

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-16

Communication of critical concerns

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
Escalation to board	Capture whether critical concerns are escalated to the board or equivalent top governance group, and the route used to communicate them during the reporting period.	Governance / Company Secretariat	The disclosure can be wrong if the issue log does not reconcile to board papers or committee minutes, so an escalation that reached management but not the board is counted as communicated to the top governance group.	Board or committee papers, escalation logs, meeting packs, issue trackers, and governance reporting records showing the communication route and timing.
Critical concerns count and type	Capture the total number of critical concerns communicated to the board or equivalent top governance group in the period, together with a plain description of what each concern was about.	Governance / Company Secretariat	The disclosure can go wrong if the count is built from a different period than the board pack, or if concern types are grouped differently from the source register, so the total and nature do not match the governance record.	Governance reporting log, board or committee packs, issue register, and period-end summary that lists each concern and supports the final count.

How to prepare

- 1 Set the reporting boundary first:** decide which entity, period and internal channels you will use so the disclosure covers the right organisation and the right year.
- 2 Agree what counts as a critical concern for this disclosure,** using a consistent internal definition so the same type of issue is treated the same way across the period.
- 3 Gather the underlying records from the routes used to escalate issues to the board or equivalent top-level group,** including logs, meeting papers, emails or case trackers that show what was raised and when.
- 4 Prepare the narrative on communication arrangements:** explain whether such concerns are passed up to the top governance group, and if so, how that happens in practice.
- 5 Compile the figures for the period:** state the total number of critical concerns escalated and summarise their nature in a way that matches the supporting records.
- 6 Check any omissions, reclassifications or changes in method,** then compare the final wording and counts with the official source to confirm the disclosure is complete and aligned.

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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