

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-25

Processes to remediate negative impacts

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
Remedy commitments	State the organisation's commitments to put right, or help put right, negative impacts it has identified as caused or contributed to by its activities. Capture the commitment itself, the type of remedy promised, and whether the organisation will act directly or work with others.	Legal / Human Rights / Sustainability	Commitments are described in general terms but do not reconcile to the actual remedy policy or case-management records for identified impacts.	Board-approved policy, remediation framework, case logs, legal/claims records, and action plans showing agreed remedy commitments.
Grievance handling	Describe the organisation's method for receiving, assessing and responding to complaints, including any channels it runs itself or uses with others. Capture the mechanism type, who can use it, and the basic handling process.	Legal / Compliance / Human Rights	The narrative names a complaint channel that is not the same as the live grievance system, or omits a mechanism used by a key stakeholder group.	Grievance procedure, hotline or portal records, supplier/community complaint logs, and governance papers for any shared or third-party channels.
Other remedy routes	Set out any other ways the organisation helps fix negative impacts it has identified as caused or contributed to, beyond formal grievance channels. Capture the route used, when it applies, and how it links to the identified impact.	Legal / Human Rights / Operations	A repair or settlement route is reported as a remedy process, but it does not reconcile to the actual case files or is outside the scope of identified impacts.	Remediation process maps, incident response procedures, settlement or repair records, and internal case files showing non-grievance remedy routes.
User involvement	Explain how the people meant to use the grievance channels help shape them, check them and improve them over time. Capture who is involved, at which stages they participate, and what input they provide.	Human Rights / Stakeholder Engagement / Operations	The description says users were consulted, but the evidence only shows one-off feedback and not involvement across design, review, operation and improvement.	Consultation notes, user feedback summaries, co-design workshop records, review meeting minutes, and change logs showing user input on the mechanism.
Effectiveness monitoring	Describe how the organisation checks whether grievance channels and other remedy routes are working as intended. Capture the measures used, how often they are reviewed, and who reviews the results.	Human Rights / Internal Audit / Compliance	Monitoring is based on process counts only and does not tie back to the actual grievance and remedy records, or it mixes current-period and cumulative results.	KPI dashboards, case-resolution reports, audit or assurance findings, management review packs, and follow-up actions from monitoring results.
Effectiveness examples	Provide concrete examples showing whether the grievance channels and other remedy routes have worked, including what stakeholders said about them. Capture the case outcome, the evidence of success or failure, and the feedback received from users.	Human Rights / Stakeholder Engagement / Operations	Examples are selected from resolved cases only and the stakeholder feedback is not linked to the same cases, so the reported effectiveness does not reconcile to the underlying records.	Closed-case examples, stakeholder survey results, interview notes, complaint follow-up records, and post-resolution feedback forms.

How to prepare

- 1 Set the boundary for the disclosure first:** decide which parts of the organisation, which grievance routes, and which remedy arrangements are in scope for this reporting period, so you do not mix in unrelated processes.

- 2** List the channels and arrangements you actually use to hear concerns and put things right, including any systems you run yourself and any external or shared routes you take part in.
- 3** Gather the source material that shows what the organisation says it will do when it has caused or helped cause harm, together with the records that show how those commitments are applied in practice.
- 4** Capture how affected stakeholders are brought into the design, checking, day-to-day running, and improvement of the relevant complaint or remedy routes, using meeting notes, consultation records, user input, or similar evidence.
- 5** Explain how you monitor whether the complaint and remedy routes are working, and include concrete examples of results, such as user feedback or other signs that the process is effective.
- 6** Before finalising, compare the draft against the official source to confirm you have covered every required point, and note any exclusions, changes, or limitations in the way the information is presented.

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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.