

GRI 405: Diversity and Equal Opportunity - Topic Standard - Cross-sectoral

Disclosure GRI 405-1

Diversity of governance bodies and employees

Framework: GRI Standards

Type: Coverage + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S1 Own Workforce

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Gender split	The wording used to describe how people are grouped by gender for this disclosure, using the organisation's chosen categories.	People / HR	Categories do not align with employees' self-identification or the HR system's gender field.	HR or people data extract; diversity reporting definitions; any employee self-identification fields and category mapping.
Age bands	The age group labels used to present people in this disclosure, with the organisation's own banding approach.	People / HR	Age bands are built from a different source date or banding rule than the HR system uses.	HRIS age field; reporting dictionary showing band cut-offs; payroll or personnel records used to derive age.
Other diversity markers	Any additional diversity characteristics the organisation chooses to report here, beyond gender and age, stated in plain business terms.	People / HR	A chosen diversity marker is omitted or the label does not match the underlying source category.	Diversity and inclusion reporting pack; HR data definitions; employee survey outputs if used to populate the field.
Governing group	The name of the organisation's top decision-making group used for this disclosure, including the body being counted.	Company Secretariat / Governance	The named body does not match the governance register or includes a committee that is outside scope.	Governance structure chart; board or committee register; annual report governance section.
Governance share	The share of people in the organisation's governing group, expressed as a percentage and based on the agreed population for that body.	Company Secretariat / Governance	The percentage is calculated from a different membership count than the governance register or mixes filled seats with total seats.	Board or committee membership list; headcount basis used for the calculation; calculation workbook showing numerator and denominator.
Worker groups	The employee group names used by the organisation for this disclosure, such as the internal categories used in HR reporting.	People / HR	Employee groups are taken from a different classification than the one used in payroll or workforce reporting.	HRIS employee classification table; payroll grouping rules; organisation chart or workforce reporting definitions.
Workforce mix	The percentage of employees in each employee group, using the organisation's agreed category definitions and the same workforce population throughout.	People / HR	The calculation mixes a category count from one period with a total employee count from another, or excludes a worker subgroup.	HRIS headcount extract; payroll reconciliation; calculation file showing each category total and overall employee total.

How to prepare

- 1 Set the reporting boundary first.** Decide which governance groups and which employee groupings are in scope, and keep that boundary consistent across the whole disclosure.
- 2 Define the categories you will use before you start counting.** Use one clear label for gender, one for age bands, one for any other diversity markers you are reporting, plus the employee categories and the governance group structure you will apply.
- 3 Gather source records that can support each figure or statement.** For the governance side, collect the headcount basis and the total number of people covered; for the workforce side, collect the headcount basis for each employee category.

- 4 Calculate the shares and prepare the narrative.** Show the proportion of people in each governance group and the proportion of employees in each employee category, and explain any diversity indicators you are using beyond gender and age.
- 5 Record any exclusions, assumptions, or changes in method.** If a group is left out, or if the way you classify people has changed since the last report, note that clearly so the reader can understand the figures.
- 6 Check the draft against the source material before sign-off.** Confirm that every required item is covered, the percentages are internally consistent, and the wording matches the underlying records without adding anything unsupported.

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.

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