GRI 2: General Disclosures · Universal Standard

Disclosure GRI 2-26

Mechanisms for seeking advice and raising concerns

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
Advice channels	Capture the ways people can ask for guidance on how to apply the organisation’s responsible business policies and working practices, including who can use them and how they are accessed.	Compliance / Ethics / Legal	The advice route is described from a policy document that does not match the actual helpdesk or escalation process used in practice.	Policy documents, intranet pages, hotline or helpdesk procedures, ethics or compliance guidance, and any published contact routes for advice requests.
Concern reporting routes	Capture the routes individuals can use to report worries about the organisation’s business conduct, including the channels available and how a concern is submitted.	Compliance / Ethics / Legal	The reporting route is taken from a policy that omits a live channel, so the disclosed route does not reconcile to the actual speak-up system.	Speak-up or whistleblowing policy, reporting portal screenshots, hotline procedures, case-management process notes, and employee communications on reporting concerns.

How to prepare

1. **Set the scope first:** decide which channels, teams, sites, or other parts of the business you will cover in the disclosure, so the write-up matches the organisation’s actual arrangements.
2. **Separate the two required topics clearly:** one part should explain how people can get guidance on putting the organisation’s responsible conduct rules into practice, and the other should explain how they can report worries about business conduct.
3. **Gather the source material for each channel:** policies, procedure notes, intranet pages, hotline details, contact routes, escalation paths, and any other internal records that show how the arrangements work in practice.
4. Draft the disclosure in plain language, using a short narrative or bullet list that makes the routes easy to understand and keeps the two mechanisms distinct.
5. Record any exclusions, changes, or limits in coverage, and explain them clearly so readers can see what is included and what is not.
6. Check the final wording against the official source to confirm you have covered both required points, used the right scope, and not added or left out anything material.