

GRI 418: Customer Privacy · Topic Standard · Cross-sectoral

Disclosure GRI 418-1

Substantiated complaints concerning breaches of customer privacy and losses of customer data

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-year breach share	Whether a meaningful share of the confirmed breaches being reported can be traced to incidents that happened in earlier reporting periods.	Privacy / compliance	Period error: confirmed breaches are counted in the wrong year because incident date and reporting date are mixed up.	Case log with incident dates, investigation outcomes, and the reporting-period cut used to classify each confirmed breach.
Complaint type	The category used to group the complaints being reported, using the organisation's agreed complaint taxonomy.	Customer service / compliance	Definition/category mismatch: complaint types are mapped differently in the source system than in the disclosure taxonomy.	Complaint register, triage rules, and the category list used by customer service or compliance.
Confirmed privacy complaints	The count of complaints about customer privacy that were investigated and confirmed as valid within the reporting period.	Privacy / legal	Source system mismatch: the disclosed count does not reconcile to the privacy complaints case log after removing unconfirmed cases.	Privacy complaints log, investigation records, and substantiation status from the case management system.
Customer data incidents	The count of identified incidents where customer data was leaked, stolen, or lost during the reporting period.	Information security / privacy	Scope error: incidents affecting non-customer data are included, or customer data events are omitted from the incident register.	Data incident register, security incident reports, and breach notifications or forensic findings where applicable.
No confirmed complaints statement	A short statement confirming that no substantiated customer privacy complaints were identified, if that is the case.	Privacy / compliance	Scope/period error: the zero statement is used even though a confirmed complaint exists in the period or a late case has not been closed.	Final complaint review summary showing zero confirmed cases for the period and sign-off from the responsible team.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, products, services and customer records are in scope for this disclosure, and keep that scope consistent across the figures and narrative.
- 2 Define the event types you will count before gathering data:** separate privacy complaints from data incidents, and make sure your internal definitions match the way you will report the category, the complaint count and the incident count.
- 3 Pull together the underlying records that support each figure:** complaint logs, investigation outcomes, incident registers and any case notes showing whether a complaint was upheld or not.
- 4 Prepare the reported outputs in the required form:** state the complaint category, give the number of upheld privacy complaints, give the number of data leaks, thefts or losses, and include a short statement if there were no upheld complaints to report.
- 5 Check whether any of the reported matters relate to earlier reporting periods,** and note that point clearly where it affects the current-year disclosure.
- 6 Record any exclusions, reclassifications or changes in how the data was gathered or counted,** then compare the final disclosure back to the official source material to confirm nothing has been missed or misstated.

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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