

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

Disclosure GRI 413-2

Operations with significant actual and potential negative impacts on local communities

Framework: GRI Standards

Type: Narrative disclosure

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
Affected operations list	Identify the sites, facilities or activities that have caused, or could cause, material harm to nearby communities. Capture enough detail to show which operations are in scope and why they are considered significant.	Sustainability / Operations	Operations are omitted because the list is not reconciled to the site register or project inventory, so a material location is left out.	Impact assessments, incident logs, community complaints, site registers, and internal review papers linking the operation to the community impact.
Operation locations	Record where each relevant operation sits, using the business's own location naming and enough geographic detail to distinguish sites, assets or project areas.	Operations / Property / Legal Entity Management	Location is captured at entity level rather than site level, so the datapoint does not reconcile to the asset or site register.	Site register, asset register, lease records, project maps, and legal entity or branch records showing the physical location.
Community impact summary	Describe the actual and possible harm linked to the operations, covering the nature of the impact and the affected community context. Keep the description tied to the specific operation and period being reported.	Sustainability / Risk / HSE	Actual and potential impacts are mixed together without clear separation, or the period is wrong, so the summary does not match the underlying incident and assessment records.	Impact assessments, grievance records, monitoring reports, incident investigations, and management papers that describe the harm and its likely effects.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, projects, or activities you will assess for this disclosure, and keep that scope consistent with the period you are reporting on.
- 2 Define what you will treat as a material community harm:** use a clear internal test for when an operation may create, or has created, a meaningful adverse effect on nearby people or places.
- 3 Gather location-based support for each included operation:** map where it sits, then pull together the records, assessments, incident logs, complaints, or other source material that show why it is in scope.
- 4 For every included operation, compile the substance of the issue:** describe the adverse effects you identified, covering both harms that have already happened and those that could reasonably arise.
- 5 Record any omissions or changes in approach:** note excluded operations, explain why they were left out, and flag any changes in method, boundary, or judgement from the prior reporting cycle.
- 6 Check the final draft against the source material:** confirm the list of operations, their locations, and the impact descriptions are supported by evidence and align with the official reporting source before sign-off.

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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