

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-17

Collective knowledge of the highest governance body

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
Board sustainability learning	Describe the actions taken during the reporting period to build the board's shared understanding, capability and experience on sustainable development topics. Capture what was done, for whom, when it happened, and the main themes covered.	Company secretariat / governance	Training activity is reported from a plan or calendar but not reconciled to the actual sessions attended by directors, so the claimed coverage does not match the board records.	Board training plan, induction materials, workshop agendas, attendance records, director briefing packs, and minutes noting sustainability learning sessions.

How to prepare

- 1 Identify the board-level group covered by this disclosure and decide the reporting period and organisational boundary you will use for the statement.
- 2 **Set out what you will treat as a qualifying action:** only measures that were taken to build that group's shared understanding, capability, and practical experience on sustainable development.
- 3 Gather the underlying support for each measure, such as training records, briefing notes, workshop materials, attendance logs, or other internal evidence that shows the action happened.
- 4 Draft the disclosure as a short narrative that explains the measures taken, or as a structured list if that is clearer, making sure the wording matches the evidence you hold.
- 5 Check whether any parts need to be left out or explained, and note any changes in approach, coverage, or reporting basis compared with the previous period.
- 6 Compare the final wording against the official source to confirm you have covered the required point without adding extra claims or missing the core 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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