

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-9

Governance structure and composition

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
Governance structure overview	A plain description of how the top governing group is set up, including any committees attached to it and how they fit together.	Company secretary / governance	Structure is taken from an outdated governance map and no longer matches the current board and committee setup.	Board charter, committee terms of reference, governance map, company secretary records.
Impact oversight committees	Which board-level committees are responsible for decisions about, and oversight of, how the organisation manages its effects on the economy, environment and people.	Company secretary / sustainability governance	The named committees do not match the actual oversight split in board papers, so responsibility is assigned to the wrong committee.	Committee mandates, board minutes, governance matrix, committee reporting lines.
Board member mix	How the top governing group and its committees are split between executive and non-executive members.	Company secretary / board affairs	Executive and non-executive status is pulled from biographies rather than the formal board register, so the mix is misclassified.	Board and committee membership register, director biographies, governance disclosures.
Board independence mix	How many members of the top governing group and its committees are independent versus not independent.	Company secretary / nominations	Independence is counted using an outdated assessment date, so current independence status does not reconcile to the board register.	Independence assessments, board register, nomination committee papers.
Member tenure profile	How long each member of the top governing group has served, for the group and its committees.	Company secretary / board affairs	Tenure is calculated from election date instead of appointment date, so the reported service length is wrong.	Appointment dates, board tenure schedule, director register.
Outside roles count	For each member, the number of other major roles and commitments they hold alongside their governance role.	Company secretary / nominations	Other roles are counted from self-declarations only, so outside appointments recorded in the external register are missed.	Director declarations, conflict-of-interest forms, annual board questionnaires, external appointments register.
Commitment details	A short description of what those other roles and commitments actually are, not just how many there are.	Company secretary / nominations	The narrative lists role counts but not the actual commitments, so the description does not match the underlying declarations.	Director declarations, CVs, external appointment records, board questionnaires.
Gender mix	How the top governing group and its committees are distributed by gender.	Company secretary / people analytics	Gender categories are taken from legacy HR fields and do not align with current self-identification records.	Director self-identification records, board diversity schedule, governance reporting pack.
Under-represented groups	How the top governing group and its committees are represented across under-represented social groups used by the organisation.	Company secretary / people analytics	A board member subgroup is omitted because the reporting categories do not match the organisation's own diversity definitions.	Director self-identification data, diversity monitoring records, board reporting pack.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Relevant skills mix	Which members of the top governing group and its committees have skills or experience that relate to the organisation's impacts.	Company secretary / sustainability governance	Competencies are taken from generic CV titles rather than the impact-related skills matrix, so the reported mix is not comparable.	Skills matrix, director biographies, committee competency review, board effectiveness papers.
Stakeholder seats	How the top governing group and its committees include people who represent stakeholder interests.	Company secretary / governance	Stakeholder representation is reported for the board only and misses committee-level seats, so the scope is too narrow.	Committee terms of reference, board appointment papers, stakeholder representation policy, governance map.

How to prepare

- 1 Set the reporting boundary first:** confirm which governing board sits at the top of the organisation, and which committees belong to it, so you know exactly whose structure and make-up you are describing.
- 2** Identify the committees that have a role in decisions about, or oversight of, how the organisation manages its effects on the economy, the environment and people; list those bodies clearly and separately from any other committees.
- 3 Gather the source records for the board and each relevant committee, then extract the facts needed to show their make-up:** executive versus non-executive members, independence status, length of service, and how many other major roles or commitments each person holds, including what those commitments are.
- 4 Compile the remaining composition details for the board and its committees:** gender balance, representation from under-represented social groups, skills or experience linked to the organisation's impacts, and any stakeholder representation.
- 5** Prepare the disclosure text or table so it covers both the overall governance structure and the committee list, then add the composition information in a way that is complete, consistent and easy to trace back to the underlying records.
- 6** Before finalising, check your draft against the official source to confirm you have not missed any required element, and note any exclusions, boundary changes or unusual judgments so the reported information is transparent and defensible.

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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