

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-1

Organizational details

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Registered legal name	The exact name the entity uses in its formal registration and external filings, as the name that should appear on the report.	Legal / Company Secretariat	The name does not match the legal registry record, so the report uses a trading name or shortened form instead of the registered entity name.	Certificate of incorporation, company registry extract, constitutional documents, or equivalent legal registration record.
Ownership and legal setup	A plain description of who owns the entity and the legal structure it operates under, using the same classification used in corporate records.	Legal / Finance	The ownership description is taken from a management summary rather than the legal entity register, so the structure or entity type is misclassified.	Group structure chart, legal entity register, shareholder records, or formation documents showing ownership and entity type.
Head office location	The city and country where the organisation's main office is based, as recorded for the entity being reported.	Legal / Corporate Affairs	The address is pulled from a mailing or regional office record instead of the main office location, so the headquarters site is wrong.	Registered office record, company profile, annual report, or internal entity master data.
Operating countries	The full set of countries where the organisation carries out its business activities during the reporting period.	Operations / Finance	A country is missed or a dormant market is included, so the operating-country list does not match the period's actual footprint.	Country operating list, management reporting pack, legal entity map, or regional business records.

How to prepare

- 1 Start by confirming the reporting entity you are describing, so the disclosure is tied to the correct legal organisation rather than a group, brand, or operating unit.
- 2 Check the company records for the registered legal name, the ownership setup and legal structure, the head office address, and the list of countries where the business operates.
- 3 Decide what counts as an operating country for your organisation and apply that rule consistently, so the list is complete and not based on ad hoc judgement.
- 4 Gather the source documents that support each item, such as incorporation records, governance papers, registered office details, and internal location registers or equivalent evidence.
- 5 Prepare the disclosure in a clear format, using either short narrative statements or a simple table, and make sure each required item is covered once and only once.
- 6 Record any exclusions, boundary changes, or unusual cases that affect how the information was compiled, then compare the final wording and figures against the official source 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/>

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