

GRI 417: Marketing and Labeling - Topic Standard - Cross-sectoral
Disclosure GRI 417-2

Incidents of non-compliance concerning product and service information and labeling

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S4 Consumers and End-users

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Prior-period breaches	Capture any breach or non-compliance event that happened in an earlier reporting period but is relevant to the current report, if there is one.	Compliance	The event is filed in the wrong period and the current-year disclosure does not reconcile to the incident log or case register.	Incident logs, compliance case files, legal correspondence, and prior-period close notes that show the event date and when it was first recorded.
Non-compliance occurrence	Capture whether any non-compliance event occurred in the reporting period, and the basic facts needed to describe it.	Compliance	A case is missed because the source register is not fully reconciled to legal/compliance notices or local incident logs.	Compliance register, incident tracker, investigation notes, and any internal or external notices tied to the event.
Labeling breaches count	Capture the total count of non-compliance events linked to product or service information and labelling rules or codes during the reporting period.	Product compliance	The count mixes issue types or double-counts the same case, so it does not reconcile to the product compliance issue log.	Product compliance logs, quality assurance records, customer complaint files, regulatory notices, and issue trackers that can be counted once each.
No breaches statement	Capture a short statement confirming that no non-compliance with relevant rules or codes has been identified, where that is the case.	Compliance	A known case is omitted and the no-issues statement conflicts with the incident register or legal review.	Signed compliance review, legal sign-off, and the final incident register showing no recorded cases for the period.

How to prepare

- 1 Set the reporting boundary first:** decide which business units, products, markets and time period you are covering, and make sure the same scope is used for every figure or statement you prepare for this disclosure.
- 2 Agree what will count as a reportable issue before you start counting:** use one clear internal rule for identifying a breach or other non-compliance linked to product or service information and labelling, so the team applies the same test throughout.
- 3 Gather the source material that supports the disclosure:** incident logs, compliance reviews, legal or regulatory correspondence, and any internal records that show whether a case was found, when it happened, and whether it sits in the current period or an earlier one.
- 4 Compile the output in the form needed for the report:** provide the total number of relevant incidents, and if there were none, prepare a short statement saying no such issue was identified. If any case relates to an earlier period, capture that separately in the narrative.
- 5 Record any exclusions, restatements or scope changes clearly:** explain what was left out, why it was left out, and whether the way you counted or classified incidents changed from the previous cycle, so readers can understand the basis of the number or statement.
- 6 Check the draft against the source records before sign-off:** confirm the count, the no-issue statement if used, and any note on earlier-period cases all match the underlying evidence and the official reporting source, with no gaps or double counting.

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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