



Item 05 – GRI Topic Standard Project for Labor – Diversity and Inclusion exposure draft

For GSSB approval

Date	28 May 2025
Meeting	19 June 2025
Project	GRI Topic Standard Project for Labor
Description	<p>This document sets out the exposure draft of the GRI Topic Standard for Diversity and Inclusion, including the explanatory memorandum summarizing the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.</p> <p>If approved, the public comment period is proposed to commence in late June and run until 15 September 2025.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

1 Explanatory memorandum

2 This explanatory memorandum sets out the objectives for one of the exposure drafts of phase three of
3 the Labor project, including the review of the [GRI 405: Diversity and Equal Opportunity 2016](#), the
4 significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and
5 views on the development of the draft.

6 Objectives for the project

7 The objective of the [labor project](#) is to review and revise all GRI labor-related Standards and
8 incorporate new issues to reflect stakeholder expectations for reporting labor-related impacts. In line
9 with the [GSSB Due Process Protocol](#), a multi-stakeholder [technical committee](#) was established in
10 September 2022 to contribute to the review and content development.

11 Due to the focus on labor topics, a technical committee (TC) was formed with representation from
12 workers, employers, and the International Labour Organization (ILO). Next to this tripartite technical
13 committee, an [advisory group](#) (AG) was established with a broad stakeholder representation to advise
14 and assist the technical committee during the process.

15 The aim is to align with internationally agreed best practices, the latest developments, and relevant
16 authoritative intergovernmental instruments related to human rights and labor conditions such as
17 International Labor Organization (ILO) Conventions and Recommendations; the United Nations (UN)
18 Guiding Principles on Business and Human Rights (Guiding Principles, UNGPs) and the Organization
19 for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

20 The project reviews the current contents of existing GRI labor-related disclosures, and it also includes
21 new labor issues to reflect the stakeholders' expectations related to reporting impacts to provide
22 decent work that contributes to sustainable development, poverty alleviation, and dignity to workers.

23 The revised labor disclosures will facilitate the organization to disclose its impacts regarding:

- 24 • How the organization manages labor impacts – with employees, workers who are not
25 employees and whose work is controlled by the organization, and workers in business
26 relationships – enhances accountability and trust with workers and other stakeholders.
- 27 • The implementation of international labor standards, including fundamental labor rights, by
28 offering decent work and dignified working conditions, as well as the involvement of workers'
29 representatives in developing and implementing policies.
- 30 • Its approach to human rights is to provide decent work in terms of decent remuneration and
31 working time, employment conditions, skills, career development, and work-life balance,
32 improving workers' satisfaction and talent retention.

33 The labor project is divided into three sets of thematic Standards to allow targeted messaging and
34 stakeholder engagement during the public comment periods. This ensures the workload is
35 manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during
36 public inquiry, the GSSB, the technical committee, the advisory group, the GRI Standards Division,
37 and other GRI divisions.

39 **Phase 1 - Employment practices and conditions**

40 This set of Standards asks how the organization manages its employment conditions and
41 relationships. This includes working time, remuneration, employment practices such as recruitment,
42 performance management and termination, data, and worker privacy, as well as how the organization
43 responds to changes that substantially affect workers.

44 Set 1 comprises three Topic Standards and one Standard interpretation as follows:

- 45 • Employment
- 46 • Remuneration and Working Time
- 47 • Significant Changes for Workers
- 48 • Control of work Standard interpretation to *GRI 2*

49 This first phase of exposure drafts was made available for discussion and approval at the May 2024
50 meeting of the GSSB. The public comment period was from 10 June to 4 October 2024.

51 **Phase 2 - Working life and career development**

52 This set of Standards focuses on the equal treatment and the development of an organization's
53 workers. It requests information on how the organization responds to the training and education
54 programs and their effectiveness, family-related policies at the workplace, and measures to provide
55 work-life balance and an inclusive and diverse environment.

56 Set 2 includes the following Topic Standards:

- 57 • Training and Education
- 58 • Working Parents and Caregivers

59 This second set of labor exposure drafts was made available for discussion and approval at the
60 February 2025 meeting. The public comment period was from 25 February to 29 April 2025.

61 **Phase 3 – Workers' rights and protection**

62 This set of Standards focuses on four of the ILO's Fundamental Principles and Rights at work. In
63 addition, it has a specific Standard to target the labor rights and working conditions for workers in
64 business relationships with a due diligence approach.

65 Set 3 is divided in two and includes the following Topic Standards:

66 **Subset 3-1 focused on Inclusion and equal opportunities at work**

- 67 • Diversity and Inclusion
- 68 • Non-discrimination and Equal Opportunity

69

70 This subset 3-1 of labor exposure drafts will be sent for discussion and approval by the GSSB on 19
71 June 2025. The public comment period is planned from 30 June until 15 September 2025.

72 **Subset 3-2 focused on Rights and protections at work**

- 73 • Child Labor
- 74 • Forced or Compulsory Labor
- 75 • Freedom of Association and Collective Bargaining
- 76 • Workers in Business Relationships

77 The subset 3-2 of the labor exposure drafts is planned to be sent to the GSSB later in 2025.

78 For more information on the project, consult the [Project Proposal](#), the [technical committee](#), and
79 [advisory group](#) biographies.

80 **Summary of the proposals**

81 The scope of the workers in this exposure draft is the organization's employees and workers who are
82 not employees and whose work is controlled by the organization (hereafter, workers who are not
83 employees). Workers who are not employees perform work for the organization but are not in an
84 employment relationship with the organization.

85 The exposure draft includes new disclosures and the review of [GRI 405: Diversity and Equal](#)
86 [Opportunity 2016](#), in line with the project objectives set out above. Notable changes and inclusions in
87 this exposure draft are summarized below.

88 **Diversity and inclusion governance and policies:** This disclosure aims to increase transparency
89 regarding diversity and inclusion policies. Specifically, how diversity and inclusion are embedded
90 within the organizations' strategies, operations, and throughout the employment relationship. For
91 example, organizations should report policies regarding recruitment, performance management,
92 career advancement, access to training, and education. Organizations must report details on the most
93 senior management level with oversight and accountability for implementing the policies. In addition,
94 organizations must also report how employees and workers who are not employees are informed
95 about the diversity and inclusion policies (See GRI DIVE 1).

96 **Vulnerable groups or under-represented social groups:** This is addressed throughout the
97 exposure draft. Specifically, organizations are expected to report targeted actions for employees and
98 workers who are not employees from vulnerable groups or under-represented social groups. A worker
99 can belong to one or more vulnerable, under-represented, or marginalized groups, which increases
100 the issues they may face. For example, women with disabilities may face numerous obstacles at
101 work, which may impact their feelings of inclusion and experiences as well as their performance at
102 work (See GRI DIVE 1-b and GRI DIVE 2-a, DIVE 20b and DIVE 2-c).

103 **Involvement of workers' representatives:** Organizations will report on the involvement of worker's
104 representatives in developing diversity and inclusion policies (See GRI DIVE 1-c).

105 **Meaningful engagement on diversity and inclusion with employees and workers who are not**
106 **employees:** Organizations are expected to report how their policies include views from vulnerable
107 and under-represented social groups and report potential and actual barriers to engagement and the
108 actions to remove these barriers (See GRI DIVE 1-d).

109 **Metrics on diversity of governance bodies and employees:** Diversity can be seen across the
110 organizations' hierarchies. Organizations are expected to report, for each significant location of
111 operation, the number and percentage of individuals within governance bodies by gender, age group,
112 and under-represented social group; the number and percentage of employees by employee category
113 and employee type; and a breakdown by gender, age group and under-represented social group.
114 Organizations are expected to describe actions to improve diversity among governance bodies and
115 employees. These requirements are a revision of the existing Disclosure 405-2 Diversity of
116 governance bodies and employees (See GRI DIVE 2).

117 **New disclosure on employee inclusion:** This disclosure is for reporting employees' perceptions of
118 inclusion in their workplace. Although the terms equality, diversity, and inclusion are often used
119 together, they refer to distinct yet closely related concepts that influence one another. While the ILO
120 does not have a formally adopted definition of inclusion, it has developed a definition in its reports
121 based on an extensive review of definitions used in other studies and the wider literature. The ILO
122 defines inclusion as relational, referring to the experience people have in the workplace and the
123 extent to which they feel valued for who they are, the skills and experience they bring, and the extent
124 to which they have a strong sense of belonging with others at work. In this disclosure, organizations
125 shall report indicators or measures used to understand employees' perceptions of inclusion. In
126 addition, organizations shall describe actions and commitments to improve inclusion in the workplace
127 for employees and workers who are not employees (See GRI DIVE 3).

128 **GSSB involvement and views on the development of** 129 **this draft**

130 The GSSB appointed one of its members as GSSB sponsor and technical committee member for this
131 project.

132 The GSSB sponsor is actively involved in the technical committee process and has attended all of
133 their meetings and many subgroup meetings. The GSSB has been regularly updated on the progress
134 of the labor project.

- 135 The exposure draft is scheduled for approval by the GSSB on 19 June 2025.
136 All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

137 **Note on reading this document**

- 138 This document includes generic text used in all GRI Standards. This text is highlighted in grey and
139 cannot be changed – please do not comment on this text.
- 140 Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most
141 of these terms are already defined in the GRI Standards Glossary – these are highlighted in grey and
142 cannot be changed. The proposed new definitions are not highlighted in grey and are open for
143 review.

This document does not represent an official position of the GSSB

144 **GRI DIVE: Diversity and inclusion**
145 **202X**

146 **Content**

Introduction 7
1. Topic management disclosures 10
Disclosure DIVE 1 Diversity and inclusion governance and policies 10
2. Topic disclosures 12
Disclosure DIVE 2 Diversity of governance bodies and employees 12
Disclosure DIVE 3 Employee inclusion 18
Glossary 20
Bibliography 22

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147 Introduction

148 *GRI DIVE: Diversity and Inclusion 202X* contains disclosures for organizations to report information
149 about their diversity and inclusion-related impacts and how they manage these impacts.

150 The Standard is structured as follows:

- 151 • [Section 1](#) contains one disclosure, which provides information about how the organization
152 manages its diversity and inclusion-related impacts.
- 153 • [Section 2](#) contains two disclosures, which provide information about the organization's
154 diversity and inclusion-related impacts.
- 155 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
156 Standards. The terms are underlined in the text of the GRI Standards and linked to the
157 definitions.
- 158 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
159 used in developing this Standard.

160 The rest of the Introduction section provides a background on the topic, an overview of the system of
161 GRI Standards and further information on using this Standard.

162 Background on the topic

163 This Standard addresses the topic of diversity and inclusion in the workplace.

164 Diversity in the workplace refers to the similarities and differences between workers, which can have
165 an impact on employment opportunities. These can be linked to personal characteristics such as age,
166 disability, gender, personal values, work styles, and roles.

167 Inclusion at the workplace refers to being valued and understood as an individual while having a
168 sense of belonging at work, which involves forming and maintaining a strong sense of acceptance
169 and connection and stable relationships with others.

170 Exclusion and bias in the workplace can have a negative impact on workers' physical and mental
171 health and overall sense of well-being. Creating an inclusive workplace culture and environment
172 enables diverse employees to experience equality and thrive, increases worker engagement, and
173 influences business performance.

174 This Standard covers the organization's employees and workers who are not employees and whose
175 work is controlled by the organization, hereafter 'workers who are not employees'. Workers who are
176 not employees perform work for the organization but are not in an employment relationship with it.
177 Control of work implies that the organization directs the work performed or has control over the means
178 or methods for performing the work. See the [Control of Work Standard Interpretation to GRI 2:
179 General Disclosures 2021](#) for more information.

180 System of GRI Standards

181 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI
182 Standards enable an organization to report information about its most significant impacts on the
183 economy, environment, and people, including impacts on their human rights and how it manages
184 these impacts.

185 The GRI Standards are structured as a system of interrelated standards that are organized into three
186 series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in
187 this Standard).

188 Universal Standards: GRI 1, GRI 2 and GRI 3

189 [GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in
190 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting
191 [GRI 1](#).

192 **GRI 2: General Disclosures 2021** contains disclosures that the organization uses to provide
 193 information about its reporting practices and other organizational details, such as its activities,
 194 governance, and policies.

195 **GRI 3: Material Topics 2021** provides guidance on how to determine material topics. It also contains
 196 disclosures that the organization uses to report information about its process of determining material
 197 topics, its list of material topics, and how it manages each topic.

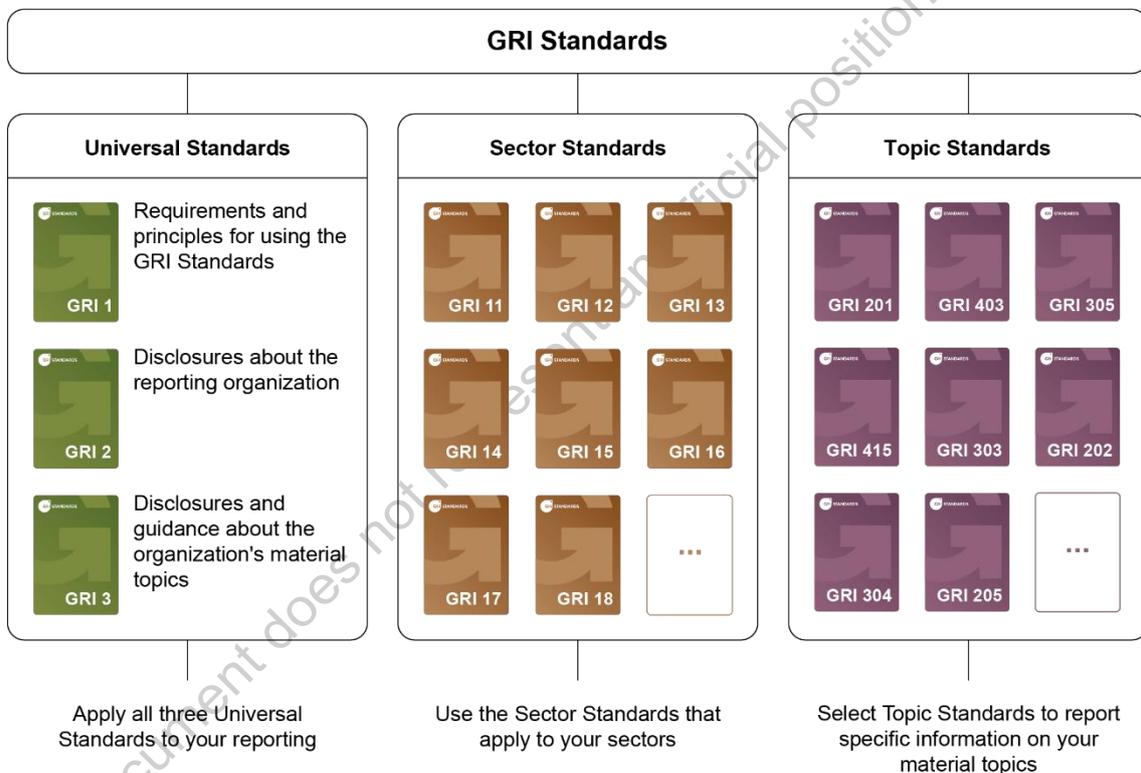
198 **Sector Standards**

199 The Sector Standards provide information for organizations about their likely material topics. The
 200 organization uses the Sector Standards that apply to its sectors when determining its material topics
 201 and when determining what to report for each material topic.

202 **Topic Standards**

203 The Topic Standards contain disclosures that the organization uses to report information about its
 204 impacts in relation to particular topics. The organization uses the Topic Standards according to the list
 205 of material topics it has determined using **GRI 3**.

206 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**



207 Using this Standard

208 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
209 or reporting experience – to report information about its diversity and inclusion-related impacts. In
210 addition to this Standard, disclosures that relate to this topic can be found in [GRI 2: General](#)
211 [Disclosures 2021](#) (see also [Standard Interpretation 1 to GRI 2: General Disclosures 2021, Control of](#)
212 [work](#)), [GRI EMPL: Employment 202X](#), and [GRI TRED: Training and education 202X](#).

213 An organization reporting in accordance with the GRI Standards is required to report the following
214 disclosures if it has determined diversity and inclusion to be a material topic:

- 215 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 216 • Any disclosures from this Topic Standard that are relevant to the organization's diversity and
217 inclusion-related impacts (Disclosure 1 through Disclosure 3).

218 See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

219 Reasons for omission are permitted for these disclosures.

220 If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g.,
221 because the required information is confidential or subject to legal prohibitions), the organization is
222 required to specify the disclosure or the requirement it cannot comply with, and provide a reason for
223 omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more
224 information on reasons for omission.

225 If the organization cannot report the required information about an item specified in a disclosure
226 because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the
227 requirement by reporting this to be the case. The organization can explain the reasons for not having
228 this item, or describe any plans to develop it. The disclosure does not require the organization to
229 implement the item (e.g., developing a policy), but to report that the item does not exist.

230 If the organization intends to publish a standalone sustainability report, it does not need to repeat
231 information that it has already reported publicly elsewhere, such as on web pages or in its annual
232 report. In such a case, the organization can report a required disclosure by providing a reference in
233 the GRI content index as to where this information can be found (e.g., by providing a link to the web
234 page or citing the page in the annual report where the information has been published).

235 **Requirements, guidance and defined terms**

236 The following apply throughout this Standard:

237 Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must
238 comply with requirements to report in accordance with the GRI Standards.

239 Requirements may be accompanied by guidance.

240 Guidance includes background information, explanations, and examples to help the organization
241 better understand the requirements. The organization is not required to comply with guidance.

242 The Standards may also include recommendations. These are cases where a particular course of
243 action is encouraged but not required.

244 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

245 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
246 [Glossary](#). The organization is required to apply the definitions in the Glossary.

247 1. Topic management disclosures

248 An organization reporting in accordance with the GRI Standards is required to report how it manages
249 each of its material topics.

250 An organization that has determined diversity and inclusion to be a material topic is required to report
251 how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is
252 also required to report any disclosure from this section (Disclosure DIVE 1) that is relevant to diversity
253 and inclusion-related impacts.

254 This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

255 Disclosure DIVE 1 Diversity and inclusion governance 256 and policies

257 REQUIREMENTS

258 The organization shall:

- 259 a. describe its diversity and inclusion policies for employees and workers who are not
260 employees, including:
- 261 i. strategies and how these are integrated into operations;
 - 262 ii. the most senior management level with oversight of, or accountability for, the
263 implementation of the policies;
 - 264 iii. how employees and workers who are not employees are informed about the policies;
- 265
- 266 b. report targeted actions for employees and workers who are not employees from vulnerable
267 groups and under-represented social groups;
- 268
- 269 c. describe how workers' representatives are involved in developing diversity and inclusion
270 policies;
- 271
- 272 d. describe how it seeks to ensure meaningful engagement on diversity and inclusion with
273 employees and workers who are not employees, including:
- 274 i. how views from vulnerable and under-represented social groups are taken into
275 account;
 - 276 ii. how barriers to engagement are identified and removed.

277 GUIDANCE

278 The disclosure aims to explain how diversity and inclusion are embedded within the organization to
279 assess the effectiveness of its policies.

280 The organization is required to separately report the information in [DIVE-1-a-i](#) to [iv](#) for employees and
281 workers who are not employees.

282 For clarity, the term 'workers who are not employees' refers to workers who are not employed by the
283 organization but whose work is controlled by the organization. See the [Control of Work Standard](#)
284 [Interpretation to GRI 2: General Disclosures 2021](#) for more information.

285 Guidance to DIVE 1-a

286 The organization should report its diversity and inclusion policies regarding recruitment, performance
287 management, career advancement, access to training, and education. For example, the organization
288 can report policies on recruitment, training, and promotion that ensure transparency of opportunities
289 for employees and their progression; how career advancement is connected to diversity and inclusion
290 goals and targets; and how job requirements are defined to not disadvantage certain groups.

291 See Disclosure EMPL 3 and Disclosure EMPL 4 in *GRI EMPL: Employment 202X* and Disclosure
292 TRED 1 in *GRI TRED: Training and education 202X*.

293 **Guidance to DIVE 1-a-i**

294 The organization should report any specific procedure or program to advance diversity and inclusion,
295 such as mentoring.

296 The organization can report how diversity and inclusion are integrated into its organizational model
297 and resource allocation.

298 The organization can describe how setting and monitoring the performance of goals and targets
299 involves regular meetings, dedicated committees, and reporting mechanisms to track progress.

300 **Guidance to DIVE 1-a-ii**

301 The organization should report the most senior role or function responsible for diversity and inclusion.
302 The organization can also report whether diversity and inclusion-related organizational goals and
303 targets are linked to remuneration policies.

304 Examples of senior-level employees' involvement in embedding diversity and inclusion within the
305 organization could include forming and sponsoring employee resource groups dedicated to diversity
306 and inclusion. See Disclosure REWO 1 in *GRI: Remuneration and Working Time*.

307 **Guidance to DIVE 1-b**

308 Under-represented social groups may include marginalized groups. The term 'marginalized groups'
309 refers to groups, whether or not they are in the minority numerically, who face structural, social, and
310 economic barriers to inclusion based on factors such as age, gender, disability, or other indicators of
311 diversity, ethnicity/race, religion, or sexual orientation [2].

312 **Guidance to DIVE 1-d**

313 Mechanisms to engage with workers include surveys, focus groups, and participation in planning
314 committees.

315 The organization should describe how it seeks to ensure that a diverse range of worker perspectives
316 is included, considering various demographics, different employee types, such as part-time and full-
317 time, and hierarchy levels and types of workers who are not employees.

318 The organization should describe how it provides workers feedback on their performance outcomes. It
319 should also indicate whether performance data on diversity and inclusion are shared to promote
320 transparency and collective responsibility throughout the organization. For example, the organization
321 shares survey results on the experience of inclusion with workers, and these results are discussed
322 with suggestions used to review the strategy, gender policy, and employee manual.

323 The organization should report the effectiveness of engagement with workers. For example, it can
324 report indicators to evaluate progress on participation and satisfaction levels compared to the
325 previous reporting period.

326 **Guidance to DIVE 1-d-ii**

327 The organization should report any potential or actual barriers to engagement that have been
328 identified, such as language, accessibility issues, and fear of reprisal. The organization can report if
329 external facilitators and consultants have identified these barriers. When reporting how potential
330 barriers to engagement are considered, the organization can explain the actions taken to remove
331 these barriers, including providing translation services, ensuring physical accessibility, and fostering a
332 safe environment for open dialogue.

333 2. Topic disclosures

334 An organization reporting in accordance with the GRI Standards is required to report any disclosures
335 from this section (Disclosure DIVE 2 through Disclosure DIVE 3) that are relevant to its impacts
336 related to diversity and inclusion.

337 Disclosure DIVE 2 Diversity of governance bodies and 338 employees

339 REQUIREMENTS

340 The organization shall:

- 341 a. for each significant location of operation, report the number in head count and percentage
342 of individuals within governance bodies in the following categories:
- 343 i. gender;
 - 344 ii. age group;
 - 345 iii. under-represented social group;
- 346 b. for each significant location of operation, report the number in head count and percentage
347 of employees by employee category in the following categories:
- 348 i. gender;
 - 349 ii. age group;
 - 350 iii. under-represented social group;
- 351 c. for each significant location of operation, report the number in head count and percentage
352 of employees by employee type, and a breakdown by the following categories:
- 353 i. gender;
 - 354 ii. age group;
 - 355 iii. under-represented social group;
- 356 d. report the definition used for 'significant locations of operation';
357
- 358 e. describe actions or commitments to improve diversity among governance bodies and
359 employees;
360
- 361 f. report contextual information necessary to understand how the data has been compiled,
362 including standards, methodologies, and assumptions used, including whether the
363 numbers are reported at the end of the reporting period, as an average across the
364 reporting period, or using another methodology.

365 GUIDANCE

366 This disclosure aims to show diversity across the organization's hierarchy. Diversity in governance
367 bodies has a positive impact on employees' feelings of inclusion. When individuals see similar
368 demographics reflected in leadership, they are more likely to feel included at work [2].

369 The organization can report whether the diversity of its governance bodies and employees reflects the
370 diversity of the general population of its significant locations of operation.

371 The organization can also report DIVE 2-c for workers who are not employees by type of worker as
372 reported under Requirement 2-8-a-i in [GRI 2: General Disclosures 2021](#). For clarity, the term 'workers
373 who are not employees' refers to workers who are not employed by the organization but whose work
374 is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2](#) for more
375 information.

376 **Guidance to DIVE-2-a-i, DIVE-2-b-i, and DIVE-2-c-i**

377 The organization is free to choose how to report the breakdown by gender. It is not required to report
378 the four categories suggested in Tables 1, 2, and 3. For example, instead of an 'other' category, the
379 organization can report any gender category specified by employees.

380 **Guidance to DIVE 2-a-ii, DIVE 2-b-ii, and DIVE 2-c-ii**

381 The organization should use the following age groups:

- 382 • Under 20 years old;
- 383 • 20-30 years old;
- 384 • 31-50 years old;
- 385 • Over 50 years old.

386 Different age groups may be relevant according to the organization's specific characteristics, such as
387 the sector in which it operates.

388 **Guidance to DIVE 2-a, DIVE 2-b, and DIVE 2-c**

389 The organization can identify any other indicators of diversity used in its monitoring and recording that
390 are relevant for measuring diversity, such as individuals in governance bodies or employees with
391 disabilities, indicators that relate to religion and beliefs, and indicators for persons who might be
392 discriminated against based on their sexual orientation, gender identity, gender expression, or sex
393 characteristics (e.g., lesbian, gay, bisexual, transgender, intersex).

394 A worker can belong to one or more vulnerable, under-represented, or marginalized groups, which
395 increases the issues they may face. For example, women with disabilities are more likely than men
396 with disabilities to face a lack of employment opportunities [1].

397 **Guidance to DIVE-2-a**

398 The percentage of individuals within the organization's governance bodies by gender is calculated
399 using the following formula:

Percentage of individuals in each governance body= by gender	$\frac{\text{Number of individuals of a specific gender in thegovernance body}}{\text{Total number of individuals in the governance body}} \times 100$
--	--

400 The formula can be used to calculate the percentage of individuals within the organization's
401 governance bodies by age group and under-represented social group categories.

402 The governance structure is reported under Disclosure 2-9 in [GRI 2: General Disclosures 2021](#). See
403 Table 1 for an example of how to present the information on DIVE-2-a.

404 **Table 1. Example template for presenting information about the diversity of individuals within**
 405 **the organization’s governance bodies for each significant location of operation**

	Significant location of operation 1		Significant location of operation 2		Significant location of operation 3	
	Number of individuals in headcount	Percentage of individuals	Number of individuals in headcount	Percentage of individuals	Number of individuals in headcount	Percentage of individuals
Gender						
Men						
Women						
Other*						
Not disclosed**						
Age group						
< 20 years						
20 ≤ age < 30 years						
31 ≤ age ≤ 50 years						
> 50 years old						
Under-represented social groups						
Group 1						
Group 2						
Group 3						

406 * Gender as specified by the individuals themselves.

407 ** Gender is not disclosed by the individuals themselves.

408 **Guidance to DIVE-2-b**

409 The organization should use data from Disclosure 2-7 in *GRI 2* to identify the total number of
 410 employees.

411 The percentage of employees by employee category and by gender is calculated using the following
 412 formula:

%	=	$\frac{\text{Number of employees of a specific gender in an employee category}}{\text{Total number of employees in that category}} \times 100$
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413 The formula can be used to calculate the percentage of employee categories by age group and
 414 under-represented social groups.

415 See Table 2 for an example of how to present the information on DIVE-2-b.

416
417

Table 2. Example template for presenting information about the diversity of employees by employee category for each significant location of operation

	Significant location of operation 1				Significant location of operation 2			
	Employee category 1		Employee category 2		Employee category 1		Employee category 2	
	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees
Gender								
Men								
Women								
Other*								
Not disclosed**								
Age group								
< 20 years								
20 ≤ age < 30 years								
31 ≤ age ≤ 50 years								
>50 years old								
Under-represented social groups								
Group 1								
Group 2								
Group 3								

418 * Gender as specified by the employees themselves.

419 ** Gender is not disclosed by the employees themselves.

420 **Guidance to DIVE 2-b**

421 The breakdown by employee category should cover their hierarchical position, such as senior and
422 middle management. This information is derived from the organization’s human resources system.

423 The organization can also report whether women, or those from vulnerable groups, under-
424 represented social groups, or marginalized groups, occupy key leadership roles with important
425 decision-making responsibilities, such as those in finance.

426 **Guidance to DIVE-2-c**

427 Employee type refers to the types of employees reported under [Requirement 2-7-b in GRI 2:](#)
 428 [permanent employees](#), [temporary employees](#), [non-guaranteed hours employees](#), [full-time employees](#),
 429 and [part-time employees](#).

430 The percentage of employees by employee type and gender is calculated using the following formula:

$$\% = \frac{\text{Number of employees of a specific gender in an employee type}}{\text{Total number of employees in that type}} \times 100$$

431 The formula can be used to calculate the percentage of employee type by age group and under-
 432 represented social group categories.

433 See Table 3 for an example of how to present the information on DIVE-2-c.

434 **Table 3. Example template for presenting information about the diversity of employees by**
 435 **employee type for each significant location of operation**

	Significant location of operation 1									
Employee type	Permanent employees		Temporary employees		Full-time employees		Part-time employees		Non-guaranteed hours employees	
	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees
Gender										
Men										
Women										
Other*										
Not disclosed**										
Age group										
< 20 years old										
20 - 30 years old										
31 - 50 years old										
>50 years old										
Under-represented social groups										
Group 1										
Group 2										
Group 3										

436 * Gender as specified by the employees themselves.

437 ** Gender is not disclosed by the employees themselves.

438 **Guidance to DIVE-2-d**

439 Locations of operation refer to where the organization has operational sites or specific geographical
440 areas where its activities are conducted. Significant locations of operation can be the same across
441 different reported disclosures or differ for each, depending on the organization's impacts.

442 **Guidance to DIVE-2-e**

443 Examples of commitments to improve inclusion are equal access to learning and development, and
444 equal attendance of men and women in training. Examples of targets include increasing the
445 representation of vulnerable groups to 50% in senior management and women's representation in
446 senior management to 30%.

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447 Disclosure DIVE 3 Employee inclusion

448 REQUIREMENTS

449 The organization shall:

- 450 a. for each significant location, report the employees' perception of inclusion;
- 451
- 452 b. report the indicators or measures used to understand employees' perception of inclusion;
- 453
- 454 c. describe actions and commitments made to improve inclusion for employees and workers
- 455 who are not employees;
- 456
- 457 d. report contextual information necessary to understand how the data has been compiled,
- 458 including standards, methodologies, and assumptions used.

459 GUIDANCE

460 This disclosure explains the employees' perceptions of inclusion in their workplace. Inclusion in the
461 workplace refers to a worker's sense of belonging, achieved through strong acceptance, connection,
462 stable relationships with others, and individuation, which means being recognized and understood as
463 an individual [2].

464 The organization can also report DIVE 3-a for workers who are not employees by type of worker as
465 reported under Requirement 2-8-a-i in [GRI 2: General Disclosures 2021](#). For clarity, the term 'workers
466 who are not employees' refers to workers who are not employed by the organization but whose work
467 is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2](#) for more
468 information.

469 Guidance to DIVE 3-a

470 The organization can disaggregate the data of employees' perception of inclusion by age, gender,
471 employee category, employee type, and under-represented social group to provide greater insight into
472 employees' feelings of inclusion. For example, more senior employees in organizations can feel more
473 included than those at lower levels, regardless of their background or personal characteristics. As a
474 result, employees at lower levels are more likely to experience negative feelings related to a lack of
475 inclusion [2].

476 If reporting by age, it is recommended that the organization use the following age groups:

- 477 • Under 20 years old;
- 478 • 20-30 years old;
- 479 • 31-50 years old;
- 480 • Over 50 years old.

481 If reporting by gender, the organization should report if it allows any gender category specified by the
482 employees. The organization is free to choose how to report the breakdown by gender. Reporting the
483 four categories as suggested is not required. For example, instead of an 'other' category, the
484 organization can report any gender category specified by employees. The organization can report as
485 many additional gender categories as specified by the employees themselves. The organization does
486 not disclose gender, employees should select the categories by themselves.

487 Guidance to DIVE 3-b

488 To comprehensively understand and assess employees' inclusion in the workplace, a nuanced and
489 detailed approach is needed, in addition to requesting feedback on their overall experience or feelings
490 of inclusion. Various indicators and measurements can measure employees' feelings of inclusion
491 regarding belonging and individual identity.

492 Indicators of employees' feelings of inclusion are often specific to organizations. Examples of
493 indicators of inclusion can include:

- 494 • feeling respected;
- 495 • having a strong sense of belonging;

- 496 • ensuring promotions are conducted transparently; and
497 • feeling confident that reasonable accommodation will be provided to support their work [2].

498 Assimilating into the workplace can incur significant costs for individuals from under-represented
499 social groups, as they often alter their appearance, behavior, and associations to fit in. Consequently,
500 these individuals may feel that ‘covering’ is essential for professional advancement, but this can also
501 harm their sense of self and inclusion [2]. The organization should describe steps taken to increase
502 employee engagement from vulnerable and under-represented social groups, as well as how it
503 monitors and evaluates their inclusion. This includes tailored outreach efforts or targeted surveys
504 aimed at these individuals.

505 **Guidance to DIVE-3-c**

506 The organization should describe how it ensures that employees’ views from various demographics
507 and backgrounds are included and reflected in its methodologies.

508 The organization should report the methodology it uses to measure inclusion among its employees,
509 such as surveys and focus groups.

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510 Glossary

511 This glossary provides definitions for terms used in this Standard. The organization is required to
512 apply these definitions when using the GRI Standards.

513 The definitions included in this glossary may contain terms that are further defined in the complete
514 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in
515 the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

516 **employee**

517 individual who is in an employment relationship with the organization according to national law or
518 practice

519 **employee category**

520 breakdown of employees by level (such as senior management, middle management) and function
521 (such as technical, administrative, production)

522 Note: This information is derived from the organization's own human resources system.

523 **full-time employee**

524 employee whose working hours per week, month, or year are defined according to national law or
525 practice regarding working time

526 **governance body**

527 formalized group of individuals responsible for the strategic guidance of the organization, the effective
528 monitoring of management, and the accountability of management to the broader organization and its
529 stakeholders

530 **impact**

531 effect the organization has or could have on the economy, environment, and people, including on their
532 human rights, which in turn can indicate its contribution (negative or positive) to sustainable
533 development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'

534 **non-guaranteed hours employee**

535 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or
536 month, but who may need to make themselves available for work as required

Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020; modified

Examples: casual employees, employees with zero-hour contracts, on-call employees

537 **material topics**

538 topics that represent the organization's most significant impacts on the economy, environment, and
539 people, including impacts on their human rights

Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for more information on 'material topics'.

540 **parental leave**

541 leave granted to men and women employees on the grounds of the birth of a child

542

543 **part-time employee**

544 employee whose working hours per week, month, or year are less than the number of working hours
545 for full-time employees

546 **permanent employee**

547 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time
548 work

549 **temporary employee**

550 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific
551 time period expires, or when the specific task or event that has an attached time estimate is

552 completed (e.g., the end of a project or return of replaced employees)**under-represented social**
553 **group**

554 group of individuals who are less represented within a subset (e.g., a body or committee, employees
555 of an organization) relative to their numbers in the general population, and who therefore have less
556 opportunity to express their economic, social, or political needs and views

Note 1: Under-represented social groups may include minority groups.

Note 2: The groups included under this definition depend on the organization's operating context and are not uniform for every organization.

557

558 **vulnerable group**

559 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,
560 social) that could experience negative impacts as a result of the organization's activities more
561 severely than the general population

Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households; human rights defenders; Indigenous Peoples; internally displaced persons; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning refugees; women

Note: Vulnerabilities and impacts can differ by gender.

562

563 **worker**

564 person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

565 **worker representative**

566 person who is recognized as such under national law or practice, whether they are:
567 a trade union representative, namely, a representative designated or elected by trade unions or by
568 members of such unions; or
569 an elected representative, namely, a representative who is freely elected by the workers of the
570 undertaking in accordance with provisions of national laws, regulations, or collective agreements,
571 whose functions do not include activities which are recognized as the exclusive prerogative of trade
572 unions in the country concerned.

Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No. 135)

573 Bibliography

574 This section lists authoritative intergovernmental instruments and additional references used in
575 developing this Standard.

576 Resources:

- 577 1. International Labour Organization (ILO), *Decent Work for Persons with Disabilities: Promoting*
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- 579 2. International Labour Organization (ILO), *Transforming Enterprises Through Diversity and*
580 *Inclusion*, 2022.

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583 2010.
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585 *for Gender Equality in Supply Chains*, 2020.
- 586 5. International Labour Organization (ILO), *Helpdesk: Tools and resources for business on non-*
587 *discrimination and equality*, 2024
- 588 6. International Labour Organization (ILO), *Promoting Diversity and Inclusion through Workplace*
589 *Adjustments: A practical guide*, 2016.
- 590 7. International Labour Organization (ILO), *Promoting Equity, Ethnic diversity in the workplace: a*
591 *step-by-step guide*, 2014.
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593 *inclusion*, 2022.
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595 *for Business on The Rights of Persons with Disabilities*, 2017.