

**GRI 404: Training and Education - Topic Standard - Cross-sectoral**  
Disclosure GRI 404-3

## Percentage of employees receiving regular performance and career development reviews

**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	The gender groups used for reporting, with the wording and categories taken from the organisation's own employee records or self-identification fields.	HR / People Analytics	Categories do not match the employee self-identification source, so the reported split cannot be reconciled to HR records.	HRIS employee profile fields, workforce reporting extract, and the internal category definitions used for the period.
Employee grouping	The employee groups the organisation uses to classify its workforce for this disclosure, using the same definitions applied in internal reporting.	HR / People Analytics	The grouping definition is changed for disclosure and no longer matches the source system's employee categories.	HR policy or reporting dictionary, workforce segmentation report, and the source extract from HRIS or payroll.
Review coverage rate	The share of all employees who had a regular performance and career discussion during the reporting period, calculated against the correct total employee population for the same period.	HR / Performance Management	The numerator is taken from the review tracker but the denominator comes from a different headcount basis or period, so the percentage is not comparable.	Performance review tracker, HRIS headcount extract, and the calculation showing reviewed employees divided by total employees.

### How to prepare

- 1 Set the reporting boundary first:** decide which workforce population you will include in the disclosure, and keep that scope consistent across the figures and any narrative.
- Define the categories you will use for the breakdowns, using gender and employee groupings that match your internal records so the data can be traced back cleanly.
- Pull together the supporting records for the period, including the evidence behind the headcount split and the performance-and-career review information.
- Calculate the share of employees who had a regular review during the period, making sure the percentage is based on the total employee population you have chosen to report on.
- Prepare the disclosure text or table so it shows the gender split, the employee-category split, and the percentage result in a clear and consistent way.
- Record any exclusions, scope changes, or data limitations, then check the final output against the official source to confirm the wording, coverage, and figures still align.

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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