organizations globally: For-profit businesses, private or public, regardless of sector, location, and sustainability management experience

## Complements

- GRI standards exist as a sustainability reporting framework, focused on transparency of a company's activity, impacts and performance as a means of promoting transparency, accountability and improvement allowing internal and external stakeholders to form opinions and to make informed assessments and decisions.
- BIA content is designed to be a performance management and evaluation tool, designed to enable internal understanding, incentivization, and identification of concrete improvement opportunities for all businesses. As such, content and materiality of the BIA is more prescriptive than GRI standards, and includes not only a framework for transparency of specific data, but also a scoring system to evaluate and compare performance across different companies

## Alignment

- Both frameworks consider stakeholders views, meaning that the content of performance and evaluation is not limited to social and environmental performance issues that are deemed to affect financial performance, but are also material to the judgment and impact of a broad range of stakeholders of the business.
- Both frameworks are designed to, and are, used by all types of organizations, including organizations of all sizes and based all over the world.
- Both frameworks are comprehensive, in the sense that they include all potential aspects of a business that are important in understanding their overall social and environmental performance, as opposed to frameworks that are specific or focused to a subset of social or environmental issues.
- Both frameworks have broad coverage of broadly recognized social and environmental issues for businesses, ranging from climate issues, tax management, worker benefits and training, and customer impact and privacy
- Both are independently governed, ensuring the overall objectivity and credibility of the content of the standards, and undergo ongoing improvements and updates to reflect changing norms, opportunities for improvement, and emerging issues that matter to stakeholders

## Differences

- While both frameworks are designed to be used by any and all companies around the world of all sizes, the B Impact Assessment has customized content for small to mid sized businesses and has been predominantly used by those companies, while GRI standards have been also largely adopted by large companies. The BIA has increasingly been used by large companies, and GRI by smaller companies, hence the growing value of sharing how the two overlap and complement one another.
- GRI Standards are designed for public reporting, while the BIA is accessible for private use and management without the need for public reporting or transparency.
- While the impact topics are predetermined by BIA, GRI asks organizations to conduct a materiality assessment to determine the topics to be reported.
- GRI Disclosures include a mixture of disclosures, some ask for specific metrics while others ask for qualitative information where organizations have more freedom to respond. Topic specific disclosures are selected by companies based on the results of their materiality assessment of their impacts, which allows them to identify which topic specific disclosures to report on and the exact detail of how they report them. As a comparable evaluation tool, the BIA on the other hand evaluates features multipick questions referring to specific practices or outputs and attaches specific performance values of them to incentivize and compare performance across companies.
- While the GRI framework includes a set of disclosures that describes the organization, its reporting and governance and a set of topic specific Standards to be used to report on the management and metrics for each identified material topic, the B Impact Assessment is designed to be completed by subsets of a global organization and aggregated up, meaning that the scopes of questions are previously defined and overall performance is aggregated up for a complex organization across the set of multiple B Impact Assessments
- As independently governed frameworks, with distinct purposes and with varying historic user groups, specific content between the two inevitably varies, including some topics that are covered in one but not the other, as well as other cases where topics are jointly covered but done so in distinct ways. More details about the similarities and differences between the two is included below as part of the detailed mapping of structure and content.





## 5 Using the GRI Standards and B Impact Assessment together

Given the different purposes of the GRI and BIA, it is possible to use the two tools independently, or use the two in coordination with one another. They can be used in coordination with one another in the following ways.

- If a company has, or is planning to, produce a GRI compliant sustainability report, they can use the content of that report to help complete the BIA.
- If a company has already completed the BIA, or is planning to, they can use the specific answers that they have provided to inform the content of a GRI report. This can include not only using specific answers to BIA questions to inform aligned GRI disclosures, but also to support the identification of material issues for a report and comparable performance evaluations via the scoring system of the BIA.
- Each of these processes can be particularly efficient using the GRI Content Index of the sustainability report and the attached mapping that outlines how specific indicators of GRI align with BIA questions.

Other benefits of using the two in conjunction with one another include:

- As a measure of overall social and environmental impact performance, a BIA questions asks whether a company is reporting their performance publicly via a third party standard such as GRI, thus companies that are reporting according to GRI Standards earn points for doing so in the BIA.
- A company can also use the material issues identified through their GRI reporting process to help inform and prioritize particular areas of management and improvement on the BIA, and/or using the content and resources of the BIA to inform and track improvements in the indicators of GRI.







## 6 About the detailed mapping between the GRI and BIA

In order to help companies and other stakeholders better understand the interconnections between GRI and the BIA and use them together efficiently, B Lab and GRI have conducted a detailed mapping of their standards. Below is a description of the mapping methodology used, and a summary of the content and results of the mapping, which are provided in an [online spreadsheet](#).

GRI and the BIA have been mapped at two different levels, including at a high level between different topics covered, as well as a specific disclosures to questions mapping. The high level mapping indicates where different sections of GRI and the BIA overlap in topics covered, while the disclosures to questions mapping provides a more detailed look at individual items within the standards.

Depending on the particular user (and whether they have already reported on GRI Standards or the B Impact Assessment), the mapping is organized in two different ways, allowing a user to start with GRI disclosures and understand where there are connections to BIA questions, as well as vice versa. Because of the structure and content of the two, which “direction” a user examines may result in different results of the mapping. For instance, in some cases, a question / disclosure in one standard might be relevantly matched to multiple questions / disclosures in the other. While the mapping does not necessarily include an exhaustive list of all possible mapped items, it is focused on the most relevant mappings for each one.

Recognizing that there are many different possible degrees to which specific questions / disclosures may align with one another, the level of alignment has been split into five broad categories as follows:

- **Exact match** - The question / indicator exactly and completely answered by the other standard's question / indicator
- **Conceptual match** - The question / indicator is directly related to the other standard's question / indicator, but the type of answer or calculation methodology may vary slightly
- **Partial match** - The portion of the question / indicator is exactly completed by a portion of the other standard's question / indicator.
- **Impact match** - The question / indicator is broadly related to the other standard's question / indicator, but may have more significant variability in how it is completed
- **No match** - The question / indicator is not related to a topic covered in the other standard.

For the B Impact Assessment, the mapping has been focused on the Operational and Disclosure Questionnaire questions but does not include Impact Business Model sections, because Impact Business Models are best mapped holistically and not based on their underlying individual questions. It also covers a representative sample of questions from the BIA across tracks, as some questions within the BIA have slight variations based on size, sector, and market of the company, and not all versions of each question are included. This means that there may be some variability in the exact detail of a question that is included in a mapping compared to a company's completion of the BIA for their particular size, sector, and market.



As for GRI, the mapping has been focused on the disclosures included in the GRI 102: General Disclosures, the GRI 103: Management Approach Standard which include generic disclosures to be used together with each of the 37 topic-specific Standards covered by the GRI Standards. When this is the case the mapping will indicate to which topic-specific Standard the matching is relating too.

The summary of the results of the mapping are as follows:

- There is significant broad alignment between the two standards, with 68% of GRI Standards and 65% of BIA questions have at least an impact match level alignment with disclosures / questions in the opposite standard.
- Given variability in the structure and purpose of each standard, however, there are limited matches that are exact or partial, with 28% of GRI and 11% of BIA being exactly or partially mapped to questions in the other, being mainly quantitative responses.
- Because of the prescriptive nature of BIA questions, including specific best practices that company's can opt into, compared to the more open-ended nature of GRI Disclosures that more broadly ask about company approaches to managing specific topics, BIA questions are more likely to contribute to completing a GRI disclosure than vice versa. Meaning that it is possible for a company to provide an open-ended answer to a GRI disclosure that does not concretely help answer a related BIA question, even if the disclosures cover related topics. For this reason, there is variability in the % of partial and exact matches depending on the direction of the mapping offered in the spreadsheet as highlighted in the numbers above.

Because the intent of the mapping was to provide an understandable, and accurate, understanding of the linkages of the two (as well as where they diverge), and not to create an “over-inflated” indication of how the two relate, a conservative approach was taken to the mapping. This means that the focus of the mapping was on those questions and disclosures that most closely align with one another, while other related questions may have not been mapped to one another but could nonetheless be helpful context when using the standards together. For that reason, the general mappings of different sections can also be helpful. Both the general and detailed mapping, including instructions for how to best understand and utilize it, are available [here](#).





[www.globalreporting.org](http://www.globalreporting.org)



[www.bcorporation.net](http://www.bcorporation.net)