



## [draft] GRI-ESRS Interoperability Index

### About this [draft] index

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

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

When performing its materiality assessment, an ESRS reporter may conclude that some of the matters and disclosures that are not specifically addressed by ESRS and are identified as a difference with the GRI Standards, might be reported in the ESRS sustainability statement as entity-specific disclosures, when the conditions in ESRS 1 paragraph 11 are met.

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

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

## How to use the [draft] index

This [draft] Interoperability Index follows a columnar format mapping the GRI Standards disclosures to the corresponding ESRS disclosure requirements at a granular level. The columns called 'Notes' and 'Explanation' describe the differences that arise at datapoint level. These differences do not impair the overall objective of entities reporting under ESRS, that prepare their ESRS sustainability statement, effectively claiming to report 'with reference' to the GRI Standards.

For ease of reading:

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

## Additional resources

For more reporting support, please visit:

[www.globalreporting.org/standards](http://www.globalreporting.org/standards)

<https://finance.ec.europa.eu/regulation-and-supervision/financial-services-legislation/implementing-and-delegated-acts/corporate-sustainability-reporting-directive>

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## Disclaimer

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GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	See requirements of Directive 2013/34/EU		
	2-2 Entities included in the organization's sustainability reporting	<b>ESRS 1</b> 5.1; <b>ESRS 2</b> BP-1 §5 (a) and (b) i		
	2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	<b>ESRS 1</b> §73		
	2-4 Restatements of information	<b>ESRS 2</b> BP-2 §13, §14 (a) to (b)		
	2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464		
	2-6 Activities, value chain and other business relationships	<b>ESRS 2</b> SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)		
	2-7 Employees	<b>ESRS 2</b> SBM-1 §40 (a) iii; <b>ESRS S1</b> S1-6 §50 (a) to (b) and (d) to (e), §51 to §52		
	2-8 Workers who are not employees	<b>ESRS S1</b> S1-7 §55 to §56	(3)	GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers: people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment"

			activities” (NACE Code N78).
2-9 Governance structure and composition <i>(2-9-a [for public-interest entities only], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)</i>	<b>ESRS 2</b> GOV-1 §21, §22 (a), §23; <b>ESRS G1</b> §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities		
2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
2-12 Role of the highest governance body in overseeing the management of impacts	<b>ESRS 2</b> GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); <b>ESRS G1</b> §5 (a)		
2-13 Delegation of responsibility for managing impacts	<b>ESRS 2</b> GOV-1 §22 (c) i; GOV-2 §26 (a); <b>ESRS G1</b> G1-3 §18 (c)		
2-14 Role of the highest governance body in sustainability reporting	<b>ESRS 2</b> GOV-5 §36; IRO-1 §53 (d)		
2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
2-16 Communication of critical concerns	<b>ESRS 2</b> GOV-2 §26 (a); <b>ESRS G1</b> G1-1 AR 1 (a); G1-3 §18 (c)		
2-17 Collective knowledge of the highest governance body	<b>ESRS 2</b> GOV-1 §23		

2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
2-19 Remuneration policies (2-19-a [for listed undertakings only] and 2-19-b)	<b>ESRS 2</b> GOV-3 §29 (a) to (c); <b>ESRS E1</b> §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
2-20 Process to determine remuneration [for listed undertakings only]	<b>ESRS 2</b> GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
2-21 Annual total compensation ratio (2-21-a and 2-21-c)	<b>ESRS S1</b> S1-16 §97 (b) to (c)		
2-22 Statement on sustainable development strategy	<b>ESRS 2</b> SBM-1 §40 (g)		
2-23 Policy commitments (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)	<b>ESRS 2</b> GOV-4; MDR-P §65 (b) to (c) and (f); <b>ESRS S1</b> S1-1 §19 to §21, and §AR 14; <b>ESRS S2</b> S2-1 §16 to §17, §19, and §AR 16; <b>ESRS S3</b> S3-1 §14, §16 to §17 and §AR 11; <b>ESRS S4</b> S4-1 §15 to §17, and §AR 13; <b>ESRS G1</b> G1-1 §7 and §AR 1 (b)		
2-24 Embedding policy commitments	<b>ESRS 2</b> GOV-2 §26 (b); MDR-P §65 (c); <b>ESRS S1</b> S1-4 §AR 35; <b>ESRS S2</b> S2-4 §AR 30; <b>ESRS S3</b> S3-4 §AR 27; <b>ESRS S4</b> S4-4 §AR 27; <b>ESRS G1</b> G1-1 §9 and §10 (g)		
2-25 Processes to remediate negative impacts	<b>ESRS S1</b> S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; <b>ESRS S2</b> S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); <b>ESRS S3</b> S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); <b>ESRS S4</b> S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)		

2-26 Mechanisms for seeking advice and raising concerns	<b>ESRS S1</b> S1-3 §AR 32 (d); <b>ESRS S2</b> S2-3 §AR 27 (d); <b>ESRS S3</b> S3-3 §AR 24 (d); <b>ESRS S4</b> S4-3 §AR 24 (d); <b>ESRS G1</b> G1-1 §10 (a); G1-3 §18 (a)		
2-27 Compliance with laws and regulations	<b>ESRS 2</b> SMB-3 §48 (d); <b>ESRS E2</b> E2-4 §AR 25 (b); <b>ESRS S1</b> S1-17 §103 (c) to (d) and §104 (b); <b>ESRS G1</b> G1-4 §24 (a)	(1a)	GRI 2-27 covers all significant non-compliance with laws and regulations, and breakdowns by types of incidents of non-compliance. ESRS requirements cover information on current financial effects, non-compliance with regards to pollution, anti-corruption and anti-bribery, and severe human rights incidents, in a number of topical standards.
2-28 Membership associations	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
2-29 Approach to stakeholder engagement	<b>ESRS 2</b> SMB-2 §45 (a) i to (a) iv; <b>ESRS S1</b> S1-1 §20 (b); S1-2 §25, §27 (e) and §28; <b>ESRS S2</b> S2-1 §17 (b); S2-2 §20, §22 (e) and §23; <b>ESRS S3</b> S3-1 §16 (b); S3-2 §19, §21 (d) and §22; <b>ESRS S4</b> S4-1 §16 (b); S4-2 §18, §20 (d) and §21		
2-30 Collective bargaining agreements	<b>ESRS S1</b> S1-8 §60 (a) and §61		

<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	<b>ESRS 2</b> BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
	3-2 List of material topics	<b>ESRS 2</b> SBM-3 §48 (a) and (g)		
	3-3 Management of material topics	<p><b>ESRS 2</b> SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; <b>ESRS S1</b> S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); <b>ESRS S2</b> S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); <b>ESRS S3</b> S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); <b>ESRS S4</b> S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>See below for additional linkages to specific topics.</p>		
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	201-2 Financial implications and other risks and opportunities due to climate change	<b>ESRS 2</b> SBM-3 §48 (a), and (d) to (e); <b>ESRS E1</b> §18; E1-3 §26; E1-9 §64		
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<b>ESRS S1</b> S1-10 §67-71 and §AR 72 to 73	(2b)	GRI 202-1 requires information on the ratio of the entry level wage by gender at significant locations of operation to the minimum wage. ESRS S1-10 requires information on whether all its employees

				are paid an adequate wage, in line with European Union regulation and applicable benchmarks.
	202-2 Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	203-2 Significant indirect economic impacts	<b>ESRS S1</b> S1-4 §AR 41; <b>ESRS S2</b> S2-4 §AR 37; <b>ESRS S3</b> S3-4 §AR 36		
<b>GRI 204: Procurement Practices 2016</b>	3-3 Management of material topics	<b>ESRS G1</b> G1-2 §12		
	204-1 Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed	(2b)	



		according to ESRS 1 §11 and pursuant to MDR-M.		
<b>GRI 205: Anti-corruption 2016</b>	3-3 Management of material topics	<b>ESRS G1</b> G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)		
	205-1 Operations assessed for risks related to corruption	<b>ESRS G1</b> G1-3 §AR 5	(1b)	GRI 205-1 requires quantitative data on the extent of the risk assessment. ESRS G1-3 §AR 5 is a narrative disclosure.
	205-2 Communication and training about anti-corruption policies and procedures	<b>ESRS G1</b> G1-3 §20, §21 (b) and (c) and §AR 7 and 8	(1b)	See GRI 205-1.
	205-3 Confirmed incidents of corruption and actions taken	<b>ESRS G1</b> G1-4 §25		
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-2 Tax governance, control, and risk management	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-3 Stakeholder engagement and management of concerns related to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
	207-4 Country-by-country reporting	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.		
<b>GRI 301: Materials 2016</b>	3-3 Management of material topics	<b>ESRS E5</b> E5-1 §12; E5-2 §17; E5-3 §21		

	301-1 Materials used by weight or volume	<b>ESRS E5</b> E5-4 §31 (a)	(1a)	GRI 301-1 requires a breakdown by non-renewable and renewable materials used.
	301-2 Recycled input materials used	<b>ESRS E5</b> E5-4 §31 (c)		
	301-3 Reclaimed products and their packaging materials	'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	3-3 Management of material topics	<b>ESRS E1</b> E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33		
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization (302-1-a, b, c, e and g)	<b>ESRS E1</b> E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	(2b)	Differences exist between the two in how energy consumption data is aggregated and disaggregated.
	302-2 Energy consumption outside of the organization	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	302-3 Energy intensity	<b>ESRS E1</b> E1-5 §40 to §42	-	
	302-4 Reduction of energy consumption	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed	(2a)	-

		according to ESRS 1 §11 and pursuant to MDR-M.		
	302-5 Reductions in energy requirements of products and services	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	-
<b>GRI 303: Water and Effluents 2018</b>	3-3 Management of material topics	<b>ESRS E2</b> §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; <b>ESRS E3</b> E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	-	-
	303-1 Interactions with water as a shared resource	<b>ESRS 2</b> SBM-3 §48 (a); MDR-T §80 (f); <b>ESRS E3</b> §8 (a); §AR 15 (a); E3-2 §15, §AR 20	-	-
	303-2 Management of water discharge-related impacts (303-2-iv)	<b>ESRS E2</b> E2-3 §24	(2b)	GRI 303-2 refers to minimum standards in water quality discharges. ESRS E2-3 refers to the consideration of ecological thresholds in setting pollution targets.
	303-3 Water withdrawal	'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	

	303-4 Water discharge	'Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	303-5 Water consumption	<b>ESRS E3</b> E3-4 §28 (a), (b), (d) and (e)		
<b>GRI 304: Biodiversity 2016</b>	3-3 Management of material topics	<b>ESRS E4</b> E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (304-1-a-iv and v)	<b>ESRS E4</b> §16 (a) i; §19 (a); E4-5 §35	(1a)	GRI 304-1-a-v requires reporting the size for each operational site. ESRS E4-5 requires an aggregated figure for all sites.
	304-2 Significant impacts of activities, products and services on biodiversity (304-2-a-i, ii, iii, iv, v and vi; 304-2-b)	<b>ESRS E4</b> E4-5 §35, §38, §39, §40 (a) and (c)		
	304-3 Habitats protected or restored (304-3-a and b)	<b>ESRS E4</b> E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<b>ESRS E4</b> E4-5 §40 (d) i	(1b)	GRI 304-4 requires quantitative data on the number of species affected by each level of extinction risk. ESRS E4-5 §40 (d) i is a narrative disclosure.
<b>GRI 305: Emissions 2016</b>	3-3 Management of material topics and GRI 305 1.2	<b>ESRS E1</b> E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); <b>ESRS E2</b> §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	(2a)	GRI 305 requirement 1.2 requires reporting the type and scheme of which offsets are part.

	305-1 Direct (Scope 1) GHG emissions	<b>ESRS E1</b> E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)		
	305-2 Energy indirect (Scope 2) GHG emissions	<b>ESRS E1</b> E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)		
	305-3 Other indirect (Scope 3) GHG emissions	<b>ESRS E1</b> E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		
	305-4 GHG emissions intensity	<b>ESRS E1</b> E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	(1a)	GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.
	305-5 Reduction of GHG emissions (305-5-a, c and 2.9.5)	<b>ESRS E1</b> E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56		
	305-6 Emissions of ozone-depleting substances (ODS)	'Pollution of air' is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<b>ESRS E2</b> E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26		
<b>GRI 306: Waste 2020</b>	3-3 Management of material topics	<b>ESRS E5</b> §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21		
	306-1 Waste generation and significant waste-related impacts	<b>ESRS 2</b> SBM-3 §48 (a), (c) ii and iv; <b>ESRS E5</b> E5-4 §30		

	306-2 Management of significant waste-related impacts (306-2-a and c)	<b>ESRS E5</b> E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		
	306-3 Waste generated	<b>ESRS E5</b> E5-5 §37 (a), §38 to §40	(1b)	GRI 306-3 requires quantitative data (i.e, a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure.
	306-4 Waste diverted from disposal (306-4-a, b, c, e)	<b>ESRS E5</b> E5-5 §37 (b), §38 and §40	(1b)	See GRI 306-3.
	306-5 Waste directed to disposal (306-5-a, b, c, e)	<b>ESRS E5</b> E5-5 §37 (c), §38 and §40	(1a) (1b)	GRI 306-4 requires a breakdown between incineration with energy recovery and incineration without energy recovery. See also GRI 306-3.
<b>GRI 306: Effluents and Waste 2016</b>	306-3 Significant spills	'Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	3-3 Management of material topics	<b>ESRS G1</b> G1-2 §12 and §15 (a)		
	308-1 New suppliers that were screened using environmental criteria	<b>ESRS G1</b> G1-2 §15 (b)	(1b)	GRI 308-1 requires quantitative data on the extent of new suppliers screened based on environmental criteria. ESRS G1-2 requires a narrative disclosure.

	308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c)	<b>ESRS 2</b> SBM-3 §48 (c) i and iv		
<b>GRI 401: Employment 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	401-1 New employee hires and employee turnover (401-1-b)	<b>ESRS S1</b> S1-6 §50 (c)	(1a)	GRI 401-1-b requires breakdowns by age group, gender, and region.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v and b)	<b>ESRS S1</b> S1-11 §74; §75; §AR 75		
	401-3 Parental leave (401-3-a and b)	<b>ESRS S1</b> S1-15 §93	(1a)	GRI 401-3 covers parental leave. ESRS S1-15 covers family-related leave. Parental leave is one of the types of family-related leave. GRI 401-3-a requires a breakdown by gender for the parental leave.
<b>GRI 402: Labor/Management Relations 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	402-1 Minimum notice periods regarding operational changes	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an	(2b)	

		entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		
<b>GRI 403: Occupational Health and Safety 2018</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	403-1 Occupational health and safety management system (403-1-a)	<b>ESRS S1</b> S1-1 §23	(1a)	GRI 403-1-a requires reporting the legal requirements and management system standards on which the system is based. This information is not required in ESRS as this is regulated within the European Union.
	403-2 Hazard identification, risk assessment, and incident investigation (403-2-b)	<b>ESRS S1</b> S1-3 §32 (b) and §33		
	403-3 Occupational health services	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-4 Worker participation, consultation, and communication on occupational health and safety			
	403-5 Worker training on occupational health and safety			



	403-6 Promotion of worker health	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<b>ESRS S2</b> S2-4 §32 (a)		
	403-8 Workers covered by an occupational health and safety management system (403-8-a and b)	<b>ESRS S1</b> S1-14 §88 (a); §90	(2c)	
	403-9 Work-related injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	<b>ESRS S1</b> S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	(1a) (2c)	GRI 403-9-c-iii and d require reporting on the use of the hierarchy of controls.
	403-10 Work-related ill health (403-10-a-i, a-ii, b-i, b-ii, c-iii)	<b>ESRS S1</b> S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	(1a) (2c)	See GRI 403-9.
<b>GRI 404: Training and Education 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	404-1 Average hours of training per year per employee	<b>ESRS S1</b> S1-13 §83 (b) and §84		

	404-2 Programs for upgrading employee skills and transition assistance programs (404-2-a)	<b>ESRS S1</b> S1-1 §AR 17 (h)		
	404-3 Percentage of employees receiving regular performance and career development reviews	<b>ESRS S1</b> S1-13 §83 (a) and §84		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	3-3 Management of material topics	<b>ESRS S1</b> §24 (a)		
	405-1 Diversity of governance bodies and employees (405-1-a-i and iii, 405-1-b)	<b>ESRS 2</b> GOV-1 §21 (d); <b>ESRS S1</b> S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	(1a)	GRI 405-1-b requires breakdowns by employee category.
	405-2 Ratio of basic salary and remuneration of women to men	<b>ESRS S1</b> S1-16 §97 and §98		
<b>GRI 406: Non-discrimination 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); <b>ESRS S4</b> §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)		
	406-1 Incidents of discrimination and corrective actions taken	<b>ESRS S1</b> S1-17 §97, §103 (a), §AR 103		

<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
<b>GRI 408: Child Labor 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	408-1 Operations and suppliers at significant risk for incidents of child labor (408-1-a-i, b, c)	<b>ESRS S1</b> §14 (g); S1-1 §22 <b>ESRS S2</b> §11 (b); S2-1 §18	(2a)	GRI 408-1-b-i requires reporting the types of suppliers at risk.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	3-3 Management of material topics	<b>ESRS S1</b> S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); <b>ESRS S2</b> §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<b>ESRS S1</b> §14 (f); S1-1 §22 <b>ESRS S2</b> §11 (b); S2-1 §18	(2a)	See GRI 408-1.

<b>GRI 410: Security Practices 2016</b>	3-3 Management of material topics	<b>ESRS S3</b> §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	410-1 Security personnel trained in human rights policies or procedures	'Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	3-3 Management of material topics	<b>ESRS S3</b> §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	411-1 Incidents of violations involving rights of indigenous peoples	<b>ESRS S3</b> S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36	(1b)	GRI 411-1 requires quantitative data on the number of incidents. ESRS S3 requires narrative disclosures.
<b>GRI 413: Local Communities 2016</b>	3-3 Management of material topics	<b>ESRS S3</b> §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
	413-1 Operations with local community engagement, impact assessments, and development programs	<b>ESRS S3</b> S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)	(1b)	GRI 413-1 requires quantitative data on operations with implemented local community engagement, impact assessments, and/or development programs. ESRS S3 includes narrative disclosures.

	413-2 Operations with significant actual and potential negative impacts on local communities (413-2-a-ii)	<b>ESRS 2</b> SBM-3 48 (c); <b>ESRS S3</b> §9 (a) i and (b)		
<b>GRI 414: Supplier Social Assessment 2016</b>	3-3 Management of material topics	<b>ESRS G1</b> G1-2 §12 and §15 (a)		
	414-1 New suppliers that were screened using social criteria	<b>ESRS G1</b> G1-2 §15 (b)	(1b)	GRI 414-1 requires quantitative data on the extent of new suppliers screened based on social criteria. ESRS G1-2 requires a narrative disclosure.
	414-2 Negative social impacts in the supply chain and actions taken (414-2-c)	<b>ESRS 2</b> SBM-3 §48 (c) i and iv		
<b>GRI 415: Public Policy 2016</b>	3-3 Management of material topics	<b>ESRS G1</b> G1-5 §27		
	415-1 Political contributions	<b>ESRS G1</b> G1-5 §29 (b)		
<b>GRI 416: Customer Health and Safety 2016</b>	3-3 Management of material topics	<b>ESRS S4</b> §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	416-1 Assessment of the health and safety impacts of product and service categories	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<b>ESRS S4</b> S4-4 §35	(1b)	GRI 416-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-

				compliance. ESRS S4-4 requires a narrative disclosure.
<b>GRI 417: Marketing and Labeling 2016</b>	3-3 Management of material topics	<b>ESRS S4</b> §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	417-1 Requirements for product and service information and labeling	'Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	417-2 Incidents of non-compliance concerning product and service information and labeling	<b>ESRS S4</b> S4-4 §35	(1b)	GRI 417-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.
	417-3 Incidents of non-compliance concerning marketing communications	<b>ESRS S4</b> S4-4 §35	(1b)	See GRI 417-2.
<b>GRI 418: Customer Privacy 2016</b>	3-3 Management of material topics	<b>ESRS S4</b> §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<b>ESRS S4</b> S4-3 §AR 23; S4-4 §35	(1a)	GRI 418-1 requires further granularity on the type of complaints and the number of identified leaks, thefts, or losses of customer data.

**Notes legend**

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

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

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

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

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

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