

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-22

Statement on sustainable development strategy

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
Leadership sustainability statement	Capture a statement from the board or top executive setting out why sustainable development matters to the organisation and how it links to the organisation's strategy for contributing to it.	Company Secretariat / Sustainability / CEO office	The statement is drafted from a sustainability team note but never cleared by the board or chief executive, so it does not match the actual leadership position or approved strategy.	Board or executive-approved statement, annual report narrative, strategy paper, or signed leadership message that shows the approved wording and date.

How to prepare

- 1 Confirm who will provide the statement:** use the board-level lead or the most senior executive, and make sure the chosen person is the one speaking for the organisation on this topic.
- 2 Define the subject matter clearly:** the statement should address why sustainable development matters to the organisation and how it links to the organisation's strategy for contributing to that wider goal.
- 3 Draft the content in plain business language:** keep it as a statement, not a policy summary, and make the connection between the organisation's direction and its contribution to sustainable development explicit.
- 4 Collect the supporting source material:** retain the approved wording, the sign-off trail, and any internal records showing who authorised the statement and when.
- 5 Check for completeness and consistency:** confirm the final text matches the approved source, reflects the correct speaker, and does not add claims beyond the intended message.
- 6 Review against the official source before publishing:** compare the final disclosure with the underlying requirement and source documents, then record any edits, substitutions, or exclusions made during preparation.

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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