

# Item 09 – GRI Topic Standard Project for Economic Impact – Proposed public comment questionnaire for Corruption exposure draft

## For GSSB information and discussion

<b>Date</b>	28 August 2025
<b>Meeting</b>	18 September 2025
<b>Project</b>	GRI Topic Standard Project for Economic Impact
<b>Description</b>	<p>This document contains a draft public comment questionnaire for the exposure draft on Corruption. The draft Standard is part of the GRI Topic Standard Project for Economic Impact, which will be submitted to the GSSB for information at the September 2025 meeting.</p> <p>An open questionnaire will be set up online to collect public feedback. This document sets out the proposed questions to be included in the feedback questionnaire.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# Survey

Thank you for taking part in this public consultation.

The GRI Corruption Standard exposure draft (the exposure draft) has been published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#). Using this online questionnaire, any interested party can submit comments on the exposure drafts.

Note: the exposure draft is published for public consultation only, and the content may change before the final version of the Standard is released for use.

**Access the GRI Corruption exposure draft at the following link:**

- Corruption Topic Standard

Please provide all feedback in English. If using these survey questions or commenting in English is not feasible, please contact [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org) for support.

## Useful information for providing your feedback

- Please read through the exposure drafts in their entirety before submitting your responses.
- You are welcome to provide feedback either on one exposure draft or both drafts.
- You don't have to answer all the questions in the questionnaire, only those relevant to you. Questions marked with an asterisk (\*) must be answered before you can proceed. You can go back to the previous page to review or change your responses.
- The survey's final question allows you to submit additional comments or suggestions. Additionally, feedback on the relevance of disclosures, reporting difficulties, and data availability is welcome.
- After completing the questionnaire, a copy of your responses will be emailed to you.
- When responding to the questions, please provide, where possible:
  - the line number(s) of the text or reference number of the disclosure that your comment concerns;
  - a rationale or supporting explanation for your comment;
  - an alternative wording suggestion if relevant;
  - any relevant authoritative instruments or information on further resources;
  - information on where we can access further resources.

For more information about the project, please visit the [GRI Standards website](#). **If you have any questions or queries regarding providing feedback via questionnaire or the public consultation period, please email [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org).**

## Respondent details

As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed and considered a matter of public record.

Comments will be anonymously published on the GRI website. These comments will be used internally by the GSSB to analyze the public feedback on the topics during the Public Comment Period. Your personal details will not be used or processed by GRI for any other purpose except to inform the development of the Topic Standards. For more information on GRI's privacy policy, click [here](#).

**Please confirm whether you agree to have your name (for individual submissions) or your organization's name (for organizational submissions), country, and stakeholder constituency included along with your comments for the GSSB's internal consideration. If you do not agree, your comments will not be expressly considered by the GSSB. \***

- Agree
- Do not agree

**Please confirm whether you agree to GRI contacting you to clarify your responses and/or to follow up on comments submitted through this survey. \***

- Agree
- Do not agree

**First name \***

**Last name \***

**Are you responding on behalf of an organization? \***

- Yes
- No

**Organization name \***

**Email address \***

**Country – Please indicate the country you/your organization represent/s. \***

**Constituency \*** [Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

*Note that if this submission is on behalf of an organization, the name of the organization will be published, and not the name of the person making this submission.*

## Questions

*The exposure draft of the revised Corruption Standard includes four disclosures about the organization's corruption-related impacts, and how it manages these impacts.*

*Each disclosure contains requirements accompanied by guidance. Guidance includes background information, explanations, and examples to help the organization better understand the requirements. Guidance also includes recommendations. These are cases where a particular course of action is encouraged but not required. The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option. The organization is not required to comply with guidance.*

### **Question 1: Disclosure COR-1 Prevention of corruption**

Are the requirements and associated guidance of Disclosure COR-1 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

#### **Question 1.1**

Are there any elements of Disclosure COR-1 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.

### **Question 2: Disclosure COR-2 Functions and business partners assessed for corruption**

Are the requirements and associated guidance of Disclosure COR-2 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

#### **Question 2.1**

Are there any elements of Disclosure COR-2 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.

### **Question 3: Disclosure COR-3 Incidents of corruption and actions taken**

Are there any elements of Disclosure COR-3 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.

#### **Question 3.1**

Are the requirements and associated guidance of Disclosure COR-3 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

#### **Question 3.2**

Is it feasible to report the required information under COR-3? If not, please explain why, provide a rationale for your comments, and suggest any wording revisions or guidance.

### **Question 4: Disclosure COR-4 Communication and training on corruption**

Are there any elements of Disclosure COR-4 that you would find challenging to identify or report? If so, please explain what these are, provide a rationale for your comments, and suggest any wording revisions or guidance.

#### **Question 4.1**

Are the requirements and associated guidance of Disclosure COR-4 clear and understandable? If not, please explain why not, and suggest any wording revisions or guidance.

### **Question 5**

Is the connection between the disclosures clear? If not, please explain what could be improved.

### **Question 6**

Is there any information missing from the exposure draft of the revised Corruption Standard that is essential to understand and communicate an organization's corruption-related impacts and how it addresses them?

109 **Question 7**

110 Do you have any additional comments or suggestions regarding the exposure draft of the revised  
111 Corruption Standard? For any additional comments on a specific section of the exposure draft of the  
112 revised Corruption Standard, use the form below, indicating the disclosure number and line numbers.  
113 Consider feedback on clarity, feasibility, and relevance of specific disclosures.

114 *Thank you for taking part in this survey. We appreciate your time and value your input greatly. You*  
115 *will receive from Survey Monkey an email with a copy of your responses.*

This document does not represent an official position of the GSSB