

GRI 413: Local Communities - Topic Standard - Cross-sectoral

Disclosure GRI 413-1

Operations with local community engagement, impact assessments, and development programs

Framework: GRI Standards

Type: Coverage + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S3 Affected Communities

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Community programme coverage	Capture the share of operating sites or activities that have put in place local community engagement, impact review, and/or community development programmes during the reporting period. State the numerator and denominator used, and keep the basis for counting operations consistent across the organisation.	Sustainability / community relations	The percentage is calculated on a different operations list than the one used in the site register, so the reported coverage does not reconcile to the underlying population.	Programme registers, site/community plans, impact assessment records, and a workings file showing how the percentage was calculated.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, business units, joint arrangements, or other operations will be included in the calculation, and keep that scope consistent with the period you are reporting.
- 2 Agree what counts as an included operation for this metric,** so you can identify which parts of the business have local community engagement, impact review work, and/or community development activity in place.
- 3 Gather support for each included operation,** using internal records, project files, approvals, monitoring outputs, or other evidence that shows the relevant activity is actually in place.
- 4 Calculate the share of operations covered by the relevant activity,** then present the result as a percentage and make sure the numerator and denominator are built from the same scope.
- 5 Record any exclusions, boundary changes, or methodology updates,** including why an operation was left out or newly brought in, so the figure can be traced and compared over time.
- 6 Check the draft against the official source before sign-off,** confirming that the scope, definition of included operations, evidence trail, and percentage all match the underlying requirement.

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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