



COMPARATIVE TABLE OF TEXTS

# ESRS G1

## BUSINESS CONDUCT



DECEMBER 2025

 EFRAG

# Comparative Table: ESRS as enacted in 2023, Exposure Draft ESRS, and Draft Amended ESRS – ESRS G1 *Business Conduct*

**Disclaimer:** The ‘Comparative Table: ESRS as enacted in 2023, Exposure Draft ESRS, and Draft Amended ESRS’ accompanies but is not part of the draft amended ESRS issued by EFRAG on 3 December 2025. It is a non-binding document which complements and should be read in conjunction with the Basis for Conclusions and Log of Amendments, where descriptions and illustrations of the main changes to the Standards can be found. This document does not reflect the position of the European Union or the European Commission DG Financial Stability, Financial Services and Capital Markets Union (DG FISMA).

## Introduction

1. This document illustrates the text of each of the following three versions of ESRS G1: ESRS G1 as enacted in 2023 (Column 1), Exposure Draft ESRS G1 (Column 2) and Draft Amended ESRS G1 (Column 3).
2. This document is purely illustrative and does not offer explanations for changes to ESRS G1. The Basis for Conclusions and the relevant Log of Amendments should be consulted for an explanation of draft amended ESRS G1.
3. By reading each row, the reader can understand how each paragraph of ESRS G1 has changed across the three versions of ESRS listed above. The starting point is Column 1, the text of the ESRS G1 as enacted in 2023.

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
Objective	Objective	Objective
	<p>1. When reporting in accordance with the ESRS, the sustainability statement shall cover information in relation to [Draft] Amended ESRS G1 Business Conduct, when this topic is related to material impacts, risks and opportunities. The disclosure on the material impacts, risks and opportunities is expected to cover policies, actions and targets (if in place), dependencies when relevant, metrics and financial effects.</p>	<p>1. The sustainability statement shall include information in relation to ESRS G1 Business Conduct if this topic relates to material impacts, risks and opportunities to cover the reporting areas listed in paragraph 5 of ESRS 1 General Requirements. If not all the sub-topics prescribed by this standard are to be reported following the materiality assessment, paragraph 30 of ESRS 1 General Requirements applies.</p>
<p>1. The objective of this Standard is to specify disclosure requirements which will enable users of the undertaking's sustainability statements to understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct</p>	<p>2. The objective of this Standard is to specify Disclosure Requirements ('DRs') in relation to the items of information mentioned in paragraph 1 that are not covered in [Draft] Amended ESRS 2 General Disclosures.</p>	<p>2. The objective of this Standard is to set out Disclosure Requirements (DRs) providing information in relation to the reporting areas referred above that implement and complement the cross-cutting provisions of ESRS 1 General Requirements and ESRS 2 General Disclosures.</p>
	<p>3. When only one of the sub-topics covered by this Standard is material, the undertaking shall report only on that sub-topic.</p>	
		<p>3. In this Standard, each DR is introduced by a disclosure objective, except for policies, actions and targets, for which the provisions in ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant disclosures.</p>
<p>2. This Standard focusses on the following matters, collectively referred to in this Standard as 'business conduct or business conduct matters':  a) business ethics and corporate culture, including anti- corruption and anti- bribery, the protection of whistleblowers, and animal welfare;</p>	<p>4. This Standard sets out DRs related to business conduct and in particular with respect to the following sub-topics:  a) corporate culture, including anti-corruption and anti- bribery, the protection of whistleblowers and animal welfare;</p>	<p>4. This Standard sets out DRs related to business conduct, particularly with respect to the following sub-topics:  a) corporate culture, including anti-corruption and anti- bribery, the protection of whistleblowers and animal welfare;</p>

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
b) the management of relationships with suppliers, including payment practices, especially with regard to late payment to small and medium sized undertakings	b) the management of relationships with suppliers, including (unfair) payment practices; and	b) the management of relationships with suppliers, including payment practices, especially late payment to small and medium-sized undertakings (SMEs); and
c) activities and commitments of the undertaking related to exerting its political influence, including its lobbying activities	c) political influence and lobbying activities.	c) political influence, including lobbying activities.
3. The content of this Standard on general disclosures as well as impact, risk and opportunity management and metrics and targets shall be read in conjunction respectively with ESRS 1 General principles and ESRS 2 General requirements		
	<p>5. The undertaking shall apply the provisions of ESRS 2 paragraphs 30 to 33 and GDR-P, GDR-A, GDR-T and GDR-M. In particular:</p> <p>a) if the undertaking has not adopted policies, actions and targets with reference to a topic related to material impacts, risks and opportunities, it shall disclose this fact;</p> <p>b) the undertaking may present the description of its material impacts, risks and opportunities, in accordance with ESRS 2 IRO-2, alongside information about its policies, actions, targets and metrics through which it addresses them, to avoid duplication and support a coherent narrative.</p>	
	<p>6. In this Standard, each DR is introduced by a disclosure objective, with the exception of policies, actions and targets, for which the provisions in ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant disclosures.</p>	
Disclosure Requirements	Disclosure Requirements	Disclosure Requirements
4. The requirements of this section should be read in conjunction with and reported alongside the disclosures required by ESRS 2 on Governance (GOV), Strategy (SBM) and Management of impacts, risks and opportunities (IRO).		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
Disclosure Requirement related to ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies		
5. When disclosing information about the role of the administrative, management and supervisory bodies, the undertaking shall cover the following aspects		
a) the role of the administrative, management and supervisory bodies related to business conduct; and		
b) the expertise of the administrative, management and supervisory bodies on business conduct matters.		
<b>Impact, risk and opportunity management</b>	<b>Impact, risk and opportunity management</b>	<b>Impact, risk and opportunity management</b>
Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities		
6. When describing the process to identify material impacts, risks and opportunities in relation to business conduct matters, the undertaking shall disclose all relevant criteria used in the process, including location, activity, sector and the structure of the transaction.		
Disclosure Requirement G1-1 – Business conduct policies and corporate culture	Disclosure Requirement G1-1 – <i>Policies related to business conduct</i>	Disclosure Requirement G1-1 – <i>Policies related to business conduct</i>
7. The undertaking shall disclose its policies with respect to business conduct matters and how it fosters its corporate culture.	7. The undertaking shall disclose its business conduct policies in accordance with the provisions of ESRS 2 GDR-P.	5. The undertaking shall disclose its business conduct policies in accordance with the provisions of ESRS 2 GDR-P.
8. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of its material impacts, risks and opportunities related to business conduct matters. It also aims to provide an understanding of the undertaking's approach to corporate culture.		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
9. The disclosures required under paragraph 7 shall include how the undertaking establishes, develops, promotes and evaluates its corporate culture.		
10. The disclosures in paragraph 7 shall cover the following aspects related to the undertaking’s policies on business conduct matters:		
a) description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules; and whether it accommodates reporting from internal and/or external stakeholders;		
b) where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption <sup>1</sup> , it shall state this and whether it has plans to implement them and the timetable for implementation;	8. In addition to the information required by ESRS 2 GDR-P, the undertaking shall disclose: a) the circumstance when it has no policies on anti-corruption and anti-bribery policies consistent with the United Nations Convention against Corruption;	6. In addition to the information required by ESRS 2 GDR-P, the undertaking shall disclose: (a) whether or not it has anti-corruption and anti-bribery policies consistent with the United Nations Convention against Corruption <sup>1</sup> ;
(C) how the undertaking protects whistleblowers, including:  i.details on the establishment of internal whistleblower reporting channels, including whether the undertaking provides for information and training to its own workers and information about the designation and training of staff receiving reports; and  measures to protect against retaliation its own workers who are whistleblowers in accordance with the applicable law European Parliament and of the Council <sup>2</sup> ;		
(d) where the undertaking has no policies on the protection of whistle-blowers <sup>4</sup> , it shall state this and whether it has plans to implement them and the timetable for implementation	(b) the circumstance when it has no policies on the protection of whistle-blowers; and	(b) whether or not it has policies on the protection of whistle-blowers; and
(e) beyond the procedures to follow-up on reports by whistleblowers in accordance with the applicable law transposing Directive (EU) 2019/1937, whether the undertaking has procedures to investigate business		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
conduct incidents, including incidents of corruption and bribery, promptly, independently and objectively;		
(f) where applicable, whether the undertaking has in place policies with respect to animal welfare;		
(g) the undertaking's policy for training within the organisation on business conduct, including target audience, frequency and depth of coverage; and		
(h) the functions within the undertaking that are most at risk in respect of corruption and bribery.	(c) the functions and/or roles within the undertaking that are most at risk in respect of corruption and bribery.	(c) the functions or roles within the undertaking that are most at risk in respect of corruption or bribery
11.Undertakings that are subject to legal requirements under national law transposing Directive (EU) 2019/1937, or to equivalent legal requirements with regard to the protection of whistle-blowers, may comply with the disclosure specified in paragraph 10 (d) by stating that they are subject to those legal requirements.		
Disclosure Requirement G1-2 – Management of relationships with suppliers	<p><i>Disclosure Requirement G1-2 –Actions related to business conduct</i></p> <p>9. The undertaking shall disclose its business conduct actions in accordance with the provisions of ESRS 2 GDR-A.</p>	<p><i>Disclosure Requirement G1-2 – Actions related to business conduct</i></p> <p>7. The undertaking shall disclose its actions related to business conduct in accordance with the provisions of ESRS 2 GDR-A.</p>
12.The undertaking shall provide information about the management of its relationships with its suppliers and its impacts on its supply chain.	<p>10. In addition to the information required by ESRS 2 GDR-A, the undertaking shall disclose:</p> <p>a) information about the management of relationships with suppliers and,</p>	<p>8. In addition to the information required by ESRS 2 GDR-A, the undertaking shall disclose information about the following actions:</p> <p>(a) the management of relationships with suppliers, including:</p>
13.The objective of this Disclosure Requirement is to provide an understanding of the undertaking's management of its procurement process including fair behaviour with suppliers		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
14.The undertaking shall provide a description of its policy to prevent late payments, specifically to SMEs.		
15.The disclosure required under paragraph 12 shall include the following information: (a)the undertaking's approach to its relationships with its suppliers , taking account of risks to the undertaking related to its supply chain and of impacts on sustainability matters ; and		
(b)whether and how it takes into account social and environmental criteria for the selection of its suppliers.	(...) if the undertaking takes into account social and environmental criteria for the selection of its suppliers, how this is done;	i. if the undertaking takes into account environmental, social, and governance (ESG) performance factors in the selection of its suppliers, how this is done; ii. ESG training provided to the procurement team, if any; and iii. engagement with suppliers for the improvement of their ESG performance; and
Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery		
16.The undertaking shall provide information about its system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery including the related training		
17.The objective of this Disclosure Requirement is to provide transparency on the key procedures of the undertaking to prevent, detect, and address allegations about corruption and bribery . This includes the training provided to own workers and/or information provided internally or to suppliers .		
18.The disclosure required under paragraph 16 shall include the following information:		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
(a) description of the procedures in place to prevent, detect, and address allegations or incidents of corruption and bribery	(b) information about the undertaking's approach to prevent, detect, investigate and respond to allegations or incidents related to corruption and bribery, which includes any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	(b) the undertaking's procedures to prevent, detect, investigate and respond to allegations or incidents related to corruption or bribery, including:
(b) whether the investigators or investigating committee are separate from the chain of management involved in the matter; and		
(c) the process, if any, to report outcomes to the administrative, management and supervisory bodies		
19. Where the undertaking has no such procedures in place, it shall disclose this fact and, where applicable, its plans to adopt them.		
20. The disclosures required by paragraph 16 shall include information about how the undertaking communicates its policies to those for whom they are relevant to ensure that the policy is accessible and that they understand its implications.		
21. The disclosure required by paragraph 16 shall include information about the following with respect to training		
(a) the nature, scope and depth of anti-corruption and anti-bribery training programmes offered or required by the undertaking	(c) training activities within the undertaking on business conduct, including the target audience, frequency and depth of coverage.	
(b) the percentage of functions-at-risk covered by training programmes; and	This shall include the percentage of functions and/or roles most at risk within the undertaking in respect of corruption and bribery,	i. anti-corruption and anti-bribery training given to functions or roles most at risk within the undertaking,

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
(c)the extent to which training is given to members of the administrative, management and supervisory bodies	as well as members of the administrative, management and supervisory board.	(i continued) including members of the administrative, management and supervisory bodies; and
	It shall also disclose whether the procurement team is involved in training related to its engagement with suppliers for the improvement of their sustainability performance.	
		ii. (24(b)) any actions taken to address breaches in procedures and standards of anticorruption and anti-bribery.
Metrics and targets	Metrics and targets	Metrics and targets
	Disclosure Requirement G1-3 – Targets related to business conduct	Disclosure Requirement G1-3 – <i>Targets related to business conduct</i>
	11. The undertaking shall disclose its business conduct targets in accordance with the provisions of ESRS 2 GDR-T.	11. The undertaking shall disclose its business conduct targets in accordance with the provisions of ESRS 2 GDR-T.
Disclosure Requirement G1-4 – Incidents of corruption or bribery	Disclosure Requirement G1-4 – <i>Metrics related to Incidents of corruption or bribery</i>	Disclosure Requirement G1-4 – <i>Metrics related to corruption or bribery</i>
22.The undertaking shall provide information on incidents of corruption or bribery during the reporting period.		
23.The objective of this Disclosure Requirement is to provide transparency on the incidents relating to corruption or bribery during the reporting period and the related outcomes.	12. The objective of this DR is to provide transparency on the incidents relating to corruption or bribery during the reporting period and the related outcomes.	10. The objective of this DR is to enable transparency on the convictions and sanctions, including fines, related to corruption or bribery during the reporting period and the related outcomes
24.The undertaking shall disclose		
a)the number of convictions and the amount of fines for violation of anti-corruption and anti- bribery laws ( 130 ) ; and	13. The undertaking shall disclose the number of convictions and the total amount of fines for violation of anti-corruption and anti-bribery laws <sup>4</sup> during the reporting period.	11. The undertaking shall disclose the number of convictions and sanctions, including the total amount of fines, for violation of anti-corruption and anti-bribery laws during the reporting period.

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
(b)any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery ( 131 )		
25.The undertaking may disclose:		
(a)the total number and nature of confirmed incidents of corruption or bribery	14. The undertaking shall disclose the number and nature of the <i>confirmed incidents of corruption or bribery</i> that occurred during the reporting period.	
(b)the number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents		
(c)the number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery; and		
(d)details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers during the reporting period and the outcomes of such cases. This includes cases that were initiated in previous years where the outcome was only established in the current reporting period		
26.The disclosures required shall include incidents involving actors in its value chain only where the undertaking or its employees are directly involved		
Disclosure Requirement G1-5 – Political influence and lobbying activities	Disclosure Requirement G1-5 – <i>Metrics related to political influence and lobbying activities</i>	Disclosure Requirement G1-5 – <i>Metrics related to political influence, including lobbying activities</i>
27.The undertaking shall provide information on the activities and commitments related to exerting its political influence, including its lobbying activities related to its material impacts, risks and opportunities		
28.The objective of this Disclosure Requirement is to provide transparency on the undertaking's activities and commitments related to exerting its political influence	15. The objective of this DR is to provide transparency on the undertaking's activities and commitments related to	12. The objective of this DR is to enable an understanding of the undertaking's activities and commitments related

<b>ESRS G1 as enacted in 2023</b>	<b>Exposure Draft ESRS G1</b>	<b>Draft Amended ESRS G1</b>
with political contributions, including the types and purpose of lobbying activities	exerting its political influence with political contributions, including the types and purpose of lobbying activities.	to exerting its political influence through political contributions and lobbying activities.
29.The disclosure required by paragraph 27 shall include:		
(a)if applicable, the representative(s) responsible in the administrative, management and supervisory bodies for the oversight of these activities		
(b) for financial or in-kind political contributions: i.the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking aggregated by country or geographical area where relevant, as well as type of recipient/beneficiary; and  ii.where appropriate, how the monetary value of in-kind contributions is estimated.	16. The undertaking shall disclose, for political influence, the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking during the reporting period, aggregated by country or geographical area where relevant, as well as the type of recipient/beneficiary.	13. The undertaking shall disclose the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking during the reporting period, aggregated by country or geographical area where relevant, as well as the type of recipient/beneficiary.
(c)the main topics covered by its lobbying activities and the undertaking's main positions on these in brief. This shall include explanations on how this interacts with its material impacts, risks and opportunities identified in its materiality assessment per ESRS 2; and	17. The undertaking shall briefly disclose, for lobbying activities, the main topics covered by these activities and its main positions on these, including explanations on how this interacts with its material impacts, risks and opportunities identified in its materiality assessment (See [Draft] Amended ESRS 2 IRO-2).	14. The undertaking shall disclose the main topics covered by its lobbying activities and the main positions taken, including explanations of how its lobbying activities interact with its material impacts, risks, and opportunities.
(d)if the undertaking is registered in the EU Transparency Register or in an equivalent transparency register in a Member State, the name of any such register and its identification number in the register.		
30.The disclosure shall also include information about the appointment of any members of the administrative, management and supervisory bodies who held a comparable position in public administration (including regulators) in the 2 years preceding such appointment in the current reporting period	18. The undertaking shall disclose information about the appointment of any members of the administrative, management and supervisory bodies during the current reporting period, who held a comparable position in public administration (including regulators) in the two preceding years.	15. The undertaking shall disclose information about the appointment of any members of the administrative, management, and supervisory bodies during the current reporting period who held a comparable position in public administration (including regulators) in the two preceding years.

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
Disclosure Requirement G1-6 – Payment practices	Disclosure Requirement G1-6 – <i>Metrics in relation to payment practices</i>	Disclosure Requirement G1-6 – <i>Metrics related to payment practices</i>
31. The undertaking shall provide information on its payment practices, especially with respect to late payments to small and medium enterprises (SMEs).		
32. The objective of this Disclosure Requirement is to provide insights on the contractual payment terms and on its performance with regard to payment, especially as to how these impact SMEs and specifically with respect to late payments to SMEs.	19. The objective of this DR is to provide an understanding of contractual payment terms and on the undertaking's performance with regard to payment, especially with regard to late payments to SMEs.	16. The objective of this DR is to enable an understanding of standard payment terms and of the undertaking's performance with regard to payment, especially late payment to SMEs.
33. The disclosure under paragraph 31 shall include:	20. The undertaking shall disclose:	17. The undertaking shall disclose:
a. the average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days;		
b. a description of the undertaking's standard payment terms in number of days by main category of suppliers and the percentage of its payments aligned with these standard terms	a) a description of the undertaking's standard payment terms in number of days by main category of suppliers, including SME's, and the percentage of its payments aligned with these standard terms;	a) a description of the undertaking's standard payment terms in number of days by main category of suppliers, specifying those that apply to SMEs, only if they are different from those generally applied; b) the percentage of its payments aligned with these standard terms; and
c. the number of legal proceedings currently outstanding for late payments; and	b) the number of legal proceedings currently outstanding for late payments.	(c) the number of legal proceedings currently outstanding for late payments.
d. complementary information necessary to provide sufficient context. If the undertaking has used representative sampling to calculate the information required under point (a), it shall state that fact and briefly describe the methodology used.		
Application Requirements	Application Requirements	Application Requirements
Impact, risk and opportunity management	Impact, risk and opportunity management	Impact, risk and opportunity management
Disclosure Requirement G1-1 – Business conduct policies and corporate culture	Disclosure Requirement G1-1 – <i>Policies related to business conduct</i>	Disclosure Requirement G1-1 – <i>Policies related to business conduct</i>

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
AR1 . The undertaking may consider the following aspects when determining its disclosure under paragraph 7: (a) the aspects of corporate culture that are taken into consideration and discussed by the administrative, management and supervisory bodies and with which frequency; (b) the principal themes that are promoted and communicated as part of the corporate culture; (c) how the members of the undertaking's administrative, management and supervisory bodies provide direction to promote a corporate culture; and (d) specific incentives or tools for its own workers to foster and encourage its corporate culture.	-	
		AR 1 for para. 5 For purposes of this Standard, the undertaking shall apply the ESRS definition of corruption and bribery (see ESRS Glossary), which is generic, to overcome the differing definitions found in local laws or in laws applicable in the jurisdiction of the parent company and to ensure comparability across reporting undertakings
	AR 1 for para 8 (b). Undertakings that are subject to legal requirements under national law transposing Directive (EU) 2019/1937, or to equivalent legal requirements with regard to the protection of whistle-blowers, can comply with the disclosure specified in paragraph 10 (d) by stating that they are subject to those legal requirements.	AR 2 for para. 6(b) (11) Undertakings that are subject to legal requirements under national law transposing Directive (EU) 2019/1937, or to equivalent legal requirements with regard to the protection of whistleblowers, can comply with the disclosure specified in paragraph 6(b) by stating that they are subject to those legal requirements.
Disclosure Requirement G1-2 – Management of relationships with suppliers		
AR.2 For purposes of this standard, management of relationships with the undertaking's suppliers may include		

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
(a) how the undertaking's practices, including activities to avoid or minimise the impacts of disruptions to its supply chain, support its strategy and risk management;		
(b) training of the undertaking's procurement/supply chain workforce on engagement and dialogue with suppliers as well as incentives of its procurement workforce including whether such incentives refer to price, quality or sustainability factors;		
(c) the screening and evaluation of social and environmental performance of suppliers;		
(d) the inclusion of locally based suppliers in its supply chain and/or suppliers with certification;		
(e) how the undertaking's practices deal with vulnerable suppliers		
(f) the undertaking's targets and actions with regard to communication and management of relationships with suppliers; and		
(g) how the outcomes of these practices are evaluated, including supplier visits, audits or surveys.		
AR3. Vulnerable suppliers' includes suppliers that are exposed to significant economic, environmental and/or social risks.		
Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery		
AR4. 'Functions-at-risk' means those functions deemed to be at risk of corruption and bribery as a result of its tasks and responsibilities.	AR 2 for para. 8(c). When disclosing paragraph 8(c), 'functions and/or roles most at risk' means those functions and/or roles deemed to be most at risk of corruption and bribery as a result of their tasks and responsibilities within the undertaking. Examples include those operating in high-risk countries or interacting with public authorities and governments.	AR 3 for para. 6(c). When disclosing information under paragraph 6(c), 'functions or roles most at risk' means those functions or roles deemed to be most at risk of corruption or bribery as a result of their tasks and responsibilities within the undertaking, such as those operating in high-risk countries or interacting with public authorities and governments.

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AR5. Disclosures may include details about the risk assessments and/or mapping, as well as monitoring programmes and/or internal control procedures performed by the undertaking to detect corruption and bribery		
AR 6. The undertaking's policies on corruption and bribery may be relevant to specific groups of people, either because they are expected to implement them (for example, the undertaking's employees, contractors and suppliers), or because they have a direct interest in their implementation (for example, value chain workers, investors). The undertaking may disclose the communication tools and channels (e.g., flyers, Newsletters, dedicated websites, social media, face to face interactions, unions and/or workers representatives) to communicate policies to such groups. This may also include the identification and/or removal of potential barriers to dissemination, such as through translation into relevant languages or the use of graphic depictions.		
AR 7. The undertaking may disclose an analysis of its training activities by, for example, region of training or category of own workforce where its programmes differ significantly based on such factors and such information would be useful to users.		
AR8. The undertaking may present the required information about training using the following table: Anti-corruption and bribery training illustrative example: xxx insert tablexxx		
		AR 4 for para. 8(a). In presenting the information in accordance with paragraph 8(a), the undertaking may consider cross-referring to the information about the

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		existence of a supplier code of conduct in accordance with ESRS S2 Workers in the Value Chain, paragraph 11.
Metrics and targets	Metrics and targets	
Disclosure Requirement G1-4 – Incidents of corruption or bribery	Disclosure Requirement G1-4 – <i>Metrics related to Incidents of corruption or bribery</i>	
	AR 3 for paras. 13 and 14. When disclosing information required by paragraph 13 and/or paragraph 14, the undertaking shall consider the incidents involving actors in its upstream and downstream value chain only where the undertaking or its employees are directly involved	
	AR 4 for para. 13. Convictions for the violation of anti-corruption and anti-bribery laws refer to final decisions issued by a criminal court against an individual or undertaking in respect of a criminal offence related to corruption and bribery, where these court decisions are entered in the criminal record of the convicting European Union Member State. In this context, final decisions include all the decisions in the reporting year while awaiting the outcome of a possible appeal. The reporting undertaking may provide additional information if an appeal is considered, has been lodged or was successful. This interpretation is aligned with the concept of a “conviction” under the European Criminal Records Information System (ECRIS).  Decisions issued by administrative or regulatory authorities are not considered convictions (even if those decisions are final and legally binding) and, therefore, are covered under para 14.	AR 5 for para. 11. Convictions for the violation of anti-corruption and anti-bribery laws refer to final decisions issued by a criminal court against an individual or undertaking in respect of a criminal offence related to corruption or bribery, where these court decisions are entered in the criminal record of the convicting European Union Member State or, if outside the EU, in the equivalent register or record of the jurisdiction concerned.  Sanctions for the violation of anti-corruption and anti-bribery laws refer to final decisions issued by administrative or regulatory authorities against an individual or undertaking in respect of corruption or bribery.
	AR 5 for para. 13. Fines issued for the violation of anti-corruption and anti-bribery laws refer to mandatory monetary penalties resulting from violations of anti-corruption and anti-bribery laws imposed by a court, commission, or other government authority, which are paid to a public treasury and which are recognised in the	AR 6 for para. 11 Fines issued for the violation of anti-corruption and anti-bribery laws refer to mandatory monetary penalties resulting from violations of anti-corruption and anti-bribery laws imposed by a court, administrative or regulatory authority, which are paid to a public treasury, and which are recognised in the

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	<p>undertaking's financial statements during the reporting period</p> <p>It should be noted that the total amount of fines reported does not need to correspond directly with the number of convictions reported, as the scope of both metrics is not necessarily equivalent.</p>	<p>undertaking's financial statements during the reporting period</p>
	<p>AR 6 for para. 13. For purposes of this Standard, the undertaking shall apply the ESRS definition of corruption and bribery (see ESRS Glossary), which is generic, specifically to overcome the differing definitions found in local laws or in laws applicable in the jurisdiction of the parent company and to ensure comparability across reporting undertakings.</p>	
<p>Disclosure Requirement G1-5 – Political influence and lobbying activities</p>	<p>Disclosure Requirement G1-5 – <i>Metrics related to political influence and lobbying activities</i></p>	<p>Disclosure Requirement G1-5 – <i>Metrics related to political influence, including lobbying activities</i></p>
<p>AR 9. For purposes of this Standard 'political contribution' means financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office. Financial contributions can include donations, loans, sponsorships, advance payments for services, or the purchase of tickets for fundraising events and other similar practices. In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.</p>	<p>AR7 for para. 16. For purposes of this Standard, 'political contribution' means financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office. Financial contributions can include donations, loans, sponsorships, advance payments for services, or the purchase of tickets for fundraising events and other similar practices. In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.</p>	<p>AR 7 for para. 13. For purposes of this Standard, 'political contribution' means financial or in-kind support provided directly to political parties, their elected representatives or persons seeking political office. Financial contributions can include donations, loans, sponsorships, advance payments for services, or the purchase of tickets for fundraising events, and other similar practices. In-kind contributions can include advertising, use of facilities, design and printing, donation of equipment, provision of board membership, employment or consultancy work for elected politicians or candidates for office.</p>
<p>AR 10 'Indirect political contribution' refers to those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.</p>	<p>AR 8 for para. 16. For purposes of this Standard, 'indirect political contribution' refers to those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.</p>	<p>AR 8 for para. 13. For purposes of this Standard, 'indirect political contribution' refers to those political contributions made through an intermediary organisation such as a lobbyist or charity, or support given to an organisation such as a think tank or trade association linked to or supporting particular political parties or causes.</p>
<p>AR 11. When determining 'comparable position' in this standard, the undertaking shall consider various factors,</p>	<p>AR 9 for para. 18. When determining 'comparable position' in this Standard, the undertaking shall factor in</p>	<p>AR 9 for para. 15. When determining 'comparable position' in this Standard, the undertaking shall factor in</p>

ESRS G1 as enacted in 2023	Exposure Draft ESRS G1	Draft Amended ESRS G1
including level of responsibility and scope of activities undertaken.	the level of responsibility and scope of activities undertaken.	the level of responsibility and scope of the activities undertaken.
AR 12. The undertaking may provide the following information on its financial or in-kind contributions with regard to its lobbying expenses: a. the total monetary amount of such internal and external expenses; and the total amount paid for membership to lobbying associations.		
AR 13. If the undertaking is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests, it may disclose that this is the case		
AR 14. In meeting the requirement in paragraph 29(c) the undertaking shall consider the alignment between its public statements on its material impacts, risks and opportunities and its lobbying activities.		
AR 15. An example of what such disclosures could look like: Political engagement (including lobbying activities) illustrative example		
Disclosure Requirement G1-6 – Payment practices		<i>Disclosure Requirement G1-6 – Metrics related to payment practices</i>
		AR 10 for para. 17 (b). If late payment to SMEs is a material topic for the undertaking, paragraph 11 of ESRS 1 General Requirements applies; therefore, the undertaking shall provide an entity-specific metric, if material.
AR 16 In some cases, the undertaking's standard contractual payment terms may differ significantly depending on country or type of supplier. In such cases, information about the standard terms per main categories of suppliers or country or geographical region could be		

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<p>examples of additional contextual information to explain the disclosures in paragraph 33(b).</p>		
<p>AR 17 An example of what the description of standard contract term disclosures in paragraph 33(b) could look like:</p> <p>ABC's standard contract payment terms are payment on receipt of invoice for wholesalers which encompass approximately 80% of its annual invoices by value. It pays for services received within 30 days after receipt of the invoice which are about 5% of its annual invoices. The remainder of its invoices are paid within 60 days of receipt except for those in country X which in accordance with the marketplace standards are paid within 90 days of receipt.</p>		



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