

GRI 417: Marketing and Labeling - Topic Standard - Cross-sectoral
Disclosure GRI 417-3

Incidents of non-compliance concerning marketing communications

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S4 Consumers and End-users

Datapoints & assurance

| Datapoint | What to capture | Owner | Risk an assurer probes | Evidence to check |
|--------------------------|--|------------------------|---|--|
| Prior-period breaches | A short note on any breaches or failures that happened in earlier reporting periods but are being reported now, where relevant. | Compliance / Legal | The event date is mixed up with the reporting period, so an older breach is wrongly treated as current or omitted from the disclosure. | Case log, compliance review notes, legal correspondence, or incident register showing the event date and why it is being included now. |
| Breach occurrence | A brief description of each breach or failure identified in the period, with enough detail to show what happened and that it is a non-compliance matter. | Compliance / Legal | A definition mismatch occurs, with warnings, complaints, or control issues counted as breaches even though they are not confirmed non-compliance. | Incident register, investigation file, regulator correspondence, internal audit findings, or legal review confirming the breach and its classification. |
| Marketing breaches count | The total count of breaches linked to marketing messages and campaigns, including paid promotion and sponsorship activity, for the reporting period. | Marketing / Compliance | The count does not reconcile to the marketing compliance log, or sponsorship and promotional cases are left out of the total. | Marketing compliance log, campaign review records, legal sign-off tracker, incident register, and any regulator or self-regulatory correspondence used to tally the count. |
| No breaches statement | A short statement confirming that no breaches were identified, where that is the case. | Compliance / Legal | A missed sub-population or incomplete review means the 'no breaches' statement is made before all relevant channels, entities, or activities have been checked. | Compliance review conclusion, incident register showing no cases, and sign-off from the responsible control owner. |

How to prepare

- 1 Set the reporting boundary first:** decide which business units, markets, channels and time period you will check, and make sure the same scope is used for both the count and any supporting narrative.
- 2 Define what you will treat as a reportable breach:** use one clear internal rule for incidents tied to marketing communications, including advertising, promotions and sponsorship activity, so the team applies the same test every time.
- 3 Gather the source evidence for each case:** keep the underlying records that show what happened, when it happened, where it was identified, and whether it was a breach of law or a voluntary code.
- 4 Compile the output in the form needed for the disclosure:** record the total number of incidents, and also prepare a short statement if no breaches were found, so the final submission matches the facts you have checked.
- 5 Separate current-period cases from older matters:** if an issue relates to an earlier reporting period, flag it clearly and keep it distinct from incidents arising in the current year.
- 6 Document any exclusions, restatements or changes in approach,** then compare the draft against the official source to confirm you have not missed any required item and that the wording still reflects the underlying evidence.

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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.