

Linking the GRI Standards and the European Directive on non-financial and diversity disclosure



Contents

1. General information

<i>About this document</i>	3
<i>About the European Directive on non-financial and diversity disclosure</i>	3
<i>About GRI</i>	3
<i>Common themes and areas of alignment</i>	3
<i>The disclosures in the European Directive</i>	5
<i>The structure and use of the GRI Standards</i>	5

2. Using the GRI Standards to comply with the European Directive

<i>Linkage tables</i>	6
-----------------------	---

1. General information

About this document

This linkage document shows how the GRI Standards can be used to comply with all aspects of the European Directive on the disclosure of non-financial and diversity information.

The first part of the document has general information on the European Directive and the GRI Standards, and describes some of their common themes and areas of alignment. The second part of the document has 'linkage tables', which show the GRI Standards and Disclosures that correspond to each element of the European Directive.

About the European Directive on non-financial and diversity disclosure

The Directive came into force in December 2014. To improve the disclosure of non-financial information, it stipulates that certain large undertakings¹ should prepare a non-financial statement with information on environmental, social, employee-related, anti-corruption and bribery matters, respect for human rights, and diversity.

The Directive is intended to lead to the identification and reporting of impacts and risks, and to increase the trust of investors and consumers in public-interest entities.

In the words of the Directive, 'The disclosure of non-financial information is vital for managing change towards a sustainable global economy by combining long-term profitability with social justice and environmental protection.'² In this context, disclosing non-financial information helps undertakings to measure, monitor and manage their performance and their impact on society.

In addition to the Directive, the European Commission will publish non-binding reporting guidelines. Article 2 of the Directive sets out that 'the Commission shall prepare non-binding guidelines on methodology for reporting non-financial information, including non-financial key performance indicators...with a view to facilitating relevant, useful and comparable disclosure of non-financial information'.³

As per recital 17, the non-binding guidelines will aim to facilitate the disclosure of non-financial information. However, the Directive already recommends that undertakings use internationally-recognized frameworks and standards to prepare and publish their responses.

As well as enabling organizations to meet the requirements of the Directive, reporting with the GRI Standards allows them to be more transparent and accountable to stakeholders, thereby increasing trust.

About GRI

GRI™ is an independent international organization that has pioneered corporate sustainability reporting since 1997. GRI's mission is to empower decision-makers everywhere, through its standards and multi-stakeholder network, to take action towards a more sustainable economy and world.

The [GRI Sustainability Reporting Standards](#) (GRI Standards) are the latest evolution of GRI's sustainability reporting framework, and were published in October 2016. The GRI Standards are structured as a set of modular reporting standards that can be used by any organization to report about its impacts on the economy, the environment, and society.

The GRI Standards are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI. More information on the GRI Standards and the GSSB can be found on [GRI's website](#).

Thousands of organizations in more than 90 countries currently use the GRI Standards to report sustainability information. The GRI Standards are also referenced in policy or regulation in more than 40 countries and regions, and by almost 30 stock exchanges worldwide.

Common themes and areas of alignment

All of the disclosure requests in the European Directive are covered by the GRI Standards and Disclosures. The Directive mandates the disclosure of non-financial information in differing statements and/or reports, depending on the undertaking in question; these may include financial statements, management reports, and corporate governance statements.

In all cases, GRI Disclosures enable an organization to collate and communicate the necessary information. The GRI Standards also offer a widely-recognized global standard for collating the information for an integrated report.

There are several common themes and areas of alignment between the GRI Standards and the European Directive.

- **The significance of materiality**
Both the GRI Standards and the European Directive place a strong emphasis on materiality in order to help organizations determine which economic, environmental, and social impacts to report on.

¹ Art. 3 of the 2013 Accounting Directive defines 'large companies' as those having an average number of employees in excess of 500, and Art. 2 defines 'public-interest entities' as: listed companies, credit institutions, insurance undertakings, and others defined by Member States as public-interest entities.

² [Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014](#)

³ [Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014](#)

- The Directive requires undertakings to ‘provide adequate information in relation to matters that stand out as being most likely to bring about the materialization of principal risks of severe impacts, along with those that have already materialized.’

The GRI Standards also place the concept of materiality at the heart of sustainability reporting. Under GRI’s [Materiality principle](#), material topics are determined as those which reflect the organization’s significant economic, environmental and/or social impacts; or which substantively influence the assessments and decisions of its stakeholders.

Key stakeholders have a vital role to play in informing an organization’s materiality assessment. Taking their views into account is crucial for developing a proper understanding of the organization’s impacts, and how they relate to its business model and strategy.

- **Impacts in the value chain**

The value chain is another important theme. According to the Directive, once the materiality of a sustainability subject has been established by an awareness of its actual or potential impact, ‘The severity of such impacts should be judged by their scale and gravity. The risks of adverse impact may stem from the undertaking’s own activities or may be linked to its operations, and, where relevant and proportionate, its products, services and business relationships, including its supply and subcontracting chains.’

Further, the Directive calls for statements and reports to ‘also include information on the due diligence processes implemented by the undertaking, also regarding, where relevant and proportionate, its supply and subcontracting chains, in order to identify, prevent and mitigate existing and potential adverse impacts.’

The GRI Standards place a similar emphasis on due diligence processes and the value chain. Organizations are asked to report not only on impacts they cause directly, but also those they contribute to, or are linked to via business relationships, such as with suppliers or customers.⁴

Extending a materiality assessment to include the value chain helps an organization to understand where its biggest impacts occur, regardless of whether those impacts are within its direct control.

In recent years, this conceptual change has been heavily influenced by the UN Guiding Principles on Business and Human Rights. The resulting focus of the Directive and of the GRI Standards aims to ensure that the outsourcing of production does not permit the outsourcing of responsibility.

- **Exceptions and omissions**

Both the Directive and the GRI Standards acknowledge circumstances in which it may not be possible to disclose certain information. The Directive gives governments the option to allow companies not to disclose information related to impending developments, or matters under negotiation. Such information can be omitted in exceptional cases and under specific conditions. Furthermore, a ‘report or explain’ approach can be used when an undertaking has no policies on sustainability matters: the company can explain why.

Similarly, GRI recognizes that in exceptional cases it may not be possible to disclose certain information. In those cases, a report is expected to clearly identify the information that has been omitted, along with the specific reason for omission.⁵ [GRI 101: Foundation](#) sets out the reasons for omission which can be used.

- **External assurance**

The Directive and the GRI Standards maintain flexibility regarding the use of external assurance. The Directive allows Member States to decide whether independent assurance of the disclosed information is a requirement. Within the GRI Standards, external assurance is recommended, but not required for a report to be considered ‘in accordance’ with the GRI Standards.

- **Continuous improvement**

The Directive is careful to encourage further improvements to the transparency of undertakings’ non-financial information. By its nature, this is a continuous endeavor.

Sustainability reporting that is truly integrated into an organization’s strategy, and which helps to empower more sustainable decision-making, is also a long-term endeavor. The GRI Standards offer the flexibility needed to support organizations as they transition from being first-time reporters to developing a more comprehensive and meaningful sustainability reporting practice.

⁴ See [GRI 103: Management Approach](#), Disclosure 103-1 for more information.

⁵ See [GRI 101: Foundation](#), Section 3 for more information on reasons for omission.

The disclosures in the European Directive

There are seven elements to the disclosures stipulated in the [European Directive on non-financial and diversity disclosure](#):

1. General Disclosures (required by Article 19). These three disclosures cover the undertaking's business model; its explanation for not having a relevant sustainability policy or for not disclosing certain information; and its use of external assurance.
2. Diversity (required by Article 20). This disclosure request is for a description of the undertaking's diversity policy in relation to its administrative, management and supervisory bodies. If the undertaking does not have a relevant diversity policy, it should explain why.

Disclosures on 'sustainability matters' (required by Article 19, and in the Directive's Recital):

3. Environmental matters
4. Social matters
5. Employee matters
6. Human Rights matters
7. Anti-corruption and bribery matters

For each of these five sustainability matters, the required disclosures take the same, two-part form:

- a) Clauses of Article 19 request the same information points for each sustainability matter:
 - a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;
 - the outcome of those policies;
 - the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;
 - non-financial key performance indicators relevant to the particular business.

The disclosure of these four points is also expected to include 'information on the due diligence processes implemented by the undertaking, also regarding, where relevant and proportionate, its supply and

subcontracting chains [...]' That is, consideration of the supply chain or value chain is required – not just a focus on the undertaking's direct ownership or control.

- b) Specifications from the Directive's Recital request more specific, detailed disclosures about each sustainability matter.

The structure and use of the GRI Standards

The GRI Standards consist of a set of 36 interrelated standards, and are designed for flexibility to meet a range of sustainability reporting needs.

The set includes three universal Standards applicable to all organizations: [GRI 101: Foundation](#), [GRI 102: General Disclosures](#), and [GRI 103: Management Approach](#). In addition, there are 33 topic-specific Standards, organized into Economic, Environmental, and Social series, which organizations can select from to report on their material topics.

There are two basic approaches for using the GRI Standards: they can be used together as a set to prepare a sustainability report in accordance with the Standards; or selected Standards can be used individually to report specific information.

Preparing a sustainability report in accordance with the GRI Standards provides a full and balanced picture of an organization's material topics, the related impacts, and how these impacts are managed. A report in accordance with the GRI Standards can be produced as a stand-alone sustainability report, or can reference information disclosed in a variety of locations and formats (e.g., electronic or paper-based).

In some cases, an organization may want to use selected GRI Standards to report specific information – such as using [GRI 303: Water](#) to report on its water impacts. This approach is also possible with the GRI Standards, provided they are referenced clearly. See [GRI 101: Foundation](#) for more information on how to use and reference the GRI Standards.

The full set of GRI Standards can be downloaded at www.globalreporting.org/standards.

2. Using the GRI Standards to comply with the European Directive

Using the GRI Standards to comply with to the European Directive is straightforward. An organization can use [GRI 102: General Disclosures](#) to report against sections 1 and 2 of the Directive: ‘General Disclosures’ and ‘Diversity’. The specific GRI Disclosures which correspond to each element of the Directive are set out in the linkage tables below.

For reporting against sections 3-7 of the Directive, which focus on sustainability issues (such as environmental matters), organizations can use [GRI 103: Management Approach](#) and a selection of topic-specific GRI Standards and Disclosures, as shown in the tables.

Linkage tables

The following tables show the GRI Standards and Disclosures that can be used to collate information, and formulate responses, to each element of the European Directive. The GRI Standards referred to are the 2016 versions; all Standards are available on the [GRI website](#).

EU Directive	Relevant GRI Standards and Disclosures
General Statements	
Art. 19a (1)(a) a brief description of the undertaking's business model;	GRI 102: GENERAL DISCLOSURES ; Section 1 (Organizational profile) and Section 2 (Strategy)
Art. 19a (1): Where the undertaking does not pursue policies in relation to one or more of those matters, the non-financial statement shall provide a clear and reasoned explanation for not doing so.	GRI 101: FOUNDATION ; Clause 3.2 (Reasons for omission) GRI 103: MANAGEMENT APPROACH , applied together with topic-specific GRI Standards for each material topic <ul style="list-style-type: none"> • General requirements for reporting the management approach, Clause 1.2
Art. 19a (5) Member States shall ensure that the statutory auditor or audit firm checks whether the non-financial statement referred to in paragraph 1 or the separate report referred to in paragraph 4 has been provided; (6): Member States may require that the information in the non-financial statement referred to in paragraph 1 or in the separate report referred to in paragraph 4 be verified by an independent assurance services provider. Also Art. 20(b).	GRI 102: GENERAL DISCLOSURES <ul style="list-style-type: none"> • Disclosure 102-56 (External assurance)
Art. 20 (1)(g): a description of the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to aspects such as, for instance, age, gender, and educational and professional backgrounds, the objectives of that diversity policy, how it has been implemented and the results of its implementation in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case.	GRI 101: FOUNDATION ; Clause 3.2 (Reasons for omission) GRI 102: GENERAL DISCLOSURES <ul style="list-style-type: none"> • Disclosure 102-22; Composition of the highest governance body and its committees • Disclosure 102-24; Nominating and selecting the highest governance body GRI 401: EMPLOYMENT <ul style="list-style-type: none"> • Disclosure 401-1; New employee hires and employee turnover GRI 405: DIVERSITY AND EQUAL OPPORTUNITY <ul style="list-style-type: none"> • Disclosure 405-1; Diversity of governance bodies and employees GRI 103: MANAGEMENT APPROACH , applied together with <i>GRI 401: Employment</i> and <i>GRI 405: Diversity and Equal Opportunity</i>

EU Directive	Relevant GRI Standards and Disclosures
Matters	
Environmental	<p>Art. 19a (1)(a-e)</p> <p>(a) a brief description of the undertaking's business model;</p> <p>GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)</p> <p>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series (environmental topics)</p> <ul style="list-style-type: none"> • Guidance for Disclosure 103-1 (a) • Disclosure 103-2; The management approach and its components <p>(c) the outcome of those policies;</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series (environmental topics)</p> <ul style="list-style-type: none"> • Disclosure 103-3; Evaluation of the management approach <p>(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</p> <p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-15; Key impacts, risks, and opportunities <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series (environmental topics)</p> <p>(e) non-financial key performance indicators relevant to the particular business.</p> <p>GRI Standards in the 300 Series (environmental topics)</p> <ul style="list-style-type: none"> • Topic-specific disclosures from each Standard that relates to a material environmental topic <p>Further specifications in Recital</p> <p>(7) use of renewable and/or non-renewable energy</p> <p>GRI 302: ENERGY</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 302: Energy</i></p> <p>(7) greenhouse gas emissions</p> <p>GRI 302: ENERGY</p> <p>GRI 305: EMISSIONS</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 302: Energy</i> and <i>GRI 305: Emissions</i></p> <p>(7) water use</p> <p>GRI 303: WATER</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 303: Water</i></p> <p>(7) air pollution</p> <p>GRI 305: EMISSIONS</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 305: Emissions</i></p> <p>(17) land use</p> <p>GRI 304: BIODIVERSITY</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 304: Biodiversity</i></p>

EU Directive	Relevant GRI Standards and Disclosures
Matters	
	<p>(17) use of materials</p> <p>GRI 301: MATERIALS</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 301: Materials</i></p>
Social	<p>Art. 19a (1)(a-e)</p> <p>(a) a brief description of the undertaking's business model;</p> <p>GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)</p> <p>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)</p> <ul style="list-style-type: none"> • Guidance for Disclosure 103-1 (a) • Disclosure 103-2; The management approach and its components <p>(c) the outcome of those policies;</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)</p> <ul style="list-style-type: none"> • Disclosure 103-3; Evaluation of the management approach <p>(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</p> <p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-15; Key impacts, risks, and opportunities <p>GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)</p> <p>(e) non-financial key performance indicators relevant to the particular business.</p> <p>GRI Standards in the 400 Series (social topics)</p> <ul style="list-style-type: none"> • Topic-specific disclosures from each Standard that relates to a material social topic <p>Further specifications in Recital</p> <p>(7) dialogue with local communities</p> <p>GRI 413: LOCAL COMMUNITIES</p> <ul style="list-style-type: none"> • Disclosure 413-1; Operations with local community engagement, impact assessments, and development programs <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 413: Local Communities</i></p> <p>(7) actions taken to ensure the protection and the development of those communities</p> <p>GRI 413: LOCAL COMMUNITIES</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 413: Local Communities</i></p>

EU Directive	Relevant GRI Standards and Disclosures
Matters	
Employees	<p data-bbox="341 241 911 286">Art. 19a (1)(a-e)</p> <p data-bbox="341 286 911 353">(a) a brief description of the undertaking's business model;</p> <p data-bbox="341 353 911 712">(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</p> <p data-bbox="341 712 911 1025">(c) the outcome of those policies;</p> <p data-bbox="341 1025 911 1406">(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</p> <p data-bbox="341 1406 911 1630">(e) non-financial key performance indicators relevant to the particular business.</p> <p data-bbox="341 1630 911 1675">Further specifications in Recital</p> <p data-bbox="341 1675 911 1930">(7) actions taken to ensure gender equality</p>
	GRI 102: GENERAL DISCLOSURES ; Section 1 (Organizational profile) and Section 2 (Strategy)
	<p data-bbox="911 353 1481 600">GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics): <i>GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, and GRI 414: Supplier Social Assessment</i></p> <ul data-bbox="911 600 1481 712" style="list-style-type: none"> • Guidance for Disclosure 103-1 (a) • Disclosure 103-2; The management approach and its components
	<p data-bbox="911 712 1481 958">GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics): <i>GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, and GRI 414: Supplier Social Assessment</i></p> <ul data-bbox="911 958 1481 1025" style="list-style-type: none"> • Disclosure 103-3; Evaluation of the management approach
	<p data-bbox="911 1025 1481 1160">GRI 102: GENERAL DISCLOSURES</p> <ul data-bbox="911 1070 1481 1160" style="list-style-type: none"> • Disclosure 102-15; Key impacts, risks, and opportunities <p data-bbox="911 1160 1481 1406">GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics): <i>GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, and GRI 414: Supplier Social Assessment</i></p>
	Topic-specific disclosures from the following employee-related Standards in the 400 series (social topics): <i>GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, and GRI 414: Supplier Social Assessment</i>
	<p data-bbox="911 1630 1481 1765">GRI 405: DIVERSITY AND EQUAL OPPORTUNITY</p> <p data-bbox="911 1765 1481 1832">GRI 406: NON-DISCRIMINATION</p> <p data-bbox="911 1832 1481 1930">GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 405: Diversity and Equal Opportunity</i> and <i>GRI 406: Non-Discrimination</i></p>

EU Directive	Relevant GRI Standards and Disclosures	
Matters		
Employees (cont.)	Further specifications in Recital (cont.)	
	(7) implementation of fundamental conventions of the International Labour Organisation	<p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-12; External initiatives <p>In addition, references to fundamental ILO conventions can be found in the ‘References’ section of the following GRI Standards: <i>GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 411: Rights of Indigenous Peoples, and GRI 412: Human Rights Assessment</i></p>
	(7) working conditions	<p>GRI 401: EMPLOYMENT</p> <p>GRI 402: LABOR/MANAGEMENT RELATIONS</p> <p>GRI 403: OCCUPATIONAL HEALTH AND SAFETY</p> <p>GRI 404: TRAINING AND EDUCATION</p> <p>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY</p> <p>GRI 406: NON-DISCRIMINATION</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with the Standards listed above</p>
	(7) social dialogue	<p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-21; Consulting stakeholders on economic, environmental, and social topics • Disclosure 102-43; Approach to stakeholder engagement
	(7) respect for the right of workers to be informed and consulted	<p>GRI 101: FOUNDATION; STAKEHOLDER INCLUSIVENESS PRINCIPLE</p> <p>GRI 402: LABOR/MANAGEMENT RELATIONS</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 402: Labor/Management Relations</i></p>
(7) respect for trade union rights	<p>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 407: Freedom of Association and Collective Bargaining</i></p>	

EU Directive	Relevant GRI Standards and Disclosures	
Matters		
Employees (cont.)	Further specifications in Recital (cont.)	
	(7) health and safety at work	<p>GRI 403: OCCUPATIONAL HEALTH AND SAFETY</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 403: Occupational Health and Safety</i></p>
	(18) Diversity of competences and views of the members of administrative, management and supervisory bodies (19) for instance age, gender and educational and professional backgrounds	<p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-22; Composition of the highest governance body and its committees • Disclosure 102-24; Nominating and selecting the highest governance body <p>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY</p> <p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 405: Diversity and Equal Opportunity</i></p>
Human rights	Art. 19a (1)(a-e)	
	(a) a brief description of the undertaking's business model;	GRI 102: GENERAL DISCLOSURES ; Section 1 (Organizational profile) and Section 2 (Strategy)
	(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;	<p>GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards: <i>GRI 406: Non-discrimination</i>, <i>GRI 407: Freedom of Association and Collective Bargaining</i>, <i>GRI 408: Child Labor</i>, <i>GRI 409: Forced or Compulsory Labor</i>, <i>GRI 410: Security Practices</i>, <i>GRI 411: Rights of Indigenous Peoples</i>, <i>GRI 412: Human Rights</i>, and <i>GRI 414: Supplier Social Assessment</i></p> <ul style="list-style-type: none"> • Guidance for Disclosure 103-1 (a) • Disclosure 103-2; The management approach and its components
(c) the outcome of those policies;	<p>GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards: <i>GRI 406: Non-discrimination</i>, <i>GRI 407: Freedom of Association and Collective Bargaining</i>, <i>GRI 408: Child Labor</i>, <i>GRI 409: Forced or Compulsory Labor</i>, <i>GRI 410: Security Practices</i>, <i>GRI 411: Rights of Indigenous Peoples</i>, <i>GRI 412: Human Rights</i>, and <i>GRI 414: Supplier Social Assessment</i></p> <ul style="list-style-type: none"> • Disclosure 103-3; Evaluation of the management approach 	

EU Directive	Relevant GRI Standards and Disclosures	
Matters		
Human rights (cont.)	<p>Art. 19a (1)(a-e) (cont.)</p> <p>(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</p>	<p>GRI 102: GENERAL DISCLOSURES</p> <ul style="list-style-type: none"> • Disclosure 102-15; Key impacts, risks, and opportunities <p>GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards: <i>GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, GRI 412: Human Rights, and GRI 414: Supplier Social Assessment</i></p>
	<p>(e) non-financial key performance indicators relevant to the particular business.</p>	<p>Topic-specific disclosures from the following human rights-related GRI Standards: <i>GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, GRI 412: Human Rights, and GRI 414: Supplier Social Assessment</i></p>
	<p>Further specifications in Recital</p>	
	<p>(7) prevention of human rights abuses</p>	<p>Topic-specific disclosures from the following human rights-related GRI Standards: <i>GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, GRI 412: Human Rights, and GRI 414: Supplier Social Assessment</i></p> <p>GRI 103: MANAGEMENT APPROACH, applied together with the Standards listed above</p>
Anti-corruption and bribery	<p>Art. 19a (1)(a-e)</p>	
	<p>(a) a brief description of the undertaking's business model;</p>	<p><i>GRI 102: General Disclosures</i>; Section 1 (Organizational profile) and Section 2 (Strategy)</p>
	<p>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</p>	<p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 205: Anti-corruption</i> and <i>GRI 415: Public Policy</i></p> <ul style="list-style-type: none"> • Guidance for Disclosure 103-1 (a) • Disclosure 103-2; The management approach and its components
	<p>(c) the outcome of those policies;</p>	<p>GRI 103: MANAGEMENT APPROACH, applied together with <i>GRI 205: Anti-corruption</i> and <i>GRI 415: Public Policy</i></p> <ul style="list-style-type: none"> • Disclosure 103-3; Evaluation of the management approach

EU Directive	Relevant GRI Standards and Disclosures	
Matters		
Anti-corruption and bribery (cont.)	Art. 19a (1)(a-e) (cont.)	
	(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;	GRI 102: GENERAL DISCLOSURES <ul style="list-style-type: none"> • Disclosure 102-15; Key impacts, risks, and opportunities GRI 103: MANAGEMENT APPROACH , applied together with <i>GRI 205: Anti-corruption</i> and <i>GRI 415: Public Policy</i>
	(e) non-financial key performance indicators relevant to the particular business.	Topic-specific disclosures from <i>GRI 205: Anti-corruption</i> and <i>GRI 415: Public Policy</i>
	Further specifications in Recital	
	(7) instruments in place to fight corruption and bribery	GRI 205: ANTI-CORRUPTION GRI 415: PUBLIC POLICY GRI 103: MANAGEMENT APPROACH , applied together with <i>GRI 205: Anti-corruption</i> and <i>GRI 415: Public Policy</i>

Legal Liability

While the GRI Board of Directors and GSSB encourage use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Board of Directors, GSSB nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations

Content Disclaimer

The GRI Sustainability Reporting Standards (GRI Standards) contain the authoritative text. In case of any discrepancies between the contents of this document and the GRI Standards, the text of the GRI Standards shall prevail.

Copyright

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.

Global Reporting Initiative, GRI and logo, GSSB and logo, and GRI Sustainability Reporting Standards (GRI Standards) are trademarks of Stichting Global Reporting Initiative.

© 2017 GRI • All rights reserved

Contact

If you have any questions or feedback on this document, please contact standards@globalreporting.org.





GRI

Barbara Strozilaan 336
1083 HN Amsterdam
The Netherlands

Telephone: +31 (0) 20 531 00 00
Email: info@globalreporting.org

www.globalreporting.org/standards