

**GRI 2: General Disclosures - Universal Standard**

Disclosure GRI 2-23

## Policy commitments

**Framework:** GRI Standards

**Type:** Narrative disclosure

**Regime:** Voluntary

**Effective:** 2023-01-01

### Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Responsible business policy basis	Summarise the organisation's commitments on responsible business conduct and name the intergovernmental instruments those commitments draw on.	Sustainability / Legal / Policy	The policy cites the wrong framework or omits the named instruments, so the stated basis does not match the source policy.	Approved policy text, policy register, or governance paper showing the referenced instruments.
Due diligence commitment	State whether the responsible business policy says the organisation will carry out due diligence.	Sustainability / Legal / Risk	The due diligence flag is set from a general risk process rather than an explicit policy commitment.	Policy wording, board-approved policy summary, or internal policy matrix.
Precautionary approach	State whether the responsible business policy says the organisation will use a precautionary approach when making decisions.	Sustainability / Legal / Risk	The precautionary approach is marked present even though the policy only mentions general risk management.	Policy document, board paper, or compliance review noting the relevant clause.
Human rights commitment	State whether the responsible business policy explicitly includes respect for human rights.	Sustainability / Legal / HR	Human rights is inferred from wider values language, but the policy does not actually make that commitment.	Policy text and any approved summary used for reporting.
Human rights scope	List the human rights standards or rights areas the organisation says its human rights commitment covers.	Sustainability / Legal / Human Rights	The rights list is taken from a generic template and does not match the rights actually named in the policy.	Human rights policy, supplier code, or policy annex that names the covered rights.
Priority stakeholder groups	Capture which stakeholder groups the organisation says it pays special attention to, including any at-risk or vulnerable groups.	Sustainability / Human Rights / DEI	A vulnerable group is omitted because the reporter only used the general stakeholder list and missed the policy's specific focus groups.	Human rights policy, stakeholder policy, or impact assessment that names the groups.
Public policy links	Record the web links to the policy commitments where they are publicly available.	Communications / Sustainability / Web	The link points to a draft or outdated page rather than the live public policy location.	Published policy webpage, PDF URL, or intranet-to-public publication record.
No public access reason	Explain why the policy commitments are not publicly available if no public link can be provided.	Legal / Sustainability / Communications	The reason is written as a generic statement and does not match the actual access restriction or publication decision.	Internal approval note, confidentiality rationale, or legal restriction record.
Approval level	State which internal level approved each policy commitment and whether that was the highest decision-making level.	Governance / Company Secretariat / Legal	The approval level is reported from the policy owner's sign-off rather than the actual approving body.	Board minutes, committee minutes, approval memo, or delegated authority record.
Policy reach	Describe how far each policy commitment applies across the organisation's own activities and its external business relationships.	Sustainability / Procurement / Legal	The scope is overstated because group-wide wording is used even though some commitments apply only to selected entities or suppliers.	Policy scope statement, supplier standards, and any group-wide applicability note.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Policy communication	Describe how the organisation shares the policy commitments with workers, business partners, and other relevant parties.	HR / Procurement / Communications	The communication method is reported from the intended rollout plan, but the policy was not actually sent to all relevant groups.	Induction materials, supplier communications, intranet posts, training records, or policy distribution logs.

## How to prepare

- 1 Set the reporting boundary first:** decide which policy statements you will include, and make sure you cover every required topic — the business conduct commitments, the human-rights commitment, the named international references, due diligence, precautionary thinking, and the human-rights coverage details.
- 2 Define what each item means in your own filing:** separate the general conduct commitments from the specific human-rights promise, then map the human-rights promise to the rights it covers and the groups it is meant to protect, including any people who need extra attention because they may be at greater risk.
- 3 Gather the source material that proves the content:** use the approved policy text, board or committee papers, policy registers, intranet or public web pages, and any internal guidance that shows whether the commitments mention the required instruments, due diligence, precautionary approach, and respect for rights.
- 4 Assemble the disclosure in the order the data points need:** state the commitments, note whether the human-rights promise is specific and what it covers, add the public link where available or the reason it is not public, identify who approved each commitment and how senior that approval was, explain how far the commitments reach across your own operations and wider business ties, and describe how you share them with staff, partners, and other relevant groups.
- 5 Record any gaps, exceptions, or changes clearly:** if a commitment is not public, explain why; if wording, coverage, approval level, or communication method has changed since the last report, note what changed and when; keep the explanation tied to the actual policy evidence you hold.
- 6 Check the final draft against the source documents line by line:** confirm that every required point is answered, the wording matches the underlying policy position, the links work, the approval level is accurate, and the scope, coverage, and communication statements are consistent with the official 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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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