

ESRS G1

Governance Standards

- **G1: Business Conduct**

ESRS G1 – Business conduct

ESRS	Materiality Assessment?			Type of datapoints			Phase in		
	Irrespective of MA	Subject to MA	May	Narrative	Semi-Narrative	Numerical	Phase In Year 1	Phase In Year 2	Phase In Year 3
ESRS G1		39	10	25	6	-	-	-	-

Objective: to specify disclosure requirements which will enable users of the undertaking’s sustainability statements to understand the governance structure of the undertaking, and its internal control and risk management systems.

In particular, the undertaking should report information about internal control and risk management systems in relation to:

- a) financial reporting process;
- b) the composition and operation of the administrative, management and supervisory bodies; and
- c) the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies.

G1 – Business Conduct DR's

DR G1-1 – Business conduct policies and corporate culture

DR G1-2 – Management of relationships with suppliers

DR G1-3 – Procedures to address corruption or bribery

DR G1-4 – Incidents of corruption or bribery

DR G1-5 – Political influence and lobbying activities

DR G1-6 – Payment practices

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