

GRI 308: Supplier Environmental Assessment - Topic Standard - Cross-sectoral
Disclosure GRI 308-2

Negative environmental impacts in the supply chain and actions taken

Framework: GRI Standards
Regime: Voluntary

Type: Coverage + narrative
Effective: 2018-07-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Suppliers reviewed	The count of suppliers that were actually reviewed for environmental impact issues in the reporting period.	Procurement / Sustainability	The count does not reconcile to the supplier assessment tracker, or the period includes suppliers not actually reviewed in the reporting year.	Supplier review log, assessment tracker, procurement or ESG due diligence records showing the supplier list and completed reviews.
Suppliers with major impacts	The count of suppliers found to have material actual or possible negative environmental impacts from the review.	Procurement / Sustainability	The count uses a different impact threshold than the assessment file, so suppliers are classified differently from the source review.	Assessment outcomes, risk ratings, audit findings, issue registers, and supplier due diligence records showing which suppliers met the materiality threshold.
Supply chain impact themes	A short description of the main actual and possible negative environmental impacts found across the supply chain.	Sustainability / Procurement	A key impact theme is omitted, or the narrative mixes supplier-level findings with site-level issues that were not part of the assessment.	Consolidated assessment summary, audit reports, corrective action logs, and issue themes from supplier reviews.
Agreed supplier fixes	The share of identified suppliers for whom improvement actions were agreed after the review.	Procurement / Supplier management	The percentage is calculated from the wrong base, or agreed actions are counted for suppliers that were not in the identified-impact group.	Corrective action plans, supplier meeting notes, remediation trackers, and signed follow-up actions linked to the assessed suppliers.
Supplier exits rate	The share of identified suppliers for whom the business ended the relationship after the review.	Procurement / Legal	The percentage is based on all suppliers reviewed instead of only the identified-impact group, or exits outside the assessment period are included.	Termination notices, supplier exit approvals, procurement records, and the assessment file showing which identified suppliers were exited.
Exit reasons	The reasons the business ended supplier relationships after the review, for the suppliers that were exited.	Procurement / Legal	The reasons are taken from general supplier performance issues rather than the assessment outcome, or the exit rationale is not tied to the specific supplier cases.	Termination letters, procurement decision papers, supplier case notes, and governance approvals explaining each exit decision.

How to prepare

- 1 Set the reporting boundary first:** decide which supplier relationships you will include in the review, and make that scope clear before you start counting or describing impacts.
- 2 Agree your working definitions for the assessment:** specify what you will treat as an environmental impact, what counts as a significant issue, and how you will recognise an actual problem versus a possible one.
- 3 Gather the underlying evidence for each supplier in scope,** so you can support the count of suppliers reviewed, the count flagged for significant environmental harm, and the impact topics you identify.

- 4 Compile the reported outputs from the assessment into the required figures and narrative:** the number reviewed, the number flagged, the impact description, the share where improvements were agreed, and the share where the relationship ended, plus the reasons for any exits.
- 5** Record any exclusions, changes in scope, or methodological choices that affect the numbers or wording, so a reviewer can see why a supplier was included, left out, or treated differently.
- 6** Check the final disclosure back against the official source and your evidence pack, confirming the figures, percentages, and explanations are internally consistent and match the underlying assessment records.

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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