

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

Disclosure GRI 2-7

# Employees

**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
Total workforce	The overall employee count for the reporting period, using the organisation's chosen counting basis.	HR / People Operations	Headcount is taken from a different source system than the workforce report, so the disclosed total does not reconcile to HRIS or payroll.	HRIS headcount extract, payroll summary, or workforce report; reconcile to the source used for the disclosed methodology.
Workforce by gender	Employee numbers split by gender for the reporting period, using the organisation's defined gender categories.	HR / People Operations	Gender categories are not aligned with the organisation's employee self-identification fields, so the split is built on a different definition than the source data.	HRIS demographic report and the organisation's gender classification rules; check the split ties to the total workforce count.
Workforce by region	Employee numbers split by geographic region for the reporting period, using the organisation's regional grouping.	HR / People Operations	Employees are grouped by office location in one system and by operating region in the disclosure, so the regional split uses a different category basis.	HRIS location report, legal-entity mapping, or regional workforce dashboard; confirm each employee is assigned to one region only.
Permanent staff total	The overall count of employees on ongoing contracts for the reporting period.	HR / People Operations	Fixed-term staff are included in the ongoing-contract count, so the permanent total is built on the wrong contract category.	HRIS contract-type report and payroll records; reconcile the permanent category to the organisation's employment-status definitions.
Permanent staff by gender	Employees on ongoing contracts split by gender for the reporting period.	HR / People Operations	The gender split is calculated from all employees while the total is limited to ongoing contracts, so the subset does not match the reported population.	HRIS contract-type and demographic extract; verify the permanent subset is the same population used for the gender split.
Permanent staff by region	Employees on ongoing contracts split by geographic region for the reporting period.	HR / People Operations	Permanent staff are mapped by worksite in one report and by business region in another, so the regional breakdown uses a different location basis.	HRIS contract-type, location, and regional mapping report; check the permanent subset is assigned consistently across regions.
Temporary staff total	The overall count of employees on temporary contracts for the reporting period.	HR / People Operations	Short-term contractors are pulled into the temporary employee count, so the total mixes employee and non-employee categories.	HRIS contract-type report, agency worker listing if applicable, and payroll records; reconcile to the organisation's temporary-worker definition.
Temporary staff by gender	Employees on temporary contracts split by gender for the reporting period.	HR / People Operations	The temporary workforce is counted from one source but the gender split excludes a subset of temporary workers, so the breakdown misses part of the population.	HRIS contract-type and demographic extract; confirm the temporary subset is the same one used for the gender analysis.

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Temporary staff by region	Employees on temporary contracts split by geographic region for the reporting period.	HR / People Operations	Temporary workers are assigned to regions using office address in one extract and operating region in another, so the regional split is not on the same basis.	HRIS contract-type and regional location report; verify temporary workers are assigned to the same region logic as the total.
Zero-hours staff total	The overall count of employees with no guaranteed hours for the reporting period.	HR / People Operations	Casual or variable-hours workers are omitted from the no-guaranteed-hours count, so the total misses a sub-population.	HRIS contract-type report and payroll roster for casual or variable-hours staff; reconcile to the organisation's no-guarantee-hours definition.
Zero-hours staff by gender	Employees with no guaranteed hours split by gender for the reporting period.	HR / People Operations	The gender breakdown is taken from a roster that excludes some zero-hours workers, so the split does not cover the full no-guaranteed-hours group.	HRIS contract-type and demographic extract; check the no-guaranteed-hours subset is complete before the gender split is calculated.
Zero-hours staff by region	Employees with no guaranteed hours split by geographic region for the reporting period.	HR / People Operations	Zero-hours workers are assigned to region from payroll site data rather than the HR location field, so the regional split uses a different source basis.	HRIS contract-type and regional assignment report; confirm all no-guaranteed-hours workers are mapped to one region.
Full-time staff total	The overall count of employees working full-time for the reporting period.	HR / People Operations	Employees on compressed schedules are treated as full-time in one system and part-time in another, so the total uses a mismatched category definition.	HRIS working-pattern report and payroll records; reconcile the full-time category to the organisation's working-hours definition.
Full-time staff by gender	Employees working full-time split by gender for the reporting period.	HR / People Operations	The gender split is prepared from all employees while the full-time total excludes part-time staff, so the subset and total are not aligned.	HRIS working-pattern and demographic extract; verify the full-time subset is the same population used for the gender split.
Full-time staff by region	Employees working full-time split by geographic region for the reporting period.	HR / People Operations	Full-time employees are grouped by office in one report and by country in another, so the regional breakdown is based on a different geography.	HRIS working-pattern and regional location report; check the full-time subset is assigned consistently across regions.
Part-time staff total	The overall count of employees working part-time for the reporting period.	HR / People Operations	Employees with reduced schedules are counted as full-time in the source system, so the part-time total is understated.	HRIS working-pattern report and payroll records; reconcile the part-time category to the organisation's hours-based definition.
Part-time staff by gender	Employees working part-time split by gender for the reporting period.	HR / People Operations	The part-time gender split excludes staff on flexible schedules, so the reported breakdown misses part of the part-time population.	HRIS working-pattern and demographic extract; confirm the part-time subset is complete before the gender split is produced.
Part-time staff by region	Employees working part-time split by geographic region for the reporting period.	HR / People Operations	Part-time staff are mapped to region using payroll cost centre rather than HR location, so the regional split does not reconcile to the workforce report.	HRIS working-pattern and regional assignment report; verify the same region logic is used for both the total and the breakdown.
Counting method	A plain explanation of how the workforce figures were built, including whether they are based on individual people, FTE, or another counting basis.	HR / People Operations	Headcount and FTE are mixed across tables, so the methodology note does not match the numbers actually reported.	Disclosure methodology note, HR reporting policy, and the source report definitions; keep the basis consistent across all workforce tables.

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Timing basis	A plain explanation of whether the workforce figures reflect the period-end position, an average over the period, or another timing basis.	HR / People Operations	Period-end and average figures are mixed, so the timing basis in the note does not match the numbers in the tables.	Disclosure methodology note and reporting calendar; confirm the same timing basis is used throughout the workforce disclosure.
Workforce context	Any background needed to make the workforce figures understandable, such as organisational changes, scope boundaries, or classification rules affecting the reported numbers.	HR / People Operations	A business transfer or scope change is not explained, so the workforce figures are read as if they cover the same population throughout.	Management commentary, HR reporting notes, and scope mapping; include only context that helps explain the reported workforce data.
Workforce movements	A clear explanation of any major rises or falls in employee numbers during the period and compared with prior periods.	HR / People Operations	A large hiring or redundancy event is not linked to the reported period, so the fluctuation explanation does not match the workforce trend.	Month-by-month HRIS trend, restructuring records, and joiner/leaver analysis; tie the explanation to the reported workforce totals.

## How to prepare

- 1 Set the reporting boundary first:** decide which workforce population you are counting and make sure the same scope is used across the whole disclosure, so the totals and splits all relate to the same employee base.
- 2 Define the categories you will use before you start counting.** Separate the workforce into the required employment types, then sort each group by gender and by region, so every figure can be placed in the right bucket.
- 3 Choose and record the counting method up front.** Confirm whether you are using individual people, full-time equivalent measures, or another approach, and note whether the figures reflect the period-end position, an average over the period, or a different timing basis.
- 4 Gather the source records and build the numbers from them.** Use payroll, HR or equivalent internal records to compile the totals for each employment type and the related gender and regional splits, checking that the figures are complete and internally consistent.
- 5 Add the explanatory context needed to make the data understandable.** Include any notes that help a reader interpret the figures, and explain any material movement in employee numbers during the period and compared with the prior period.
- 6 Document any exclusions, changes in method, or other assumptions, then compare the draft against the official source to confirm every required total, split and narrative point is covered and nothing has been omitted or mis-stated.**

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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