

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-14

Role of the highest governance body in sustainability reporting

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Board approval process	State whether the board or equivalent top governing group reviews and signs off the reported content, including the topics the organisation has judged most important. If it does, describe the review and approval steps in plain terms.	Company secretariat / Governance	The approval status does not reconcile to board minutes or the sign-off trail, so the reported governance role is overstated or understated.	Board papers, approval minutes, governance calendar, sign-off memo, reporting controls log.
No board sign-off reason	If the board or equivalent top governing group does not review and approve the reported content, including the organisation's key topics, explain why that is the case.	Company secretariat / Governance	The explanation does not match the delegated approval process or board charter, creating a definition/category mismatch about who is responsible.	Governance policy, delegated authority matrix, board charter, reporting approval workflow, committee terms of reference.

How to prepare

- 1 Confirm which governing group sits at the top of the organisation, and decide whether it is the body that signs off the reported information and the topics judged most important.
- 2 **Set the scope of the check clearly:** identify the report content that needs review, including the important topics covered, so you know exactly what the approval process applies to.
- 3 Gather proof of how the review and sign-off happened, or would happen, such as meeting records, approval notes, or internal sign-off trails that show the process used.
- 4 **Prepare the disclosure text in plain language:** state whether that top governing group is responsible for review and approval, and describe the process if it is.
- 5 If that group does not carry out the review and approval role, write a clear explanation of why another arrangement is used instead.
- 6 Check the final wording against the official source to make sure the answer covers both required cases, matches the evidence, and does not add or omit anything.

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.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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