



GRI-ESRS Interoperability Index

About this index

Crediting the close cooperation during the development of the draft European Sustainability Reporting Standards (ESRS), EFRAG and GRI have acknowledged that they have achieved a high level of interoperability between the ESRS and GRI Standards in relation to impact reporting. This index is prepared from an EU standpoint where entities in scope of the CSRD will be subject to the mandatory regime defined by the ESRS, including disclosures and definitions where requirements of topical standards are subject to a materiality assessment of matters and information. Therefore, this Interoperability Index is a mapping tool that helps entities understand the commonalities between the two sustainability reporting standards in regard to impacts.

Given the high level of interoperability achieved, entities reporting under ESRS can be considered as reporting 'with reference' to the GRI Standards (see *GRI 1: Foundation 2021*). The index shows the relationship between the ESRS and GRI disclosures to facilitate reporting 'with reference' to the GRI Standards.

Some of the GRI matters and disclosures that are not specifically addressed by the ESRS may be included in the ESRS sustainability statement as 'entity-specific disclosures'. This is subject to the ESRS reporter's materiality assessment and subject to meeting the conditions in ESRS 1 paragraph 11.

The index may also support ESRS reporters that want to report 'in accordance' with the GRI Standards (see *GRI 1: Foundation 2021*), in which case they would have to report the additional applicable GRI requirements not covered by the ESRS in their sustainability statement, in accordance with the provisions of ESRS 1 paragraph 114.

To further simplify reporting processes, EFRAG and GRI are working on a digital correspondence table to achieve digital interoperability for the ESRS and GRI Standards. Shared disclosures tagged under the ESRS digital taxonomy and the GRI digital taxonomy could be cross-referenced to allow for a streamlined digital reporting exercise on the preparer's side.

How to use the index

This Interoperability Index uses columns to map the GRI Standards' disclosures (only required datapoints) to the corresponding ESRS disclosure requirements (both mandatory and voluntary datapoints) at a granular level. The columns called 'Notes' and 'Explanation' describe the differences that emerge at the datapoint level. These differences do not prevent entities that prepared their ESRS sustainability statement from claiming to report 'with reference' to the GRI Standards.

For ease of reading:

- Where column D and E are blank, no differences are highlighted.
- Column D includes a categorization system to clearly explain the nature of the identified differences. These differences, which may affect only a single datapoint of a given disclosure requirement, have been classified in three groups: (1) differences in granularity or data type; (2) differences in scope; and (3) differences in definition.
- In column C, there are several instances where GRI Standards disclosures are not covered by the list of sustainability matters in ESRS 1 paragraph AR 16; in particular, in relation to the provisions of the CSRD (for instance, on certain governance matters such as tax transparency). These instances are highlighted with light grey.

When a GRI disclosure is not fully covered by the ESRS (e.g., requirement 'a' for a given GRI disclosure is covered, but not requirement 'b'), this is indicated in brackets under column B.

Additional resources

For more reporting support, please visit:

www.globalreporting.org/standards

https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202302772&qid=1703245722874

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Disclaimer

The GRI-ESRS Interoperability Index aims to offer non-authoritative guidance on technical implementation questions related to the European Sustainability Reporting Standards (ESRS) and the GRI Standards. EFRAG and GRI assume no responsibility or liability whatsoever for the content or any consequences or damages direct, indirect or incidental arising from following the advice or guidance contained herein.

Given that the ESRS follow a mandatory regime, an entity needs to comply with the full provisions of the ESRS to meet the legal requirements of the CSRD. This index does not imply that an entity can comply with the ESRS by reporting 'in accordance' with the GRI Standards.

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GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 2: General Disclosures 2021	2-1 Organizational details	See requirements of Directive 2013/34/EU		
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i		
	2-3 Reporting period, frequency and contact point <i>(2-3-a and 2-3-b)</i>	ESRS 1 §73		
	2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)		
	2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464		
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)		
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52		
	2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	(3)	GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers: people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78).
	2-9 Governance structure and composition <i>(2-9-a [for public-interest entities only], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)</i>	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities		
	2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		

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GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)		
	2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i and ii; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)		
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-1 §AR 3 (a) ii and iv; IRO-1 §53 (d)		
	2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)		
	2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23		
	2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	2-19 Remuneration policies (2-19-a [for listed undertakings only] and 2-19-b)	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
	2-20 Process to determine remuneration [for listed undertakings only]	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
	2-21 Annual total compensation ratio (2-21-a and 2-21-c)	ESRS S1 S1-16 §97 (b) to (c)		
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)		

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GRI 2: General Disclosures 2021	2-23 Policy commitments <i>(2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)</i>	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, §24 (c) and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)		
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)		
	2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c), §AR 17 (g); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)		
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)		
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	(1a)	GRI 2-27 covers all significant non-compliance with laws and regulations, and breakdowns by types of incidents of non-compliance. ESRS requirements cover information on current financial effects, non-compliance with regards to pollution, anti-corruption and anti-bribery, and severe human rights incidents, in a number of topical standards.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 2: General Disclosures 2021	2-28 Membership associations	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §20 (d) and §21		
	2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g); BP-2 §17 (a)		
	3-3 Management of material topics	<p>ESRS 2 SBM-1 §40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P §62, §65 (a); MDR-A §62, §68 (a) and (d); MDR-M §72, §75; MDR-T §72, §80 (b) and (j), §81 (a) to (b); BP-2 §17 (b) to (e); ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>See below for additional linkages to specific topics.</p>		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 101: Biodiversity 2024 (GRI 101: Biodiversity 2024 will supersede GRI 304: Biodiversity 2016 on 1 January 2026)	3-3 Management of material topics	ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §22, §23 (a) and (b), E4-3 §27, §28 (a), §AR 19, §AR 20 (a); E4-4 §31		
	101-1 Policies to halt and reverse biodiversity loss	ESRS 2 SBM-1 §40 (e); MDR-P §65 (b); ESRS E4 E4-1 §15, §AR 1 (a) and (i); E4-2 §22, §23 (a), (b), (d) and (e), §24 (a); E4-4 §31, §32 (b)	(2a)	GRI 101-1-b requires to report the extent to which the policies to halt and reverse biodiversity loss apply to the organization's activities, potentially covering all sites (not only sites in or near a biodiversity sensitive area). ESRS E4 §24 (a) focuses on policies covering sites in or near a biodiversity sensitive area.
	101-2 Management of biodiversity impacts <i>(101-2-a; 101-2-c-i, ii and iii; 101-2-f)</i>	ESRS E2 E2-2 §19; ESRS E3 E3-2 §17, §18; ESRS E4 IRO-1 §17 (e) (iii), §19 (b); E4-1 §AR 1 (b), (d) and (g); E4-2 § 23 (f), §AR 16; E4-3 §27, §28 (a), (b), (b) (i) and (iii) and (c), §AR 19, §AR 20 (a) and (f); ESRS S3 S3-4 §32, §35, §AR 29, §AR 31	(1a) (2a)	<p>With regards to restoration and rehabilitation actions, GRI 101-2-a-iii specifically covers engagement throughout the restoration and rehabilitation actions. ESRS E4 §AR 20 (a) covers stakeholder engagement for key actions, which may or may not include restoration and rehabilitation actions. GRI 101-2-a-iii also requires to report the goals of the restoration and rehabilitation.</p> <p>GRI 101-2-a-v also requires to report additional conservation actions taken.</p> <p>GRI 101-2-c-ii requires the geographic location for each offset. ESRS E4 §AR 1 (g) does not require this to be reported for each offset.</p> <p>ESRS E4 E4-3 §28 (c) may provide information for responding to GRI 101-2-e.</p>
	101-3 Access and benefit-sharing	ESRS E4 E4-2 §23 (f), §AR 14, §AR 15	(1a)	<p>GRI 101-3 requires specific information on access and benefit-sharing, such as on the process to ensure compliance with regulations and additional voluntary actions.</p> <p>ESRS E4 E4-3 §AR 20 (a) may also provide additional information for responding to GRI 101-3.</p>
	101-4 Identification of biodiversity impacts	ESRS E4 IRO-1 §17 (a)		

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<p>GRI 101: Biodiversity 2024</p> <p>(GRI 101: Biodiversity 2024 will supersede GRI 304: Biodiversity 2016 on 1 January 2026)</p>	<p>101-5 Locations with biodiversity impacts (101-5-a; 101-5-b; 101-5-c)</p>	<p>ESRS E4 SBM-3 §16 (a); IRO-1 §19 (a); E4-5 §35</p>	<p>(1a) (2a)</p>	<p>GRI 101-5-a requires the location.</p> <p>GRI 101-5-a requires the size for each site. ESRS E4-5 allows for either an aggregated figure for all sites or as disaggregated figures, or both. GRI 101-5-a requires the size for the sites with the most significant impacts, which includes sites that are in or near an ecologically sensitive area and sites that are not in or near an ecologically sensitive area. ESRS E4-5 requires reporting the area of sites located in or near biodiversity-sensitive areas that it is negatively affecting.</p> <p>GRI 101-5-b requires the distance to ecologically sensitive areas and a specific breakdown for ecologically sensitive areas.</p> <p>GRI 101-5-c requires to report activities that take place in each site with the most significant impacts on biodiversity (both positive and negative impacts). ESRS E4 §16 (a) (i) requires for material sites (with actual and potential impacts on biodiversity and ecosystems) to report those activities that negatively affect biodiversity sensitive areas.</p> <p>ESRS' definition of a 'biodiversity-sensitive areas' is more specific than 'ecologically sensitive areas' and refers to protected areas or key biodiversity areas identified in certain regulations or frameworks.</p>

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<p>GRI 101: Biodiversity 2024</p> <p>(GRI 101: Biodiversity 2024 will supersede GRI 304: Biodiversity 2016 on 1 January 2026)</p>	<p>101-6 Direct drivers of biodiversity loss (101-6-a; 101-6-b; 101-6-c; 101-6-d; 101-6-f)</p>	<p>ESRS E2 IRO-1 §AR 9 (a), E2-4 §28 (a), §30 (b) and (c), §31; §AR 22</p> <p>ESRS E3 E3-4 §28 (a) and (e), §AR 29, §AR 32; ESRS E4 SBM-3 §16 (a) (ii); IRO-1 §17 (a), §AR 4 (a) (ii), (iii), (iv) and (v) and (b); E4-5 §38 and §38 (a), §39, §40 (b) and (d), §AR 27 (a) and (g), §AR 32</p>	<p>(1a) (2a)</p>	<p>GRI 101-6-a-i and a-ii require a separate number for the conversion of natural ecosystems and for the conversion of intensively used and modified ecosystems. GRI 101-6-a-i and a-ii require the cut-off date or reference date (only for natural ecosystem conversion) and the type of ecosystem before and after conversion.</p> <p>ESRS E4 IRO-1 §17 (a) (and related §AR 4 (b)) and §40 (b) and (d) cover information on impacts related to direct exploitation and impacts on the state of species. GRI 101-6-b-i requires more specific information regarding wild species harvested, including the quantity, the type, and extinction risk for each wild species harvested, with a breakdown by site with the most significant impacts on biodiversity where activities lead or could lead to the exploitation of natural resources.</p> <p>GRI 101-6-c is not limited to the pollutants listed in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council(57)(European Pollutant Release and Transfer Register “E-PRTR Regulation”).</p> <p>GRI 101-6-a-i, a-ii, b-ii, c, and d require a breakdown by site with the most significant impacts on biodiversity where activities lead or could lead to land and sea use change, the exploitation of natural resources, pollution, and the introduction of invasive alien species.</p> <p>ESRS 1 §54 (a); §11; §AR 1 to §AR 5 may provide information for responding to GRI 101-6-e, in relation to disaggregation and value chain datapoints.</p>
	<p>101-7 Changes to the state of biodiversity</p>	<p>ESRS E4 IRO-1 §17 (a), §AR 4 (c); E4-5 §41, §AR 27 (a) and (g)</p>	<p>(1a) (2a)</p>	<p>GRI 101-7-a-i and ii require the ecosystem type and ecosystem size for the base year. ESRS E4 §41 (a) requests metrics that measure area coverage of a particular ecosystem for the current reporting period.</p> <p>GRI 101-7-a-i, ii, and iii require a breakdown by site with the most significant impacts on biodiversity.</p>

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<p>GRI 101: Biodiversity 2024</p> <p>(GRI 101: Biodiversity 2024 will supersede GRI 304: Biodiversity 2016 on 1 January 2026)</p>	101-8 Ecosystem services	<p>ESRS E4 IRO-1 §17 (b) and (e) (i), §AR 4 (d); ESRS S3 SBM-3 §9 (a) and (c)</p>	(1a) (2a)	<p>GRI 101-8-a requires the list of ecosystem services and beneficiaries affected or potentially affected by the organization's activities to be reported for each site with the most significant impacts on biodiversity.</p> <p>GRI 101-8-a requires listing the ecosystem services affected or potentially affected by the organization's activities and covers all types of beneficiaries (including communities). GRI 101-8-a covers positive impacts in addition to negative impacts.</p> <p>ESRS E4 §17 (b) and §AR 4 (d) cover ecosystem services. GRI 101-8-b requires more specific information regarding the ecosystem services, namely how they are or could be affected by the organization's activities.</p> <p>GRI 101-8-b also requires to report how the beneficiaries are or could be affected by the organization's activities.</p>
<p>GRI 201: Economic Performance 2016</p>	201-1 Direct economic value generated and distributed <i>(201-1-a-i)</i>	ESRS 2 SBM-1 §40 (b)		
	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §28; E1-9 §66 (a); §67 (a) and §69 (a)		
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESRS S1 S1-10 §69-71 and §AR 72 to 73	(2b)	GRI 202-1 requires information on the ratio of the entry level wage by gender at significant locations of operation to the minimum wage. ESRS S1-10 requires information on whether all its employees are paid an adequate wage, in line with European Union regulation and applicable benchmarks.
	202-2 Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	ESRS S3 S3-4 §AR 37	(2a)	GRI 203-1 requires information on the extent of the investments and services and whether they are commercial, in-kind, or pro bono engagements.
	203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36; ESRS S4 S4-4 §AR 34		
GRI 204: Procurement Practices 2016	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)		
	204-1 Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 205: Anti-corruption 2016	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §18 (a); G1-4 §24 (b)		
	205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	(1b)	GRI 205-1 requires quantitative data on the extent of the risk assessment. ESRS G1-3 §AR 5 is a narrative disclosure.
	205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	(1b)	See GRI 205-1.

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GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
GRI 207: Tax 2019	207-1 Approach to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-2 Tax governance, control, and risk management	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-3 Stakeholder engagement and management of concerns related to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-4 Country-by-country reporting	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
GRI 301: Materials 2016	3-3 Management of material topics	ESRS E5 E5-1 §14; E5-2 §19; E5-3 §23		
	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a) and (b)	(2a)	GRI 301-1 requires a breakdown by non-renewable and renewable materials used. ESRS E5-4 §31 (b) requires the percentage of biological materials that is sustainably sourced.
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)		
	301-3 Reclaimed products and their packaging materials	'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

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GRI 302: Energy 2016	3-3 Management of material topics	ESRS E1 E1-2 §24 and §25 (c) to (d); E1-3 §28; E1-4 §32 and §33		
	302-1 Energy consumption within the organization <i>(302-1-a, b, c, e and g)</i>	ESRS E1 E1-5 §37; §38	(2b)	Differences exist between the two in how energy consumption data is aggregated and disaggregated.
	302-2 Energy consumption outside of the organization	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	302-3 Energy intensity	ESRS E1 E1-5 §40		
	302-4 Reduction of energy consumption	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	
	302-5 Reductions in energy requirements of products and services	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	

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GRI 303: Water and Effluents 2018	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22; ESRS E3 E3-1 §11; E3-2 §17; E3-3 §22		
	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (c) i and (c) iv; MDR-T §80 (f); ESRS E3 §8 (a) and (b); §AR 15 (a); E3-2 §17, §AR 20; E3-3 §24 and §25		
	303-2 Management of water discharge-related impacts <i>(303-2-iv)</i>	ESRS E2 E2-3 §24 (a)	(2b)	GRI 303-2 refers to minimum standards in water quality discharges. ESRS E2-3 refers to the consideration of ecological thresholds in setting pollution targets.
	303-3 Water withdrawal <i>(303-3-a)</i>	ESRS E3 E3-4 §AR 32	(1a)	GRI 303-3-a requires a breakdown of water withdrawal by source.
	303-4 Water discharge <i>(303-4-a)</i>	ESRS E3 E3-4 §AR 32	(1a)	GRI 303-4-a requires a breakdown of water discharge by type of destination. ESRS E2 E2-2 and E2-5 may provide information for responding to GRI 303-4-d on the treatment of priority substances of concern.
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)		
GRI 304: Biodiversity 2016 (GRI 304: Biodiversity 2016 has been revised and will be superseded by GRI 101: Biodiversity 2024 with the effective date of 1 January 2026)	3-3 Management of material topics	ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §22, §23 (a) and (b); E4-3 §27, §28 (a), §AR 19, §AR 20 (a); E4-4 §31		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas <i>(304-1-a-iv and v)</i>	ESRS E4 §16 (a) i; §19 (a); E4-5 §35	(1a)	GRI 304-1-a-v requires the size for each operational site. ESRS E4-5 allows for either an aggregated figure for all sites or as disaggregated figures, or both.
	304-2 Significant impacts of activities, products and services on biodiversity <i>(304-2-a-i, ii, iii, iv, v and vi; 304-2-b)</i>	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)		
	304-3 Habitats protected or restored <i>(304-3-a and b)</i>	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESRS E4 E4-5 §40 (b) and (d) i	(1b)	GRI 304-4 requires quantitative data on the number of species affected by each level of extinction risk. ESRS E4-5 §40 (d) i is a narrative disclosure.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 305: Emissions 2016	3-3 Management of material topics and GRI 305 1.2	ESRS E1 E1-2 §24; E1-3 §28; E1-4 §32, §33 and §34 (b); E1-7 §56 §58 (a); §59 (a); §61 (a) and (c); §AR 61; §AR 62 (b); ESRS E2 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22	(2a)	GRI 305 requirement 1.2 requires reporting the type and scheme of which offsets are part.
	305-1 Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §48 (a); §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)		
	305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)		
	305-3 Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		
	305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §AR 39 (c)	(1a)	GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.
	305-5 Reduction of GHG emissions (305-5-a, c, d and 2.9.5)	ESRS E1 E1-3 §29 (b); E1-4 §34 (a) to (c); §AR 25 (b) and (c); E1-7 §56 (b)		
	305-6 Emissions of ozone-depleting substances (ODS) (305-6-a)	ESRS E2 E2-5 §34		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 306: Waste 2020	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §14; E5-2 §19; E5-3 §23		
	306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 §AR 7 (f); E5-4 §30		
	306-2 Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §19 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		
	306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	(1b)	GRI 306-3 requires quantitative data (i.e, a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure.
	306-4 Waste diverted from disposal (306-4-a, b, c, e)	ESRS E5 E5-5 §37 (b), §38 and §40	(1b)	See GRI 306-3.
	306-5 Waste directed to disposal (306-5-a, b, c, e)	ESRS E5 E5-5 §37 (c), §38 and §40	(1a) (1b)	GRI 306-4 requires a breakdown between incineration with energy recovery and incineration without energy recovery. See also GRI 306-3.
GRI 306: Effluents and Waste 2016	306-3 Significant spills	'Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 308: Supplier Environmental Assessment 2016	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)		
	308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	(1b)	GRI 308-1 requires quantitative data on the extent of new suppliers screened based on environmental criteria. ESRS G1-2 requires a narrative disclosure.
	308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c)	ESRS 2 SBM-3 §48 (c) i and iv		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 401: Employment 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	401-1 New employee hires and employee turnover <i>(401-1-b)</i>	ESRS S1 S1-6 §50 (c)	(1a)	GRI 401-1-b requires breakdowns by age group, gender, and region.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees <i>(401-2-a-ii, a-iii, a-iv, a-v and b)</i>	ESRS S1 S1-11 §74; §75; §AR 75		
	401-3 Parental leave <i>(401-3-a and b)</i>	ESRS S1 S1-15 §93	(1a)	GRI 401-3 covers parental leave. ESRS S1-15 covers family-related leave. Parental leave is one of the types of family-related leave. GRI 401-3-a requires a breakdown by gender for the parental leave.
GRI 402: Labor/Management Relations 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	402-1 Minimum notice periods regarding operational changes	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	403-1 Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23	(1a)	GRI 403-1-a requires reporting the legal requirements and management system standards on which the system is based. This information is not required in ESRS as this is regulated within the European Union.
	403-2 Hazard identification, risk assessment, and incident investigation (403-2-b)	ESRS S1 S1-3 §32 (b) and §33		
	403-3 Occupational health services	ESRS S1 S1-1 §AR 17 (d)	(2a)	GRI 403-3 requires reporting how the organization ensures the quality of these services and facilitates workers' access to them.
	403-4 Worker participation, consultation, and communication on occupational health and safety	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-5 Worker training on occupational health and safety			
	403-6 Promotion of worker health	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system <i>(403-8-a and b)</i>	ESRS S1 S1-14 §88 (a); §90	(2c)	
	403-9 Work-related injuries <i>(403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)</i>	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	(1a) (2c)	GRI 403-9-c-iii and d require reporting on the use of the hierarchy of controls.
	403-10 Work-related ill health <i>(403-10-a-i, a-ii, b-i, b-ii, c-iii)</i>	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	(1a) (2c)	See GRI 403-9.
GRI 404: Training and Education 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84		
	404-2 Programs for upgrading employee skills and transition assistance programs <i>(404-2-a)</i>	ESRS S1 S1-1 §AR 17 (h)		
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84		
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	3-3 Management of material topics	ESRS S1 §24 (a)		
	405-1 Diversity of governance bodies and employees <i>(405-1-a-i and iii, 405-1-b)</i>	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	(1a)	GRI 405-1-b requires breakdowns by employee category.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98		
GRI 406: Non-discrimination 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §15; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §41; §41 (b) and (c)		
	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §103 (a), §AR 103		
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 408: Child Labor 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	408-1 Operations and suppliers at significant risk for incidents of child labor <i>(408-1-a-i, b, c)</i>	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	(2a)	GRI 408-1-b-i requires reporting the types of suppliers at risk.
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)		
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	(2a)	See GRI 408-1.
GRI 410: Security Practices 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43		
	410-1 Security personnel trained in human rights policies or procedures	'Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 411: Rights of Indigenous Peoples 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43		
	411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), §AR 12; S3-4 §30, §32 (b), §33 (b), §36	(1b)	GRI 411-1 requires quantitative data on the number of incidents. ESRS S3 requires narrative disclosures.
GRI 413: Local Communities 2016	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43		
	413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §22; S3-3 §27 (b); S3-4 §AR 34 (c)	(1b)	GRI 413-1 requires quantitative data on operations with implemented local community engagement, impact assessments, and/or development programs. ESRS S3 includes narrative disclosures.
	413-2 Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 §48 (c) i and iv and §AR 17; ESRS S3 §9 (a) i and (b)		
GRI 414: Supplier Social Assessment 2016	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)		
	414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)	(1b)	GRI 414-1 requires quantitative data on the extent of new suppliers screened based on social criteria. ESRS G1-2 requires a narrative disclosure.
	414-2 Negative social impacts in the supply chain and actions taken (414-2-c)	ESRS 2 SBM-3 §48 (c) i and iv		
GRI 415: Public Policy 2016	3-3 Management of material topics	See links to GRI 3-3		
	415-1 Political contributions	ESRS G1 G1-5 §29 (b)		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 416: Customer Health and Safety 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)		
	416-1 Assessment of the health and safety impacts of product and service categories	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35	(1b)	GRI 416-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.
GRI 417: Marketing and Labeling 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35; §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)		
	417-1 Requirements for product and service information and labeling	'Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	417-2 Incidents of non-compliance concerning product and service information and labeling	ESRS S4 S4-4 §35	(1b)	GRI 417-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.
	417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35	(1b)	See GRI 417-2.

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 418: Customer Privacy 2016	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)		
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	(1a)	GRI 418-1 requires further granularity on the type of complaints and the number of identified leaks, thefts, or losses of customer data.

Notes legend

(1a) Differences in granularity: GRI requires further breakdowns or granularity.

(1b) Differences in data type: GRI requires quantitative disclosure and ESRS requires qualitative disclosure.

(2a) Differences in scope: GRI disclosure is broader and/or more specific than ESRS.

(2b) Differences in scope: GRI and ESRS disclosures have the same disclosure objective but differ in how data points are formulated.

(2c) Differences in scope: GRI 403 covers employees and workers who are not employees but whose work and/or workplace is controlled by the organization. ESRS S1-14 covers employees and non-employee workers (people with contracts with the undertaking to supply labour (“self-employed people”) or people provided by undertakings primarily engaged in “employment activities” (NACE Code N78)). For fatalities, ESRS S1-14 covers workers working on the undertaking’s sites.

(3) Difference in definition of non-employees: GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers (people with contracts with the undertaking to supply labour (“self-employed people”) or people provided by undertakings primarily engaged in “employment activities” (NACE Code N78)).