

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.

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.

Exposure draft for public comment

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

1 Explanatory memorandum

2 This explanatory memorandum sets out the objectives for the review of *GRI 205: Anti-corruption*
3 2016, the significant proposals contained in the exposure draft, and a summary of the GSSB's
4 involvement and views on the development of the draft.

5 Objectives for the project

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

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

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

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

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

29 Significant proposals

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

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

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

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

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

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

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

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

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

77 **GSSB involvement and views on the development of 78 this draft**

79 The GSSB appointed one of its members as a sponsor for the review of *GRI 205: Anti-corruption*
80 2016. The GSSB sponsor observed the WG process and attended most of their meetings.
81 All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

82 **Note on reading this document**

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

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

89 **GRI COR: Corruption 202X exposure**

90 **draft**

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104 Introduction

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

107 The Standard is structured as follows:

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

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

119 Background on the topic

120 This Standard addresses the topic of corruption.

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

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

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

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

140 System of GRI Standards

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

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

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

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

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

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

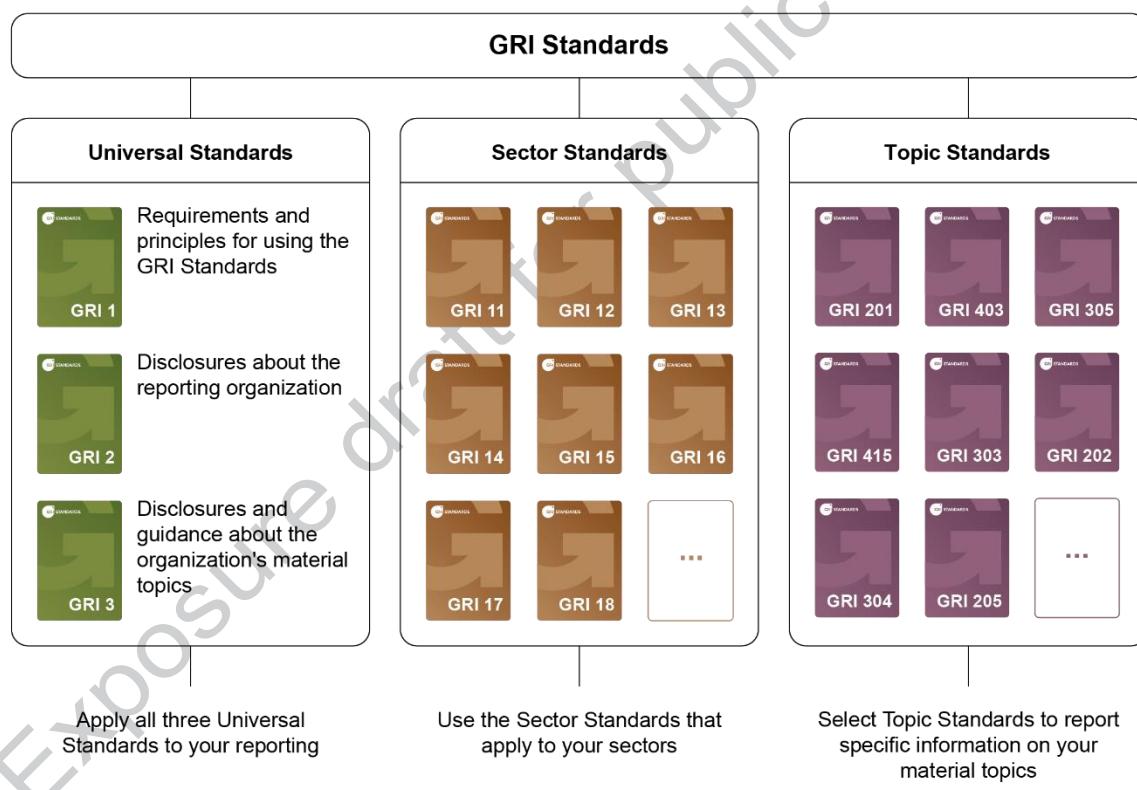
158 **Sector Standards**

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

162 **Topic Standards**

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

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



167

168 **Using this Standard**

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

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

175 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).

176 • Any disclosures from this Topic Standard that are relevant to the organization's corruption-
177 related impacts (Disclosure COR-1 through Disclosure COR-4).

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

179 Reasons for omission are permitted for these disclosures.

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

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

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

195 **Requirements, guidance and defined terms**

196 The following apply throughout this Standard:

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

199 Requirements may be accompanied by guidance.

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

202 The Standards may also include recommendations. These are cases where a particular course of
203 action is encouraged but not required.

204 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

205 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
206 [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

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

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

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

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

267 **Guidance to COR-1-b**

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

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

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

278 **Guidance to COR-1-c**

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

- 281 • enhancing due diligence processes;
- 282 • strengthening internal controls;
- 283 • training for employees and business partners;
- 284 • investing in new technologies or tools to better detect and prevent corrupt practices such as
285 manipulation of digital information, and illicit use of technologies;
- 286 • tailoring communication and training on anti-corruption to governance body members,
287 employees, business partners, and other persons identified as having a higher risk of
288 corruption;
- 289 • reviewing and updating policies and procedures in response to the identified risks of
290 corruption, legal developments, or lessons learned from past incidents;
- 291 • engaging stakeholders in the process.

292 **Guidance to COR-1-d**

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

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

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

305 **Guidance to COR-1-e**

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

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

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

316 **Guidance to COR-1-f**

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

320 **Guidance to COR-1-g**

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

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

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

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

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

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

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

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

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

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

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

349 **2. Topic disclosures**

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

353 **Disclosure COR-2 Functions and business partners
354 assessed for corruption**

355 **REQUIREMENTS**

356 The organization shall:

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

367 **GUIDANCE**

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

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

373 **Guidance to COR-2-a**

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

376 **Guidance to COR-2-b**

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

380 **Guidance to COR-2-c**

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

383 **Guidance to COR-2-d**

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

387 **Disclosure COR-3 Incidents of corruption and actions**
388 **taken**

389 **REQUIREMENTS**

390 **The organization shall:**

- 391 a. **report the total number of confirmed incidents of corruption and a breakdown of this total by country;**
- 392 b. **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;**
- 393 c. **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;**
- 394 d. **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:**
 - 395 i. **ongoing;**
 - 396 ii. **completed;**
- 397 e. **describe the main outcomes of completed legal actions, including any decisions or judgments;**
- 398 f. **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;**
- 399 g. **report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.**

400 **GUIDANCE**

401 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.

402 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.

403 **Guidance to COR-3-b**

404 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.

405 **Guidance to COR-3-d**

406 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.

407 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.

408 **Guidance to COR-3-e**

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

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

436 **Guidance to COR-3-f**

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

441

Exposure draft for public comment

442 **Disclosure COR-4 Communication and training on anti-**
443 **corruption**

444 **REQUIREMENTS**

445 **The organization shall:**

- 446 a. report the total head count and percentage of governance body members who received
447 communication on its anti-corruption policies and procedures;
- 448 b. report the total head count and percentage of employees and workers who are not
449 employees who received communication on its anti-corruption policies and
450 procedures;
- 451 c. report the total head count and percentage of business partners who received
452 communication on its anti-corruption policies and procedures;
- 453 d. report the total head count and percentage of governance body members that
454 completed training and education on its anti-corruption policies and procedures;
- 455 e. report the total head count and percentage of employees and workers who are not
456 employees that completed training and education on its anti-corruption policies and
457 procedures;
- 458 f. report contextual information necessary to understand how the data has been
459 compiled, including standards, methodologies, and assumptions used.

460 **GUIDANCE**

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

464 **Guidance to COR-4-a, COR-4-b and COR-4-c**

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

469 **Guidance to COR-4-d and COR-4-e**

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

473 **Guidance to COR-4-b and COR-4-e**

474 The total number of employees and workers who are not employees and whose work is controlled by
475 the organization is reported under *Disclosure 2-7 and Disclosure 2-8 in GRI 2: General Disclosures*
476 *2021*.

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

- 479 • country;
- 480 • function;
- 481 • employee category.

483 **Glossary**

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

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

489 **business partner**

490 entity with which the organization has some form of direct and formal engagement for the purpose of
491 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.

494 **business relationships**

495 relationships that the organization has with business partners, with entities in its value chain including
496 those beyond the first tier, and with any other entities directly linked to its operations, products, or
497 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.

499 **employee**

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

502 **human rights**

503 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
504 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'.

508 **impact**

509 effect the organization has or could have on the economy, environment, and people, including on
510 their human rights, which in turn can indicate its contribution (negative or positive)
511 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'.

513 **material topics**

514 topics that represent the organization's most significant impacts on the economy, environment, and
515 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'.

516 **supplier**

517 entity upstream from the organization (i.e., in the organization's supply chain), which provides a
518 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.

520 **supply chain**

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

523 **sustainable development / sustainability**

524 development that meets the needs of the present without compromising the ability of future
525 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.

527 **value chain**

528 range of activities carried out by the organization, and by entities upstream and downstream from the
529 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.

531 **worker**

532 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.

534

535 **Bibliography**

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

538 **Authoritative instruments:**

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546 Multinational Enterprises on Responsible Business Conduct*, 2023.
- 547 5. United Nations (UN), *Convention against Corruption*, 2003.

548 **Additional references:**

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- 553 8. Transparency International, *What is Corruption*, <https://www.transparency.org/en/what-is-corruption>,
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