

# GRI Topic Standard Project for Economic Impact – Corruption exposure draft

## Comments to be received by 10 April 2026

---

This exposure draft is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI.

This exposure draft is intended to replace [GRI 205: Anti-Corruption 2016](#).

Any interested party can submit comments on this draft by 10 April 2026 via this [online survey](#) or by email to [gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org).

As required by the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions on how to submit comments are outlined on the first page of the online questionnaire.

An explanatory memorandum preceding the exposure draft summarizes the objectives of the project and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication. For more information, please visit the [GRI Standards webpage](#).

For questions regarding the exposure draft or the public comment period, please send an email to [economicimpact@globalreporting.org](mailto:economicimpact@globalreporting.org).

---

# Explanatory memorandum

This explanatory memorandum sets out the objectives for the review of *GRI 205: Anti-corruption 2016*, the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

## Objectives for the project

The objective of the economic impact project is to review and revise all GRI economic impact-related Standards and incorporate new issues to reflect stakeholder expectations for reporting the organization's impact on the economy. The economic impact project is divided into three sets of thematic Standards to allow targeted messaging and stakeholder engagement during the public comment periods. This ensures the workload is manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during public inquiry, the GSSB, the working group, the GRI Standards Division, and other GRI divisions. Economic impact project details can be found in the [project proposal](#).

The review of *GRI 205: Anti-corruption 2016*, under Phase 2 of the economic impact project, aims to represent internationally agreed best practice and align with authoritative intergovernmental instruments related to an organization's impact on the economy, environment, and people, such as the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and United Nations Convention on Corruption (UNCAC).

As part of the GSSB Work Program 2023-2025, the Global Sustainability Standards Board (GSSB) identified the review of *GRI 205: Anti-corruption 2016* as a priority project for commencement in 2023. Since the GRI disclosures on anti-corruption were last revised, the issue of competition has received significant attention in the global sustainable development agenda. In line with the [GSSB Due Process Protocol](#), a multi-stakeholder working group was established in January 2024 to contribute to the review and content development.

The revised GRI Anti-corruption Standard highlights the corruption impacts that an organization has through its activities and the actions the organization pursues to minimize and prevent these impacts.

For more information on the project, consult the [project website](#) and the [Terms of Reference](#) of the [Working Group](#).

## Significant proposals

The exposure draft, which is a revision of the *GRI 205: Anti-corruption 2016* Topic Standard, includes both revised disclosures and new disclosures, in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below.

**Revised definition of corruption.** The scope of the term corruption has been expanded beyond traditional forms such as bribery, facilitation payments, and fraud to include emerging practices such as the abuse of digital data and the involvement of intermediaries acting on behalf of the organization. This broader definition reflects the growing complexity of corruption-related impacts and aligns with international instruments and agreements, including the UN Convention against Corruption (UNCAC) and the Financial Action Task Force (FATF) guidance.

In addition, the way corruption-related impacts are described has been expanded. While the current GRI 205 Standard links corruption primarily to poverty, human rights abuses, and environmental degradation, the exposure draft also highlights systemic consequences such as policy paralysis, distortion of market competition, and erosion of democratic institutions. This shift reflects the wider sustainable development and governance concerns highlighted in the 2023 OECD Guidelines for Multinational Enterprises.

**New topic management disclosure COR-1.** Under this disclosure, organizations are expected to report their approach to preventing corruption, including the methodology used for identifying internal business functions such as procurement, marketing, and sales, and business partners, at higher risk of corruption and the criteria applied (e.g., geography, sector, product type).

In addition, organizations are required to report on the governance structures responsible for overseeing anti-corruption practices, including individual roles and committee functions. Organizations must also report on how conflicts of interest are identified and managed, including the use of beneficial ownership data as part of due diligence. This represents an alignment with FATF principles and elevates conflict-of-interest governance as a key element in preventing corruption impacts.

**Disclosure COR-2: Functions and business partners assessed for corruption.** This disclosure expands the focus from 'operations' (used in GRI 205-1) to include organizational functions and business partners. Organizations are expected to report the number and percentage of functions and business partners assessed, the countries in which higher-risk entities are located, and the specific forms of corruption identified (e.g., bribery, embezzlement, trading in influence, digital corruption). The addition of business partner-specific risk disclosure reflects increased alignment with value chain transparency and OECD due diligence expectations. This disclosure mandates contextual information on the methodologies, assumptions, and standards used, enhancing comparability and traceability.

**Disclosure COR-3: Incidents of corruption and actions taken.** Building on GRI 205-3, this disclosure deepens the reporting of corruption incidents by requiring breakdowns by stakeholder groups (employees, workers who are not employees, business partners) and geography (country-level granularity). It introduces new elements, such as reporting on ongoing and completed legal actions, and requires the disclosure of legal outcomes such as fines, settlements, and internal policy changes.

**Disclosure COR-4: Communication and training on anti-corruption.** Under this disclosure, organizations must now report on communication and training on anti-corruption by headcount, distinguishing between employees and workers who are not employees but whose work is controlled by the organization. Optional breakdowns by country, function, and employee category are encouraged to improve comparability and stakeholder relevance. The expanded scope reflects higher expectations for organization-wide capacity building and awareness-raising, reinforcing the preventive dimension of anti-corruption efforts.

**Change in the name of the Standard.** As per the working group's recommendation, the proposed name of the Standard is GRI Corruption.

## GSSB involvement and views on the development of this draft

The GSSB appointed one of its members as a sponsor for the review of *GRI 205: Anti-corruption 2016*. The GSSB sponsor observed the WG process and attended most of their meetings.

All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

## Note on reading this document

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the GRI Standards Glossary 2021 – these definitions are highlighted in grey in the Glossary and cannot be changed. The proposed new definition is not highlighted in grey and is open for review.

# GRI COR: Corruption 202X exposure draft

## Content

<b>Introduction</b>	5
Background on the topic	5
System of GRI Standards	5
Using this Standard	6
<b>1. Topic management disclosures</b>	8
Disclosure COR-1 Prevention of corruption	8
<b>2. Topic disclosures</b>	11
Disclosure COR-2 Functions and business partners assessed for corruption	11
Disclosure COR-3 Incidents of corruption and actions taken	12
Disclosure COR-4 Communication and training on anti-corruption	14
<b>Glossary</b>	15
<b>Bibliography</b>	17

## Introduction

*GRI COR: Corruption public exposure draft* contains disclosures for organizations to report information about their corruption-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains one disclosure, which provides information about how the organization manages its corruption-related impacts.
- [Section 2](#) contains three disclosures, which provide information about the organization's corruption-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.

## Background on the topic

This Standard addresses the topic of corruption.

Corruption is defined as the abuse of entrusted power for private gain [8]. Corruption can occur within an organization directly, by its governance body members, employees, and workers, or indirectly through intermediaries, such as associations working on behalf of the organization. Corruption can take many forms, including bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes the offer or receipt of gifts, loans, fees, rewards, or other advantages as an inducement to engage in conduct that is dishonest, illegal, or represents a breach of trust. Other forms of corruption may involve the abuse of digital data, embezzlement, trading in influence, abuse of function, illicit enrichment, concealment, and obstruction of justice.

Corruption can lead to poverty, inequality, environmental damage, human rights abuses, local and national policy paralysis, democratic erosion, misallocation of investments, undermining the rule of law, and distortion of market competition. Organizations are expected to demonstrate adherence to internal and cross-border compliance, as well as their commitment to anti-corruption [4]. This is particularly important for organizations operating in diverse cultural and legal contexts. Organizations can have corruption-related impacts as a result of their activities or business relationships.

Preventing and investigating corruption are among the key purposes of the UN Convention against Corruption (UNCAC). The Organisation for Economic Co-operation and Development's (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct set expectations for organizations to have measures in place to prevent, detect, and address corruption.

See references [4], [5], and [8] in the [Bibliography](#).

## System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in this Standard).

**Universal Standards: GRI 1, GRI 2 and GRI 3**

**GRI 1: Foundation 2021** specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting **GRI 1**.

**GRI 2: General Disclosures 2021** contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

**GRI 3: Material Topics 2021** provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

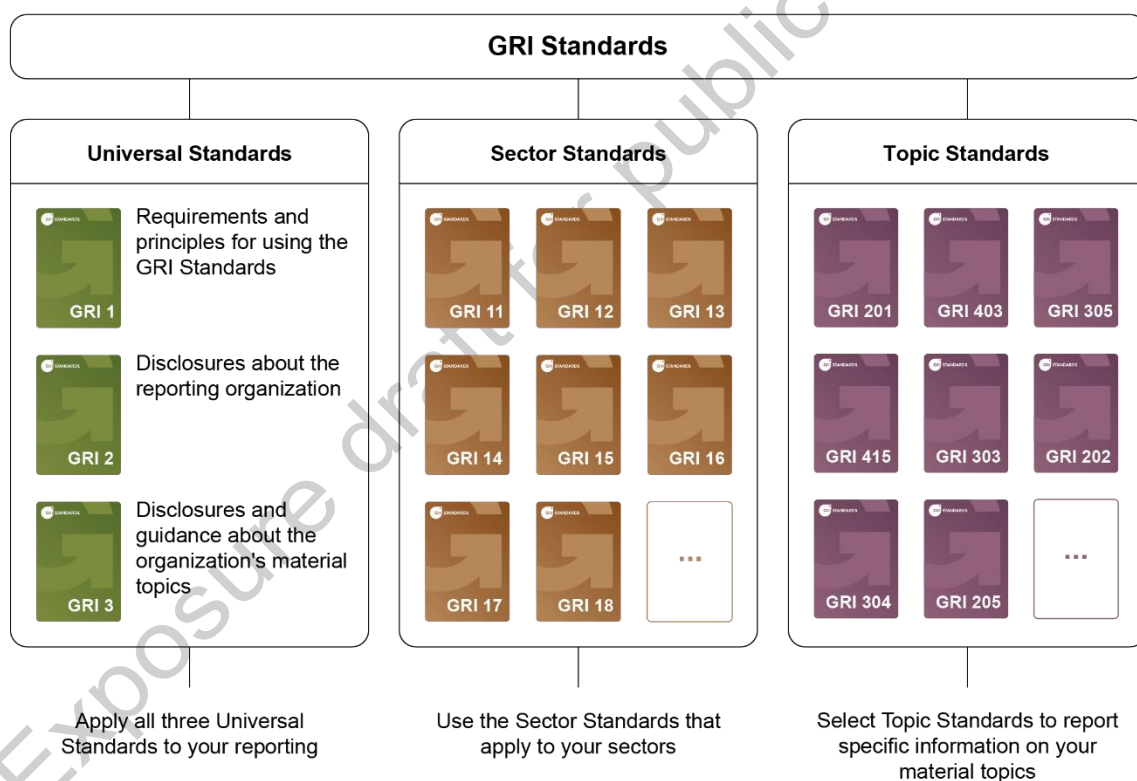
## Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

## Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using **GRI 3**.

**Figure 1. GRI Standards: Universal, Sector and Topic Standards**



## Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its corruption-related impacts. In addition to this Standard, disclosures that relate to this topic can be found in **GRI 2: General Disclosures 2021**, **GRI PP: Public Policy (exposure draft)** and **GRI COM: Competition (exposure draft)**.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined anti-corruption to be a material topic:

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- Any disclosures from this Topic Standard that are relevant to the organization's corruption-related impacts (Disclosure COR-1 through Disclosure COR-4).

See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

### **Requirements, guidance and defined terms**

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include 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.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [Glossary](#). The organization is required to apply the definitions in the Glossary.



# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined corruption to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also required to report any disclosure from this section (Disclosure COR-1) that is relevant to its corruption-related impacts.

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

## Disclosure COR-1 Prevention of corruption

### REQUIREMENTS

The organization shall:

- a. describe the process to identify the organization's functions and business partners that are at higher risk of corruption, including the criteria used;
- b. report the governance bodies or individual roles responsible for overseeing and implementing the organization's anti-corruption policies and procedures, and their responsibilities;
- c. describe actions taken to prevent incidents of corruption in functions and business partners identified at higher risk of corruption;
- d. describe how it identifies and manages conflicts of interest, including how it uses beneficial ownership information in its due diligence process to identify conflicts of interest involving individuals linked to its activities, products, or services;
- e. describe how it ensures that charitable donations and sponsorships made to other organizations are not a disguised form of bribery;
- f. report the collective action initiatives related to anti-corruption in which it participates and the main commitments of these initiatives;
- g. describe its approach to communication and training on anti-corruption provided to employees, workers who are not employees, governance body members and business partners, including:
  - i. the type and content of the communications and training;
  - ii. the frequency of the communications and training;
  - iii. training requirements for employees, workers who are not employees, governance body members and business partners at a higher risk of corruption.

### GUIDANCE

This disclosure provides insight into the organization's approach to corruption prevention, including how corruption risks are assessed, who is responsible for oversight, and the guardrails in place to detect and prevent corruption for those functions and business partners considered at a higher risk of corruption. Understanding and assessing corruption risk is a first step in identifying how it may occur and managing the potential impacts it can have on the organization's stakeholders.

When reporting [Disclosure 2-25 Processes to remediate negative impacts](#) and [Disclosure 2-26 Mechanisms for seeking advice and raising concerns in GRI 2: General Disclosures 2021](#), which includes whistleblowing, the organization should state if these mechanisms can be used to report concerns related to corruption.

#### Guidance to COR-1-a

Corruption risks are vulnerabilities within an organization that can lead it to engage in unethical or illicit practices. A corruption risk assessment enables an organization to proactively strengthen its systems by identifying functions that may be vulnerable to corruption [3].

The process to identify and evaluate risks of corruption, can include risk mapping, audits, or stakeholder interviews. Criteria used to identify the organization's functions and business partners



244 that are at higher risk of corruption may be high-risk country, organizational functions, product and  
245 services, or business partners. The organization can also report the frequency of corruption risk  
246 assessments.

247 The organization can report whether it assesses corruption risks as part of its broader enterprise risk  
248 management system (ERM) or utilizes ERM functions.

249 Functions refer to the main activities and processes that an organization performs to achieve its  
250 objectives. These include core functions, which directly generate income or deliver value such as  
251 manufacturing, sales, finance, and procurement, and support functions, which enable and facilitate  
252 the operation of core functions, for example: marketing, human resources, research and  
253 development, and distribution

254 See reference [3] in the [Bibliography](#).

#### 255 **Guidance to COR-1-b**

256 The oversight of corruption policies and procedures implemented can include various activities, such  
257 as approving and reviewing policies, overseeing corruption risks, monitoring and responding to  
258 allegations of involvement in corruption, and investigations by regulatory bodies.

259 The organization should report whether governance body or a committee members (e.g., audit or risk  
260 committee) are responsible for overseeing compliance with anti-corruption policies and procedures.

261 [Disclosures 2-12 and 2-13 in GRI 2: General Disclosures 2021](#) require information on the highest  
262 governance body's role in overseeing the management of the organization's impacts and how it  
263 delegates responsibility for this. If the organization has described the roles and responsibilities of the  
264 governance bodies involved in overseeing anti-corruption actions under Disclosures 2-12 and 2-13, it  
265 can provide a reference to this information.

#### 266 **Guidance to COR-1-c**

267 Examples of actions taken to prevent incidents of corruption in high-risk functions and business  
268 partners include:

- 269 • enhancing due diligence processes;
- 270 • strengthening internal controls;
- 271 • training for employees and business partners;
- 272 • investing in new technologies or tools to better detect and prevent corrupt practices such as  
273 manipulation of digital information, and illicit use of technologies;
- 274 • tailoring communication and training on anti-corruption to governance body members,  
275 employees, business partners, and other persons identified as having a higher risk of  
276 corruption;
- 277 • reviewing and updating policies and procedures in response to the identified risks of  
278 corruption, legal developments, or lessons learned from past incidents;
- 279 • engaging stakeholders in the process.

#### 280 **Guidance to COR-1-d**

281 Disclosure COR-1-d is related to [Disclosure 2-15 in GRI 2: General Disclosures 2021](#). If the  
282 organization has reported information in Disclosure 2-15 which covers how it identifies and manages  
283 conflicts of interest, the organization can provide a reference to this information.

284 The term 'beneficial owner' refers to the natural person, i.e., the real, living person who ultimately  
285 owns or controls a company or another asset, or who materially benefits from the assets held by a  
286 company [1]. Intergovernmental instruments, such as the United Nations Convention Against  
287 Corruption (UNCAC) and the Financial Action Task Force (FATF), recognize the importance of  
288 beneficial ownership information in preventing corruption and illicit financial flows, especially when  
289 corporate structures are used to conceal these activities [5]. For example, beneficial ownership  
290 information can be used to verify that a public official awarding a contract is not the true owner of the  
291 organization receiving it.

292 See references [1], [3] and [5] in the [Bibliography](#).

#### 293 **Guidance to COR-1-e**

294 Donations to charitable organizations are monetary or in-kind support to charities, support to  
 295 community groups, and various for-profit and not-for-profit organizations, and are non-commercial in  
 296 nature. Sponsorships are monetary or in-kind support provided to charities, communities, and for-  
 297 profit and not-for-profit organizations with the aim of promoting an organization's name.

298 Charitable donations and sponsorships can be used as disguised forms of corruption, where funds  
 299 are indirectly routed to influence decisions. For example, political donations or contributions to  
 300 charities led by political figures may sway policy in favor of the donating organization. Charities can  
 301 also serve as a means of concealing the true recipients of bribes and hide direct involvement.

302 Donations and sponsorships made in the context of public policy engagement are further reported  
 303 with [GRI PP: Public Policy \(exposure draft\)](#).

304 **Guidance to COR-1-f**

305 The organization can report sectoral, regional, or any other anti-corruption frameworks, commitments,  
 306 and declarations that it uses as part of its involvement in collective action and multi-stakeholder  
 307 initiatives to prevent corruption.

308 **Guidance to COR-1-g**

309 The organization is required to report COR-1-g separately for employees, workers who are not  
 310 employees, governance body members and business partners.

311 The term 'workers who are not employees' refers to workers who are not employees but whose work  
 312 is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General  
 313 Disclosures 2021 \(exposure draft\)](#) for more information.

314 Communication on anti-corruption refers to the organization's efforts to share information and conduct  
 315 awareness-raising activities, internally and externally, to ensure its stakeholders such as consumers,  
 316 suppliers, workers, etc., understand its anti-corruption policies and procedures.

317 Policies on training and education of employees and workers who are not employees are covered in  
 318 [Disclosure TRED-1 in GRI TRED: Training and education \(exposure draft\)](#). If the organization has  
 319 reported information on its approach to training on anti-corruption in TRED-1, the organization can  
 320 provide a reference to this information.

321 **Guidance to COR-1-g-i**

322 The organization is required to provide a high-level overview of the type and content of  
 323 communication and training provided. A detailed description of the content is not required.

324 Types of communication include emails, annual reports or briefing sessions by compliance officers.

325 Types of training on anti-corruption include general awareness sessions, role-specific training for  
 326 high-risk functions or business partners, induction training for new hires, and refresher courses to  
 327 reinforce understanding over time.

328 The content of the communication refers to whether it covers the organization's internal anti-  
 329 corruption policies and procedures, provides technical knowledge, or conveys other related  
 330 information aimed at preventing corruption.

331 Disclosure COR-1-g-i is related to [Disclosure TRED-2 in GRI TRED: Training and education  
 332 \(exposure draft\)](#). If the information reported by the organization in Disclosure TRED-2 covers the type  
 333 and content of training on anti-corruption, the organization can provide a reference to this information.

334 The organization can report how it identifies the need for communication and training based on risk  
 335 assessments, internal audits, whistleblower reports, or external investigations. The organization can  
 336 describe the mechanisms it uses to evaluate the effectiveness of the communication and training.

## 2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure COR-2 through Disclosure COR-4) that are relevant to its corruption-related impacts.

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

#### REQUIREMENTS

The organization shall:

- a. report the total number and percentage of functions assessed for risks of corruption;
- b. report the total number and percentage of business partners assessed for risks of corruption;
- c. report the functions identified as at a higher risk by the corruption risk assessment, the countries in which they are identified, and the forms of corruption identified;
- d. report the business partners identified as at a higher risk by the corruption risk assessment, the countries in which they operate, and the forms of corruption identified;
- e. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

#### GUIDANCE

This disclosure provides information on the outcome of the corruption risk assessments conducted across an organization's internal functions and business partners. This information helps to understand the extent to which the organization has assessed corruption risks and identified the areas at highest risk of corruption.

The organization can explain trends or patterns identified in the data.

##### Guidance to COR-2-a

If the assessment does not cover all functions, the organization should explain which functions have been excluded and why. Examples of functions include procurement, marketing and manufacturing.

##### Guidance to COR-2-b

If the assessment does not cover all business partners, the organization should explain which business partners have been excluded and why. Examples of business partners include joint ventures, suppliers, and clients.

##### Guidance to COR-2-c

Forms of corruption can include bribery, money laundering, facilitation payment requests, fraud, embezzlement, trading in influence.

##### Guidance to COR-2-d

The organization should report which functions are connected to the business partners identified as being at a higher risk of corruption. For example, whether a supplier of raw materials is identified as being at higher risk of corruption is connected to the organization via the procurement function.

## Disclosure COR-3 Incidents of corruption and actions taken

### REQUIREMENTS

The organization shall:

- f. report the total number of confirmed incidents of corruption and a breakdown of this total by country;
- g. report the total number of confirmed incidents of corruption in which employees and workers who are not employees were disciplined or dismissed, and a breakdown of this total by country;
- h. report the total number of confirmed incidents of corruption where contracts with business partners were terminated, altered, or not renewed and a breakdown of this total by country;
- i. report the total number of legal actions regarding corruption and non-compliance with anti-corruption laws and regulations brought against the organization or its employees and workers who are not employees, and a breakdown of this total by:
  - i. ongoing;
  - ii. completed;
- j. describe the main outcomes of completed legal actions, including any decisions or judgments;
- k. describe the nature of the confirmed incidents of corruption reported in COR-3-a, COR-3-b, COR-3-c, and of the legal actions reported in COR-3-d-ii;
- l. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

### GUIDANCE

Confirmed incidents of corruption refer to cases where a person or entity associated with the organization has been found to have engaged in corrupt practices, such as bribery, embezzlement, or misuse of power. These can include incidents confirmed internally through the organization's own investigation process and incidents confirmed through third-party investigations. These incidents may involve employees, workers who are not employees, or business partners.

Legal actions are publicly disclosed cases relating to an organization's non-compliance with applicable anti-corruption laws and regulations. Legal actions are initiated by public authorities, regulators, or other third parties such as other organizations or employees, as a result of investigations, or legal proceedings.

#### Guidance to COR-3-b

Organizations should provide a breakdown of dismissals or disciplinary actions for total number of employees and total number of workers who are not employees as two separate figures.

#### Guidance to COR-3-d

Ongoing legal actions regarding corruption refer to cases that have been formally initiated but have not yet reached a final resolution within the reporting period. For example, an investigation into alleged bribery of a public official that is still underway.

Completed legal actions regarding corruption refer to cases that have been resolved during the reporting period through a final judgement, settlement, dismissal or other formal closure. For example, a settlement resolving allegations of non-compliance with anti-corruption laws.

#### Guidance to COR-3-e

The outcomes of completed legal actions include fines or settlement amounts paid to the regulators or consumers and changes to internal policy or procedures.

Disclosure 2-27 in *GRI 2: General Disclosures 2021* requires reporting information on significant instances of non-compliance with laws and regulations, including fines. If the organization has reported this information under Disclosure 2-27, it can provide a reference to this information.

**Guidance to COR-3-f**

The nature of incidents and legal actions include any information that provide context and description of the corruption incident such as the location where the corruption took place, the parties involved, the length and frequency of the incidents, and what form of corruption occurred and whether the incidents were self reported or were reported by a third party.

Exposure draft for public comment

## Disclosure COR-4 Communication and training on anti-corruption

### REQUIREMENTS

The organization shall:

- a. report the total head count and percentage of governance body members who received communication on its anti-corruption policies and procedures;
- b. report the total head count and percentage of employees and workers who are not employees who received communication on its anti-corruption policies and procedures;
- c. report the total head count and percentage of business partners who received communication on its anti-corruption policies and procedures;
- d. report the total head count and percentage of governance body members that completed training and education on its anti-corruption policies and procedures;
- e. report the total head count and percentage of employees and workers who are not employees that completed training and education on its anti-corruption policies and procedures;
- f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

### GUIDANCE

The organization can report whether communication and training about anti-corruption policies and procedures have been provided to any other persons or organizations than those covered by this disclosure, and, if so, to which persons or organizations.

#### Guidance to COR-4-a, COR-4-b and COR-4-c

Receiving communication on anti-corruption policies and procedures refers to employees, workers who are not employees, governance body members and business partners being made aware of the organization's expectations, rules, and practices for preventing corruption, through channels such as policy documents, internal newsletters, or other awareness-raising activities.

#### Guidance to COR-4-d and COR-4-e

Completed anti-corruption training means that the workers and governance body members have fulfilled program requirements in terms of hours of attendance, activities, and assessments during the reporting period.

#### Guidance to COR-4-b and COR-4-e

The total number of employees and workers who are not employees and whose work is controlled by the organization is reported under [Disclosure 2-7 and Disclosure 2-8 in GRI 2: General Disclosures 2021](#).

Where it aids transparency or comparability over time, the organization can report the information required for employees with a breakdown by:

- country;
- function;
- employee category.



## Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

### **business partner**

entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives

Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint venture partners, investee companies in which the organization has a shareholding position

Note: Business partners do not include subsidiaries and affiliates that the organization controls.

### **business relationships**

relationships that the organization has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

### **employee**

individual who is in an employment relationship with the organization according to national law or practice

### **human rights**

rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on 'human rights'.

### **impact**

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'.

### **material topics**

502 topics that represent the organization's most significant impacts on the economy, environment, and  
503 people, including impacts on their human rights

Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for more information on 'material topics'.

#### 504 **supplier**

505 entity upstream from the organization (i.e., in the organization's supply chain), which provides a  
506 product or service that is used in the development of the organization's own products or services

Examples:

brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship.

#### 508 **supply chain**

509 range of activities carried out by entities upstream from the organization, which provide products or  
510 services that are used in the development of the organization's own products or services

#### 511 **sustainable development / sustainability**

512 development that meets the needs of the present without compromising the ability of future  
513 generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

#### 515 **value chain**

516 range of activities carried out by the organization, and by entities upstream and downstream from the  
517 organization, to bring the organization's products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

#### 519 **worker**

520 person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

522

## Bibliography

This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

### Authoritative instruments:

1. The Financial Action Task Force and Organization for Economic Co-operation and Development (OECD), *FAFT Guidance on Transparency and Beneficial Ownership*, 2014.
2. Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions*, 1997.
3. Organisation for Economic Co-operation and Development (OECD), *Good Practice Guidance on Internal Controls, Ethics, and Compliance*, 2021.
4. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, 2023.
5. United Nations (UN), *Convention against Corruption*, 2003.

### Additional references:

6. Transparency International, *Business Principles for Countering Bribery*, 2013.
7. Transparency International, *Global Anti-Bribery Guidance*, <https://www.antibriberyguidance.org/guidance/10-sponsorship-donations-community-investment/guidance#2>, accessed on 13 June, 2025.
8. Transparency International, *What is Corruption*, <https://www.transparency.org/en/what-is-corruption>, accessed 13 June, 2025.
9. United Nations Office on Drugs and Crime (UNODC), *What is Corruption*, <https://www.unodc.org/corruption/en/learn/what-is-corruption.html>, accessed on 13 June, 2025.
10. World Bank, Worldwide Governance Indicators (WGI), *Control of Corruption*, <http://info.worldbank.org/governance/wgi/index.aspx#home>, accessed on 1 September 2016.