

GRI 417: Marketing and Labeling 2016

417

EFFECTIVE DATE: 1 JULY 2018

TOPIC STANDARD

GRI 417: Marketing and Labeling 2016

Topic Standard

Effective Date

This Standard is effective for reports or other materials published on or after 1 July 2018

Responsibility

This Standard is issued by the [Global Sustainability Standards Board \(GSSB\)](#). Any feedback on the GRI Standards can be submitted to gssbsecretariat@globalreporting.org for the consideration of the GSSB.

Due Process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

Legal Liability

This document, designed to promote sustainability reporting, has been developed by the Global Sustainability Standards Board (GSSB) through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Supervisory Board, Management Board, and GSSB encourage the use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Supervisory Board, Management Board, GSSB, nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations.

Copyright and trademark notice

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.

Global Reporting Initiative, GRI and logo, GSSB and logo, and GRI Sustainability Reporting Standards (GRI Standards) and logo are trademarks of Stichting Global Reporting Initiative.

© 2025 GRI. All rights reserved.

ISBN 978-90-8866-128-0

Content

Introduction	4
1. Topic management disclosures	7
2. Topic disclosures	8
Disclosure 417-1 Requirements for product and service information and labeling	8
Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	9
Disclosure 417-3 Incidents of non-compliance concerning marketing communications	10
Glossary	11
Bibliography	13

Introduction

GRI 417: Marketing and Labeling 2016 contains disclosures for organizations to report information about their impacts related to marketing and labeling, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains a requirement, which provides information about how the organization manages its marketing and labeling-related impacts.
- [Section 2](#) contains three disclosures, which provide information about the organization's marketing and labeling-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard.

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

Background on the topic

This Standard addresses the topic of product and service information and labeling and marketing communications. This includes customer access to accurate and adequate information on the positive and negative economic, environmental, and social impacts of the products and services they consume – both from a product and service labeling and a marketing communications perspective.

Fair and responsible marketing communications, as well as access to information about the composition of products, and their proper use and disposal, can help customers to make informed choices.

These concepts are covered in key instruments of the Organisation for Economic Co-operation and Development: see the [Bibliography](#).

System of GRI Standards

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

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

Universal Standards: GRI 1, GRI 2 and GRI 3

[GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI 1*.

[GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

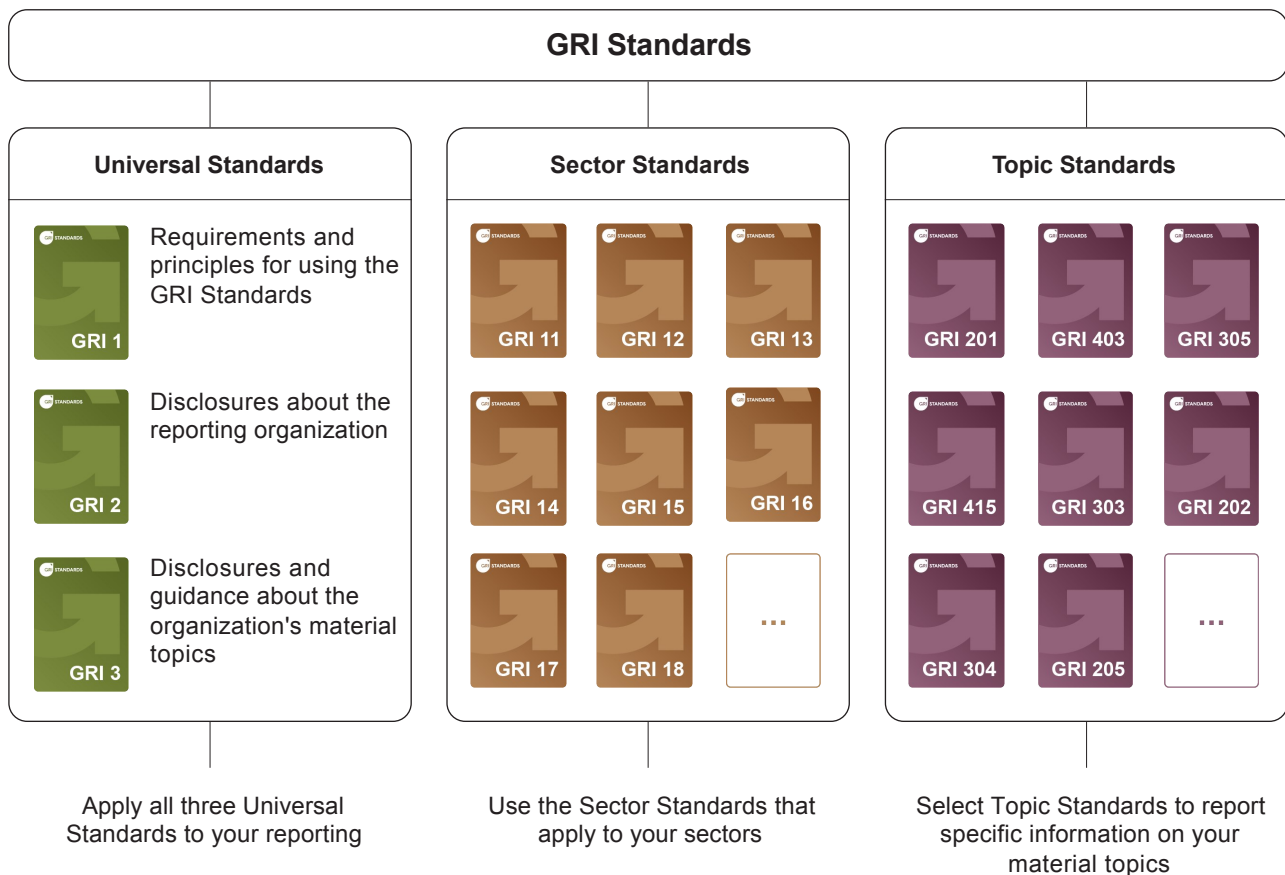
[GRI 3: Material Topics 2021](#) provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

Sector Standards

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

Topic Standards

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

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

Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its impacts related to marketing and labeling.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined marketing and labeling to be a material topic:

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this Standard);
- Any disclosures from this Topic Standard that are relevant to the organization's marketing and labeling-related impacts (Disclosure 417-1 through Disclosure 417-3).

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

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1: Foundation 2021](#) for more information on reasons for omission.

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

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

Requirements, guidance and defined terms

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

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

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [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 marketing and labeling to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this section).

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

REQUIREMENTS	1.1	The reporting organization shall report how it manages <u>marketing</u> and <u>labeling</u> using Disclosure 3-3 in GRI 3: Material Topics 2021.
---------------------	------------	---

2. Topic disclosures

Disclosure 417-1 Requirements for product and service information and labeling

REQUIREMENTS	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. Whether each of the following types of information is required by the organization's procedures for <u>product and service information and labeling</u>: <ol style="list-style-type: none"> i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social <u>impact</u>; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.
GUIDANCE	<p>Background</p> <p>Customers and end users need accessible and adequate information about the positive and negative environmental and social impacts of products and services. This can include information on the safe use of a product or service, the disposal of the product, or the sourcing of its components. Access to this information helps customers to make informed purchasing choices.</p>

Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling

REQUIREMENTS

The reporting organization shall report the following information:

- a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:
 - i. incidents of non-compliance with regulations resulting in a fine or penalty;
 - ii. incidents of non-compliance with regulations resulting in a warning;
 - iii. incidents of non-compliance with voluntary codes.
- b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.

Compilation requirements

- 2.1 When compiling the information specified in Disclosure 417-2, the reporting organization shall:
 - 2.1.1 exclude incidents of non-compliance in which the organization was determined not to be at fault;
 - 2.1.2 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.

GUIDANCE

Guidance for Disclosure 417-2

The incidents of non-compliance that occur within the reporting period can relate to incidents formally resolved during the reporting period, whether they occurred in periods prior to the reporting period or not.

Background

Providing appropriate information and labeling with respect to economic, environmental, and social impacts can be linked to compliance with certain types of regulations, laws, and codes. It is, for example, linked to compliance with regulations, national laws, and the Organisation for Economic Co-operation and Development (OECD) *OECD Guidelines for Multinational Enterprises*. It is also potentially linked to compliance with strategies for brand and market differentiation.

The display and provision of information and labeling for products and services are subject to many regulations and laws. Non-compliance can indicate either inadequate internal management systems and procedures or ineffective implementation. The trends revealed by this disclosure can indicate improvements or a deterioration in the effectiveness of internal controls.

Disclosure 417-3 Incidents of non-compliance concerning marketing communications

REQUIREMENTS

The reporting organization shall report the following information:

- a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:
 - i. incidents of non-compliance with regulations resulting in a fine or penalty;
 - ii. incidents of non-compliance with regulations resulting in a warning;
 - iii. incidents of non-compliance with voluntary codes.
- b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.

Compilation requirements

- 2.2 When compiling the information specified in Disclosure 417-3, the reporting organization shall:
 - 2.2.1 exclude incidents of non-compliance in which the organization was determined not to be at fault;
 - 2.2.2 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.

GUIDANCE

Guidance for Disclosure 417-3

The incidents of non-compliance that occur within the reporting period can relate to incidents formally resolved during the reporting period, whether they occurred in periods prior to the reporting period or not.

Background

Marketing is an important method of communication between organizations and customers, and is subject to many regulations, laws, and voluntary codes, such as the International Chamber of Commerce (ICC)'s *Consolidated Code of Advertising and Marketing Communication Practice*.

An organization is expected to use fair and responsible practices in its business and dealings with customers. Fair and responsible marketing requires the organization to communicate transparently about the economic, environmental, and social impacts of its brands, products, and services. Fair and responsible marketing also avoids any deceptive, untruthful, or discriminatory claims, and does not take advantage of a customers' lack of knowledge or choices.

Glossary

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

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

H	<p>human rights rights inherent to all human beings, which include, at a minimum, the rights set out in the <i>United Nations (UN) International Bill of Human Rights</i> and the principles concerning fundamental rights set out in the <i>International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work</i></p> <p>Source: United Nations (UN), <i>Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework</i>, 2011; modified</p> <p>Note: See Guidance to 2-23-b-i in GRI 2: General Disclosures 2021 for more information on ‘human rights’.</p>
I	<p>impact effect the organization has or could have on the economy, environment, and people, including on their <u>human rights</u>, which in turn can indicate its contribution (negative or positive) to <u>sustainable development</u></p> <p>Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.</p> <p>Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.</p>
M	<p>marketing communication combination of strategies, systems, methods, and activities used by the organization to promote its reputation, brands, products, and services to target audiences</p> <p>Examples: advertising, personal selling, promotion, public relations, social media, sponsorship</p> <p>material topics topics that represent the organization’s most significant <u>impacts</u> on the economy, environment, and people, including impacts on their <u>human rights</u></p> <p>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’.</p>
P	<p>product and service information and labeling information and labeling are used synonymously, and describe communication delivered with the product or service, describing its characteristics</p>
R	<p>reporting period specific time period covered by the reported information</p> <p>Examples: fiscal year, calendar year</p>
S	<p>sustainable development / sustainability development that meets the needs of the present without compromising the ability of future generations to meet their own needs</p> <p>Source: World Commission on Environment and Development, <i>Our Common Future</i>, 1987</p> <p>Note: The terms ‘sustainability’ and ‘sustainable development’ are used interchangeably in the GRI Standards.</p>

Bibliography

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

Authoritative instruments:

1. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011.

Additional references:

2. International Chamber of Commerce (ICC), *Consolidated Code of Advertising and Marketing Communication Practice*, 2011.



PO Box 10039
1001 EA Amsterdam
The Netherlands

www.globalreporting.org