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Item 04 – Basis for conclusions for GRI 109 and GRI 110

For GSSB review

Date	26 November 2026
Meeting	10 December 2026
Project	GRI Topic Standard Project for Labor
Description	This document summarizes the significant issues raised during the public comment period for the Topic Standards on GRI NDEO: Non-discrimination and Equal Opportunity 202X and GRI DIVE: Diversity and Inclusion 202X from 1 July to 15 September 2025. This document outlines the responses of the Global Sustainability Standards Board (GSSB) to the significant issues based on discussions and recommendations from the technical committee and advisory group. As the GSSB Due Process Protocol outlines, this document is not subject to voting for approval, is not part of the final Standard, and is non-authoritative. The full set of public comments can be downloaded from the Topic Standards Project for Labor page on the GRI website.

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About this document

This document summarizes the significant issues raised by respondents on GRI NDEO: Non-discrimination and Equal Opportunity 202X and GRI DIVE: Diversity and Inclusion 202X during the public comment period from 1 July to 15 September 2025.

The document includes the feedback provided by respondents through the public comment survey hosted on the Topic Standards Project for Labor page and the feedback submitted by email.

All individual comments received, together with an analysis of the significant issues raised, were considered by the technical committee (TC) and advisory group (AG). The recommendations of the TC and advisory AG were shared with the Global Sustainability Standards Board (GSSB) for consideration when developing the final *GRI 109: Diversity and Inclusion 2027* and *GRI 110: Non-discrimination and Equal Opportunity 2027*. This document provides a summary of the GSSB's responses to the significant issues raised during the public comment period.

The full set of comments received can be downloaded from the Topic Standards Project for Labor page on the GSSB website.

Introduction

Objectives for revising the GRI labor-related Standards

The objective of the Labor Project is to review and revise all GRI labor-related Standards and to incorporate new issues to reflect the stakeholder expectations for reporting labor-related impacts. In line with the GSSB's Due Process Protocol, a multi-stakeholder technical committee was established in September 2022 to contribute to the review and content development.

Due to the focus on labor topics, a technical committee was formed with representation from workers, employers, and the International Labour Organization (ILO). An AG was established with broad stakeholder representation to advise and assist the TC during the process.

Scope of the public comment

The 11 revised labor Standards and one Standard interpretation were open for public comment, as required by the GSSB Due Process Protocol. The labor Standards were presented for public comment in thematic phases on the following dates:

- Phase 1: Employment Practices and Conditions was available for public comment from 10 June to 4 October 2024 and includes the following Standards:
    - *GRI 106: Significant Changes for Workers 2027*
    - *GRI 104: Employment 2027*
    - *GRI 105: Remuneration and Working Time 2027*
    - *GRI Control of Work Standard Interpretation to GRI 2*

  The three Standards were approved by the GSSB in 2026

  The final Standard interpretation will be sent to the GSSB for approval in 2027.

  Phase 2: Working Life and Career Development was available from 25 February to 29 April 2025. It includes the following Standards:
    - *GRI 107: Working Parents and Caregivers 2027*, approved by the GSSB in 2026.
    - *GRI 108: Training and Education 2027* will be sent to the GSSB for approval in 2027.

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- Phase 3.1: Workers' Rights and Protections was available from 1 July to 15 September 2025. It includes the following Standards:
  - *GRI 109: Diversity and Inclusion 2027*
  - *GRI 110: Non-discrimination and Equal Opportunity 2027*
- Phase 3.2: Workers' Rights and Protections was available from 10 December 2025 to 9 March 2026. It includes the following Standards:
  - *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*

  All four final Standards will be sent to the GSSB for approval in 2027.

Several outreach activities were carried out during the Phase 3.1 public comment period, including two global webinars on 2 and 8 July 2025. **1675 individuals from 78 countries** registered for the two global webinars, and at least 617 attended live. One of the webinars was simultaneously translated into Spanish and Portuguese to reach a wider audience.

There were several additional smaller meetings and in-person engagements.

The requirements in Disclosure 110-2 and 110-3 were aligned with the standards on fundamental principles and rights at work (*GRI 111: Child Labor 2027*, *GRI 112: Forced Labor 2027* and *GRI 113: Freedom of Association and Collective Bargaining 2027*). The guidance for both requirements is accordingly amended.

- Requirements 110-3-a, 110-3-d, and 110-3-f on reporting of incidents were amended to fully align with Disclosure 104-8 of *GRI 104: Employment 2027*, which asks for a breakdown of the number of incidents for each region. The guidance is amended accordingly.
- The requirements in Disclosure 110-4 were aligned with the other labor standards. The guidance is amended accordingly.

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Appendix 1. Participation in regional events and webinars contains an overview of these events.

Comments collected during PCP activities, such as workshops or webinars, though not considered official public comment submissions, were also taken into account when they aided understanding or flagged a significant issue not raised in the official submissions.

Participation in the public comment period

Respondents were invited in Phase 3.1 to submit comments on the GRI NDEO: Non-discrimination and Equal Opportunity 202X and GRI DIVE: Diversity and Inclusion 202X exposure drafts using an online survey.

The survey link was made available on the Topic Standards Project webpage for Labor. Respondents could also submit an official letter or statement to labor@globalreporting.org.

Due to the geopolitical situation around diversity and inclusion, it was agreed with the GSSB that feedback for Phase 3.1 would remain anonymous. Although GRI received feedback from all regions, GRI noticed some influence from the affected region(s). Also, GRI had participation in the survey from several organizations representing vulnerable groups.

For NDEO,**169 comments** from individuals and organizations were received, with the largest share from Asia (39%). For DIVE, **152 comments** were received, with the largest share from Asia (35%) and Europe (27%).

See Figures 1 and 2 for a breakdown of submissions by region and stakeholder constituency. Submissions were received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor, and mediating institutions.

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Figure 1. Breakdown of all submissions received by geographic region

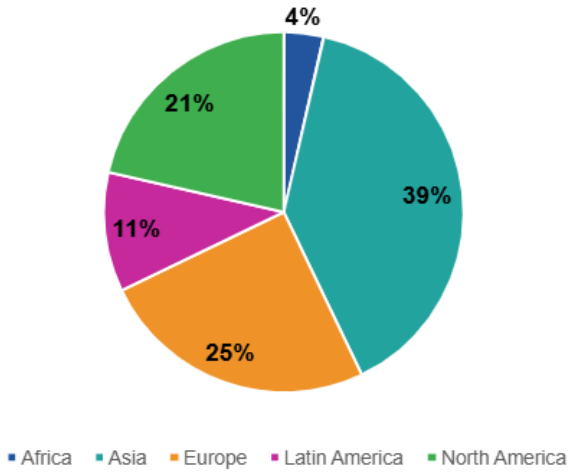
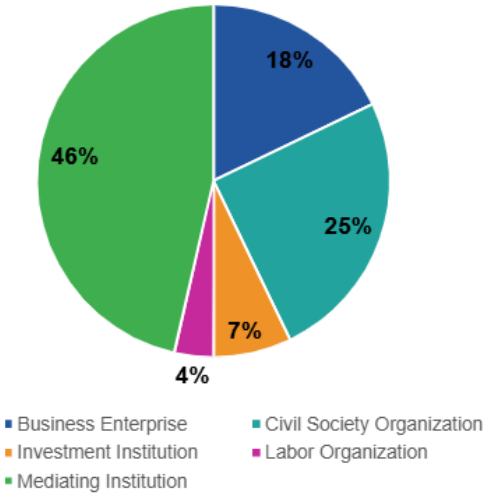


Figure 2. Breakdown of all submissions received by constituency



See the full set of comments on the Topic Standards Project for Labor webpage.

Methodology for analyzing comments

The Standards Team collated all comments submitted by respondents. Each comment was categorized by disclosures. Then, each comment was analyzed by:

- Type (e.g., requirement, guidance, general)
- Theme (e.g., basic pay definition, cost-of-living estimates, working time arrangements, worker representatives)
- Category (e.g., clear, unclear, not feasible, redundant)
- Action (e.g., draft, TC discussion, Labor discussion)

When a respondent raised several points in a single comment, GRI split them into distinct comments.

The qualifiers in Table 1 indicate the percentage of comments for specific items.

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Table 1. Qualifiers indicating the percentage of comments/responses.

Qualifier	Comments
Majority	> 50%
Many	30-50%
Some	10-30%
A few	< 10%
One	1

Significant issues and GSSB responses

In line with the GSSB Due Process Protocol, this section summarizes the significant issues raised by respondents, outlines proposed changes to the exposure draft, and explains why the GSSB accepted or rejected the significant changes recommended by respondents.

The significant issues identified have been organized into the following sections:

- Issues by disclosure
- Cross-cutting issues

This section includes references to the exposure draft and final version of the *GRI 109: Diversity and Inclusion 2027 and GRI 110: Non-discrimination and Equal Opportunity 2027*. The titles in the exposure draft are used to refer to its content. When referring to the content in the final Standard, the titles in *GRI 109 and GRI 110* are used.

GRI 109: Diversity and Inclusion 2027

Issues by disclosure

Overall feedback was positive, with many noting that the exposure draft marks a significant step forward in corporate accountability and transparency regarding DIVE. A majority of the comments support advancing this exposure draft toward more detailed and impact-oriented disclosures. It is welcome that the draft fully integrates the human rights approach and connects the disclosures more explicitly to the responsibility to respect workers' rights. It was noted that the proposed draft could move sustainability reporting beyond formal commitments toward greater visibility of how companies address inequalities and protect workers' rights in practice.

Background on the topic

a) Worker characteristics

Some comments suggested adding workers' age, HIV/AIDS status, disabilities, sexual orientation, family responsibilities, or trade union membership to the examples of persons' characteristics.

GSSB response: It was decided to amend the background text and make a distinction between personal characteristics and other factors with respect to similarities and differences among workers. In addition, personal characteristics (ethnicity, health status, race, religion, sexual orientation) and other factors (caring responsibilities, hierarchical levels) were added.

DIVE 1 Diversity and inclusion governance and policies

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b) Leadership accountability

Several comments suggested increasing reporting on leadership accountability and adding reporting on leaders with inclusion-related performance goals tied to evaluations or compensation in DIVE 1 and DIVE 2.

GSSB response: It was decided to add guidance for Disclosures 109-1 and 109-2. Added guidance to requirement 109-1-a-ii to explain that the most senior level may differ between organizations; to report whether there is a dedicated diversity and inclusion committee within the highest governance body; and to report whether and how the responsibility for overseeing and implementing the diversity and inclusion policies is linked to performance assessments or incentive mechanisms.

a) Intersectionality

A comment suggested clarifying, with examples, how organizations can report intersectional discrimination.

GSSB response: It was decided to clarify and add guidance to requirement 109-1 describing how intersectionality is considered within policies and actions to manage diversity and inclusion. Text was also added to the '*Background on the topic'* to explain the concept of intersectionality.

Guidance was added to requirements 109-3-a and 109-3-b to explain that, in addition to breakdowns by age group, gender, and other diversity indicators where relevant, information on experiences of inclusion can be further disaggregated to increase awareness of intersectionality.

b) Clarification on terminology

A few comments asked for clarification on the terminology of vulnerable groups, under-represented social groups, and marginalized groups.

GSSB response: Both the guidance for requirement 109-1 and the glossary clarify the terminology.

For requirement 109-1-b, it has been clarified that this is about actions taken to improve diversity and inclusion for employees and non-employee workers from vulnerable and under-represented social groups. The exposure draft referred only to targeted actions, so it was unclear what the actions were intended to achieve. Guidance was also added to requirement 109-1-b to explain that an individual can belong to one or more vulnerable, under-represented, or marginalized groups, which can increase the issues they may face regarding employment opportunities and experience of inclusion at work.

Requirement 109-1-c-i was revised to report the specific approaches taken to engage with vulnerable and under-represented social groups instead of reporting how views from vulnerable and under-represented social groups are taken into account. Guidance was also added to requirement 109-1-c-i to provide examples of specific approaches to engage with vulnerable and under-represented social groups.

DIVE 2 Diversity of governance bodies and employees

c) Region versus significant location

A few comments suggested that reporting for each significant location is challenging, and some requested alignment with requirements in other labor standards, such as child labor and forced labor.

GSSB response: Requirement 109-2-a has been changed from reporting information for each significant location of operation to reporting for each region. This also applies to requirements 109-2-b and 109-2-c.

This is in line with other labor standards, as well as the labor drafts under development (e.g., child labor and forced labor), except for *GRI 105: Remuneration and Working Time 2027*, which requires the information for each significant location of operation.

If the information is reported for each significant location of operation, it only covers employees and non-employee workers at the significant locations of operation. Reporting the information for each region means that all employees and non-employee workers are covered.

As a result of this change, the requirement to report the definition used for 'significant locations of operation' has been removed (requirement DIVE 2-d in the exposure draft).

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d) Data protection

Many respondents highlighted the importance of ensuring safe data collection, ensuring voluntary self-identification and participation, confidential reporting, full protection of anonymity, informed consent, and protecting employees in regions where disclosure may pose risks.

GSSB response: It was agreed to add clarification to the guidance. A recommendation has been added to 109-2 to explain that the organization should describe how it protects personal data and the individuals providing it, including: voluntary self-identification and participation; confidential reporting; full protection of anonymity; informed and explicit consent; safeguards for members of governance bodies, employees, and non-employee workers in regions where disclosure may pose risks.

e) Gender

A few comments suggested including gender identity as an explicit category to ensure consistent, complete reporting across organizations.

GSSB response: It was agreed not to include gender identity as an explicit category, because gender identity is covered by the gender breakdowns in requirements 109-2-a-ii, 109-2-b-ii, 109-2-c-ii, and 109-2-d-ii.

f) More explicit categories in DIVE 2

Some comments suggested including sexual orientation and gender expression as explicit categories to ensure consistent, complete reporting across organizations.

GSSB response: To ensure that organizations consider a broad range of indicators, now and in future, the GSSB decided not to mention sexual orientation as a separate category, but to retain it as an example of another diversity indicator. Explicitly identifying sexual orientation could also imply that it is more important than the other indicators (e.g., disability and ethnicity), which the GSSB wanted to avoid.

Requirements 109-2-a-iii, 109-2-b-iii, and 109-2-c-iii were revised to capture information by other diversity indicators, where relevant, instead of reporting the information by under-represented social group. The guidance has been revised accordingly to give examples of other diversity indicators (e.g., disability, ethnicity) and to explain that they can include indicators related to vulnerable or under-represented social groups.

Guidance was added to explain that there are differences by regional context. When other diversity indicators vary across regions, the organization should report indicators relevant to the region. For example, if disability is only relevant to Region A and sexual orientation is only relevant to Region B, the organization reports the information by disability for Region A and by sexual orientation for Region B.

g) Guidance on actions taken (DIVE 2-e)

Some comments asked for better examples describing actions taken or commitments to improve diversity among governance bodies, employees, and non-employee workers.

GSSB response: It was agreed to expand the guidance for 109-2-e to include examples of actions taken, a recommendation to describe how the organization prevents algorithmic bias when using artificial intelligence, and an option to describe how the diversity results from specific actions or programs. The examples of commitments to improve diversity have been changed and expanded.

DIVE 3 Inclusion

h) Perception of inclusion

Some comments asked for clarification of the term ‘perception of inclusion’.

GSSB response: It was agreed to change the term to ‘experience of inclusion’ throughout 109-3, primarily because the GSSB felt that perception was superficial, whereas experience has more depth. Including experience meant that the organization has put policies and actions (systemically) in place to ensure employees can experience inclusion.

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i) Indicators of inclusion

Some comments suggested explicitly having indicators of inclusion in the disclosure.

GSSB response: It was agreed to add more explicit breakdowns in requirement 109-3, which means it is now also required to report the experience of inclusion by age group, gender, and other diversity indicators where relevant.

A new requirement was added (109-3-b) to report non-employee workers' experience of inclusion by age group, gender, and other diversity indicators, where relevant, for each region. Guidance was also added to requirements 109-3-a and 109-3-b to explain how the experience of inclusion can be reported and that it can be reported quantitatively or qualitatively.

j) Actions to improve diversity and inclusion

Some comments explained that it would be difficult to gather information on actions to improve inclusion for workers who are not employees, and one comment stated that it was not possible to provide sensitive data and/or that it was not legally allowed to gather the data.

GSSB response: The GSSB decided to amend and clarify guidance to requirements 109-3-c and 109-3-d with additional examples of how the organization can gather the information to report.

The GSSB also acknowledged reporting challenges due to sensitive data and/or legal prohibitions that may arise in daily practice in certain jurisdictions or sectors. Therefore, in requirement 109-1-d-ii and the related guidance, the organization should now report any potential or actual data barriers to engagement that have been identified, such as language, accessibility issues, and fear of reprisal. The organization can report if external facilitators and consultants have identified these barriers. When reporting how potential barriers to engagement are considered, the organization can explain the actions taken to remove these barriers, including providing translation services, ensuring physical accessibility, and fostering a safe environment for open dialogue.

The GSSB would like to emphasize that reasons for omission are permitted for the 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: Foundation 2021* 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 why it does not have 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.

Glossary

Added existing glossary terms: business partner, business relationships, collective bargaining, highest governance body, human rights, Indigenous Peoples, local community, mitigation, remedy / remediation, reporting period, senior executive, severity (of an impact), stakeholder, supplier, supply chain, sustainable development / sustainability, value chain, worker consultation, and worker participation.

Revised existing glossary terms: basic salary and remuneration.

Added new glossary terms: employee type and non-employee worker.

Removed existing glossary terms: parental leave.

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GRI 110: Non-discrimination and Equal Opportunity 2027

Issues by disclosure

The overall feedback was positive, noting that the NDEO exposure draft marks a significant step forward in corporate accountability and transparency regarding non-discrimination and equal opportunity. Comments support the advancement of this exposure draft toward more detailed and impact-oriented disclosures. The improvements compared to *GRI 406: Non-discrimination 2016* are welcomed, especially the more detailed reporting on incidents and the broader scope to also cover non-employee workers.

Background on the topic

k) Worker characteristics

Some comments suggested adding workers' age, HIV/AIDS status, disabilities, sexual orientation, family responsibilities, or trade union membership to the examples of persons' characteristics in guidance to NDEO 1-a.

GSSB response: It was decided not to add further guidance to requirement 110-1-a as this is already very well described and reflected in the background section of the standard where these examples of a person's characteristics are also mentioned.

NDEO 1 Non-discrimination and equal opportunity policies

l) Career development in the NDEO policies

One comment asked to add career development next to training and education to emphasize equal opportunity for everyone to be promoted to an appropriate higher level.

GSSB response: Requirement 110-1-a-vi was revised to add 'career development' next to training and education in relation to describing non-discrimination and equal opportunity policies for employees and non-employee workers.

m) Accessibility measures

Some comments asked to add 'accessibility measures' to the requirement and add more guidance on how to describe this.

GSSB response: Requirement 110-1-c was revised to add accessibility measures next to reasonable accommodations and added guidance to requirement 110-1-c on accessibility measures following the inclusion of accessibility in the requirement.

n) discriminatory violence and harassment

A comment asked for clarification on the relationship between discrimination and violence and harassment.

GSSB response: At the start of the general guidance for each disclosure, a sentence was added to clarify that the term 'discrimination' also covers discriminatory violence and harassment.

Furthermore, it was decided to split requirement 110-1-d into two requirements (110-1-d and 110-1-e). This is to highlight the importance of describing specific actions to manage discriminatory violence and harassment in a separate requirement. New guidance was added to requirements 110-1-d and 110-1-e to give more context specifically to violence and harassment.

Background: According to the ILO Convention 111, violence and harassment sit between discrimination issues and occupational health and safety issues. Currently, it is covered in *GRI 403: Occupational Health and Safety 2018*, but only explicitly in the definitions of work-related hazards and work-related incidents.

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Therefore, it was introduced in the NDEO exposure draft to cover it from the perspective of discrimination, which also includes violence and harassment.

o) Business strategy and leadership

Some comments mentioned that it is important to understand how non-discrimination and equal opportunities relate to the organization's strategy and to understand leadership commitment.

GSSB response: New guidance was added recommending that the organization 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.

p) AI algorithms or artificial intelligence (AI)

Some comments mentioned that organizations are increasingly using algorithms in their processes, which requires different measures to avoid discrimination and additional reporting.

GSSB response: Guidance was added recommending that if the organization uses algorithms or artificial intelligence in its recruitment practices, performance management, work scheduling, or workplace monitoring, it should report how it prevents bias or discrimination.

q) Persons with disabilities

A few comments suggested improvements to the approach to accessibility in NDEO 1 as a condition when it comes to persons with disabilities.

GSSB response: Guidance was added to requirement 110-1-a in line with the *UN Convention on the Rights of Persons with Disabilities (CRPD),* and the recommendation was added that the organization should describe its policies for removing physical or digital barriers for employees and non-employee workers with disabilities.

r) Reasonable accommodations

A few comments suggested improving the definition of reasonable accommodations with examples.

GSSB response: The guidance on reasonable accommodation was amended, and examples were added.

s) Intersectional discrimination

A comment suggested adding examples of how organizations can report intersectional discrimination.

GSSB response: It was decided to clarify and add guidance on intersectional discrimination. Added text to the background section to explain the concept of intersectionality, which is mentioned in the disclosures.

t) Engaging with worker representatives

A comment mentioned that the guidance on engaging with worker representatives needs to be more specific, as it can be used to provide examples of how an organization can monitor its business relationships.

GSSB response: Comparable comments were received in the commenting period for the first four labor standards. The GSSB agreed that all the labor standards should include a requirement for worker representatives' involvement in developing and evaluating policies, and that guidance should be added to support this. Guidance was added to 110-1-h to align with the approved labor standards.

NDEO 2 Non-discrimination and equal opportunity in business relationships

u) Business relationships disclosure

A few comments welcomed the inclusion of disclosures on business relationships and alignment with the *OECD Due Diligence Guidance* but also asked for more guidance on reporting and examples of due diligence processes.

GSSB response: Guidance was added to the following:

- 110-2 explains how this disclosure is related to Disclosure 114-1 in *GRI 114: Labor Rights in Business Relationships 2027* and provides guidance on how to use the standards together.

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- 110-2-a guidance provides examples on zero-tolerance policies.
- 110-2-d guidance clarifies how grievance mechanisms reporting works in relation to workers in business relationships.

NDEO 3 Discrimination incidents

v) Risk of double counting

One comment suggested addressing the risk of double counting when registering incidents.

GSSB response: Guidance was added to requirements 110-3-a and 110-3-b to address the risk of double counting.

w) Types of incidents

A few comments ask for more guidance on how to report types of incidents

GSSB response: Added guidance to 110-3-d on how to report types of incidents. Added and amended guidance to 110-3-e to provide more guidance on how to report actions to address the incidents.

x) Table 1

Some comments suggested adding more information in Table 1 on the number of incidents.

GSSB response: The table has been revised to reflect the changes in the requirements; more information has been added, and it has been split into two tables for readability and processing.

NDEO 4 Discrimination incidents in business relationships

y) Data challenges

A few comments expressed difficulties in reporting on incidents occurring at the business relationships level, as asked for in NDEO 2 and NDEO 4. They explained it could be challenging to obtain reliable data or, for example, distinguish between incidents related to employees and workers in business relationships, especially when dealing with a supply chain relying on small local enterprises. One comment expressed that it is reasonable that the organization reports its actions to require service providers to have measures in place to address incidents, but it could be legally unfeasible to report on the service provider's performance.

GSSB response: The GSSB has amended the requirements and guidance in Disclosures 110-2 and 110-4 to provide more context and examples on how the organization can gather the information to report on business relationships.

The GSSB is aware of reporting challenges, obtaining aggregated data, and legal prohibitions that can arise in daily practice in certain jurisdictions or sectors.

Therefore, the general guidance to Disclosure 110-4 now explains that 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 was added to 110-4 to explain how this disclosure is related to Disclosure 114-3 in *GRI 114: Labor Rights in Business Relationships 2027* when reporting incidents.

The examples in the guidance to requirement 110-4-e-i, 110-4-e-ii, and the guidance to 110-4-e-iii have been tailored to focus on actions to address incidents that occur in business relationships, not in the organization's operations.

Guidance has also been added to requirement 110-4-g explaining that quantitative data on the number of incidents alone is unlikely to be sufficient and that providing contextual information is necessary to help information users interpret the data effectively.

The GSSB would like to emphasize that reasons for omission are permitted for the 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

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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 why it does not have 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.

Glossary

The term ‘discrimination’ is removed from the GRI Glossary because the ILO definition as provided in the background section is followed.

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Cross-cutting issues

NDEO and DIVE integration

During the public commenting period, respondents were asked in the questionnaire whether they agreed with keeping the two topics separated in two topic standards due to their fundamental difference in impact approach. 100% of survey respondents agreed to keep the standards separate.

GSSB response: It was agreed to keep the two topic standards separate.

Terminology:

To align with other GRI labor standards throughout both standards, 'workers who are not employees' was changed to 'non-employee workers'.

Disclosure titles and text alignment with approved labor standards

The disclosure titles have been changed to better reflect the content of the disclosures.

- The title of Disclosure 109-1 does not refer to governance anymore and is now in line with Disclosure 110-1: Non-discrimination and equal opportunity policies.
- The title of Disclosure 109-2 does not refer to governance bodies and employees anymore, as the disclosure now also covers non-employee workers.
- The title of Disclosure 109-3 does not refer to employees anymore, as the disclosure also covers non-employee workers.

Throughout the final DIVE and/or NDEO standards, language has been changed to align with the already approved four labor standards, including:

- The guidance to requirement 110-1-f was amended to align with the other labor standards that include this requirement on grievance mechanisms.
- The guidance to requirement 110-1-g was amended to align with the guidance to 109-1-a-iii and with GRI 2-23 (guidance to 2-23-f).
- New guidance was added to 110-1-h to align with the other labor standards and the requirement on worker representatives' involvement in developing and evaluating policies.
- The requirements in Disclosure 110-2 and 110-3 were aligned with the standards on fundamental principles and rights at work (*GRI 111: Child Labor 2027*, *GRI 112: Forced Labor 2027* and *GRI 113: Freedom of Association and Collective Bargaining 2027*). The guidance for both requirements is accordingly amended.
- Requirements 110-3-a, 110-3-d, and 110-3-f on reporting of incidents were amended to fully align with Disclosure 104-8 of *GRI 104: Employment 2027*, which asks for a breakdown of the number of incidents for each region. The guidance is amended accordingly.
- The requirements in Disclosure 110-4 were aligned with the other labor standards. The guidance is amended accordingly.

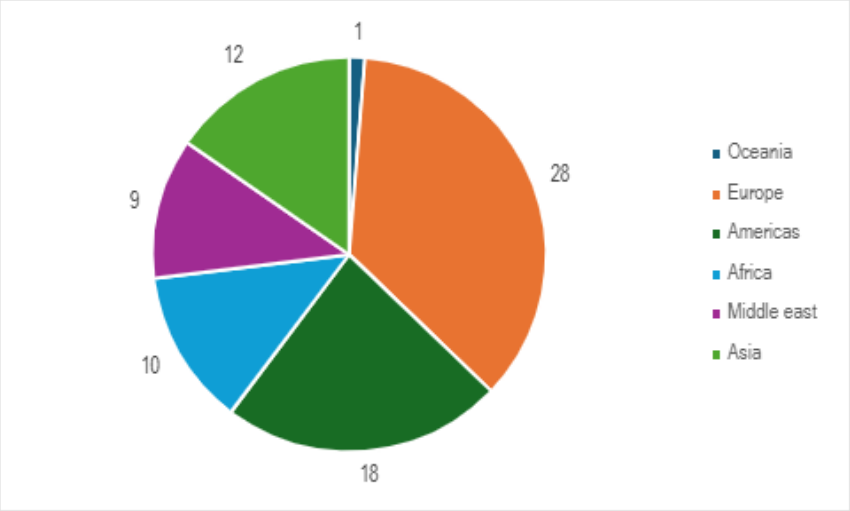
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Appendix 1. Participation in regional events and webinars

Table 2: Overview of events and webinars

Events	Date	Number of attendees
Labor Draft Standards Phase 3.1 Webinar	2 July 2025	274 attendees 686 registered
Labor Draft Standards Phase 3.2 Webinar	8 July 2025	343 attendees 989 registered
Total		617 attendees 1675 registered

Figure 3. Breakdown of region and number of countries of the two webinar participants (participants from 78 countries in all jurisdictions)



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