

**GRI 2: General Disclosures - Universal Standard**

Disclosure GRI 2-29

## Approach to stakeholder engagement

**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
Stakeholder groups	A plain summary of the stakeholder groups the organisation engages with, using the organisation's own grouping logic and current scope.	Sustainability / stakeholder engagement lead	Stakeholder groups are described using a different grouping than the source stakeholder map, so the reported categories do not reconcile to the organisation's engagement register.	Stakeholder map, engagement plan, materiality or consultation records, governance papers.
Group identification method	How the organisation decides which stakeholder groups belong in its engagement set, including the basis used to define each group.	Sustainability / stakeholder engagement lead	The identification basis is taken from a different classification than the one used in the stakeholder map, so the categories do not align with the source method.	Stakeholder mapping methodology, segmentation criteria, consultation framework, internal policy notes.
Engagement purpose	The reasons the organisation engages stakeholders, stated in practical terms and tied to the actual engagement programme.	Sustainability / stakeholder engagement lead	The stated purpose is lifted from a generic engagement template and does not match the specific objectives recorded for the programme.	Engagement strategy, consultation objectives, meeting agendas, materiality assessment notes.
Meaningful engagement approach	The steps the organisation uses to make stakeholder engagement effective in practice, including how it supports real participation and response.	Sustainability / stakeholder engagement lead	The description mixes intended practice with actual process, so the reported approach does not reconcile to the documented engagement controls and follow-up records.	Engagement procedures, facilitation guidance, feedback logs, accessibility or inclusion measures, action tracking.

### How to prepare

- 1 Set the reporting boundary first:** decide which parts of the organisation, business units, sites, or activities are covered by this disclosure so the write-up reflects the right scope.
- List the stakeholder groups you actually work with, using your own business categories rather than generic labels, and make sure the list matches the groups covered in the report.
- Record how each group is selected or recognised in practice, so you can explain the basis used to place people or organisations into those categories.
- 4 State why the engagement happens:** capture the business purpose for the dialogue, consultation, or other contact with each stakeholder group.
- Gather the material that shows how engagement is made effective in practice, then turn it into a clear narrative that explains the methods, controls, or routines used to support meaningful involvement.
- Check the final wording against the source disclosure and your internal records, then note any exclusions, scope changes, or updates so the published text stays aligned with the official source.

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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.

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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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