<u>D&I Reporting: What Screen Businesses Are Required to Publish (and What's</u> Coming)

Note on terminology

Different terms are used in this area; "EDI" (equality, diversity and inclusion) is common in the UK, while "DEI" (diversity, equity and inclusion) is often used in the USA.

Why this matters

Equality, Diversity and inclusion (EDI) (sometimes referred to using similar terminology) are key priorities for good working practices in the screen industries. Alongside voluntary commitments, some reporting of EDI statistics is a *legal requirement*. Other measures are driven by regulators or industry codes. Understanding what needs to be published now, and what's on the horizon, will help businesses prepare, stay compliant, and build trust with commissioners, investors, partners and audiences.

Current requirements

Gender pay gap reporting

- Applies only to businesses with 250 or more employees on the "snapshot date" (31 March for public sector, 5 April for private/voluntary). Smaller businesses have no legal requirement to publish gender pay gap data.
- Must publish:
 - Mean and median pay gaps.
 - Mean and median bonus gaps.
 - o Proportion of men/women receiving a bonus.
 - o Proportion of men/women in each pay quartile.
- Results must be published on the business's website and the Government's gender pay gap reporting portal. Failure to report can lead to investigation and enforcement action by the Equality and Human Rights Commission (EHRC).

<u>Listing rules and targets (for stock market listed companies)</u>

The Financial Conduct Authority (FCA) requires certain diversity disclosures from **premium- and standard-listed companies** in the UK. **Private companies are not subject to these rules and have no legal duties to follow them.**

Listed businesses must report on:

- Board and senior management diversity targets (e.g. at least 40% women on boards; one senior position held by a woman; at least one board member from a minority ethnic background).
- Progress against these targets, or an explanation if not met.

Where listed companies do not comply, the FCA operates a "comply or explain" regime. This means they must either meet the targets or provide a clear, evidence-based explanation to investors as to why not. Failure to report or explain may lead to FCA scrutiny and reputational consequences, but it does not apply to private companies, which remain outside the scope of these rules.

Industry codes and Regulatory Expectations

Code/DTR (Disclosure and Transparency Rules)

- Large stock market listed businesses must explain their approach to diversity in annual reports.
- This usually covers board diversity policy, objectives, and how progress is measured.

Voluntary data collection

- Many funders, broadcasters and sector bodies now ask for anonymised workforce data (e.g. gender, ethnicity, disability, socio-economic background).
- While not a statutory requirement, participation can be essential for securing funding or meeting contractual obligations.

What's coming next?

- Pay gap reporting may expand: There have been calls to extend pay gap reporting beyond gender, covering ethnicity, disability and socio-economic background. The Government has not legislated yet, but businesses should expect increased scrutiny.
- Greater transparency in supply chains: Reporting on workforce demographics may form part of broader ESG (environmental, social and governance) expectations.
- **Sector-specific frameworks**: The BFI, Ofcom, CIISA (Creative Industries Independent Standards Authority), and other industry bodies are developing new guidance and may strengthen reporting expectations.

Key takeaways for screen businesses

- **Check thresholds**: Most statutory reporting obligations only apply if you employ over 250 people or are listed on a UK exchange. However, some duties (such as the Public Sector Equality Duty for public bodies) apply regardless of size.
- Look beyond the law: Even if you're not caught by statutory rules, many funders and partners expect you to share D&I data.
- **Get ready for change**: Collecting accurate workforce data now will make it easier to meet new obligations when they arrive.
- **Transparency pays off:** Clear, honest reporting can boost reputation, support funding bids, and demonstrate accountability to staff and audiences.

This guidance is for information purposes only and does not constitute legal advice. Businesses should take tailored advice on their specific reporting obligations.