

**GRI 2: General Disclosures - Universal Standard**

Disclosure GRI 2-3

## Reporting period, frequency and contact point

**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 period	The start and end dates covered by the sustainability report, using the same period the report is actually prepared for.	Sustainability reporting / Finance	The period does not match the reporting pack or published report, so the datapoint is a scope/period error.	Board-approved reporting calendar, reporting pack cover page, or the published report date range.
Reporting cadence	How often the sustainability report is issued, such as annual or another stated cycle, as used in the published reporting approach.	Sustainability reporting / Corporate reporting	The stated cadence does not match the actual publication cycle, so the datapoint is a scope/period error.	Reporting policy, publication schedule, or prior-year reporting timetable.
Financial period alignment	The dates covered by the financial statements, and a clear reason where that accounting period is different from the sustainability reporting period.	Finance / Group reporting	The financial period is taken from a different source or the mismatch explanation is missing, so the datapoint does not reconcile to the finance reporting period.	Annual report, audited financial statements, or finance close calendar showing both periods and any mismatch explanation.
Publication date	The date the report or the reported information was first made public.	Corporate reporting / Communications	The date reflects approval or file creation rather than public release, so the datapoint is a scope/period error.	Published report PDF, website posting record, or release log with the launch date.
Report contact	The named person, team, email address or other contact route for queries about the report or the reported information.	Corporate reporting / Investor relations / Sustainability	The contact point points to an outdated mailbox or the wrong team, so the datapoint does not reconcile to the published contact route.	Published report contact page, corporate website, or internal communications sign-off sheet.

### How to prepare

- 1 Set the sustainability reporting window first, then confirm how often you issue it.** Use the same dates and cycle consistently across the draft so the period and cadence are clear.
- 2 Check the finance reporting period next.** If the finance timetable is different from the sustainability one, add a plain explanation for the mismatch.
- 3 Record the publication date for the report, or for the information package if that is what you are issuing.** Make sure the date is easy to find and matches the final version.
- 4 Name the contact person or team that readers should use for questions about the report or the reported information.** Use a working mailbox or other practical route that will be monitored.
- 5 Gather the source evidence behind each item before drafting the disclosure.** Keep the supporting records together so you can show how the dates, frequency, publication date and contact details were chosen.
- 6 Review the completed disclosure against the official source to check that nothing has been missed, altered or added.** Confirm the wording, dates and contact details are aligned with the source records and final publication.

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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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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