

CHANGES TO DISCLOSURES – FULL OVERVIEW

This document provides a detailed overview of the changes from the G4 Guidelines to the GRI Standards. For the complete detailed overview, download the Mapping tool (in Excel).

USAGE NOTES:

Column 'Required for CORE' indicates which disclosures from GRI 102: General Disclosures are required for the Core option. For more information, see also Section 3 in GRI 101: Foundation.

Column 'Disclosure Title' only provides the title of the disclosure, not all individual reporting requirements to be complied with (these are labeled 'a', 'b', 'c', etc.).

Column 'Reporting Requirements' indicates whether the disclosure has additional requirements on how to compile the information requested by the disclosure. These are based on former Guidance from the G4 Implementation Manual, which in the GRI Standards has been reclassified as reporting requirements. The relevant clause number for these is provided in parenthesis.

Note that changes of editorial nature (which should not impact reporting practice) are not shown in this overview.

This document prints best in A3 format.

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Key

Revised disclosure – The disclosure has been revised with implications for reporting requirements.
Minor clarification – The disclosure features minor clarifications.
Discontinued – The disclosure has been deleted, to reduce duplication of content.
No revision
NA (Not Applicable)

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title <small>Individual disclosure items ('a', 'b', 'c', etc.) are not listed here</small>	Page Number	Type of Change <small>See key above</small>	Comments	Reporting Requirements
G4-1	Core	GRI 102	General Disclosures	102-14	Statement from senior decision-maker	<a href="#">p. 14</a>	Revised disclosure	The detailed requirements to present the statement from the most senior decision-maker have been made reporting recommendations (see clause 2.1). This makes the disclosure less prescriptive and more consistent with other disclosures in the GRI Standards.	No
G4-2		GRI 102	General Disclosures	102-15	Key impacts, risks, and opportunities	<a href="#">p. 15</a>	Revised disclosure	The detailed requirements to describe the key impacts, risks and opportunities have been made reporting recommendations (see clause 2.2). This makes the disclosure less prescriptive and more consistent with other disclosures in the GRI Standards. In addition, the requirement to provide two 'concise' narrative sections and the distinction between section One and section Two have been removed.	No
G4-3	Core	GRI 102	General Disclosures	102-1	Name of the organization	<a href="#">p. 7</a>	No revision	NA	No
G4-4	Core	GRI 102	General Disclosures	102-2	Activities, brands, products, and services	<a href="#">p. 7</a>	Revised disclosure	The following key changes have been made: - <b>A new requirement has been added:</b> 'A description of the organization's activities' (see 102-2-a). This new requirement has been added in order to align with content updates in G4-10 (now Disclosure 102-8) related to a review of 'employee'/worker' terminology. - <b>A new requirement has been added:</b> '...an explanation of any products or services that are banned in certain markets' (see 102-2-b). This requirement is based on the content from Indicator G4-PR6, which has been combined with G4-4.	No
G4-5	Core	GRI 102	General Disclosures	102-3	Location of headquarters	<a href="#">p. 8</a>	No revision	NA	No
G4-6	Core	GRI 102	General Disclosures	102-4	Location of operations	<a href="#">p. 8</a>	No revision	NA	No
G4-7	Core	GRI 102	General Disclosures	102-5	Ownership and legal form	<a href="#">p. 8</a>	No revision	NA	No
G4-8	Core	GRI 102	General Disclosures	102-6	Markets served	<a href="#">p. 8</a>	Minor clarification	It has been clarified that a 'geographic breakdown of markets served' means the 'geographic locations where products and services are offered'.	No
G4-9	Core	GRI 102	General Disclosures	102-7	Scale of the organization	<a href="#">p. 9</a>	No revision	NA	No
G4-10	Core	GRI 102	General Disclosures	102-8	Information on employees and other workers	<a href="#">p. 10</a>	Revised disclosure	G4-10 has been revised for 'employee'/worker' terminology. The following key changes have been made: - <b>The following requirement has been deleted:</b> 'Report the total number of permanent employees by employment type and gender' (former G4-10-b). - <b>The following requirement has been deleted:</b> 'Report the total workforce by employees and supervised workers and by gender' (former G4-10-c). - <b>The following requirement has been deleted:</b> 'Report the total workforce by region and gender' (former G4-10-d). - <b>G4-10-e has been revised as follows:</b> 'Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees' (see 102-8-d). - <b>A new requirement has been added:</b> 'Total number of employees by employment contract (permanent and temporary), by region' (see 102-8-b). - <b>A new requirement has been added:</b> 'Total number of employees by employment type (full-time and part-time), by gender' (see 102-8-c). - <b>A new requirement has been added:</b> 'An explanation of how the data have been compiled, including any assumptions made' (see 102-8-f).	No
G4-11	Core	GRI 102	General Disclosures	102-41	Collective bargaining agreements	<a href="#">p. 30</a>	No revision	<b>Change in location:</b> G4-11 has been moved to the Stakeholder engagement section of GRI 102: General Disclosures. New guidance has been added to clarify the purpose of this disclosure (see 'Guidance for Disclosure 102-41').	No
G4-12	Core	GRI 102	General Disclosures	102-9	Supply chain	<a href="#">p. 11</a>	Revised disclosure	G4-12 has been expanded to be more specific on the reporting expectations. Now reporting organizations are also required to report the main elements of the supply chain, as they relate to the organization's activities, primary brands, products, and services.	No
G4-13	Core	GRI 102	General Disclosures	102-10	Significant changes to the organization and its supply chain	<a href="#">p. 12</a>	No revision	NA	No
G4-14	Core	GRI 102	General Disclosures	102-11	Precautionary Principle or approach	<a href="#">p. 12</a>	No revision	NA	No
G4-15	Core	GRI 102	General Disclosures	102-12	External initiatives	<a href="#">p. 13</a>	No revision	NA	No
G4-16	Core	GRI 102	General Disclosures	102-13	Membership of associations	<a href="#">p. 13</a>	Revised disclosure	G4-16 now requires reporting only the main memberships. The individual criteria for listing memberships (e.g., holds a position on the governance body, participates in projects or committees) have been made reporting recommendations (see clause 1.5).	No
G4-17	Core	GRI 102	General Disclosures	102-45	Entities included in the consolidated financial statements	<a href="#">p. 33</a>	No revision	NA	No
G4-18	Core	GRI 102	General Disclosures	102-46	Defining report content and topic Boundaries	<a href="#">p. 34</a>	No revision	Note: The Guidance for G4-18, which describes the steps that an organization may go through in order to define the specific content of the report, has not yet been transitioned to the GRI Standards. <a href="#">Sign up</a> to get updates on future GRI Standards projects.	Yes (clause 6.1)
G4-19	Core	GRI 102	General Disclosures	102-47	List of material topics	<a href="#">p. 35</a>	Revised disclosure	The term 'Aspects' has been changed to 'topics'. This is consistent with changes in GRI 101: Foundation (clauses 1.3 and 2.5), where it has been clarified that organizations are required to report on all their material topics. This can include material topics which can be linked to the topics covered in the topic-specific GRI Standards (series 200, 300 and 400), as well as topics that are not covered by the topic-specific Standards.	No

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number	Type of Change See key above	Comments	Reporting Requirements
<a href="#">G4-20</a>	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">p. 6-7</a>	Revised disclosure	<b>Change in location:</b> G4-20 and G4-21 have been merged and combined with G4-DMA-a (they are now Disclosure 103-1-b and 103-1-c). In addition, the topic Boundary disclosure (103-1-b) has been revised to clarify its purpose. It now requests, for each material topic, a description of: - 'where the impacts occur' - 'the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.' It also includes new guidance and examples (see 'Guidance for Disclosure 103-1-b' and 'Guidance for Disclosure 103-1-c').	No
<a href="#">G4-21</a>	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">pp. 6-7</a>	Revised disclosure	See comments for G4-20.	No
<a href="#">G4-22</a>	Core	GRI 102	General Disclosures	102-48	Restatements of information	<a href="#">p. 35</a>	No revision	NA	No
<a href="#">G4-23</a>	Core	GRI 102	General Disclosures	102-49	Changes in reporting	<a href="#">p. 36</a>	Minor clarification	Note: the term 'Scope' has been changed to 'list of material topics', and the term 'Aspect' has been changed to 'topic'.	No
<a href="#">G4-24</a>	Core	GRI 102	General Disclosures	102-40	List of stakeholder groups	<a href="#">p. 29</a>	No revision	NA	No
<a href="#">G4-25</a>	Core	GRI 102	General Disclosures	102-42	Identifying and selecting stakeholders	<a href="#">p. 31</a>	No revision	NA	No
<a href="#">G4-26</a>	Core	GRI 102	General Disclosures	102-43	Approach to stakeholder engagement	<a href="#">p. 31</a>	No revision	Note: Disclosure 102-43 includes guidance on customer satisfaction, which is based on former G4-PR5.	No
<a href="#">G4-27</a>	Core	GRI 102	General Disclosures	102-44	Key topics and concerns raised	<a href="#">p. 32</a>	No revision	Note: Disclosure 102-44 includes guidance on customer satisfaction, which is based on former G4-PR5.	No
<a href="#">G4-28</a>	Core	GRI 102	General Disclosures	102-50	Reporting period	<a href="#">p. 36</a>	No revision	NA	No
<a href="#">G4-29</a>	Core	GRI 102	General Disclosures	102-51	Date of most recent report	<a href="#">p. 36</a>	No revision	NA	No
<a href="#">G4-30</a>	Core	GRI 102	General Disclosures	102-52	Reporting cycle	<a href="#">p. 37</a>	No revision	NA	No
<a href="#">G4-31</a>	Core	GRI 102	General Disclosures	102-53	Contact point for questions regarding the report	<a href="#">p. 37</a>	No revision	NA	No
<a href="#">G4-32-a</a>	Core	GRI 102	General Disclosures	102-54	Claims of reporting in accordance with the GRI Standards	<a href="#">p. 37</a>	Revised disclosure	G4-32 has been divided into three separate disclosures to improve logic and clarity. G4-32-a is now Disclosure 102-54 and relates to the claim that an organization is required to make if it has prepared a report in accordance with the GRI Standards (Core or Comprehensive option). For each option, there is a corresponding claim, or statement of use, that the organization is required to include in the report. These claims have set wording.	No
<a href="#">G4-32-b</a>	Core	GRI 102	General Disclosures	102-55	GRI content index	<a href="#">pp. 38-39</a>	Revised disclosure	G4-32 has been divided into three separate disclosures to improve logic and clarity. G4-32-b is now Disclosure 102-55 and relates to the content index. The content index requirement has been revised and made less prescriptive about the format in which it is to be presented. An example table is included as guidance only.	Yes (clause 6.3)
<a href="#">G4-32-c</a>	Core	GRI 102	General Disclosures	102-56	External assurance	<a href="#">pp. 41-42</a>	Revised disclosure	G4-32 has been divided into three separate disclosures to improve logic and clarity. G4-32-c has been merged with G4-33 and together they are now Disclosure 102-56, on external assurance. See comments for G4-33 for more information.	No
<a href="#">G4-33</a>	Core	GRI 102	General Disclosures	102-56	External assurance	<a href="#">pp. 41-42</a>	Revised disclosure	G4-33 has been merged with G4-32-c and together they are now Disclosure 102-56. In addition, terminology has been revised as follows: - 'External Assurance Report' has been changed to 'external assurance report, statements, or opinions'. - 'scope and basis of any external assurance provided' has been changed to 'what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process'.	No
<a href="#">G4-34</a>	Core	GRI 102	General Disclosures	102-18	Governance structure	<a href="#">p. 18</a>	Minor clarification	The term 'impacts' has been changed to 'topics' (see Disclosure 102-18-b).	No
<a href="#">G4-35</a>		GRI 102	General Disclosures	102-19	Delegating authority	<a href="#">p. 18</a>	No revision	NA	No
<a href="#">G4-36</a>		GRI 102	General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">p. 19</a>	No revision	NA	No
<a href="#">G4-37</a>		GRI 102	General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">p. 19</a>	No revision	NA	No
<a href="#">G4-38</a>		GRI 102	General Disclosures	102-22	Composition of the highest governance body and its committees	<a href="#">p. 19</a>	Minor clarification	The term 'impacts' has been changed to 'topics' (see Disclosure 102-22-a-vii).	No
<a href="#">G4-39</a>		GRI 102	General Disclosures	102-23	Chair of the highest governance body	<a href="#">p. 20</a>	No revision	NA	No
<a href="#">G4-40</a>		GRI 102	General Disclosures	102-24	Nominating and selecting the highest governance body	<a href="#">p. 20</a>	No revision	NA	No
<a href="#">G4-41</a>		GRI 102	General Disclosures	102-25	Conflicts of interest	<a href="#">p. 21</a>	No revision	NA	No
<a href="#">G4-42</a>		GRI 102	General Disclosures	102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">p. 21</a>	Minor clarification	The term 'impacts' has been changed to 'topics'.	No
<a href="#">G4-43</a>		GRI 102	General Disclosures	102-27	Collective knowledge of highest governance body	<a href="#">p. 21</a>	No revision	NA	No
<a href="#">G4-44</a>		GRI 102	General Disclosures	102-28	Evaluating the highest governance body's performance	<a href="#">p. 22</a>	No revision	NA	No
<a href="#">G4-45</a>		GRI 102	General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">p. 22</a>	Minor clarification	The phrase 'impacts, risks, and opportunities' has been changed to 'topics and their impacts, risks, and opportunities' (see Disclosures 102-29-a and 102-29-b).	No
<a href="#">G4-46</a>		GRI 102	General Disclosures	102-30	Effectiveness of risk management processes	<a href="#">p. 22</a>	No revision	NA	No
<a href="#">G4-47</a>		GRI 102	General Disclosures	102-31	Review of economic, environmental, and social topics	<a href="#">p. 23</a>	Minor clarification	The phrase 'impacts, risks, and opportunities' has been changed to 'topics and their impacts, risks, and opportunities'.	No
<a href="#">G4-48</a>		GRI 102	General Disclosures	102-32	Highest governance body's role in sustainability reporting	<a href="#">p. 23</a>	No revision	NA	No
<a href="#">G4-49</a>		GRI 102	General Disclosures	102-33	Communicating critical concerns	<a href="#">p. 23</a>	No revision	NA	No
<a href="#">G4-50</a>		GRI 102	General Disclosures	102-34	Nature and total number of critical concerns	<a href="#">p. 24</a>	No revision	NA	No
<a href="#">G4-51</a>		GRI 102	General Disclosures	102-35	Remuneration policies	<a href="#">p. 25</a>	Minor clarification	The phrase 'economic, environmental and social objectives' has been changed to 'objectives for economic, environmental, and social topics' (see Disclosure 102-35-b).	No
<a href="#">G4-52</a>		GRI 102	General Disclosures	102-36	Process for determining remuneration	<a href="#">p. 26</a>	No revision	NA	No
<a href="#">G4-53</a>		GRI 102	General Disclosures	102-37	Stakeholders' involvement in remuneration	<a href="#">p. 26</a>	No revision	NA	No
<a href="#">G4-54</a>		GRI 102	General Disclosures	102-38	Annual total compensation ratio	<a href="#">p. 27</a>	No revision	NA	Yes (clause 4.4)
<a href="#">G4-55</a>		GRI 102	General Disclosures	102-39	Percentage increase in annual total compensation ratio	<a href="#">p. 28</a>	No revision	NA	Yes (clause 4.6)
<a href="#">G4-56</a>	Core	GRI 102	General Disclosures	102-16	Values, principles, standards, and norms of behavior	<a href="#">p. 16</a>	No revision	NA	No
<a href="#">G4-57</a>		GRI 102	General Disclosures	102-17	Mechanisms for advice and concerns about ethics	<a href="#">p. 17</a>	No revision	G4-57 and G4-58 have been merged into one disclosure (now 102-17) on mechanisms for advice and concerns about ethics. Content has not changed.	No

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G4-58		GRI 102	General Disclosures	102-17	Mechanisms for advice and concerns about ethics	<a href="#">p. 17</a>	No revision	G4-57 and G4-58 have been merged into one disclosure (now 102-17) on mechanisms for advice and concerns about ethics. Content has not changed.	No
G4-DMA-a	Core	GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	<a href="#">pp. 6-7</a>	Revised disclosure	The following key changes have been made: - The requirement to report 'the impacts that make this Aspect material' has been made guidance (see 'Guidance for Disclosure 103-1-a'). - G4-20 and G4-21 have been merged and combined with G4-DMA-a (they are now Disclosure 103-1-b and 103-1-c). In addition, the topic Boundary disclosure (103-1-b) has been revised to clarify its purpose. See comments for G4-20 for more information. - In addition, reasons for omission are no longer allowed to be provided for G4-DMA-a (now 103-1-a).	Yes (clauses 1.1 and 1.2 on 'General requirements for reporting the management approach')
G4-DMA-b	Core	GRI 103	Management Approach	103-2	The management approach and its components	<a href="#">pp. 8-10</a>	Revised disclosure	The following key changes have been made: - <b>A new requirement has been added:</b> 'A statement of the purpose of the management approach' (see 103-2-b). - <b>A new requirement has been added:</b> 'A description of the following, if the management approach includes that component: Policies; Commitments; Goals and targets; Responsibilities; Resources; Grievance mechanisms; Specific actions, such as processes, projects, programs and initiatives' (see 103-2-c). - In addition, the content from the four G4 Aspects on grievance mechanisms has been combined and moved into <i>GRI 103: Management Approach</i> . The only requirement is for organizations to describe their grievance mechanisms if they exist for managing a material topic (see 103-2-c-vi).	Yes (clauses 1.1 and 1.2 on 'General requirements for reporting the management approach')
G4-DMA-c	Core	GRI 103	Management Approach	103-3	Evaluation of the management approach	<a href="#">p. 11</a>	No revision	NA	Yes (clauses 1.1 and 1.2 on 'General requirements for reporting the management approach')
G4-EC1		GRI 201	Economic Performance	201-1	Direct economic value generated and distributed	<a href="#">pp. 6-8</a>	No revision	NA	Yes (clause 2.1)
G4-EC2		GRI 201	Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">pp. 9-10</a>	No revision	NA	Yes (clause 2.2)
G4-EC3		GRI 201	Economic Performance	201-3	Defined benefit plan obligations and other retirement plans	<a href="#">p. 11</a>	No revision	NA	No
G4-EC4		GRI 201	Economic Performance	201-4	Financial assistance received from government	<a href="#">p. 12</a>	No revision	NA	Yes (clause 2.5)
G4-EC5		GRI 202	Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">pp. 6-7</a>	Revised disclosure	The following key changes have been made: - <b>Change in 'employee'/'worker' terminology:</b> In G4-EC5-a, the term 'workforce' has been changed to 'employees' (see 202-1-a). - <b>A new requirement has been added:</b> 'When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage' (see 202-1-b).	No
G4-EC6		GRI 202	Market Presence	202-2	Proportion of senior management hired from the local community	<a href="#">p. 8</a>	No revision	NA	Yes (clause 2.2)
G4-EC7		GRI 203	Indirect Economic Impacts	203-1	Infrastructure investments and services supported	<a href="#">p. 6</a>	No revision	NA	No
G4-EC8		GRI 203	Indirect Economic Impacts	203-2	Significant indirect economic impacts	<a href="#">p. 7</a>	No revision	Note: The list of examples previously provided in G4-EC8-a can be found in the Guidance section (see 'Guidance for Disclosure 203-2').	No
G4-EC9		GRI 204	Procurement Practices	204-1	Proportion of spending on local suppliers	<a href="#">p. 7</a>	No revision	NA	No
G4-EN1		GRI 301	Materials	301-1	Materials used by weight or volume	<a href="#">p. 6</a>	No revision	NA	No
G4-EN2		GRI 301	Materials	301-2	Recycled input materials used	<a href="#">p. 7</a>	No revision	NA	Yes (clause 2.2)
G4-EN3		GRI 302	Energy	302-1	Energy consumption within the organization	<a href="#">pp. 6-7</a>	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used.' (see 302-1-f)	Yes (clause 2.1)
G4-EN4		GRI 302	Energy	302-2	Energy consumption outside of the organization	<a href="#">pp. 8-9</a>	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used.' (see 302-2-b)	Yes (clause 2.3)
G4-EN5		GRI 302	Energy	302-3	Energy intensity	<a href="#">p. 10</a>	No revision	NA	Yes (clause 2.5)
G4-EN6		GRI 302	Energy	302-4	Reduction of energy consumption	<a href="#">p. 11</a>	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used.' (see 302-4-d)	Yes (clause 2.7)
G4-EN7		GRI 302	Energy	302-5	Reductions in energy requirements of products and services	<a href="#">p. 12</a>	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used.' (see 302-5-c)	No
G4-EN8		GRI 303	Water	303-1	Water withdrawal by source	<a href="#">p. 6</a>	Revised disclosure	It has been clarified that this disclosure requests both (1) a total figure for 'volume of water withdrawn' and (2) a breakdown of this figure by each of the sources listed (e.g., surface water, ground water) (see 303-1-a).	No
G4-EN9		GRI 303	Water	303-2	Water sources significantly affected by withdrawal of water	<a href="#">p. 7</a>	No revision	NA	Yes (clause 2.2)
G4-EN10		GRI 303	Water	303-3	Water recycled and reused	<a href="#">p. 8</a>	No revision	NA	Yes (clause 2.4)
G4-EN11		GRI 304	Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">p. 7</a>	Minor clarification	It has been clarified that the size of operational site is to be reported in km <sup>2</sup> or 'another unit, if appropriate' (see 304-1-a-v).	No
G4-EN12		GRI 304	Biodiversity	304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">p. 8</a>	No revision	NA	No
G4-EN13		GRI 304	Biodiversity	304-3	Habitats protected or restored	<a href="#">p. 9</a>	No revision	NA	No
G4-EN14		GRI 304	Biodiversity	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">p. 10</a>	No revision	NA	No
G4-EN15		GRI 305	Emissions	305-1	Direct (Scope 1) GHG emissions	<a href="#">pp. 7-8</a>	Minor clarification	The following key changes have been made: - It has been clarified that the base year is to be reported <i>if applicable</i> (see 305-1-d). - The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-1-g).	Yes (clause 2.1) See also clause 1.2, which requests additional management approach information on the use of offsets.

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G4-EN16		GRI 305	Emissions	305-2	Energy indirect (Scope 2) GHG emissions	pp. 9-10	Revised disclosure	The following key changes have been made: - G4-EN16 (now Disclosure 305-2) has been updated to align with changes to the GHG Protocol Scope 2 Guidance, published in January 2015 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This now requires reporting two distinct Scope 2 values: a location-based and a market-based value. These are calculated with different emission factors according to how the energy was obtained (see 305-2-a and 305-2-b). - It has been clarified that the base year is to be reported <i>if applicable</i> (see 305-2-d). - The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-2-g).	Yes (clause 2.3) See also clause 1.2, which requests additional management approach information on the use of offsets.
G4-EN17		GRI 305	Emissions	305-3	Other indirect (Scope 3) GHG emissions	pp. 11-12	Minor clarification	The following changes have been made: - It has been clarified that the base year is to be reported <i>if applicable</i> (see 305-3-e). - The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-3-g).	Yes (clause 2.5) See also clause 1.2, which requests additional management approach information on the use of offsets.
G4-EN18		GRI 305	Emissions	305-4	GHG emissions intensity	p. 13	No revision	NA	Yes (clause 2.7) See also clause 1.2, which requests additional management approach information on the use of offsets.
G4-EN19		GRI 305	Emissions	305-5	Reduction of GHG emissions	p. 14	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-5-e).	Yes (clause 2.9) See also clause 1.2, which requests additional management approach information on the use of offsets.
G4-EN20		GRI 305	Emissions	305-6	Emissions of ozone-depleting substances (ODS)	pp. 15-16	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-6-d).	Yes (clause 2.11)
G4-EN21		GRI 305	Emissions	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	p. 17	Minor clarification	The requirement to report 'standards, methodologies, and assumptions used' has been changed to 'Standards, methodologies, assumptions, and/or calculation tools used' (see 305-7-c).	Yes (clause 2.13)
G4-EN22		GRI 306	Effluents and Waste	306-1	Water discharge by quality and destination	p. 6	No revision	NA	Yes (clause 2.1)
G4-EN23		GRI 306	Effluents and Waste	306-2	Waste by type and disposal method	pp. 7-8	Revised disclosure	It has been clarified that two separate figures are requested for (1) hazardous waste (see 306-2-a) and (2) non-hazardous waste (see 306-2-b). The breakdown of these figures by disposal methods (e.g., reuse, recycling, composting) is to be reported where applicable.	Yes (clause 2.3)
G4-EN24		GRI 306	Effluents and Waste	306-3	Significant spills	p. 9	No revision	NA	No
G4-EN25		GRI 306	Effluents and Waste	306-4	Transport of hazardous waste	p. 10	Revised disclosure	<b>A new requirement has been added:</b> 'Standards, methodologies, and assumptions used' (see 306-4-c). This is to be consistent with other similar disclosures and with clause 2.4, which requires organizations to convert volumes to an estimate of weight with a brief explanation of the methodology used.	Yes (clause 2.4)
G4-EN26		GRI 306	Effluents and Waste	306-5	Water bodies affected by water discharges and/or runoff	p. 11	Minor clarification	It has been clarified that this disclosure covers 'Water bodies and related habitats that are significantly affected by water discharges and/or runoff' (see 306-5-a).	Yes (clause 2.5)
G4-EN27		NA	NA	NA	NA	NA	Discontinued	The G4 Aspect of Products and Services and its Indicator G4-EN27 have been discontinued to reduce duplication. The environmental impacts of products and services are already covered in the following topic-specific Standards: <i>GRI 301: Materials</i> , <i>GRI 302: Energy</i> , and <i>GRI 305: Emissions</i> . Indicator G4-EN28 (now Disclosure 301-3) has been moved to <i>GRI 301: Materials</i> .	NA
G4-EN28		GRI 301	Materials	301-3	Reclaimed products and their packaging materials	p. 8	No revision	<b>Change in location:</b> G4-EN28 (now Disclosure 301-3) has been moved from the G4 Aspect of Products and Services to <i>GRI 301: Materials</i> .	Yes (clause 2.4)
G4-EN29		GRI 307	Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	p. 6	Minor clarification	It has been clarified that organizations are required to report on non-compliance with laws and/or regulations.	No
G4-EN30		NA	NA	NA	NA	NA	Discontinued	The G4 Aspect of Transport and its Indicator G4-EN30 have been discontinued to reduce duplication. The environmental impacts of transport are already covered in the following topic-specific Standards: <i>GRI 302: Energy</i> and <i>GRI 305: Emissions</i> .	NA
G4-EN31		Several	Several	NA	NA	NA	Revised disclosure	The content of G4-EN31 has been incorporated into the following topic-specific Standards as management approach guidance (i.e., this information is no longer required): - <i>GRI 103: Management Approach</i> (see 'Guidance for clause 1.7' on page 9) - <i>GRI 305: Emissions</i> (see the guidance in Section '1. Management approach disclosures', on page 6) - <i>GRI 306: Effluents and Waste</i> (see the guidance in Section '1. Management approach disclosures', on page 5) - <i>GRI 307: Environmental Compliance</i> (see the guidance in Section '1. Management approach disclosures', on page 5)	NA
G4-EN32		GRI 308	Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	p. 7	No revision	NA	No
G4-EN33		GRI 308	Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	p. 8	No revision	NA	No
G4-EN34	Core	GRI 103	Management Approach	103-2	The management approach and its components	pp. 8-10	Revised disclosure	<b>Change in location:</b> The grievance mechanisms have been moved to <i>GRI 103: Management Approach</i> , where they are more logically placed. <b>Revision:</b> The content of the four G4 Aspects on grievance mechanisms (Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms, and Grievance Mechanisms for Impacts on Society) has been combined, to reduce duplication. The only requirement is for organizations to describe their grievance mechanisms if they exist for managing a material topic (see 103-2-c-vi). Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been combined and made guidance only (see 'Guidance for clause 1.8'); they are no longer required. See also clause 1.8, which contains additional reporting recommendations for reporting on grievance mechanisms.	No
G4-LA1		GRI 401	Employment	401-1	New employee hires and employee turnover	p. 7	No revision	NA	Yes (clause 2.1)
G4-LA2		GRI 401	Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 8	No revision	NA	Yes (clause 2.3)
G4-LA3		GRI 401	Employment	401-3	Parental leave	p. 9	No revision	NA	No

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number	Type of Change See key above	Comments	Reporting Requirements
G4-LA4		GRI 402	Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	p. 6	No revision	NA	No
G4-LA5		GRI 403	Occupational Health and Safety	403-1	Workers representation in formal joint management-worker health and safety committees	p. 7	Revised disclosure	In G4-LA5, the term 'total workforce' has been changed to 'workers whose work, or workplace, is controlled by the organization'. This change was due to the 'employee'/'worker' terminology review.	No
G4-LA6		GRI 403	Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	pp. 8-9	Revised disclosure	The following key changes have been made: - In G4-LA6-a, the term 'total workforce (that is, total employees plus supervised workers)' has been changed to 'all employees' (see 403-2-a). - In G4-LA6-b, the term 'independent contractors working on-site to whom the organization is liable for the general safety of the working environment' has been changed to 'all workers (excluding employees) whose work, or workplace, is controlled by the organization' (see 403-2-b). In addition, the occupational diseases rate (ODR), lost day rate (LDR) and absentee rate (AR) are no longer required to be reported for this category of workers (these rates are now a reporting recommendation only, see clause 2.3.1). These changes were due to the 'employee'/'worker' terminology review.	Yes (clause 2.2)
G4-LA7		GRI 403	Occupational Health and Safety	403-3	Workers with high incidence or high risk of diseases related to their occupation	p. 10	Revised disclosure	In G4-LA7, the term 'workers' has been changed to 'workers whose work, or workplace, is controlled by the organization'. This change was due to the 'employee'/'worker' terminology review.	No
G4-LA8		GRI 403	Occupational Health and Safety	403-4	Health and safety topics covered in formal agreements with trade unions	p. 11	No revision	NA	No
G4-LA9		GRI 404	Training and Education	404-1	Average hours of training per year per employee	pp. 6-7	No revision	NA	No
G4-LA10		GRI 404	Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	p. 8	No revision	NA	No
G4-LA11		GRI 404	Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews	p. 9	No revision	NA	No
G4-LA12		GRI 405	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	p. 6	Revised disclosure	The breakdown by 'minority groups' is no longer required. Organizations are only required to provide a breakdown by other indicators of diversity where relevant, which can include minority or vulnerable groups, among others (see 405-1-a-iii and 405-1-b-iii).	No
G4-LA13		GRI 405	Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	p. 7	No revision	<b>Change in location:</b> G4-LA13 (previously in the G4 Aspect of Equal Remuneration for Women and Men) has been moved to <i>GRI 405: Diversity and Equal Opportunity</i> .	No
G4-LA14		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	p. 7	Revised disclosure	G4-LA14, G4-HR10 and G4-SO9 have been combined into one disclosure (now Disclosure 414-1). Organizations are no longer required to report this information separately for labor practices criteria, human rights criteria, and criteria for impacts on society. Instead, organizations are now required to report the percentage of new suppliers that were screened using social criteria.	No
G4-LA15		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	p. 8	Revised disclosure	G4-LA15, G4-HR11 and G4-SO10 have been combined into one disclosure (now Disclosure 414-2). Organizations are no longer required to report this information separately for labor practices, human rights, and society-related impacts. Instead, organizations are now required to report on negative social impacts in the supply chain and actions taken.	No
G4-LA16	Core	GRI 103	Management Approach	103-2	The management approach and its components	pp. 8-10	Revised disclosure	<b>Change in location:</b> The grievance mechanisms have been moved to <i>GRI 103: Management Approach</i> , where they are more logically placed. <b>Revision:</b> The content of the four G4 Aspects on grievance mechanisms (Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms, and Grievance Mechanisms for Impacts on Society) has been combined, to reduce duplication. The only requirement is for organizations to describe their grievance mechanisms if they exist for managing a material topic (see 103-2-c-vi). Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been combined and made guidance only (see 'Guidance for clause 1.8'); they are no longer required. See also clause 1.8, which contains additional reporting recommendations for reporting on grievance mechanisms.	No
G4-HR1		GRI 412	Human Rights Assessment	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	p. 9	No revision	<b>Change in location:</b> G4-HR1 (previously located in the G4 Aspect of Investment Aspect) has been moved to <i>GRI 412: Human Rights Assessment</i> .	No
G4-HR2		GRI 412	Human Rights Assessment	412-2	Employee training on human rights policies or procedures	p. 8	No revision	<b>Change in location:</b> G4-HR2 (previously located in the G4 Aspect of Investment Aspect) has been moved to <i>GRI 412: Human Rights Assessment</i> .	No
G4-HR3		GRI 406	Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	p. 6	No revision	NA	Yes (clause 2.1)
G4-HR4		GRI 407	Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p. 6	Revised disclosure	The term 'employee rights' has been changed to 'workers' rights'. This change was due to the 'employee'/'worker' terminology review.	No
G4-HR5		GRI 408	Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	pp. 6-7	No revision	NA	No
G4-HR6		GRI 409	Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 6	No revision	NA	No
G4-HR7		GRI 410	Security Practices	410-1	Security personnel trained in human rights policies or procedures	p. 6	No revision	NA	No
G4-HR8		GRI 411	Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	p. 7	No revision	NA	No
G4-HR9		GRI 412	Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	p. 7	No revision	NA	No
G4-HR10		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	p. 7	Revised disclosure	G4-LA14, G4-HR10 and G4-SO9 have been combined into one disclosure (now Disclosure 414-1). Organizations are no longer required to report this information separately for labor practices criteria, human rights criteria, and criteria for impacts on society. Instead, organizations are now required to report the percentage of new suppliers that were screened using social criteria.	No
G4-HR11		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	p. 8	Revised disclosure	G4-LA15, G4-HR11 and G4-SO10 have been combined into one disclosure (now Disclosure 414-2). Organizations are no longer required to report this information separately for labor practices, human rights, and society-related impacts. Instead, organizations are now required to report on negative social impacts in the supply chain and actions taken.	No
G4-HR12	Core	GRI 103	Management Approach	103-2	The management approach and its components	pp. 8-10	Revised disclosure	<b>Change in location:</b> The grievance mechanisms have been moved to <i>GRI 103: Management Approach</i> , where they are more logically placed. <b>Revision:</b> The content of the four G4 Aspects on grievance mechanisms (Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms, and Grievance Mechanisms for Impacts on Society) has been combined, to reduce duplication. The only requirement is for organizations to describe their grievance mechanisms if they exist for managing a material topic (see 103-2-c-vi). Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been combined and made	No

G4 Disclosure	Required for CORE	GRI Standard Number	GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Page Number	Type of Change See key above	Comments	Reporting Requirements
								guidance only (see 'Guidance for clause 1.8'); they are no longer required. See also clause 1.8, which contains additional reporting recommendations for reporting on grievance mechanisms.	
G4-SO1		GRI 413	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	pp. 7-8	Revised disclosure	The following key changes have been made: - The term 'employee representation bodies' has been changed to 'worker representation bodies' (see 413-1-vii). This change was due to the review of 'employee'/'worker' terminology. - It has been clarified that Disclosure 413-1 is to be reported for operations with local community engagement, impact assessments and/or development programs.	No
G4-SO2		GRI 413	Local Communities	413-2	Operations with significant actual and potential negative impacts on local communities	pp. 9-10	No revision	NA	No
G4-SO3		GRI 205	Anti-corruption	205-1	Operations assessed for risks related to corruption	p. 7	No revision	<b>Change in location:</b> The G4 Aspect of Anti-corruption has been moved to the 200 series (Economic topics); previously it was located in the Social Category of G4.	No
G4-SO4		GRI 205	Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	p. 8	Revised disclosure	<b>Change in location:</b> The G4 Aspect of Anti-corruption has been moved to the 200 series (Economic topics); previously it was located in the Social Category of G4. In addition, the following requirement has been added 'Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations' (see 205-2-c). This change was due to the review of 'employee'/'worker' terminology.	No
G4-SO5		GRI 205	Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	p. 9	No revision	<b>Change in location:</b> The G4 Aspect of Anti-corruption has been moved to the 200 series (Economic topics); previously it was located in the Social Category of G4.	No
G4-SO6		GRI 415	Public Policy	415-1	Political contributions	p. 6	No revision	NA	Yes (clause 2.1)
G4-SO7		GRI 206	Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 6	No revision	<b>Change in location:</b> The G4 Aspect of Anti-competitive Behavior has been moved to the 200 series (Economic topics); previously it was located in the Social Category of G4.	No
G4-SO8		GRI 419	Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	p. 6	Revised disclosure	The two Compliance Aspects in the Society and Product Responsibility sub-Categories of G4 have been combined into one Standard (GRI 419: <i>Socioeconomic Compliance</i> ); and the respective Indicators G4-SO8 and G4-PR9 have been combined into one disclosure (now Disclosure 419-1). In addition, it has been clarified that organizations are required to report on non-compliance with laws and/or regulations.	No
G4-SO9		GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	p. 7	Revised disclosure	G4-LA14, G4-HR10 and G4-SO9 have been combined into one disclosure (now Disclosure 414-1). Organizations are no longer required to report this information separately for labor practices criteria, human rights criteria, and criteria for impacts on society. Instead, organizations are now required to report the percentage of new suppliers that were screened using social criteria.	No
G4-SO10		GRI 414	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	p. 8	Revised disclosure	G4-LA15, G4-HR11 and G4-SO10 have been combined into one disclosure (now Disclosure 414-2). Organizations are no longer required to report this information separately for labor practices, human rights, and society-related impacts. Instead, organizations are now required to report on negative social impacts in the supply chain and actions taken.	No
G4-SO11	Core	GRI 103	Management Approach	103-2	The management approach and its components	pp. 8-10	Revised disclosure	<b>Change in location:</b> The grievance mechanisms have been moved to GRI 103: <i>Management Approach</i> , where they are more logically placed. <b>Revision:</b> The content of the four G4 Aspects on grievance mechanisms (Environmental Grievance Mechanisms, Labor Practices Grievance Mechanisms, Human Rights Grievance Mechanisms, and Grievance Mechanisms for Impacts on Society) has been combined, to reduce duplication. The only requirement is for organizations to describe their grievance mechanisms if they exist for managing a material topic (see 103-2-c-vi). Indicators G4-EN34, G4-LA16, G4-HR12 and G4-SO11 have been combined and made guidance only (see 'Guidance for clause 1.8'); they are no longer required. See also clause 1.8, which contains additional reporting recommendations for reporting on grievance mechanisms.	No
G4-PR1		GRI 416	Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	p. 7	No revision	NA	No
G4-PR2		GRI 416	Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 8	Minor clarification	It has been clarified that organizations are required report on non-compliance with regulations and/or voluntary codes.	Yes (clause 2.1)
G4-PR3		GRI 417	Marketing and Labeling	417-1	Requirements for product and service information and labeling	p. 6	No revision	The G4 Aspects of 'Product and Service Labeling' and 'Marketing Communications' have been combined into one Standard (GRI 417: <i>Marketing and Labeling</i> ).	No
G4-PR4		GRI 417	Marketing and Labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	p. 7	Minor clarification	It has been clarified that organizations are required report on non-compliance with regulations and/or voluntary codes. The G4 Aspects of 'Product and Service Labeling' and 'Marketing Communications' have been combined into one Standard (GRI 417: <i>Marketing and Labeling</i> ).	Yes (clause 2.1)
G4-PR5	Core	GRI 102	General Disclosures	102-43 102-44	Approach to stakeholder engagement Key topics and concerns raised	pp. 31-32	Revised disclosure	<b>Change in location:</b> The content of G4-PR5 has been moved to the Stakeholder engagement section of GRI 102: <i>General Disclosures</i> . <b>Revision:</b> The information for G4-PR5 is no longer required; it has been made guidance for Disclosures 102-43 and 102-44.	No
G4-PR6	Core	GRI 102	General Disclosures	102-2	Activities, brands, products, and services	p. 7	Revised disclosure	<b>Change in location:</b> G4-PR6 has been combined with G4-4 (now Disclosure 102-2) in GRI 102: <i>General Disclosures</i> . <b>Revision:</b> - The explanation of 'any products and services that are banned in certain markets' has been added to Disclosure 102-2-b. - The explanation of whether the organization 'sells products or services that are the subject of stakeholder questions or public debate' has been made a reporting recommendation for Disclosure 102-2 (see clause 1.1). - Reporting 'how the organization has responded to questions or concerns regarding these products' is no longer required.	No
G4-PR7		GRI 417	Marketing and Labeling	417-3	Incidents of non-compliance concerning marketing communications	p. 8	Minor clarification	It has been clarified that organizations are required to report on non-compliance with regulations and/or voluntary codes. The G4 Aspects of 'Product and Service Labeling' and 'Marketing Communications' have been combined into one Standard (GRI 417: <i>Marketing and Labeling</i> ).	Yes (clause 2.2)
G4-PR8		GRI 418	Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 6	No revision	NA	Yes (clause 2.1)
G4-PR9		GRI 419	Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	p. 6	Revised disclosure	The two Compliance Aspects in the Society and Product Responsibility sub-Categories of G4 have been combined into one Standard (GRI 419: <i>Socioeconomic Compliance</i> ); and the respective Indicators G4-SO8 and G4-PR9 have been combined into one disclosure (now Disclosure 419-1). In addition, it has been clarified that organizations are required to report on non-compliance with laws and/or regulations.	No