

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

Disclosure GRI 2-11

## Chair 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
Chair dual role status	State whether the person who chairs the top governing group also holds a senior management role in the organisation.	Company Secretariat / Governance	The chair's status is taken from an outdated org chart and does not reconcile to the current board and executive role list.	Board governance records, role descriptions, and the current organisation chart showing both governance and management positions.
Chair management role	If the chair also sits in management, describe the specific management duties they carry out inside the organisation.	Company Secretariat / Governance	The management function is described too broadly and does not match the actual executive remit recorded in the role profile.	Role profile, delegated authority schedule, and executive responsibilities matrix approved by the board.
Dual role rationale	If the chair also has a management role, explain why the organisation has chosen to combine those positions.	Company Secretariat / Governance	The explanation is generic and does not match the board-approved reason for combining the chair and executive roles.	Board minutes, governance papers, and any approved rationale note explaining the combined arrangement.
Conflict safeguards	If the chair also has a management role, set out the controls used to stop and reduce conflicts between their governance and management responsibilities.	Company Secretariat / Governance	The safeguards are described in principle only and do not reconcile to the actual recusal and oversight controls used in practice.	Conflict of interest policy, recusal records, board terms of reference, and any documented approval or oversight controls.

### How to prepare

- 1 Confirm the current chair of the top governing group and check whether that person also holds a senior management role in the organisation.
- 2 **Decide the reporting scope for this item:** if the chair is not part of senior management, prepare a simple statement to that effect; if they are, prepare the extra explanations that follow.
- 3 If the chair also sits in senior management, set out what they do within management, using a plain description of their role rather than a title alone.
- 4 If that dual role exists, record the business reason for having the same person in both positions, so the explanation is specific and internally consistent.
- 5 If that dual role exists, gather the controls and checks used to avoid or reduce any conflict between the oversight role and the management role, and turn them into a clear narrative.
- 6 Before finalising, compare the draft with the official source and your internal records, and note any exclusions, changes, or clarifications so the published answer matches the underlying facts.

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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.