gssbsecretariat@globalreporting.org

# Item 03 – GRI 110: Non-discrimination and Equal Opportunity 2027

## For GSSB approval

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|---|---|
| **Date** | 26 November 2026 |
| **Meeting** | 10 December 2026 |
| **Project** | GRI Topic Standard Project for Labor |
| **Description** | This document presents *GRI 110: Non-discrimination and Equal Opportunity 2027* for GSSB approval.<br><br>A summary of key changes from the exposure draft is provided in the explanatory note at the beginning of the document.<br><br>This document is complemented by Item 04 – Basis for conclusions for *GRI 109* and *GRI 110*, which summarizes the significant issues raised during the public comment period and the GSSB responses to these.<br><br>The proposed effective date for all revised labor Standards will be discussed with the GSSB in 2027 when the final revised labor Standards are presented for approval. |

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# Explanatory note

This section summarizes the key changes in *GRI 110: Non-discrimination and Equal Opportunity 2027* compared to the exposure draft. These changes are recommended by the technical committee with additional feedback from the advisory group based on comments from the public comment period. Please note that only key changes are listed in this summary; minor changes to wording are not included.

**Terminology**

- Changed 'workers who are not employees' to 'non-employee workers' throughout the Standard to align with other GRI labor Standards.

**Background information**

- Revised definitions included to be fully aligned with international instruments.
- Moved here text on how discrimination can also happen outside typical workplaces and on what does not constitute discrimination, because applicable to the whole Standard.

**Disclosure 110-1: Non-discrimination and equal opportunity policies**

- Revised requirement 110-1-a-vi to add 'career advancement' next to training and education in relation to describing non-discrimination and equal opportunity policies for employees and non-employee workers.
- Added requirement 110-1-b on reporting how the organization's non-discrimination and equal opportunity policies for employees and non-employee workers align with authoritative intergovernmental instruments, in line with other draft GRI labor Standards on fundamental principles and rights at work (CL, FL, FACB).
- Revised requirement 110-1-c to add 'accessibility measures' next to reasonable accommodations.
- Added a sentence at the start of the general guidance for each disclosure to clarify that the term 'discrimination' also covers discriminatory violence and harassment.
- Revised requirement 110-1-d to focus on vulnerable and under-represented social groups only, and to split it into two requirements, 110-1-d and 110-1-e, to highlight the importance of describing specific actions to manage discriminatory violence and harassment.
- Added text at the start of each Disclosure's guidance to explain that when referring to 'discrimination', the requirements also cover discriminatory violence and harassment.
- Added guidance to Disclosure 110-1 to recommend describing how the organization's non-discrimination and equal opportunity policies are embedded in its business strategy, and report the most senior level with oversight of, or accountability for, the implementation of the policies.
- Added guidance to Disclosure 110-1 to recommend that if the organization uses algorithms or artificial intelligence (AI) in its recruitment practices, performance management, work scheduling, or workplace monitoring, it should report how it prevents bias or discrimination.
- Reorganized the content of the guidance to requirement 110-1-a to more accurately match each requirement/sub-requirement.
- Added guidance to requirement 110-1-b to include a list of authoritative intergovernmental instruments related to non-discrimination and equal opportunity, following the addition of the relevant requirement.
- Added guidance to requirement 110-1-c on accessibility measures, following the inclusion of accessibility in the requirement.
- Added guidance to requirement 110-1-d and 110-1-e including a clarification on coverage of former employees and former non-employee workers, and examples of actions taken to prevent, mitigate, and remediate discrimination, including violence and harassment, of employees and non-employee workers from vulnerable and under-represented social groups.
- Added guidance to requirement 110-1-e to provide more specific information and examples of actions to manage violence and harassment, including a recommendation to report if the organization adopts flexible protective measures during investigations, such as workplace changes or employer-provided accommodations.
- Improved guidance to requirement 110-1-f to align with the other labor Standards that include the same requirement on grievance mechanisms.
- Improved guidance to requirement 110-1-g to align with the guidance to a similar requirement under *GRI 109: Diversity and Inclusion 2027* (109-1-a-iii) and with the guidance to 2-23-f.

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- Added Guidance to 110-1-h to align with the other labor Standards that include a requirement for worker representatives' involvement in developing and evaluating policies.

**Disclosure 110-2: Non-discrimination and equal opportunity in business relationships**

- Revised requirements in Disclosure 110-2 to align with other draft GRI labor Standards on fundamental principles and rights at work (*CL, FL).* The guidance has been amended and expanded accordingly.
- Added guidance to Disclosure 110-2 to explain how this disclosure is related to draft disclosure LRBR-1 and provide guidance on how to use the standards together.
- Added guidance to requirement 110-2-a to recommend reporting information on the organization's zero-tolerance policies and the related negative impacts.
- Added guidance to requirement 110-2-d to clarify how the organization's grievance mechanisms reporting relates to the grievance mechanisms in business relationships.

**Disclosure 110-3: Incidents in the organization's activities**

- Added requirement 110-3-b and relevant guidance, in line with 104-8-a and 104-10-a.
- Added requirement 110-3-c to align with other draft GRI labor Standards on fundamental principles and rights at work (*CL and FL).*
- Revised requirement 110-3-d to include a breakdown by judicial and non-judicial proceedings and incidents registered by the organization, in line with 104-8-b and 104-10-b.
- Revised requirement 110-3-e to include reporting actions taken to address root causes of incidents, to align with other draft GRI labor Standards on fundamental principles and rights at work (*CL and FL).*
- Added methodological requirement 110-3-f to report contextual information, standards, methodologies, and assumptions used.
- All guidance sections have been revised and expanded, including content and examples from authoritative references wherever possible.
- Improved guidance to Disclosure 110-3 and guidance to requirements 110-3-a and 110-3-b, in line with 104-8 and 104-10.
- Added guidance to requirements 110-3-a and 110-3-b to address the risk of double counting.
- Added guidance to 110-3-d on how to report types of incidents, including examples.
- Added guidance to 110-3-e (and to sub-requirements) to provide relevant information on how to report actions to address the incidents, including examples.
- Revised and split Table 1 into two tables to reflect the changes in the requirements and for readability.

**Disclosure 110-4: Incidents in business relationships**

- Revised requirements in line with the changes made to Disclosure 110-3, as well as Disclosure 104-8 and 104-10, and other draft GRI labor standards on fundamental principles and rights at work addressing incidents in business relationships (mainly CL and FL). The guidance is accordingly amended.
- Added guidance to Disclosure 110-4 to explain how this disclosure is related to draft Disclosure LRBR-3 and provide guidance on how to use the standards together.
- Improved examples in the guidance to requirements 110-4-e-i, 110-4-e-ii, and 110-4-e-iii to make them specific to actions to address incidents that happen in business relationships.
- Revised and split Table 2 into two tables to reflect the changes in the requirements and for readability.

**Glossary**

- Revised existing glossary terms: basic salary and remuneration.
- Added new glossary term: non-employee worker.
- Removed existing glossary term: discrimination.

**Contents subject to change**

As other labor Standards are submitted to the GSSB for approval, references to those standards in *GRI 110,* as well as to related disclosures and requirements, are subject to change in line with the final content of those standards. Some glossary terms, such as basic salary, collective bargaining, and remuneration, may also be revised following their review in the context of other labor Standards.

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# GRI 110: Non-discrimination and Equal Opportunity 2027

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**EFFECTIVE DATE: [DAY MONTH YEAR]**

**TOPIC STANDARD**

# GRI 110: Non-discrimination and Equal Opportunity 2027

## Topic Standard

### Effective Date

This Standard is effective for reports or other materials published on or after [day month year].

### Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to gssbsecretariat@globalreporting.org for the consideration of the GSSB.

### Due Process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

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# Introduction

*GRI 110: Non-discrimination and Equal Opportunity 2027* contains disclosures for organizations to report information about their impacts related to non-discrimination and equal opportunity, and how they manage these impacts.

The Standard is structured as follows:

- Section 1 contains two disclosures, which provide information about how the organization manages its impacts related to non-discrimination and equal opportunity.
- Section 2 contains two disclosures, which provide information about the organization's impacts related to non-discrimination and equal opportunity.
- The Glossary contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The Bibliography lists authoritative intergovernmental instruments and additional references used in developing this Standard.

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

## Background on the topic

This Standard addresses the topic of non-discrimination and equality of opportunity and treatment in employment or occupation.

The International Labour Organization's (ILO) *Declaration on Fundamental Principles and Rights at Work* [1] recognizes the elimination of discrimination in respect of employment and occupation as a fundamental principle and right at work.

According to the ILO's *Discrimination (Employment and Occupation) Convention* [2], discrimination includes any distinction, exclusion, or preference made on the basis of race, color, sex, religion, political opinion, national extraction, or social origin which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation. Other international instruments also address discrimination based on characteristics such as age, HIV/AIDS status, disabilities, sexual orientation, family responsibilities, and trade union membership.

Discrimination in employment or occupation can also happen where employees and non-employee workers engage in work-related activities outside their typical workplaces. Examples include rest and social areas, washing and changing facilities, commuting facilities, training and education facilities, and employer-provided accommodation.

Not all distinctions in the treatment of workers constitute discrimination. Examples include distinctions based on the inherent requirements of a job; measures taken in accordance with government policies to address historical discrimination, such as quotas for hiring women; special protections or assistance provided by national law, including for health and maternity; and reasonable accommodation for workers with disabilities.

Discrimination can take many forms and be direct or indirect. Direct discrimination occurs when a distinction or a preference is explicitly made. Examples include refusing to hire workers because of their national origin, excluding women from roles traditionally held by men, or requiring pregnancy tests during recruitment. Indirect discrimination occurs when seemingly neutral requirements or practices disproportionately disadvantage persons with certain characteristics. For example, setting height or weight requirements unrelated to the job that disproportionately exclude women.

Discrimination can also include violence and harassment. The ILO's *Violence and Harassment Convention* [12] defines violence and harassment as a range of unacceptable behaviors and practices, or threats thereof, whether occurring once or repeatedly, that aim at, result in, or are likely

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to result in physical, psychological, sexual, or economic harm. Violence and harassment can become discriminatory when they are based on personal characteristics, such as gender.

See references [2], [6], [8], [13], [18], [21], [22], [35], and [36] in the Bibliography.

This Standard applies to the organization's:

- employees: individuals who are in an employment relationship with the organization according to national law or practice;
- non-employee workers: individuals whose work is controlled by the organization, but who do not have an employment relationship with it;
- workers in business relationships: individuals who work for organizations other than the reporting organization, such as suppliers, but perform work for the reporting organization. The reporting organization does not control their work.

Control of work implies that the organization directs the work performed or has control over the means or methods for performing the work. See the Control of Work Standard Interpretation to *GRI 2: General Disclosures 2021* for more information.

## System of GRI Standards

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

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

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

*GRI 1: Foundation 2021* specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI 1*.

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

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

**Sector Standards**

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

**Topic Standards**

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

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

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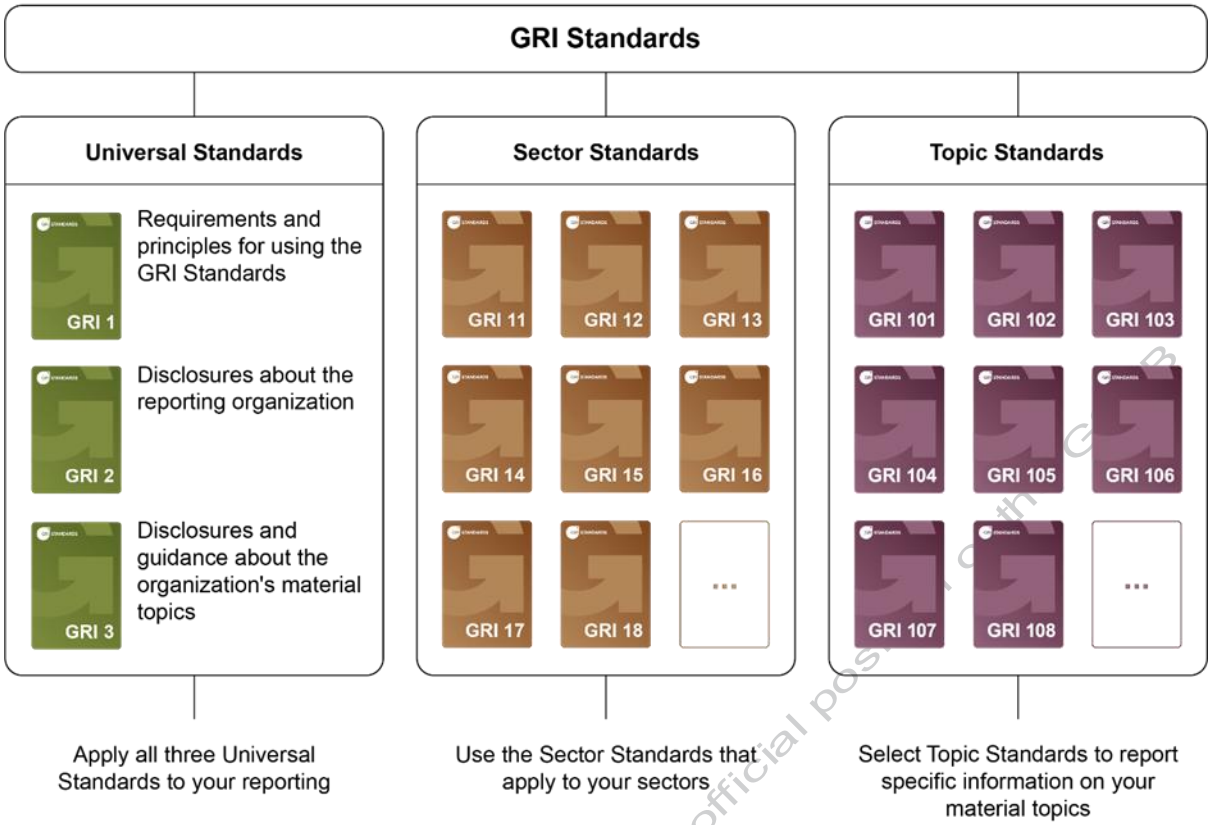


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## Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its impacts related to non-discrimination and equal opportunity.

Other GRI Standards that cover labor rights and working conditions include:

- *GRI 2: General Disclosures 2021 (see also the Control of Work Standard Interpretation to GRI 2)*
- *GRI 104: Employment 2027*
- *GRI 105: Remuneration and Working Time 2027*
- *GRI 106: Significant Changes for Workers 2027*
- *GRI 107: Working Parents and Caregivers 2027*
- *GRI 108: Training and Education 2027*
- *GRI 109: Diversity and Inclusion 2027*
- *GRI 111: Child Labor 2027*
- *GRI 112: Forced Labor 2027*
- *GRI 113: Freedom of Association and Collective Bargaining 2027*
- *GRI 114: Labor Rights in Business Relationships 2027*
- *GRI 403: Occupational Health and Safety 2018*

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined non-discrimination and equal opportunity to be a material topic:

- Disclosure 3-3 in *GRI 3: Material Topics 2021*.
- Any disclosures from this Topic Standard that are relevant to the organization's impacts related to non-discrimination and equal opportunity (Disclosure 110-1 through Disclosure 110-4).

See Requirements 4 and 5 in *GRI 1: Foundation 2021*.

Reasons for omission are permitted for these disclosures.

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

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

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

**Requirements, guidance and defined terms**

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

The word ‘should’ indicates a recommendation, and the word ‘can’ indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the Glossary. The organization is required to apply the definitions in the Glossary.

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# 1. Topic management disclosures

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

An organization that has determined non-discrimination and equal opportunity to be a material topic is required to report how it manages the topic using Disclosure 3-3 in *GRI 3: Material Topics 2021*. The organization is also required to report any disclosures from this section (Disclosure 110-1 through Disclosure 110-2) that are relevant to its impacts related to non-discrimination and equal opportunity.

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

## **Disclosure 110-1** Non-discrimination and equal opportunity policies

**REQUIREMENTS**

**The organization shall:**

**a. describe its non-discrimination and equal opportunity policies for employees and non-employee workers, including on:**
   **i. recruitment;**
   **ii. remuneration;**
   **iii. working time, including working time arrangements;**
   **iv. maternity, paternity, parental, and caregiver leave;**
   **v. performance management;**
   **vi. training and education and career advancement;**
   **vii. termination;**

**b. describe how its non-discrimination and equal opportunity policies for employees and non-employee workers align with authoritative intergovernmental instruments;**

**c. describe any reasonable accommodations and accessibility measures it provides to support equal opportunities for employees and non-employee workers;**

**d. describe actions taken to prevent, mitigate, and remediate discrimination of employees and non-employee workers from vulnerable and under-represented social groups;**

**e. identify which of the actions described under 110-1-d are taken to prevent, mitigate, and remediate violence and harassment;**

**f. describe how employees and non-employee workers can access effective grievance mechanisms for discrimination, including violence and harassment;**

**g. describe how it communicates its non-discrimination and equal opportunity policies to employees and non-employee workers;**

**h. describe how worker representatives are involved in developing and evaluating non-discrimination and equal opportunity policies.**

**GUIDANCE**

In the context of this disclosure, the term 'discrimination' also covers discriminatory violence and harassment.

The organization should describe how its non-discrimination and equal opportunity policies are embedded in its business strategy, and report the most senior level with oversight of, or accountability for, the implementation of the policies.

If the organization uses algorithms or artificial intelligence (AI) in its recruitment practices, performance management, work scheduling, or workplace monitoring, it should report how it prevents bias or discrimination.

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**Guidance to 110-1-a**

Workers belonging to one or more vulnerable and under-represented social groups may be disproportionately affected by discrimination at work. The organization should describe the policies it has in place to protect these groups.

The organization should describe how it addresses intersectional discrimination in its policies. Intersectional discrimination occurs when a worker faces discrimination in two or more aspects, such as ethnicity and gender.

The *UN Convention on the Rights of Persons with Disabilities (CRPD)* [16] prohibits discrimination on the basis of disability in all matters concerning all forms of employment, including conditions of recruitment, hiring and employment, continuance of employment, career advancement, and safe and healthy working conditions. The organization should describe its policies for removing physical or digital barriers for employees and non-employee workers with disabilities.

**Guidance to 110-1-a-i**

The organization should describe how its recruitment policies ensure that candidates are assessed fairly without discrimination based on personal characteristics such as age, marital status, or trade union membership. It can also describe measures to avoid disadvantaging candidates with gaps or interruptions in their employment history.

See reference [35] in the Bibliography.

According to the International Labour Organization's (ILO) *Discrimination (Employment and Occupation) Convention* [2], any distinction, exclusion, or preference based on the inherent requirements of the job role is not deemed to be discrimination. For example, a job that involves driving and requires a driver's license is not discriminatory.

**Guidance to 110-1-a-ii**

This requirement covers policies that ensure non-discrimination in remuneration for employees and non-employee workers performing work of equal value, regardless of personal characteristics such as race, sex, gender, religion, age, or social origin.

The ILO's *Equal Remuneration Convention* [4] introduces the principle of equal remuneration for work of equal value without discrimination based on sex.

See Guidance to 105-1-e in *GRI 105: Remuneration and Working Time 2027* for more information on equal remuneration for work of equal value.

**Guidance to 110-1-a-iii**

Workers from vulnerable groups, such as workers with disabilities and workers who are pregnant or breastfeeding, may require flexibility in arranging working time according to their specific needs.

**Guidance to 110-1-a-iv**

The organization can describe how its policies stipulate equal access to maternity, paternity, parental, and caregiver leave for all employees and non-employee workers. For example, whether it provides the same paid maternity leave to all workers who give birth, irrespective of gender identity, and the same paid paternity leave to all workers who assume non-birth parental responsibilities, irrespective of sex or gender identity.

**Guidance to 110-1-a-v**

The organization can report whether it uses standardized evaluation forms and criteria that tie directly to job expectations, and whether it trains supervisors to provide unbiased feedback and avoid letting irrelevant factors (like an employee's personal background) influence ratings. It can also report whether the organization periodically audits performance review outcomes for consistency, for example, checking that comparable performance is rated similarly across different managers or demographic groups.

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**Guidance to 110-1-a-vi**

The ILO's *Human Resources Development Recommendation* [7] encourages reducing inequality in access to education and training.

The organization can describe whether its policies stipulate equal access to training and education-related programs for all employees and non-employee workers. The organization can also describe how it considers employees' and non-employee workers' specific needs when developing training and education programs. For example, whether it provides training materials in migrant workers' own languages.

The UN's *International Covenant on Economic, Social and Cultural Rights* [18] emphasizes equal opportunity for everyone to be promoted in their employment to an appropriate higher level, subject to no considerations other than those of seniority and competence.

**Guidance to 110-1-a-vii**

Examples of grounds on which termination may be discriminatory include:

- union membership or participation in union activities within or outside working hours;
- standing for election as, or acting as, a worker representative;
- filing a complaint or participating in proceedings against an employer involving an alleged violation of laws or regulations;
- race, color, sex, marital status, family responsibilities, pregnancy, or religion;
- absence from work because of illness or injury;
- age, subject to national law and practice regarding retirement.

See references [9] and [10] in the Bibliography.

The organization can describe how its non-discrimination policies apply to mass terminations resulting from significant changes, including how they prevent discrimination against specific groups of workers.

**Guidance to 110-1-b**

Authoritative intergovernmental instruments related to non-discrimination and equal opportunity include:

- ILO's *Discrimination (Employment and Occupation) Convention* (No. 111) and *Recommendation* (No. 111);
- ILO's *Equal Remuneration Convention* (No. 100);
- ILO's *Human Resources Development Convention* (No. 142);
- ILO's *Termination of Employment Convention* (No. 158);
- ILO's *Violence and Harassment Convention* (No. 190) and *Recommendation* (No. 206);
- ILO's *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy*;
- UN's *Convention on the Elimination of All Forms of Discrimination against Women*;
- UN's *Convention on the Rights of Persons with Disabilities*;
- UN's *International Convention on the Elimination of All Forms of Racial Discrimination*;
- UN's *International Covenant on Economic, Social and Cultural Rights*.

See references [2], [4], [6], [9], [11], [12], [13], [15], [16], [18] and [19] in the Bibliography.

**Guidance to 110-1-c**

Reasonable accommodations are appropriate and necessary provisions that take into account a worker's or job candidate's individual characteristics so they can access, participate in, or advance in employment or a specific occupation, without placing an undue burden on the organization.

Reasonable accommodation may be needed in various situations, particularly for workers with disabilities, pregnant workers, and workers with family responsibilities.

Examples of reasonable accommodations include:

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- providing assistive technology when needed or requested by a worker;
- offering flexible working hours for care responsibilities;
- providing phased return to work for workers who underwent medical treatment;
- providing, upon request, quiet and private spaces for workers who perform religious practices.

The organization can also explain its process for providing reasonable accommodation, including the reasons why it may be unable to do so in certain cases. For example, it can describe how employees and non-employee workers can request accommodation, the information needed to process the request, how confidentiality is maintained, and the criteria to assess if the request is reasonable.

Accessibility measures are proactive measures put in place to ensure that all aspects of the organization are suitable for use by all persons.

Examples of accessibility measures include:

- providing suitable spaces for workers who are breastfeeding;
- designing the workplace so that it is accessible for workers with a range of disabilities, such as mobility or visual impairments.

Reasonable accommodation involves measures tailored to the needs of an individual worker, whereas accessibility involves broader measures designed to meet the needs of a range of workers, including potential future workers.

Effective approaches to improving workplace and work accessibility can reduce the need for individual reasonable accommodations.

Accessibility requires continuous strategic planning so workers with different needs or circumstances can access the workplace and work on an equal basis. Accessibility can be physical (e.g., measures in the built environment) or policy-based, such as flexible working time arrangements for workers with family responsibilities.

The organization can describe how it considers accessibility when designing the workplace and work-related policies.

See reference [27] in the Bibliography.

**Guidance to 110-1-d and 110-1-e**

These requirements also cover former employees and former non-employee workers. Discrimination against former employees and non-employee workers from vulnerable and under-represented social groups can occur even after the employment or contractual relationship has ended. Examples include providing a negative reference because a former employee or non-employee worker has a particular characteristic or previously raised a discrimination complaint, and sharing discriminatory information about them with prospective employers.

Examples of actions taken to prevent, mitigate, and remediate discrimination of employees and non-employee workers from vulnerable and under-represented social groups include:

- implementing gender-neutral dress codes that apply to all employees and non-employee workers, helping gender non-conforming workers feel more comfortable in the workplace;
- developing recruitment and mentoring programs targeted at specific ethnic groups that have been subject to discrimination;
- ensuring that information about former employees' and non-employee workers' ethnic identity is not disclosed to prospective employers or other third parties where this could expose them to discrimination;
- reviewing and correcting employment references that contain discriminatory language, stereotypes, or unjustifiably negative assessments based on gender identity or expression.

See references [25] and [28] in the Bibliography.

**Guidance to 110-1-e**

According to the ILO's *Violence and Harassment Convention* [12], violence and harassment also include gender-based violence and harassment that is directed at persons because of their sex or

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gender, or affecting persons of a particular sex or gender disproportionately, including sexual harassment.

According to the ILO's *Sexual Harassment in the World of Work* [30], sexual harassment is defined as containing:

- any physical, verbal, or non-verbal conduct of a sexual nature and other conduct based on sex affecting the dignity of the person, which is unwelcome, unreasonable, and offensive to the recipient; and a person's rejection of, or submission to, such conduct is used explicitly or implicitly as a basis for a decision which affects that person's job; or
- conduct that creates an intimidating, hostile, or humiliating work environment.

Examples of actions taken to prevent, mitigate, and remediate discriminatory violence and harassment of employees and non-employee workers from vulnerable and under-represented social groups include:

- implementing a zero-tolerance policy, which includes prohibited behaviors and covers physical, psychological, sexual, and economic harm;
- conducting risk assessments of activities across all regions for the occurrence of violence and harassment;
- increasing supervision and installing lighting in workplaces in high-risk locations;
- providing counseling services, worker assistance programs, medical support, legal assistance, and workplace accommodations during recovery.

The organization should report if it adopts flexible protective measures during investigations, such as workplace changes or employer-provided accommodations, to protect employees' and non-employee workers' safety and dignity.

See reference [32] in the Bibliography.

**Guidance to 110-1-f**

Examples of grievance mechanisms include hotlines, web portals, and in-person reporting.

The organization should describe whether and how its grievance mechanisms are accessible for employees and non-employee workers, such as making them available in local languages. Accessibility means that intended users are informed about grievance mechanisms and receive support if they face barriers to using them. The organization should describe how it informs employees and non-employee workers about reporting procedures for an incident related to discrimination.

The organization should also describe how grievances are collected, processed, and stored in accordance with its personal data protection and privacy policies.

When reporting on grievance mechanisms under Disclosure 2-25 in *GRI 2: General Disclosures 2021* and on mechanisms to raise concerns about the organization's business conduct under Disclosure 2-26 in *GRI 2*, the organization should state if these mechanisms can also be used to report incidents related to discrimination involving employees and non-employee workers.

**Guidance to 110-1-g**

The organization can report:

- whether its non-discrimination and equal opportunity policies need to be read, agreed to, and regularly signed by all employees and non-employee workers;
- the means through which it communicates the non-discrimination and equal opportunity policies (e.g., newsletters, formal or informal meetings, dedicated websites);
- how it identifies and removes potential barriers to the communication or dissemination of the non-discrimination and equal opportunity policies (e.g., by making them accessible and available in relevant languages).

**Guidance to 110-1-h**

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Involving worker representatives in developing and evaluating non-discrimination and equal opportunity policies ensures that workers' viewpoints, knowledge, and experiences are taken into account. This approach advances management's objectives and prevents and mitigates negative impacts on workers, while retaining decision-making authority within the appropriate roles.

According to the ILO's *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [9], systems devised by mutual agreement between employers and workers and their representatives are expected, in accordance with national law and practice, to provide for regular consultation on matters of mutual concern. Such consultation cannot be a substitute for collective bargaining.

The organization can report whether the involvement takes the form of worker consultation, in which it shares information with worker representatives and gains their views before decision-making, or worker participation, in which workers are directly involved in the decision-making process.

Worker representatives' involvement can occur through discussions between labor and management committees.

The organization should report any social dialogue methods used to engage with non-employee workers, who are usually excluded from worker representatives, in the development and evaluation of non-discrimination and equal opportunity policies.

The organization can report how worker representatives are informed about proposed changes in non-discrimination and equal opportunity policies, and how their knowledge and experiences are taken into account to improve the policies following their evaluation.

The organization can report how often it adjusts its non-discrimination and equal opportunity policies based on consultations with worker representatives to ensure alignment with relevant benchmarks.

The organization can also report whether and how it considers feedback from other parties, such as civil society organizations, in developing and evaluating non-discrimination and equal opportunity policies.

The organization can report whether worker representatives are involved in setting up any worker feedback mechanisms, such as satisfaction surveys, on its non-discrimination and equal opportunity policies.

The organization can also report how worker representatives are involved in implementing the policies and actions taken to improve them, such as providing advice during policy implementation.

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# **Disclosure 110-2** Non-discrimination and equal opportunity in business relationships

**REQUIREMENTS**

**The organization shall:**

a. **describe its policies on non-discrimination and equal opportunity in business relationships, and report whether they are aligned with authoritative intergovernmental instruments;**

b. **report whether it has written agreements with business relationships addressing non-discrimination and equal opportunities and, if so, provide links to any publicly available agreements;**

c. **describe how it engages with its business relationships to prevent, mitigate, and remediate discrimination, including violence and harassment, and promote equal opportunities to their workers, including any incentives offered;**

d. **describe how workers in business relationships access effective grievance mechanisms for discrimination, including violence and harassment.**

**GUIDANCE**

In the context of this disclosure, the term 'discrimination' also covers discriminatory violence and harassment.

According to the International Labour Organization's (ILO) *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [11], organizations are expected to seek to prevent or mitigate negative human rights impacts directly linked to their operations, products, or services through their business relationships, even if they did not contribute to those impacts.

If the organization has determined labor rights in business relationships to be a material topic, it can provide additional information on managing labor rights and working conditions in business relationships, including on non-discrimination and equal opportunity, using Disclosure 114-1 in *GRI 114: Labor Rights in Business Relationships 2027*.

**Guidance to 110-2-a**

See Guidance to 110-1-b for a list of authoritative intergovernmental instruments.

The organization should describe how it integrates its policies for business relationships on non-discrimination and equal opportunity into its processes for evaluating and selecting them. For example, the organization can describe whether it requires prospective business relationships to comply with international labor standards on non-discrimination in recruitment, remuneration, and termination.

The organization should report whether it has zero-tolerance policies on discriminatory violence and harassment for its business relationships. If so, it should describe the circumstances under which these policies may lead to the termination of a business relationship following an incident. The organization should also report whether it has assessed and mitigated negative impacts of zero-tolerance policies. For example, business relationships may conceal incidents to avoid losing contracts and increase workers' vulnerability to discriminatory conditions.

**Guidance to 110-2-b**

Examples of written agreements include clauses in contracts, purchase orders, and codes of conduct that require signatures and stipulate non-discrimination expectations or requirements, including violence and harassment.

**Guidance to 110-2-c**

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Examples of engagement with business relationships to prevent, mitigate, and remediate discrimination include:

- providing training and guidance on the organization's non-discrimination policies and practices;
- maintaining regular dialogue to identify issues, share good practices, and agree on improvements;
- collecting feedback from business relationships and their workers to inform the organization's policies and practices;
- regularly auditing business relationships and discussing audit findings and corrective actions with them;
- engaging with representatives of workers in business relationships to identify issues and develop solutions.

Workers belonging to vulnerable and under-represented social groups may be disproportionately affected by discrimination at work. The organization should describe the policies it has in place to protect these groups in its business relationships.

Examples of incentives offered to business relationships include preferential contracting and recognition programs.

The organization can also report whether it engages with sector, governmental, or non-governmental initiatives that promote collaboration to support non-discrimination and equal opportunities in business relationships.

See references [14] and [17] in the Bibliography.

**Guidance to 110-2-d**

The organization can report whether its grievance mechanisms are linked to those of its business relationships and, if so, how. This can include how grievances received through business relationship mechanisms can be referred to and addressed through the organization's grievance mechanisms, to support consistent handling, oversight, and remediation.

See Guidance to 110-1-f for more information on reporting how stakeholders can access effective grievance mechanisms.

See reference [14] in the Bibliography.

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# 2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure 110-3 through Disclosure 110-4) that are relevant to its impacts related to non-discrimination and equal opportunity.

## **Disclosure 110-3** Incidents in the organization's activities

**REQUIREMENTS**

**The organization shall:**

**a. report the total number of incidents related to discrimination, including violence and harassment, involving employees and non-employee workers, and a breakdown by region;**

**b. for each region, provide a breakdown of the number of incidents reported under 110-3-a by:**
   **i. judicial and non-judicial proceedings;**
   **ii. incidents registered by the organization;**

**c. for each region, report the number of employees and non-employee workers affected by the incidents reported under 110-3-a;**

**d. for each region, list the types of incidents reported under 110-3-a and whether they are:**
   **i. judicial and non-judicial proceedings;**
   **ii. incidents registered by the organization;**

**e. for each region, describe actions taken or planned to address each type of incident reported under 110-3-d, including:**
   **i. providing for or cooperating in remediation;**
   **ii. preventing future incidents;**
   **iii. addressing root causes;**

**f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.**

**GUIDANCE**

In the context of this disclosure, the term 'discrimination' also covers discriminatory violence and harassment.

A region can refer to a country or other geographic locations, such as a city or a world region.

In the context of this disclosure, an 'incident' refers to instances of judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational Enterprises*, and incidents registered by the organization, including those it identified through its internal processes.

An incident may be a one-off occurrence or part of a series of events arising from a systemic issue.

An incident may affect one or more workers.

This disclosure also covers incidents involving job seekers, former employees, and former non-employee workers.

If the organization cannot disclose specific information (e.g., due to workers' right to privacy), it can provide the information in aggregated or anonymized form.

**Guidance to 110-3-a and 110-3-b**

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An incident involving more than one aspect of discrimination (e.g., gender and race) is counted only once. Similarly, if an incident registered by the organization becomes subject to judicial or non-judicial proceedings during the reporting period, it is counted only under the latter category to avoid double counting.

The organization can also report:

- the number and percentage of substantiated incidents;
- the number and percentage of resolved incidents;
- the average time taken to resolve incidents;
- the number and percentage of incidents resolved according to planned timelines or targets;
- the percentage of incidents that constitute a recurrence of a previous incident after remediation;
- a categorization of the number of incidents based upon their severity;
- the affected group of workers, e.g., former employees or job seekers.

**Guidance to 110-3-d**

Types of incidents related to discrimination include:

- prohibiting employees and non-employee workers from practicing any ethnic or religious beliefs;
- racial bias in hiring or recruitment;
- gender pay disparities;
- denying promotion, skill development, or permanent contracts to employees and non-employee workers with disabilities;
- harassment during third-party commuting;
- gender-based sexual harassment and verbal abuse at work premises.

When incidents involve intersectional discrimination, this can be specified in the types of incidents reported (e.g., denying promotion to Black women).

For each identified type of incident, the organization can report disaggregated information (e.g., by gender of affected employees or non-employee workers, migrant status, or whether they belong to any vulnerable and under-represented social groups) to help identify structural or systemic patterns of discrimination.

**Guidance to 110-3-b-i and 110-3-d-i**

Judicial and non-judicial proceedings include cases before domestic courts and tribunals, mediation, and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational Enterprises*. They also include complaints recorded with regulators, unions or worker representatives, workers' rights organizations, or other civil society groups.

**Guidance to 110-3-b-ii and 110-3-d-ii**

Incidents registered by the organization include non-compliance identified through management system audits, formal monitoring programs, or grievance mechanisms.

**Guidance to 110-3-e**

The organization should report:

- how it identifies and prioritizes actions to address discrimination incidents (e.g., after consultation with affected workers or independent intermediaries);
- whether and how it engages with governments or other relevant stakeholders to develop action plans that address discrimination incidents;
- how it assigns responsibility for implementing the actions (e.g., to senior management or sustainability or human rights teams), including whether implementation involves collaboration with local partners;
- whether and how the actions are implemented in collaboration with relevant stakeholders or parties;

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- whether it participates in initiatives to address discrimination incidents, such as industry-wide programs or partnerships with civil society organizations, trade unions, or public authorities;
- how it monitors the outcomes of actions and evaluates their effectiveness in reducing discrimination over time.

The organization can separately report any actions taken in the current reporting period that relate to incidents registered in previous reporting periods.

**Guidance to 110-3-e-i**

Examples of remediation actions for incidents related to discrimination include:

- providing financial compensation for damages, such as legal and psychosocial assistance;
- offering reinstatement to a role previously held;
- granting the right to resign with compensation;
- facilitating voluntary redeployment without adversely affecting employment terms or conditions;
- protecting affected workers connected to the incidents against dismissal or retaliation;
- ensuring access to employment injury benefits or insurance.

See references [12], [13] and [32] in the Bibliography.

**Guidance to 110-3-e-ii**

Examples of actions to prevent incidents related to discrimination in the organization's activities include:

- adopting and enforcing a code of conduct prohibiting discrimination at work;
- creating internal awareness campaigns to promote an inclusive work culture and educate workers;
- preventing stigmatization of victims, complainants, witnesses, and whistleblowers;
- establishing regular and mandatory training programs to help workers identify unacceptable behavior, understand unconscious bias, and foster positive behavioral change;
- providing targeted training for leadership and managers on how to receive complaints, support victims, and address early warning signs;
- implementing disciplinary procedures for workers who commit harassment.

See references [13] and [33] in the Bibliography.

**Guidance to 110-3-e-iii**

The root causes of discrimination include individual attitudes and institutional structures, procedures, and practices informed by stereotypes and prejudices. Root causes can vary across regions, sectors, and activities.

Examples of actions to address root causes of discrimination in the organization's activities include de-stereotyping work roles (e.g., not restricting certain positions to particular groups of workers, even where this is customary), diversifying leadership, and ensuring that termination decisions do not favor men for retention based on assumptions that they are the primary income earners in their households. These actions may also contribute to prevention and remediation, but their primary purpose is to address the underlying causes that enable discrimination to occur or recur.

See references [12], [26] and [31] in the Bibliography.

**Guidance to 110-3-a, 110-3-b, 110-3-c, 110-3-d and 110-3-e**

**Table 1. Template for presenting the number of incidents related to discrimination in the organization's activities and the number of workers affected**

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| | Number of incidents | | | Number of employees and non-employee workers affected (110-3-c) |
|---|---|---|---|---|
| | Total (by region) (110-3-a) | Judicial and non-judicial proceedings (110-3-b-i) | Incidents registered by the organization (110-3-b-ii) | |
| Region A | | | | |
| Region B | | | | |
| Region C | | | | |
| **Total (all regions)** (110-3-a) | | | | |

**Table 2. Template for presenting the types of incidents related to discrimination in the organization's activities and the actions taken**

| | Type of incidents | | | Actions taken or planned | | |
|---|---|---|---|---|---|---|
| | Type of incident (110-3-d) | Judicial and non-judicial proceedings (110-3-d-i) | Incidents registered by the organization (110-3-d-ii) | Remediation actions (110-3-e-i) | Preventive actions (110-3-e-ii) | Actions to address root causes (110-3-e-iii) |
| Region A | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |
| Region B | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |
| Region C | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |

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**Guidance to 110-3-f**

The number of incidents related to discrimination can help assess the effectiveness of the organization's approach to preventing and addressing such issues. However, quantitative data on the number of incidents alone is unlikely to be sufficient. For example, a low number of reported incidents may indicate that few incidents occurred, or that people are unable or unwilling to report them. Providing contextual information is necessary to help information users interpret the data effectively.

# **Disclosure 110-4** Incidents in business relationships

**REQUIREMENTS**

**The organization shall:**

**a. report the total number of incidents related to discrimination, including violence and harassment, involving workers in business relationships, and a breakdown by region;**

**b. for each region, provide a breakdown of the number of incidents reported under 110-4-a by:**

**i. judicial and non-judicial proceedings;**
**ii. incidents registered by the organization or its business relationship;**

**c. for each region, report the number of workers in business relationships affected by the incidents reported under 110-4-a;**

**d. for each region, list the types of incidents reported under 110-4-a and whether they are:**

**i. judicial and non-judicial proceedings;**
**ii. incidents registered by the organization or its business relationship;**

**e. for each region, describe actions taken or planned to address each type of incident reported under 110-4-d, including:**

**i. providing for or cooperating in remediation;**
**ii. preventing future incidents;**
**iii. addressing root causes;**

**f. for each region, report the number of business relationships terminated due to the incidents reported under 110-4-a;**

**g. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.**

**GUIDANCE**

In the context of this disclosure, the term 'discrimination' also covers discriminatory violence and harassment.

A region can refer to a country or other geographic locations, such as a city or a world region.

In the context of this disclosure, an 'incident' refers to instances of judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational Enterprises*), and incidents registered by the organization or its business relationship, including those it identified through the organization's or the business relationship's internal processes, for example through audits or direct engagement with suppliers.

An incident may be a one-off occurrence or part of a series of events arising from a systemic issue.

An incident may affect one or more workers.

If the organization cannot disclose specific information (e.g., due to workers' right to privacy), it can provide the information in aggregated or anonymized form.

If the organization has determined labor rights in business relationships to be a material topic, the organization is also required to report the incidents covered by this disclosure under Disclosure 114-3 in *GRI 114: Labor Rights in Business Relationships 2027*.

**Guidance to 110-4-a and 110-4-b**

The organization can also report:

- the number and percentage of substantiated incidents;
- the number and percentage of resolved incidents;

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- the average time taken to resolve incidents;
- the number and percentage of incidents resolved according to planned timelines or targets;
- the percentage of incidents that constitute a recurrence of a previous incident after remediation;
- a categorization of the number of incidents based upon their severity;
- the affected group of workers, e.g., women workers, or workers who are terminated by the business relationship.

**Guidance to 110-4-d**

Types of incidents related to discrimination include:

- prohibiting workers in business relationships from practicing any ethnic or religious beliefs;
- racial bias in hiring or recruitment;
- gender pay disparities;
- denying promotion, skill development, or permanent contracts to workers in business relationships with disabilities;
- harassment during third-party commuting;
- gender-based sexual harassment and verbal abuse at work premises.

When incidents involve intersectional discrimination, this can be specified in the types of incidents reported (e.g., denying promotion to Black women).

For each identified type of incident, the organization can report disaggregated information (e.g., by gender of workers in business relationships affected, migrant status, or whether they belong to any vulnerable and under-represented social groups) to help identify structural or systemic patterns of discrimination.

**Guidance to 110-4-b-i and 110-4-d-i**

Judicial and non-judicial proceedings include cases before domestic courts and tribunals, mediation, and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational Enterprises*. They also include complaints recorded with regulators, unions or worker representatives, workers' rights organizations, or other civil society groups.

**Guidance to 110-4-b-ii and 110-4-d-ii**

Incidents registered by the organization or its business relationship include non-compliance identified through management system audits, formal monitoring programs, or grievance mechanisms.

**Guidance to 110-4-e**

The organization should report:

- how it identifies and prioritizes actions to address discrimination incidents, for example, after consultation with affected workers or independent intermediaries;
- whether and how it engages with governments or other relevant stakeholders to develop action plans that address incidents;
- how it determines who is responsible for the implementation of the actions (e.g., senior management, sustainability or human rights teams, local partners);
- whether and how the actions are implemented in collaboration with relevant stakeholders or parties;
- whether it participates in initiatives to address discrimination incidents, such as industry-wide programs or partnerships with civil society organizations, trade unions, or public authorities;
- how it monitors the outcomes of actions and evaluates their effectiveness in reducing discrimination over time.

The organization can separately report any actions taken in the current reporting period that relate to incidents registered in previous reporting periods.

**Guidance to 110-4-e-i**

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Examples of remediation actions for incidents related to discrimination in business relationships include:

- requiring the business relationship to reinstate dismissed workers and pay any wages and benefits lost as a result of discriminatory dismissal;
- funding independent investigations into allegations of discrimination in business relationships and supporting the implementation of remedies identified through those investigations;
- funding or contributing to compensation for workers in business relationships affected by discrimination.

**Guidance to 110-4-e-ii**

Examples of actions to prevent incidents in business relationships related to discrimination include:

- strengthening business relationship requirements and incorporating shared responsibility clauses into contracts;
- providing training and capacity building to business relationships on preventing discrimination;
- enhancing monitoring mechanisms to identify risks of discrimination, especially when workers are isolated;
- establishing independent grievance mechanisms in collaboration with business relationships.

**Guidance to 110-4-e-iii**

The root causes of discrimination include individual attitudes and institutional structures, procedures, and practices informed by stereotypes and prejudices. Root causes can vary across regions, sectors, and activities.

Examples of actions to address the root causes of discrimination in business relationships include:

- providing business relationships with technical assistance to review job descriptions, recruitment criteria, and job allocation practices to remove gender-based restrictions on access to particular occupations;
- funding or co-financing technical training and apprenticeship programs for workers in business relationships or surrounding communities from groups traditionally excluded from particular occupations, enabling them to access technical and skilled positions in business relationships' workplaces;
- increasing supply chain traceability to identify hidden or informal work where discrimination may occur.

These actions may also contribute to prevention and remediation, but their primary purpose is to address the underlying causes that enable discrimination to occur or recur.

See reference [29] in the Bibliography.

**Guidance to 110-4-f**

The organization can also report:

- the types of business relationships terminated (e.g., suppliers, contractors, subcontractors, distributors, franchisees);
- the criteria for termination (e.g., repeated non-compliance, lack of cooperation in remediation, severity of incident);
- whether business relationships were terminated immediately after an incident of discrimination was identified or after remediation;
- actions taken to address the negative impacts of terminating the business relationship on affected workers and local communities.

**Guidance to 110-4-a, 110-4-b, 110-4-c, 110-4-d, 110-4-e and 110-4-f**

**Table 3. Template for presenting the number of incidents related to discrimination in business relationships, the number of workers affected, and the number of business relationships terminated**

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| | Number of incidents | | | Number of workers in business relationships affected (110-4-c) | Number of business relationships terminated (110-4-f) |
|---|---|---|---|---|---|
| | **Total (by region)** (110-4-a) | Judicial and non-judicial proceedings (110-4-b-i) | Incidents registered by the organization or its business relationship (110-4-b-ii) | | |
| Region A | | | | | |
| Region B | | | | | |
| Region C | | | | | |
| **Total (all regions)** (110-4-a) | | | | | |

915

916 **Table 4. Template for presenting the types of incidents related to discrimination in business**
917 **relationships and the actions taken**

| | Type of incidents | | | Actions taken or planned | | |
|---|---|---|---|---|---|---|
| | **Type of incident** (110-4-d) | Judicial and non-judicial proceedings (110-4-d-i) | Incidents registered by the organization or its business relationship (110-4-d-ii) | Remediation actions (110-4-e-i) | Preventive actions (110-4-e-ii) | Actions to address root causes (110-4-e-iii) |
| Region A | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |
| Region B | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |
| Region C | Incident type 1 | Y/N | Y/N | | | |
| | Incident type 2 | Y/N | Y/N | | | |
| | Incident type 3 | Y/N | Y/N | | | |

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918 **Guidance to 110-4-g**

919 The number of incidents related to discrimination can help assess the effectiveness of the
920 organization's approach to preventing and addressing such issues. However, quantitative data on the
921 number of incidents alone is unlikely to be sufficient. For example, a low number of reported incidents
922 may indicate that few incidents occurred, or that people are unable or unwilling to report them.
923 Providing contextual information is necessary to help information users interpret the data effectively.

# Glossary

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

The definitions included in this glossary may contain terms that are further defined in the complete *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

**basic pay**
fixed, minimum amount paid to a worker for performing their duties

Note: Basic pay excludes any additional remuneration, such as payments for overtime working or bonuses.

**business partner**
entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives

Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint venture partners, investee companies in which the organization has a shareholding position

Note: Business partners do not include subsidiaries and affiliates that the organization controls.

**business relationships**
relationships that the organization has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

**collective bargaining**
all negotiations that take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (e.g., trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers

Source: International Labour Organization (ILO), *Collective Bargaining Convention*, 1981 (No. 154); modified

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

**grievance**
perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011

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**grievance mechanism**
routinized process through which grievances can be raised and remedy can be sought

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See Guidance to Disclosure 2-25 in *GRI 2: General Disclosures 2021* for more information on 'grievance mechanism'.

**human rights**
rights inherent to all human beings, which include, at a minimum, the rights set out in the United Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) *Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See Guidance to 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on 'human rights'.

**impact**
effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable 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'.

**Indigenous Peoples**
Indigenous Peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.

Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*, 1989 (No. 169)

**local community**
individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities

Note: The local community can range from those living adjacent to the organization's operations to those living at a distance.

**material topics**
topics that represent the organization's most significant impacts on the economy, environment, and 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'.

**mitigation**
action(s) taken to reduce the extent of a negative impact

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Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the negative impact that has occurred, with any residual impact needing remediation. The mitigation of a potential negative impact refers to actions taken to reduce the likelihood of the negative impact occurring.

**non-employee worker**
individual whose work is controlled by the organization, but who does not have an employment relationship with it

Note 1: Control of work implies that the organization directs the work performed or has control over the means or methods for performing the work. The type of contractual relationship between the organization and the worker (e.g., employment agency, contractor) does not determine whether the organization controls the work.

Note 2: See Guidance to Disclosure 2-8 and the Control of Work Standard Interpretation to *GRI 2: General Disclosures 2021* for more information on 'non-employee worker'.

**remedy / remediation**
means to counteract or make good a negative impact or provision of remedy

Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012; modified

Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation

**remuneration**
gross amount paid to workers, including basic pay and additional payments in cash or in-kind, such as overtime pay and bonuses

Note 1: Remuneration can also be referred to as wages or salary.
Note 2: Examples of additional payments include those based on years of service, bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances, such as transportation, living and childcare allowances.

**reporting period**
specific time period covered by the reported information

Examples: fiscal year, calendar year

**severity (of an impact)**
The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to counteract or make good the resulting harm)

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified
United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: See section 1 in *GRI 3: Material Topics 2021* for more information on 'severity'.

**stakeholder**
individual or group that has an interest that is affected or could be affected by the organization's activities

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified

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Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups

Note: See section 2.4 in *GRI 1: Foundation 2021* for more information on 'stakeholder'.

**supplier**
entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship

**supply chain**
range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

**under-represented social group**
group of individuals who are less represented within a subset (e.g., a body or committee, employees of an organization) relative to their numbers in the general population, and who therefore have less 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.

**sustainable development / sustainability**
development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

**value chain**
range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

**vulnerable group**
group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization's activities more 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

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Note: Vulnerabilities and impacts can differ by gender.

**worker**
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.

**worker consultation**
seeking of workers' views before making a decision

Note 1: Worker consultation might be carried out through workers' representatives.

Note 2: Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.

Note 3: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker participation'.

**worker participation**
workers' involvement in decision-making

Note 1: Worker participation might be carried out through workers' representatives.

Note 2: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker consultation'.

**worker representative**
person who is recognized as such under national law or practice, whether they are:

- a trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or
- an elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned.

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

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