

**GRI 417: Marketing and Labeling - Topic Standard - Cross-sectoral**  
Disclosure GRI 417-1

## Requirements for product and service information and labeling

**Framework:** GRI Standards

**Type:** Coverage + narrative

**Regime:** Voluntary

**Effective:** 2018-07-01

**ESRS:** ESRS S4 Consumers and End-users

### Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Source details	Whether the organisation's product or service information and labelling process asks for where key components come from.	Product, procurement, compliance	The source system does not reconcile to product master or supplier records, so component origin is marked from an outdated or partial list.	Product labelling rules, packaging copy controls, sourcing specifications, supplier declarations, product information sheets.
Substance content	Whether the organisation's product or service information and labelling process asks for content details, especially substances that could affect people or the environment.	Product stewardship, compliance, technical, procurement	Categories are not aligned with the substance register or product specification, so hazardous or sensitive substances are missed or grouped incorrectly.	Ingredient or material specifications, safety data sheets, restricted-substance lists, product declarations, label approval files.
Safe use guidance	Whether the organisation's product or service information and labelling process asks for instructions needed to use the product or service safely.	Product, quality, health and safety, compliance	The guidance is taken from a draft or local variant rather than the approved customer-facing version, so the safety instructions do not match the released product.	User instructions, safety notices, training material, packaging artwork, customer guidance documents, approval records.
Disposal guidance	Whether the organisation's product or service information and labelling process asks for disposal instructions and any related environmental or social effects.	Product stewardship, sustainability, compliance, operations	Disposal instructions are captured for the product but not the associated impact statement, or vice versa, so the datapoint mixes disposal method with impact content.	End-of-life instructions, recycling or take-back guidance, disposal statements, product stewardship notes, label approvals.
Other required details	Whether the organisation's product or service information and labelling process requires any additional information beyond sourcing, content, safe use, and disposal.	Compliance, legal, product stewardship	The review only checks the standard fields, so a locally required extra disclosure is omitted from the procedure review.	Policy or procedure text, label standards, product information templates, legal or regulatory checklists, approval workflows.
Other details explained	A short explanation of any extra information the organisation's product or service information and labelling process requires.	Compliance, legal, product stewardship	The explanation is copied from a generic template rather than the actual procedure, so the narrative does not match the organisation's own required extra information.	Procedure notes, label guidance, product information standards, exception logs, approval comments.
Coverage rate	The share of major product or service groups that are both covered by the organisation's information and labelling procedures and checked against them.	Compliance, product stewardship, quality	The numerator and denominator are built from different category lists, or coverage is counted for products but assessed at service level, so the percentage does not reconcile to the category inventory.	Product category inventory, compliance testing log, procedure coverage matrix, audit results, product master list.

### How to prepare

- 1 Set the reporting boundary first.** Decide which product or service lines are in scope, then identify the significant categories that will be used for the coverage calculation.

- 2 Translate the internal rules into plain categories.** Separate the required information types you need to test: where components come from, what the item contains, how it should be used safely, how it should be disposed of, and any other information your procedures call for.
- 3 Gather proof for each in-scope category.** Use the underlying procedures, labels, specifications, product sheets, and other internal records that show whether the required information is expected and whether it is actually provided.
- 4 Check compliance category by category.** For each significant product or service group, confirm whether the required information is covered and assessed against the relevant procedures, then calculate the percentage covered.
- 5 Write up any extra information separately.** If your procedures require additional product or service information beyond the main categories, describe it clearly and keep the explanation aligned to the evidence you have.
- 6 Record exceptions and changes, then verify against the source.** Note any exclusions, scope changes, or assumptions used in the calculation, and do a final check that your wording and figures match the official source before submission.

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This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

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