

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-2

Entities included in the organization’s sustainability reporting

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
Reporting entity list	The full set of entities brought into the sustainability report, named clearly and consistently with the reporting boundary used for the period.	Group reporting / Finance	The entity list does not reconcile to the consolidation perimeter used in the reporting pack, so a subsidiary or branch is left out or added by mistake.	Group reporting boundary paper, legal entity register, consolidation schedule, reporting pack.
Boundary differences note	Where the published financial perimeter is not the same as the sustainability-reporting perimeter, set out exactly which entities differ and why.	Group reporting / Finance	The sustainability boundary is not aligned to the filed financial perimeter, so the difference is not explained entity by entity.	Published financial statements, sustainability boundary memo, legal entity mapping, board-approved reporting scope note.
Minority interest treatment	For a group with more than one entity, describe how reported figures are combined, including any changes made for holdings that are not fully owned.	Group reporting / Finance	Minority-interest adjustments are applied in the consolidation model but not described, so the reported basis does not match the group reporting policy.	Consolidation policy, group reporting instructions, consolidation workbook, ownership schedule.
Transaction boundary changes	For a group with more than one entity, explain how the reporting set is updated when businesses are bought, sold, merged, or partly disposed of.	Group reporting / Finance	Acquisitions and disposals are not reflected on the correct cut-off date, so the reporting boundary is wrong for part of the period.	M&A close files, disposal papers, consolidation entries, period-on-period boundary change log.
Disclosure-specific method	If different parts of this standard use different consolidation methods, state where the method changes and which disclosures or topics use each approach.	Sustainability reporting / Group reporting	A topic uses a different consolidation basis from the rest of the report but the switch is not flagged, so the same dataset is treated as if it were one method throughout.	Disclosure mapping, reporting methodology note, topic-level consolidation instructions, internal reporting manual.
Topic-level consolidation method	Explain how the consolidation approach varies by material topic and by disclosure, including the practical rule used for each case.	Sustainability reporting / Group reporting	The topic-level method is mixed up with the standard-wide method, so figures are prepared on the wrong basis for one or more disclosures.	Topic methodology papers, disclosure-by-disclosure mapping, reporting controls matrix, data owner instructions.

How to prepare

- 1 Set the reporting boundary first:** make a complete register of every entity that sits inside the sustainability report, so the reader can see exactly which parts of the group are covered.
- Check whether you also have audited group accounts or other public financial filings, then compare the two entity lists and note any differences between the finance perimeter and the sustainability perimeter.
- If the organisation has more than one entity, write down the method used to combine the information, including whether you adjust for minority holdings when you roll the data up.
- In the same consolidation note, explain how you deal with changes in the group structure during the period, such as mergers, acquisitions, and disposals of entities or parts of entities.
- State whether the consolidation method is the same for every disclosure in this standard and for every material topic, or whether you use different treatments in some areas; if it differs, describe where and how.

- 6 Before finalising, cross-check the disclosure against the official source to confirm the entity list, the comparison with financial reporting, and the consolidation explanation are all complete and consistent.

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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