

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-28

Membership associations

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
Key memberships and roles	List the industry bodies, membership groups and advocacy organisations where the organisation has a meaningful role, and note the nature of that role for each one.	Corporate affairs / Public policy	The list is built from general memberships only and misses bodies where the organisation has a significant role, so the source register of external affiliations does not reconcile.	Membership registers, board or committee papers, external representation logs, and records of appointments or participation in working groups.

How to prepare

- 1 Set the reporting boundary first:** decide which memberships you will assess, focusing on industry groups, other member-based bodies, and advocacy organisations where your organisation plays an important part.
- Define what counts as a significant role in your own process, so the same test is applied consistently across all relevant memberships.
- Gather the underlying records that show where you participate and the nature of that participation, so you can support the final disclosure with evidence.
- Prepare the disclosure content by listing the relevant organisations in plain language, using a narrative format if that is the clearest way to present the information.
- Check whether any memberships were left out, or whether the scope changed during the reporting period, and note those exclusions or changes clearly.
- Before finalising, compare your draft with the official source to confirm you have covered the required memberships and have not added or missed anything.

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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