

GRI 201: Economic Performance - Topic Standard - Cross-sectoral

Disclosure GRI 201-4

Financial assistance received from government

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS E1 Climate Change

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Tax reliefs and credits	Record the total amount of tax relief and tax credits the group actually received from public authorities in the reporting period, using the same period and currency basis as the finance records.	Tax	Does not reconcile to the tax ledger because reliefs booked in a different period or only part of the group's claims are included.	Tax authority notices, grant/relief schedules, tax provision support, and the general ledger or tax ledger tie-out for the period.
Government subsidies	Capture the total value of subsidy support received from public authorities during the reporting period, on the same basis used in the finance close.	Finance	Subsidy income is taken from award value rather than cash received, so the figure does not reconcile to the ledger for the reporting period.	Subsidy award letters, payment confirmations, finance schedules, and ledger entries supporting the period total.
Public grants received	Capture the total value of public grants received in the period, including support for capital spend, research work and other grant types that meet the reporting scope, without mixing in loans or reimbursements.	Finance	Grant types are misclassified or a grant stream is omitted, so the total does not reconcile to the grant register and ledger.	Grant agreements, award letters, claim forms, payment advices, and a schedule reconciling each grant to the ledger.
Government awards	Record the total value of awards received from public bodies during the reporting period, using the amount recognised for reporting rather than the headline award value if those differ.	Finance	Award amounts are taken from approval letters instead of amounts received or recognised in the period, creating a period mismatch.	Award letters, payment notices, finance records, and a reconciliation from award register to the general ledger.
Royalty holidays	Capture the total value of royalty holiday benefits granted by public authorities in the reporting period, measured on the same basis as the underlying royalty accounting.	Tax	The benefit is calculated from contract rates rather than the actual holiday period, so the amount does not match the royalty schedule.	Government concession letters, royalty calculations, contract terms, and ledger support showing the benefit recognised in the period.
Export credit support	Record the total value of financial support received from export credit agencies during the reporting period, including guarantees, insurance or other support only where it is part of the reported financial value.	Treasury	Support from export credit agencies is captured from facility limits rather than the value received in the period, so the figure overstates the datapoint.	ECA facility letters, policy documents, fee and premium schedules, and finance records showing the reported amount.
Government incentives	Capture the total value of incentives received from public authorities during the reporting period, using the finance basis applied across the report and excluding items outside the defined scope.	Finance	Incentives are mixed with other government support or booked outside the reporting period, so the total does not reconcile to finance records.	Incentive award letters, claim approvals, payment confirmations, and ledger tie-outs for the period.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Other public benefits	Record the total value of any other financial benefit received or due from public authorities for any operation in the reporting period that is not already captured in the other categories.	Finance	A benefit is left in a local operating file and never rolled up, or receivable amounts are mixed with cash received, so the total misses part of the population.	Contracts, correspondence, benefit schedules, and a reconciliation showing the benefit by operation and period.
Jurisdiction name	State the country connected to the reported government support or ownership information, using the same jurisdiction naming used in the source records.	Legal	The country is taken from the operating site rather than the legal counterparty or government source, so the jurisdiction is wrong.	Award letters, legal entity records, tax files, or ownership documents that identify the country.
Government ownership flag	Indicate whether any public authority has an ownership stake in the shareholding chain, based on the current ownership structure at the reporting date.	Legal	A dormant or indirect public holding is missed, so the yes/no answer does not match the current ownership structure.	Share registers, cap table, beneficial ownership records, and group structure charts as at period end.
Government ownership share	Capture how much of the shareholding structure is held by any public authority at the reporting date, using the same ownership basis as the group structure records.	Legal	The ownership measure is calculated from voting rights when the source record is based on equity held, so the category basis is mismatched.	Share registers, ownership charts, shareholder agreements, and calculations showing the public authority's holding percentage or equivalent measure.

How to prepare

- 1 Set the reporting boundary first.** Confirm which entities, operations and jurisdictions are in scope for the period, so you only gather data for the parts of the business that belong in this disclosure.
- 2 Agree what will count as government support before you start collecting figures.** Separate each type of benefit into its own bucket: tax relief and credits, subsidies, grants, awards, royalty holidays, export credit agency support, incentives, and any other financial benefit that has been received or is still due.
- 3 Collect supporting records for every amount and for the country field.** Use source documents that show the monetary value, the relevant government source, and whether the benefit was received during the period or remains receivable; also capture the country linked to the disclosure.
- 4 Check the ownership information for any public-sector shareholding.** Record whether a government appears in the ownership structure, and if it does, capture how large that holding is using the same basis consistently across the report.
- 5 Assemble the disclosure in a clear schedule.** Present each monetary category as a currency amount, and include the country, the yes/no ownership flag, and the ownership extent so the full set of required data points is visible together.
- 6 Document anything that affects interpretation, then compare the draft back to the official source.** Note any exclusions, reclassifications or period-specific changes in your working papers, and make sure the final wording and figures still match the source requirements before sign-off.

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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.