

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-24

Embedding policy commitments

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
Responsibility allocation	How the organisation assigns named responsibility for carrying out each responsible business commitment across different layers of the business and its wider relationships.	Sustainability / Governance	Responsibility map does not reconcile to the current governance chart, so implementation ownership is assigned to the wrong level or left unassigned.	Policy or governance documents, role descriptions, delegation matrix, committee terms of reference, and internal accountability charts showing who owns implementation at each level.
Strategy and process integration	How each responsible business commitment is built into the organisation's strategy, day-to-day policies, and operating procedures.	Sustainability / Strategy / Operations	Strategy, policy and procedure documents are not aligned, so the commitment is captured in one place but missing from the operating process.	Strategy papers, policy library, process manuals, control frameworks, and approval records showing the commitments are reflected in formal business documents.
Business relationship delivery	How the organisation puts its responsible business commitments into practice through its suppliers, partners, customers, or other business relationships.	Procurement / Commercial / Legal	External relationship controls do not match the contract set or supplier register, so the commitment is applied to the wrong counterparties or missed entirely.	Supplier codes, contract clauses, onboarding packs, partner requirements, due diligence records, and monitoring logs showing the commitments are applied through external relationships.
Implementation training	What training the organisation gives people on how to carry out the responsible business commitments.	HR / Learning and Development	Training records do not reconcile to the role-based training matrix, so a staff group that should have been trained is omitted or the wrong course is counted.	Training plan, attendance records, learning materials, completion reports, and role-based training matrix showing who was trained, when, and on what content.

How to prepare

- 1 Map the policy commitments you are reporting on, then set the reporting boundary so it is clear which parts of the organisation and which business links are in scope for the disclosure.
- 2 **For each commitment, decide what counts as evidence of it being built into day-to-day practice:** governance responsibilities, internal strategy and policy documents, operating procedures, use with business partners, and staff training materials.
- 3 Gather source material that shows how the commitments are applied in practice across the business and through external relationships, including records that show who is responsible at different levels and where training has been delivered.
- 4 Draft the disclosure in a way that covers each commitment separately and explains the practical embedding approach, rather than giving only a high-level policy statement.
- 5 Note any exclusions, partial coverage, or changes in approach from the prior period, and make sure these are explained clearly enough for a reader to understand what is and is not included.
- 6 Check the final wording against the official source to confirm you have covered every required point, used the right scope, and not added or omitted anything material.

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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