

**GRI 414: Supplier Social Assessment · Topic Standard · Cross-sectoral**

Disclosure GRI 414-2

## Negative social impacts in the supply chain and actions taken

**Framework:** GRI Standards

**Type:** Coverage + narrative

**Regime:** Voluntary

**Effective:** 2018-07-01

**ESRS:** ESRS S2 Workers in the Value Chain

### Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Suppliers reviewed	The count of suppliers that were checked for social impact issues during the reporting period, using the agreed review scope and method.	Procurement / Sustainability / Supply Chain	The count does not reconcile to the supplier assessment tracker, with assessed and unassessed suppliers mixed across the reporting period.	Supplier review log, assessment tracker, procurement or ESG due diligence records, and the period-end roll-up used for reporting.
Suppliers with major issues	The number of suppliers found to have important actual or possible negative social impacts after assessment, using the same supplier population as the review count.	Procurement / Sustainability / Supply Chain	The figure is based on a different supplier set than the assessment log, or the threshold for 'significant' is applied inconsistently across teams.	Assessment outcomes, risk ratings, issue registers, supplier due diligence files, and the consolidated reporting schedule.
Supply chain social impacts	A short description of the important actual and possible negative social impacts found in the supply chain, covering the main issue types identified in the assessment process.	Sustainability / Procurement / Human Rights / Supply Chain	A key issue type is omitted, or the narrative uses a different impact classification than the assessment records.	Assessment summaries, audit findings, grievance records, supplier corrective action logs, and issue categorisation used in the report.
Agreed supplier fixes	The share of suppliers with important actual or possible negative social impacts where improvement actions were agreed after assessment, calculated from the identified supplier population.	Procurement / Sustainability / Supply Chain	The percentage is calculated from the wrong base, or agreed actions are counted for suppliers outside the identified issue population.	Corrective action plans, supplier meeting notes, remediation trackers, and the calculation showing the agreed-action count over the identified supplier count.
Supplier terminations share	The share of suppliers with important actual or possible negative social impacts where the relationship was ended after assessment, calculated from the identified supplier population.	Procurement / Legal / Supply Chain	The percentage uses the wrong denominator, or terminations from other commercial reasons are mixed in with assessment-driven exits.	Termination notices, supplier exit records, assessment outcomes, and the calculation linking terminations to the identified supplier set.
Termination reasons	The reasons the supplier relationship was ended after assessment, stated clearly enough to show what issue or issues led to the decision.	Procurement / Legal / Sustainability / Supply Chain	The stated reason does not match the termination file, or commercial exits are reported as assessment-driven terminations.	Termination letters, case notes, escalation records, legal or procurement approvals, and the assessment file supporting the decision.

### How to prepare

- 1 Set the reporting boundary first:** decide which supplier relationships are in scope for this disclosure, and keep that scope consistent across all figures and narrative points you report.
- 2 Define your screening method and criteria in practical terms,** so you can show how you decided whether a supplier was checked for social risk and how you judged whether the impact was material enough to count.
- 3 Gather the underlying records for each supplier you reviewed,** including the evidence that supports the count of suppliers checked and the count flagged for serious actual or possible social harm.

- 4 **Compile the disclosure outputs from those records:** the supplier count, the list or summary of the significant social issues found in the chain, the share of affected suppliers where corrective action was agreed, and the share where the relationship ended, plus the reasons for ending it.
- 5 Explain any exclusions, changes in method, or unusual cases clearly, so a reader can understand why certain suppliers, findings, or outcomes are not included or are treated differently.
- 6 Before finalising, compare your draft back to the official source and your evidence pack to check that the numbers, wording, and reasons are complete, internally consistent, and aligned with the underlying records.

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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.

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