

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-10

Nomination and selection of the highest governance body

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
Board and committee selection	A plain account of how people are proposed, screened, and chosen for the board and its committees, including the main steps, decision-makers, and any formal approval route.	Company secretariat / governance	The process is described for the board but not its committees, so the reported scope does not match the actual appointment route.	Nomination committee papers, board appointment policy, committee terms of reference, meeting minutes, and appointment letters.
Stakeholder views in selection	The criteria used when choosing board members, and whether views from stakeholders, including shareholders, are part of that decision.	Company secretariat / investor relations	Stakeholder input is claimed in general terms but the evidence sits only in shareholder engagement files, so the criterion is not tied to the selection decision.	Nomination policy, board or committee papers, consultation records, AGM feedback, and shareholder engagement notes.
Stakeholder input process	The criteria used when choosing board members, and how stakeholder views, including shareholder views, are actually fed into the selection process and weighed.	Company secretariat / nomination committee	The narrative says stakeholders were considered, but the process detail is missing or based on informal feedback that never reached the nomination decision.	Nomination committee minutes, consultation summaries, engagement logs, decision papers showing how feedback affected shortlisting or appointments.
Diversity in selection	The criteria used when choosing board members, and whether diversity is one of the factors checked in that process.	Company secretariat / governance	Diversity is mentioned as a general value, but the selection criteria do not actually include it as a stated factor.	Board diversity policy, nomination criteria, committee papers, and appointment documentation.
Diversity decision process	The criteria used when choosing board members, and how diversity is built into the selection process in practice, including any steps, checks, or balancing considerations.	Company secretariat / nomination committee	The report says diversity is considered, but the process evidence only shows a broad aspiration and not how it affected candidate choice.	Nomination committee papers, candidate shortlists, diversity objectives, and board appointment records.
Independence in selection	The criteria used when choosing board members, and whether independence is one of the factors checked in that process.	Company secretariat / governance	Independence is described using a different internal definition than the one applied in the appointment papers, so the criterion does not align to the actual test used.	Board independence policy, nomination criteria, conflict declarations, and committee papers.
Independence decision process	The criteria used when choosing board members, and how independence is assessed and used in the selection process, including any checks or judgments applied.	Company secretariat / nomination committee	The narrative refers to independence, but the supporting records show a different screening step or a later re-check, so the timing and method do not match.	Nomination committee minutes, independence assessments, conflict registers, and appointment recommendations.
Impact skills in selection	The criteria used when choosing board members, and whether skills linked to the organisation's impacts are part of that assessment.	Company secretariat / governance	The skills matrix covers generic business experience, but not the impact-related capabilities actually used in the appointment discussion.	Board skills matrix, nomination criteria, committee papers, and role profiles.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Impact skills process	The criteria used when choosing board members, and how skills relevant to the organisation's impacts are taken into account in the selection process.	Company secretariat / nomination committee	The report says impact-related skills are considered, but the evidence only shows a broad competency review and not a specific impact-focused assessment.	Nomination committee papers, board skills matrix, candidate assessments, and appointment recommendations.

How to prepare

- 1 Set the reporting boundary first:** decide which board-level group and which committees sit within the scope of this disclosure, so the write-up covers the right decision-makers and no others.
- 2 List the selection rules you actually use for appointing those people, then separate them into the four required themes:** input from stakeholders, diversity, independence, and skills linked to the organisation's impacts.
- 3 For each theme, capture both the fact that it is considered and the way it is considered.** If a theme is not used, make sure the record still shows that clearly rather than leaving a gap.
- 4** Gather the source material that supports the account, such as nomination papers, committee minutes, policy documents, skills matrices, and any records showing stakeholder input or other evidence behind the decision process.
- 5** Draft the disclosure in plain language, covering the process for the board and its committees, then explain the criteria used for member selection and how each of the four themes is taken into account.
- 6** Before finalising, check the wording against the official source to confirm you have covered every required point, and note any exclusions, changes in process, or scope decisions so the published text is complete and traceable.

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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