Final List of Topics, Example Sub-topics and GRI Standards to Consider

Category	Topic	Example Sub-topics	GRI Standards to Consider
All themes	Supply chain sustainability & responsible sourcing	• Supplier engagement • Supplier selection, screening and auditing • Sustainable materials • Supply chain impacts • Supply chain management	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 204: Procurement Practices • GRI 307: Environmental Compliance • GRI 308: Supplier Environmental Assessment • GRI 414: Supplier Social Assessment
Business integrity & prosperity	Governance & leadership	• Corporate management • Sustainability programme leadership • Board structure and independence • Risk management and business continuity • Executive compensation • Accountability	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 405: Diversity and Equal Opportunity
Business integrity & prosperity	Customer satisfaction & engagement	• Customer satisfaction • Engagement and provision of information to customers and consumers	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 416: Customer Health and Safety • GRI 418: Customer privacy
Business integrity & prosperity	Economic performance	• Direct economic value generated and distributed • Other disclosures related to economic performance	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 201: Economic Performance • GRI 203: Indirect Economic Impacts

Business integrity & prosperity	Ethical business conduct	• Prevention of anti-competitive practices • Anti-corruption/anti-bribery • Human rights • Data security & privacy • Responsible marketing & product labelling • Transparency • Regulatory compliance • Animal welfare • Clinical trials	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 205: Anti-corruption • GRI 206: Anti-competitive practices • GRI 307: Environmental Compliance • GRI 412: Human Rights Assessment • GRI 416: Customer Health and Safety • GRI 417: Marketing and Labeling • GRI 418: Customer privacy • GRI 419: Socioeconomic Compliance
Business integrity & prosperity	Innovation & R&D	• Research in unmet needs • Developing new technologies • Innovative solutions • Intellectual property	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 301: Materials • GRI 302: Energy • GRI 303: Water • GRI 306: Effluents and Waste
Business integrity & prosperity	Market presence & pricing	• Growth strategy in emerging markets • Growth strategy in developed markets • Pricing & affordability of products and solutions	• GRI 102: General Disclosures • GRI 103: Management Approach
Business integrity & prosperity	Product safety & quality	• Product responsibility • Product safety design • Quality management • Customer health & safety	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 416: Customer Health and Safety
Environment	Air quality & other emissions	• Ozone depleting substances • NOx and SOx • Other (non-GHG) emissions	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 305: Emissions • GRI 307: Environmental Compliance

Environment	Chemicals & hazardous materials	• Management of toxic substances • Management of hazardous materials • Management of chemicals • Restricted substances	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 306: Effluents and Waste • GRI 307: Environmental Compliance
Environment	Climate change & energy	• GHG emissions • Climate change strategy • Carbon footprint reductions (Scopes 1, 2 and 3) • Energy consumption and efficiency • Renewable energy	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 201: Economic Performance • GRI 302: Energy • GRI 305: Emissions • GRI 307: Environmental Compliance
Environment	Sustainable products & solutions	• Life Cycle Assessment • Sustainable design • Product take-back • Resource efficiency • Product energy efficiency	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 301: Materials • GRI 307: Environmental Compliance
Environment	Waste management	• Waste generation and recycling • Electronic and hazardous waste • Packaging waste	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 306: Effluents and Waste • GRI 307: Environmental Compliance
Environment	Water & effluents	• Water consumption • Effluents and wastewater management • Water scarcity	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 303: Water • GRI 306: Effluents and Waste • GRI 307: Environmental Compliance
People	Community & giving	• Volunteerism • Philanthropy • Local development • Engagement and dialogue with local communities, NGOs, local governments, academia, etc.	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 413: Local Communities

People	Diversity & inclusion	• Employee diversity and inclusion • Equal opportunity • Non-discrimination • Gender equality	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 405: Diversity and Equal Opportunity • GRI 406: Non-discrimination
People	Labour practices	• Employment practices • Labour management relations • Freedom of association and collective bargaining • Forced or compulsory labour • Child labour	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 401: Employment • GRI 402: Labor Management Relations • GRI 407: Freedom of Association and Collective Bargaining • GRI 408: Child Labour • GRI 409: Forced or Compulsory Labor
People	Occupational health & safety	• Hazard minimisation precautions • Employee health, safety and well-being • Emergency response plans • Occupational accidents • Biosafety and laboratory biosecurity • OHS management system	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 403: Occupational Health and Safety
People	Talent attraction, development & retention	• Training and development • Recruitment • Career management and promotion • Compensation and benefits	• GRI 102: General Disclosures • GRI 103: Management Approach • GRI 401: Employment • GRI 404: Training and Education