



**The State of Sustainability  
Reporting: Global Trends in the  
GRI Standards 2025**



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## Key takeaways

1

**GRI is the most widely used sustainability reporting framework worldwide**, referenced by companies accounting for 62% of global market capitalization and 40% of all large listed companies.

2

**Sustainability reporting is a multi-framework practice**: most companies combine GRI Standards with other frameworks – such as TCFD, SASB, CDP, ISSB, ESRS, and TNFD. Complementarity between standards defines today's reporting landscape, reinforcing the case for GRI's continued work on interoperability.

3

**GRI's reach is genuinely global**, with publicly listed companies headquartered in 107 jurisdictions reporting with GRI. Two-in-five of all GRI reporters are now based in the Global South, while Asia accounts for the largest share of GRI reporters worldwide.

4

**Sustainability reporting remained stable in 2025, but with significant variation across regions**. GRI use is rising in Asia, Africa and Latin America while levelling off in Europe and North America – a similar pattern experienced by other major frameworks, pointing to broader political and regulatory changes.

5

**GRI reporting rates are led by jurisdictions in Asia and Latin America**, with the highest levels including Taiwan (China, 95% of companies), Argentina (82%), Colombia (79%), Singapore (76%), Brazil (71%) and Malaysia (70%).

6

**Reporters draw on the full breadth of the GRI Standards**, reflecting the value companies place on a comprehensive impact framework that other standards do not match. The three most referenced Topic Standards are Emissions (62% of reports), Energy (61%) and Occupational Health and Safety (60%).

# Introduction

Sustainability has become an essential part of today's economy. Most large companies around the world now publish information on their environmental, social, and economic impacts.<sup>1</sup> This trend reflects a compelling business case for sustainability – **companies that demonstrate sustainability outperform others**, due to a combination of stronger risk management, greater resilience and an enhanced capacity to deliver growth anchored in a license to operate. At the same time, information disclosed through sustainability reporting is increasingly used by investors, regulators, supply chain partners, and civil society, whether to assess risk, allocate capital or hold organizations accountable.

Despite the demonstrated benefits of sustainability, **2025 was marked by headwinds on many fronts**. The European Union entered a period of regulatory recalibration, political pushback intensified in the United States, and a debate emerged about the burden and complexity of existing reporting standards and frameworks. The expansion of mandatory sustainability reporting also slowed more than many had anticipated. However, the year also witnessed renewed focus on the purpose and added value of sustainability reporting – moving it well 'beyond compliance' and in support of better decisions, strategy, and more resilient long-term growth. Support for sustainability as a strategic element of economic growth continued to gain momentum in Asia and Latin America.


These varied narratives raise a legitimate question – what is the state of sustainability reporting today and where does GRI stand within it? This report seeks to answer that question, presenting evidence on how the world's largest listed companies reported on sustainability in 2025 – and examining the use of GRI Standards within the global reporting system.

The central finding of the publication is clear. **GRI is the most widely used sustainability reporting framework worldwide**. Companies referencing GRI account for 62% of global market capitalization and 40% of the world's largest listed companies – a position unmatched by any other framework. Sustainability reporting that includes GRI can already be considered 'standard practice' in 45 jurisdictions worldwide, if we consider this to be reaching a threshold of 50% of companies using GRI. Usage of GRI also increases with company size.

This publication also confirms that **reporting is not a single-framework exercise**. Most large companies use more than one standard or framework, combining GRI with other frameworks. While GRI Standards were used more than any other, the findings reflect that different frameworks address distinct information needs and multiple audiences, reflecting the complementarity of these disclosures. GRI's collaboration with the IFRS Foundation, TNFD, TISFD, CDP, ISO, the GHG Protocol, SBTi, and others reflects the priority for GRI of promoting interoperability, creating coherence and reducing duplication for both reporters and information users.

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1. 87% of large publicly-listed companies publish such information.



Another key finding is the global reach of GRI reporting. Publicly listed companies headquartered in 107 jurisdictions used the GRI Standards. One of the most striking results is the **growing prevalence of GRI use in the Global South**, where two in five GRI reporters are headquartered and where GRI use and market capitalization exceeds levels seen in the rest of the world. This confirms the trends pointed to elsewhere: there is growth in reporting and growing expectations around impact reporting across these emerging economies.

Overall, GRI use remained stable worldwide from 2024 to 2025, reflecting two different underlying trends. The use of reporting standards fell in markets most affected by regulatory changes and political turbulence, while it rose across many emerging economies.

It is important to ask if the drop in use of GRI standards is really a drop in impact reporting. Over time, the most important metric may be the number of jurisdictions where impact reporting is 'standard practice', whether through market adoption, regulation, or both.

Take the introduction of European Sustainability Reporting Standards (ESRS) in the EU and EEA, which has reduced the number of companies using GRI Standards in that region. At the same time, the ESRS also means that 30 countries now require reporting on sustainability impacts as part of a double materiality approach. This growth of sustainability reporting that includes impacts is important context for the future of the global reporting system.

Second, the decline in reporting in certain jurisdictions is not unique to GRI; use of other major frameworks also declined during this period, **indicating a broad reaction to political and regulatory change** rather than a problem facing any one standard.

Taken together, these findings point to both consistency and change. Reporting has declined in some markets, but the ambition for sustainability and accompanying reporting ecosystems across the Global South – especially Latin America and Asia – continues to mature, driving further growth.

For GRI, the findings reinforce the **role of impact reporting within the emerging global system** for sustainability reporting. The GRI Standards fit alongside others, especially those focused on financial materiality, with each serving distinct but complementary purposes. Helpfully, the experience of large, listed companies in reporting on sustainability impacts, which this research shows is already widespread, provides a strong basis for continued, enhanced sustainability reporting in future.

As the reporting landscape continues to evolve, it is essential that GRI and our partners not only help shape how companies navigate multiple frameworks, but also that we support usability and interoperability – to translate disclosures into better decisions and meaningful actions. Crucially, the findings also show that **companies value GRI Standards for their range and completeness**, characteristics that are critical to ensuring that sustainability reporting remains fit for purpose.

## Data sources and methodology

The analysis presented in this report is based on a dataset created by GRI of public reporting by 14,682 companies. The sample was drawn out of major financial market databases, selecting every publicly listed company in the world with annual revenues of USD 250 million and above.

Revenue was chosen as the selection criterion because it is an objective, externally verifiable threshold that does not depend on a company's reporting behavior. The USD 250 million cut-off captures the segment of companies with the largest sustainability impacts and where corporate reporting is most consequential for investors, regulators, and other stakeholders. In addition, this revenue threshold allows for the selection of a large sample, allowing for meaningful geographical and sectoral comparisons.

To build the dataset, the most recent sustainability report published by each company was identified and downloaded in December 2025. The data collected, therefore, reflects how these companies disclose their impacts at the end of 2025, which means that, for most companies, the reports analyzed were referring to the financial year 2024.

The sustainability reports of these companies were then examined through automated text analysis to determine how each one references the GRI Standards, as well as other standards and reporting frameworks. Each report was processed using a standardized search routine.

A company is considered a user of a framework when it references that framework in its sustainability disclosures. This is a measure of the company's stated reference. In the case of GRI, we also measured formal use of GRI, as indicated by a GRI content index or statement of use.

For the purposes of this study, GRI focused on large publicly listed companies. The sample we created does not represent the full set of either large or publicly listed companies.

For a full description of our methodology, [see this link](#).

### Technical acronyms used in this report

IFRS	International Financial Reporting Standards
ISSB	International Sustainability Standards Board
CDP	Carbon Disclosure Project
ESRS	European Sustainability Reporting Standards
GHG Protocol	Greenhouse Gas Protocol
GRI Standards	Global Reporting Initiative Standards
ISO	International Organization for Standardization
SASB	Sustainability Accounting Standards Board
SDGs	Sustainable Development Goals
SBTi	Science Based Targets initiative
TCFD	Task Force on Climate-Related Financial Disclosures
TISFD	Taskforce on Inequality and Social-related Financial Disclosures
TNFD	Taskforce on Nature-related Financial Disclosures

# Overall GRI use and leadership

## Sustainability reporting is widespread

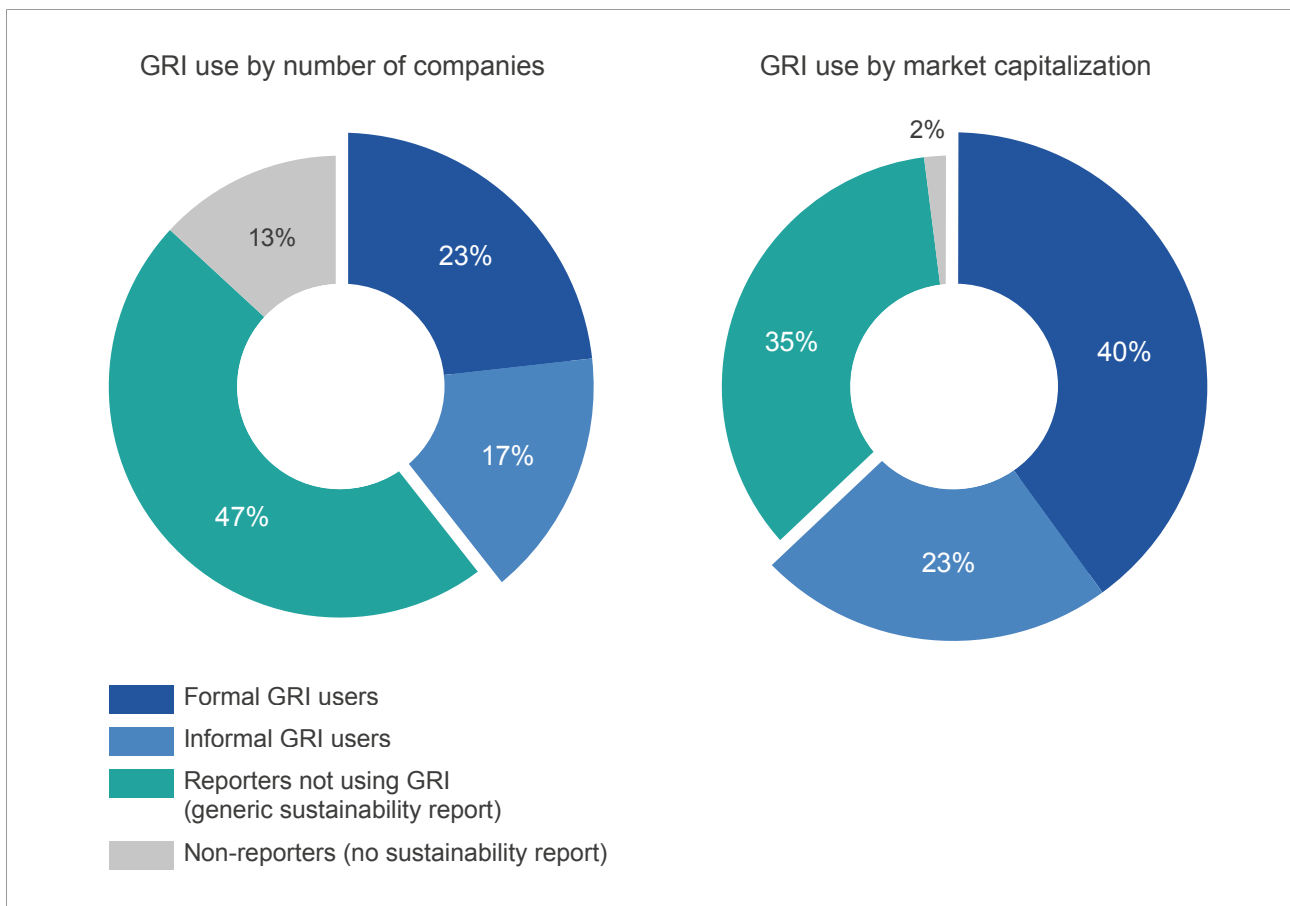
Large listed corporates regularly report on sustainability. A total of 87% produce sustainability reports and disclosures, with 40% reporting using GRI, meaning two in five listed companies around the world use the GRI Standards. Almost one in four (23%) are formal GRI reporters.<sup>2</sup>

## GRI reporters reflect nearly two-thirds of global market capitalization

Companies using the GRI Standards to report on their impact accounted for 62% of global market capitalization at the end of 2025. This correlates strongly with similar research by the OECD last year.<sup>3</sup>

Formal GRI reporters – those who report ‘in accordance’ or ‘with reference’ to GRI or publish a content index while referencing GRI – comprise 40% of global market capitalization. As GRI is widely referenced but mandated on a more limited basis, this is a significant number and demonstrates widespread market practice, with GRI as the framework of choice in sustainability reporting.

Figure 1. GRI use by number of companies and market capitalization (%)



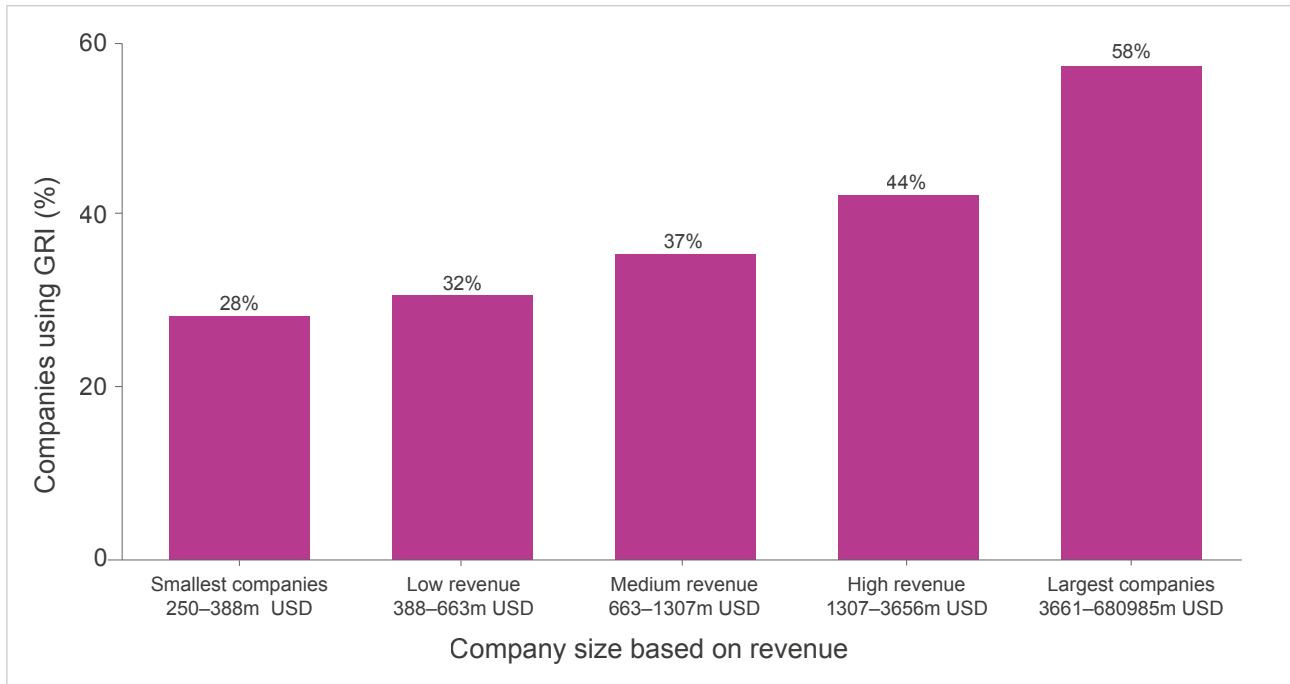
2. This study is not a complete picture of GRI use across all types of organizations, but focuses on large listed companies – a deliberate choice that reflects their outsized influence on market behavior and reporting norms.  
3. The OECD, following a slightly different methodology, reported that the companies using GRI Standards account for 61% of global market capitalization. OECD (2025), Global Corporate Sustainability Report 2025, OECD Publishing, Paris, <https://doi.org/10.1787/bc25cele-en>.

## Larger companies are more likely to use GRI

There is a clear and consistent relationship between company size and GRI use: the larger the revenue, the more likely a company is to report with GRI (Figure 2).

This relationship explains why studies that focus on a narrower set of large companies typically find higher rates of GRI use. KPMG, which evaluates sustainability reporting for the world's 250 largest companies, finds that nearly four in five (77%) use GRI.<sup>4</sup>

Figure 2. GRI use by company size (%)



## GRI is more widely used than all other standards and frameworks

For this research, GRI evaluated the use of the world's top standards and frameworks to determine which were most widely used by large listed companies.

GRI leads all sustainability reporting frameworks both by the number of companies and market capitalization. TCFD comes closest in terms of the percentage of companies (34%) but trails GRI considerably in market capitalization terms. The newer frameworks – ISSB Standards, ESRS, and TNFD – are used by a much smaller share of companies globally (see Table 1).

We expect the distribution between these standards to change, both due to incoming reporting requirements and convergence in standards. For example, the ISSB Standards incorporated TCFD recommendations in 2023.

2025 was the first year in which some EU-based companies were reporting under the Corporate Sustainability Reporting Directive (CSRD) using the ESRS standards.

4. The move to mandatory reporting: survey of Sustainability Reporting 2024. KPMG.

Given its geographic focus, ESRS reporting is low globally, but much higher among EU-based companies: 55% of them assessed use ESRS, representing 65% of market capitalization in the region.

Due to the high degree of interoperability between ESRS and GRI, ESRS reporters are considered to be reporting in reference with GRI, with more companies adopting ESRS impact reporting is gaining ground. In the EU, 68% of companies and 80% of market capitalization report on their impacts using either GRI or ESRS or a combination of both. Outside of the EU, impact reporting is included in national standards, such as India’s BSRS, and China has mandated Climate Reporting based on ISSB together with reporting on impacts. As a result, jurisdictions amounting to around 40% of global GDP are now covered by impact reporting.

The UN Sustainable Development Goals (SDGs), although not designed as a reporting framework, are often mentioned in reports, with a company disclosing its impacts alongside one or more of the goals. The SDGs are used by the same number of companies as GRI but account for a lower share of market capitalization (50%).

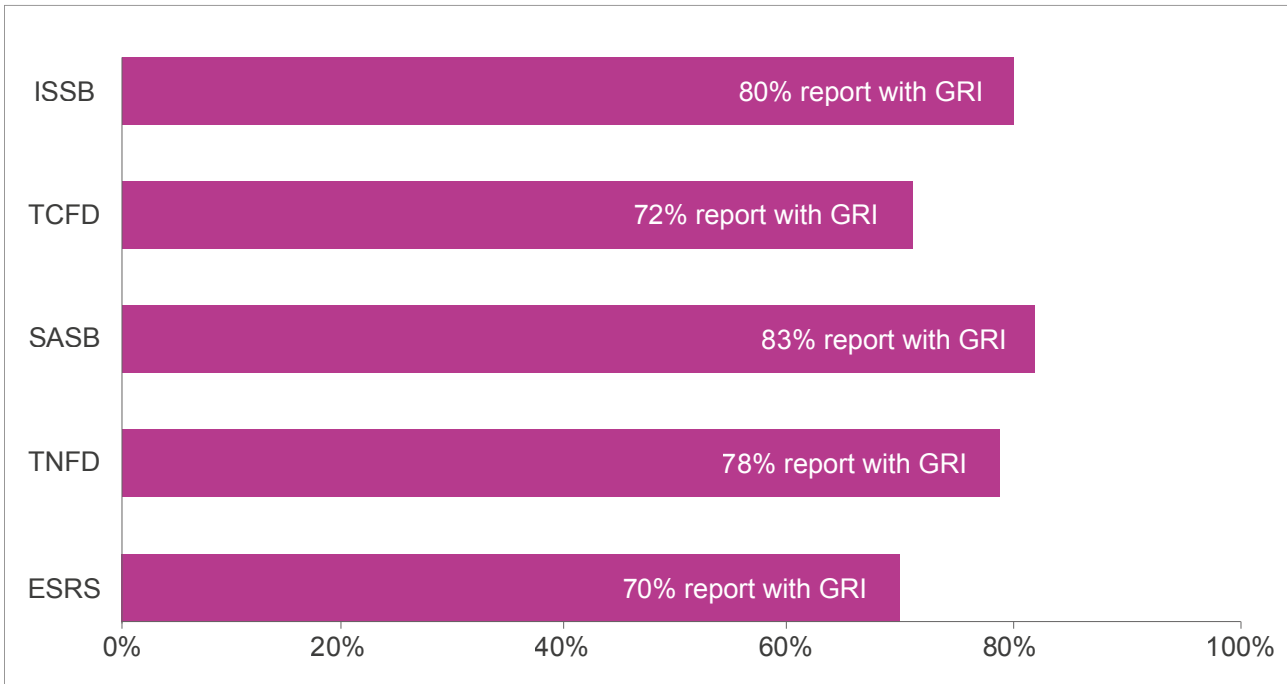
**Table 1. Use of different reporting frameworks and standards by number of companies and market capitalization**

Frameworks and Standards	Number of companies	Percentage of companies	Percentage of market capitalization
GRI	5839	40%	62%
SDGs	5839	40%	50%
TCFD	4939	34%	59%
SASB	3440	23%	45%
CDP	3039	21%	51%
ISSB	1848	13%	21%
ESRS	1514	10%	18%
TNFD	1047	7%	16%

Note: The figures for ISSB standards capture all reports with references to “IFRS S1”, “IFRS S2” or “ISSB”.

Large listed companies often use multiple sustainability standards and frameworks simultaneously to address a range of stakeholders’ needs (see Figure 3).

Figure 3. GRI use alongside other standards or frameworks



Note: A company's use of these standards or frameworks means it is mentioned in its sustainability report.

### Global usage of GRI remains stable

Looking at similar company samples, 42% used GRI in 2024, compared to 40% in 2025. This masks two distinct trends: a decline in Europe (EU and non-EU), North America, and Oceania; and conversely, an increase in Asia, Africa, the Middle East, and Latin America.

The decrease in Europe reflects the new regulations in the European Union that require companies to report using ESRS standards. In the United States, a new political cycle and regulatory uncertainty surrounding federal and state-level reporting rules reduced the number of companies reporting with GRI.

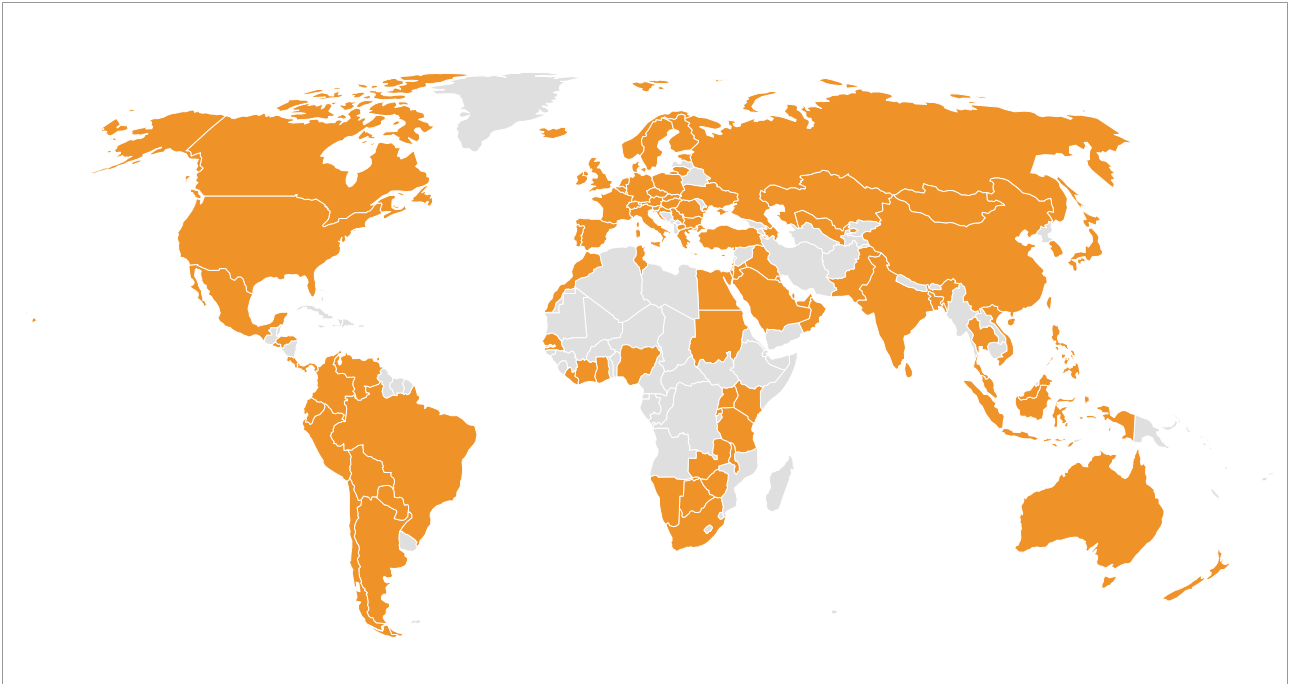
The decreases were not limited to GRI reporting. Other standards and frameworks registered similar declines from 2024 to 2025: SASB fell by 2%, CDP by 2%, and TCFD by 3% year on year. References to the SDGs in sustainability reports also declined – by 4% – across the sample.

## GRI use across jurisdictions

### GRI has a wide global footprint

The large-listed companies that use GRI are found in 107 jurisdictions, spanning every region of the world (reporting rates by jurisdiction are available in Annex 1).

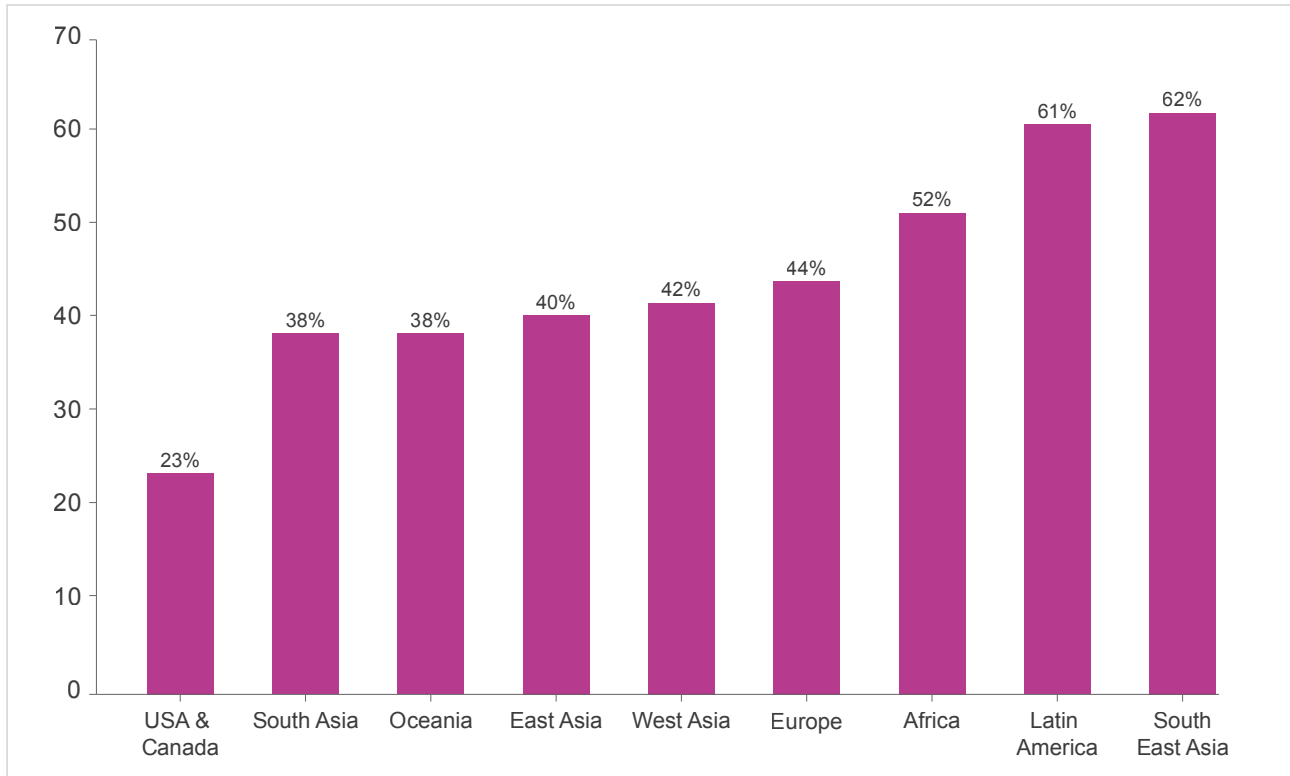
Figure 4. Jurisdictions with GRI reporters



## Regional differences matter: Southeast Asia, Latin America, and Africa show strong GRI use

There is significant regional variation in the use of the GRI Standards. Figure 5 shows the variation across regions, with the highest use of GRI in Southeast Asia and the lowest in the USA and Canada.

Figure 5. GRI use by number of companies per region



Despite these regional trends, individual jurisdictional differences reflect relevant local regulation, institutional arrangements, and market expectations. Looking at the top 20 performing jurisdictions by the percentage of GRI reporters reveals that jurisdictions as diverse as Argentina, Switzerland and the United Arab Emirates are among those with the highest GRI reporting rates.

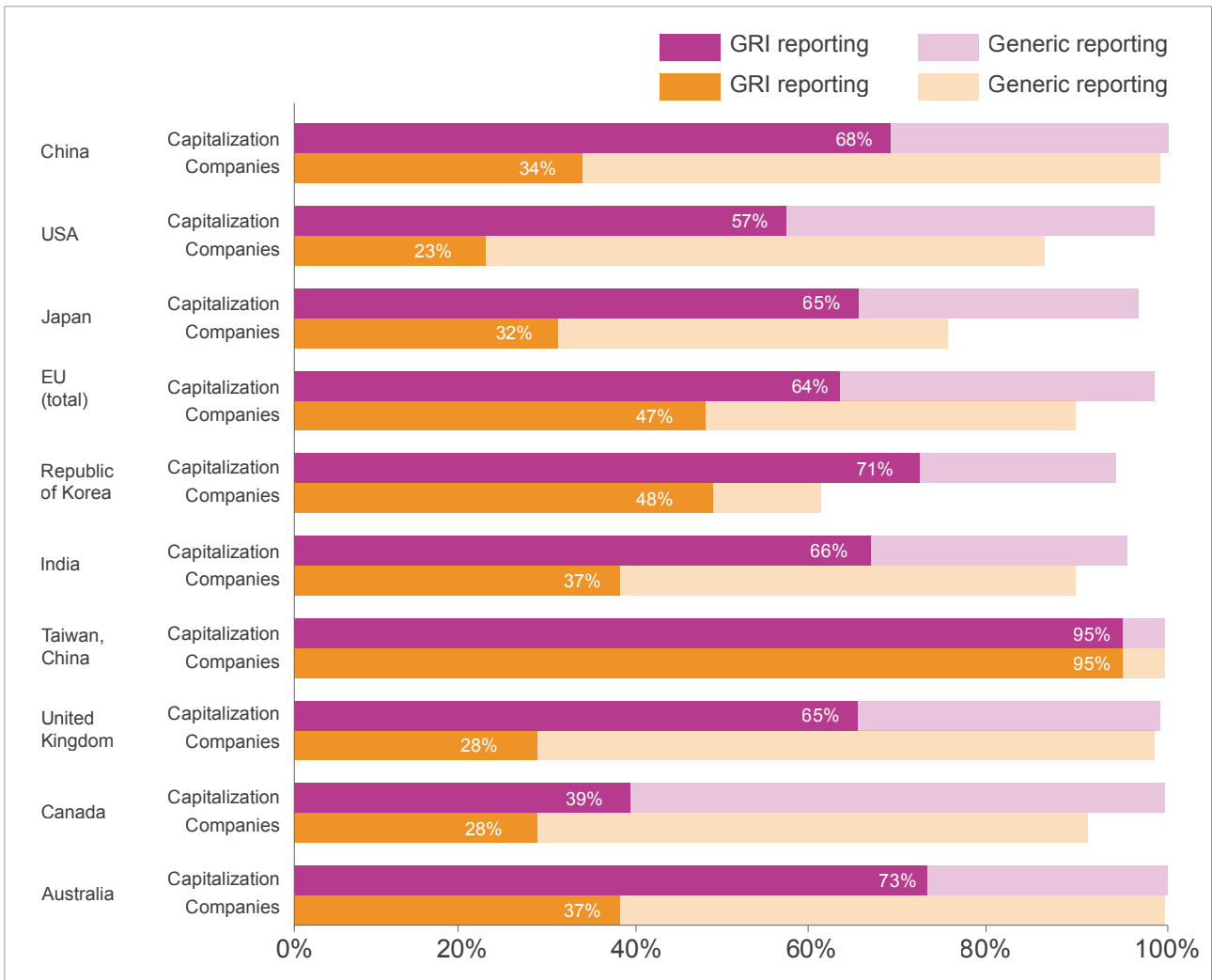
**Table 2: The 20 top-performing jurisdictions by GRI use<sup>5</sup>**

Ranked by market capitalization		Ranked by number of companies	
Jurisdictions	GRI use, % of market capitalization	Jurisdictions	GRI use, % of market capitalization
Taiwan, China	95%	Taiwan, China	95%
Argentina	93%	Argentina	82%
United Arab Emirates	92%	Colombia	79%
Spain	89%	Switzerland	76%
Belgium	87%	Singapore	76%
Kuwait	86%	Brazil	71%
Malaysia	86%	Malaysia	70%
Sweden	85%	Spain	67%
Saudi Arabia	85%	Nigeria	67%
Singapore	84%	Portugal	67%
Philippines	84%	United Arab Emirates	66%
Russian Federation	84%	Thailand	66%
Colombia	83%	Philippines	62%
Nigeria	78%	Sri Lanka	62%
Germany	77%	Sweden	59%
Switzerland	76%	Indonesia	59%
Oman	76%	Mexico	58%
Australia	73%	Austria	57%
Netherlands	73%	Greece	54%
Brazil	73%	Netherlands	54%

Exploring the world’s largest markets also yields interesting results: from this perspective, GRI use as a percentage of market capitalization is high in the US, UK, and Australia, where there is a mandate for financial materiality reporting, or no mandatory reporting at all. GRI reporting is highest of all in Taiwan (China), where GRI and ISSB are both mandatory as of 2025.

5. Jurisdictions with less than 20 companies in the database were excluded from this table. Still, the number of companies and market capitalization varies drastically between jurisdictions in the table, requiring caution in making direct comparisons.

**Figure 6. GRI use and generic sustainability reporting by market capitalization and number of companies. Largest 10 jurisdictions by number of companies.**

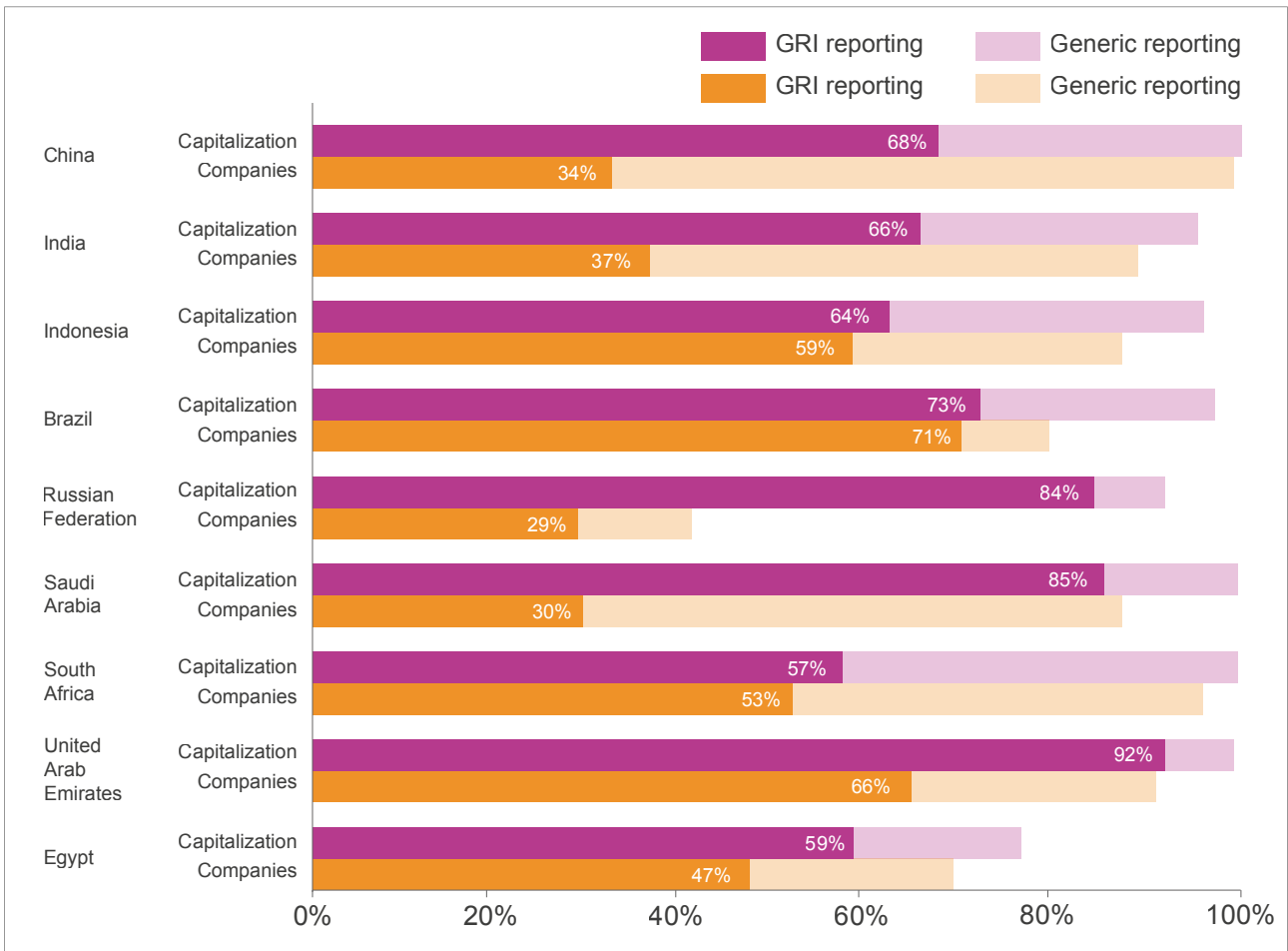


### Strong GRI showing in the Global South

42% of companies using GRI are headquartered in the Global South (G77 plus China). Across the Global South, there are slightly more GRI reporters than elsewhere in the world (43% vs. 38%). However, the market capitalization of GRI reporters is much higher in the Global South, reaching 71% vs. 60% elsewhere.

Global South countries such as Argentina (82% of companies and 93% of market capitalization), Thailand (65% and 66%), and Malaysia (70% and 86%) have very high levels of GRI reporting (see Annex 1 for a full list of reporting rates per jurisdiction). Among BRICS economies, GRI use is particularly high in Brazil (71% and 73%) and Indonesia (59% and 64%) (See Figure 7)

Figure 7. GRI use and generic sustainability reporting by market capitalization and number of companies. Selected BRICS economies.



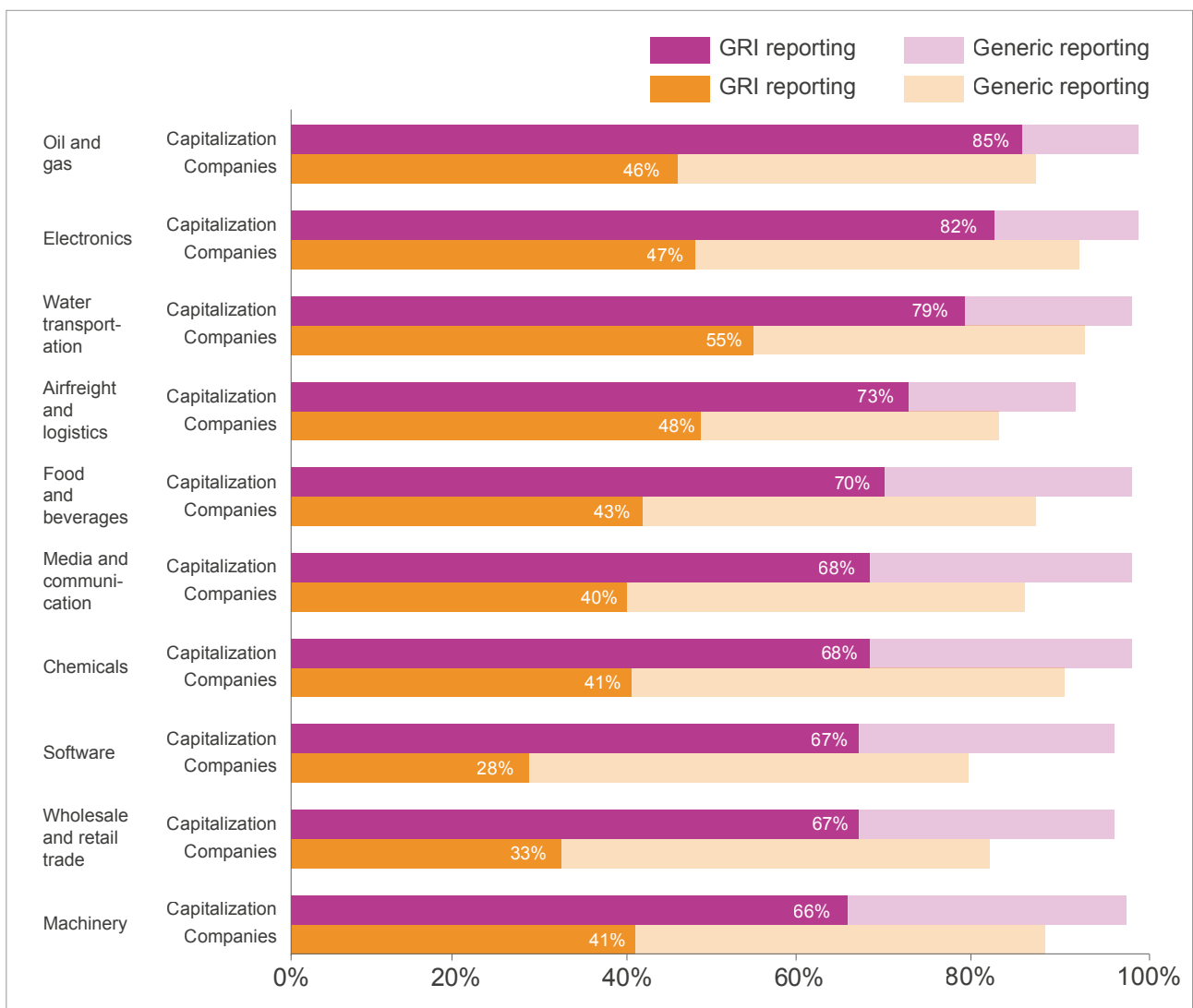
# GRI use across industries

## GRI use across industries varies

In sectors such as oil and gas, and electronics, GRI reporting represents more than 80% of market capitalization, whereas it is below 30% in health services or restaurants (see Annex 2 for a complete list of use by sectors).

When the absolute number of reporters using GRI in a sector may not appear high, it is important to consider the market capitalization of those reporters. Where market capitalization is high, there is high impact, and GRI shapes expectations for sustainability reporting among stakeholders. (Figure 8)

**Figure 8. GRI use and generic sustainability reporting by market capitalization and number of companies. Largest 10 sectors by number of companies.**



## Use of specific GRI Standards

### Flexibility within a system: varied but wide use of all GRI Standards

The GRI Standards are flexible, and organizations can use them in ways that best accommodate their needs. Use of specific standards depends on a materiality assessment to determine the most significant impacts, whether environmental, social, or economic.

*GRI 305 Emissions 2016*, *GRI 302 Energy 2016*, and *GRI 403 Occupational Health and Safety 2018* are the most widely used standards. Approximately three in five GRI users refer to them in their reports.

While there is variation in terms of use of Topic Standards (see Annex 3), all GRI Topics Standards show use. This emphasizes the importance of GRI's broad range of sustainability standards, including on topics that other frameworks do not cover.

The first three GRI Sector Standards have been in use for the past few years, covering oil and gas, coal, and agricultural activities, respectively. 36% of GRI users in those sectors have already reported on these new standards.

**Table 3. GRI Topic Standards: Top ten standards**

GRI Topic Standard	Percent of all reporters
GRI 305: Emissions 2016	62%
GRI 302: Energy 2016	61%
GRI 403: Occupational Health and Safety 2018	60%
GRI 405: Diversity and Equal Opportunity 2016	59%
GRI 404: Training and Education 2016	59%
GRI 401: Employment 2016	59%
GRI 201: Economic Performance 2016	56%
GRI 306: Effluents and Waste 2016 / Waste 2020	56%
GRI 205: Anti-corruption 2016	56%
GRI 303: Water and Effluents 2018	54%

The lesson to draw is clear: companies need and use standards that respond to their areas of most significant impact. This generates the information they need for impact management – and that stakeholders require to understand their impacts. The breadth of the GRI Topic and Sector Standards ensure that companies can generate decision-useful data on a wide range of critical sustainability topics.

# Annexes

## Annex 1. GRI use by jurisdiction of company headquarters

Jurisdiction	Number of companies in the database	GRI use, in % of companies	GRI use, in % of market capitalization
Algeria	1	0%	0%
Antigua and Barbuda	1	0%	0%
Argentina	39	82%	93%
Australia	235	37%	73%
Austria	37	57%	57%
Azerbaijan	2	50%	na
Bahamas	2	0%	0%
Bahrain	10	70%	79%
Bangladesh	24	33%	36%
Barbados	3	0%	0%
Belarus	2	0%	na
Belgium	60	52%	87%
Bermuda	76	30%	42%
Bolivia	5	40%	48%
Bosnia and Herzegovina	3	0%	0%
Botswana	3	33%	20%
Brazil	194	71%	73%
Bulgaria	11	9%	13%
Cambodia	1	0%	0%
Canada	325	28%	39%
Cayman Islands	165	31%	33%
Chile	81	49%	59%
China	2937	34%	68%
Colombia	29	79%	83%
Costa Rica	1	100%	100%
Cote d'Ivoire	8	13%	3%
Croatia	16	44%	30%
Curacao	1	100%	100%
Cyprus	12	42%	23%
Czech Republic	6	67%	91%
Denmark	51	25%	65%
Ecuador	9	56%	43%
Egypt	32	47%	59%

Jurisdiction	Number of companies in the database	GRI use, in % of companies	GRI use, in % of market capitalization
El Salvador	4	100%	100%
Estonia	5	20%	12%
Eswatini	1	0%	na
European Union (total)	1500	47%	64%
Fiji	1	0%	0%
Finland	64	45%	67%
France	241	35%	51%
Gabon	1	0%	0%
Georgia	1	0%	0%
Germany	223	42%	77%
Ghana	4	50%	9%
Gibraltar	2	0%	0%
Greece	37	54%	52%
Guyana	1	0%	0%
Honduras	4	50%	na%
Hong Kong SAR, China	221	42%	63%
Hungary	11	91%	100%
Iceland	13	23%	24%
India	697	37%	66%
Indonesia	206	59%	64%
Iraq	5	60%	52%
Ireland	48	52%	37%
Israel	154	30%	50%
Italy	136	52%	72%
Jamaica	10	0%	0%
Japan	1715	32%	65%
Jordan	15	47%	36%
Kazakhstan	19	47%	55%
Kenya	15	87%	85%
Kuwait	33	48%	86%
Latvia	1	0%	0%
Lebanon	2	0%	0%
Liberia	2	100%	100%
Liechtenstein	2	0%	0%

Jurisdiction	Number of companies in the database	GRI use, in % of companies	GRI use, in % of market capitalization
Lithuania	8	38%	38%
Luxembourg	38	47%	41%
Macau	2	50%	100%
Malaysia	179	70%	86%
Malta	6	50%	58%
Marshall Islands	16	75%	85%
Mauritius	13	38%	84%
Mexico	81	58%	62%
Monaco	1	0%	0%
Mongolia	3	0%	0%
Montenegro	3	0%	0%
Morocco	31	48%	56%
Myanmar/Burma	1	0%	na
Namibia	3	33%	38%
Nepal	1	0%	0%
Netherlands	87	54%	73%
New Zealand	38	45%	58%
Nigeria	24	67%	78%
North Macedonia	3	33%	73%
Norway	78	41%	59%
Oman	20	45%	76%
Pakistan	75	32%	49%
Palestinian Territories	3	100%	100%
Panama	12	58%	88%
Papua New Guinea	1	0%	0%
Paraguay	3	33%	na
Peru	47	53%	72%
Philippines	87	62%	84%
Poland	92	32%	42%
Portugal	21	67%	72%
Qatar	25	40%	69%
Republic of Korea	711	48%	71%
Romania	18	56%	50%
Russian Federation	179	29%	84%

Jurisdiction	Number of companies in the database	GRI use, in % of companies	GRI use, in % of market capitalization
Saudi Arabia	129	30%	85%
Senegal	2	0%	0%
Serbia	3	100%	100%
Singapore	137	76%	84%
Slovakia	2	50%	75%
Slovenia	10	60%	90%
South Africa	111	53%	57%
Spain	87	67%	89%
Sri Lanka	26	62%	62%
Sudan	1	0%	0%
Sweden	172	59%	85%
Switzerland	131	76%	76%
Syrian Arab Republic	1	0%	0%
Taiwan, China	478	95%	95%
Thailand	182	66%	66%
Togo	2	0%	0%
Trinidad and Tobago	8	0%	0%
Tunisia	8	25%	28%
Turkiye	76	51%	65%
Uganda	4	75%	82%
Ukraine	9	33%	70%
United Arab Emirates	74	66%	92%
United Kingdom	384	28%	65%
United Republic of Tanzania	3	67%	74%
United States of America	2307	23%	57%
Uzbekistan	10	30%	46%
Venezuela	1	0%	0%
Vietnam	123	33%	58%
Virgin Islands (British)	3	33%	64%
Zambia	6	50%	51%
Zimbabwe	5	80%	na

Note: na denotes that market capitalization data is unavailable.

## Annex 2. GRI use by sector

Sector	Number of companies in the database	GRI use, percent of companies	GRI use, percent of market capitalization
Electronics	1307	47%	82%
Wholesale and retail trade	1250	33%	67%
Banking	882	46%	57%
Chemicals	820	41%	68%
Capital markets	742	37%	52%
Metal processing	709	39%	66%
Software	653	28%	67%
Machinery	646	41%	66%
Food and beverages	614	43%	70%
Commercial Services	599	37%	56%
Pharma	566	39%	49%
Real Estate	564	40%	52%
Automotive	538	38%	39%
Power production and energy utilities	504	49%	65%
Textiles and apparel	432	32%	53%
Media and communication	430	40%	68%
Construction	404	42%	55%
Oil and gas	351	46%	85%
Insurance	280	34%	37%
Construction materials	230	43%	58%
Mining	221	52%	58%
Forestry	203	39%	54%
Household goods	178	29%	33%
Transportation infrastructure	154	44%	53%
Health Services	152	26%	29%
Agriculture	148	43%	55%
Restaurants	122	27%	28%
Ground Transportation	119	39%	31%
Medical equipment	105	37%	42%
Water transportation	96	55%	79%
Coal	95	37%	50%
Recreation and leisure	94	33%	32%
Airlines	85	55%	60%

Sector	Number of companies in the database	GRI use, percent of companies	GRI use, percent of market capitalization
Hotels	85	48%	52%
Aerospace and defense	83	31%	35%
Airfreight and logistics	75	48%	73%
Water and waste services	67	30%	34%
Education	50	20%	31%
Security Services	20	35%	64%

### Annex 3: Use of GRI Topic Standards

Topic standard	Percentage of GRI reporters using this standard
GRI 305: Emissions 2016	62%
GRI 302: Energy 2016	61%
GRI 403: Occupational Health and Safety 2018	60%
GRI 405: Diversity and Equal Opportunity 2016	59%
GRI 404: Training and Education 2016	59%
GRI 401: Employment 2016	59%
GRI 201: Economic Performance 2016	56%
GRI 306: Effluents and Waste 2016 / Waste 2020	56%
GRI 205: Anti-corruption 2016	56%
GRI 303: Water and Effluents 2018	54%
GRI 418: Customer Privacy 2016	43%
GRI 414: Supplier Social Assessment 2016	42%
GRI 406: Non-discrimination 2016	42%
GRI 308: Supplier Environmental Assessment 2016	42%
GRI 413: Local Communities 2016	41%
GRI 203: Indirect Economic Impacts 2016	39%
GRI 416: Customer Health and Safety 2016	38%
GRI 206: Anti-competitive Behavior 2016	37%
GRI 204: Procurement Practices 2016	34%
GRI 409: Forced or Compulsory Labor 2016	34%
GRI 408: Child Labor 2016	34%
GRI 301: Materials 2016	32%
GRI 417: Marketing and Labeling 2016	31%
GRI 304: Biodiversity 2016	30%
GRI 202: Market Presence 2016	28%
GRI 207: Tax 2019	27%
GRI 407: Freedom of Association and Collective Bargaining 2016	26%
GRI 402: Labor/Management Relations 2016	24%
GRI 415: Public Policy 2016	24%
GRI 411: Rights of Indigenous Peoples 2016	17%
GRI 410: Security Practices 2016	17%



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GRI is the independent nonprofit organization that is the architect of the common global language to assess and report on environmental, social and economic impacts. GRI provides standards, tools and training that empower organizations of all sizes to create sustainable, long-term value and unlock positive change in the world.



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