



Item 03 – GRI 104: Employment 2027

For GSSB approval

Date	03 July 2026
Meeting	16 July 2026
Project	GRI Topic Standard Project for Labor
Description	<p>This document presents <i>GRI 104: Employment 2027</i> for GSSB approval.</p> <p>A summary of key changes from the exposure draft is provided in the explanatory note at the beginning of the document.</p> <p>This document is complemented by Item 05 – Basis for conclusions for <i>GRI 104: Employment 2027</i>, which summarizes the significant issues raised during the public comment period and the GSSB responses to these.</p> <p>The proposed effective date for all revised labor Standards will be discussed during the GSSB meeting on 16 July 2026.</p>

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

1 Explanatory note

2 This section summarizes the key changes in *GRI 104: Employment 2027* compared to the exposure
3 draft. These changes are recommended by the technical committee with additional feedback from the
4 advisory group based on comments from the public comment period. Please note that only key
5 changes are listed in this summary; minor changes to wording are not included.

6 Disclosure 104-1: Employment arrangements

- 7 • Revised requirement 104-1-a to focus on the organization's activities.
- 8 • Added requirements 104-1-b and 104-1-d for reporting on involuntary part-time and non-
9 guaranteed hours' employment.
- 10 • Revised requirements 104-1-b, 104-1-c, and 104-1-d to include the term 'involuntary'.
- 11 • Modified requirement 104-1-e to include monitoring of labor rights and working conditions of third
12 parties providing workers.
- 13 • Added requirement 104-1-f on the access to the grievance mechanisms for employment
14 arrangements and related guidance text.
- 15 • Added guidance to requirement 104-1-a on examples of actions to protect against disguised
16 employment.
- 17 • Added guidance to requirement 104-1 on how intermediary platforms report on digital platform
18 workers.

19 Disclosure 104-2: Apprenticeship and internship policies

- 20 • Added requirement 104-2-a-i on the inclusion of written agreements and what the organization
21 should report.
- 22 • Revised requirement 104-2-a-vi to include reporting on compensation for work-related illnesses
23 and sickness.
- 24 • Removed requirement for interns receiving maternity, parental, or parental leave.
- 25 • Added requirement 104-2-b on how the organization monitors that apprenticeships and
26 internships are not used as a substitute for recruiting employees.
- 27 • Added requirement 104-2-c on access to grievance mechanisms.
- 28 • Added requirement 104-2-d and corresponding guidance regarding how workers' representatives
29 are involved in developing and evaluating apprenticeships and internship policies.
- 30 • Added guidance to requirement 104-2-a-iii regarding allocation of time for working and training.
- 31 • Added guidance to requirement 104-2-a to include reporting on whether social protection
32 contributions are paid.
- 33 • Added guidance to requirement 104-2-b regarding interns receiving increased remuneration
34 based on new skills acquired.

35 Disclosure 104-3: Recruitment practices

- 36 • Added guidance on the use of algorithms or artificial intelligence in recruitment.
- 37 • Revised requirement 104-3-a-i to include labor rights.
- 38 • Added requirements under 104-3-b on how the organization monitors recruitment fees and related
39 costs, including how recruitment fees and related costs are identified (104-3-b-i) and clarifying
40 that these are paid by the employer (104-3-b-ii).
- 41 • Added requirement 104-3-c regarding how workers' representatives are involved in developing
42 and evaluating recruitment practices.
- 43 • Added guidance to requirement 104-3-a-i on how an organization should report how it protects
44 labor rights when recruiting internationally.
- 45 • Added examples to the guidance of requirement 104-3-b on costs related to recruitment.

46 Disclosure 104-4: Performance management

- 47 • Revised requirement 104-4-a-i to include the term 'fairness'.
- 48 • Revised requirement 104-4-a-ii to ask how the organization prevents negative impacts on labor
49 rights and working conditions.
- 50 • Added requirement 104-4-b on how workers' representatives are involved in developing and
51 evaluating the performance management process.

- 52 • Added guidance to requirement 104-4-a on the use of algorithms or artificial intelligence in the
53 performance management process.
- 54 **Disclosure 104-5: Personal data protection and privacy policies**
- 55 • Added requirement 104-5-a-iv on the sharing of employees' and non-employee workers' data with
56 third parties.
- 57 • Added requirement 104-5-c regarding employees' and non-employees' access to the grievance
58 mechanism.
- 59 **Disclosure 104-6: Termination policies**
- 60 • Added requirement 104-6-b on how workers' representatives are involved in developing and
61 evaluating termination policies.
- 62 • Added guidance to requirement 104-6-a-iii on the use of algorithms or artificial intelligence in the
63 termination procedure.
- 64 • Added examples to the guidance of requirement 104-6-a-iii on wrongful termination and
65 safeguards against wrongful termination.
- 66 **Disclosure 104-7: New hires and turnover**
- 67 • Changed the order of requirements and guidance for a more logical sequence.
- 68 • Updated the requirements to include breakdown data disaggregated by region.
- 69 • Reduced the number of tables and formulas.
- 70 • Revised requirement 104-7-b to ask for the internal recruitment rate disaggregated by gender.
- 71 • Removed the requirement to report on the most common reasons for termination of employment.
- 72 • Revised requirement 104-7-d to report on the reasons for voluntary turnover and actions taken to
73 reduce it.
- 74 • Added guidance to requirements 104-7-a, 104-7-c, 104-7-e, and 104-7-f on the use of cumulative
75 numbers of employees or non-employee workers.
- 76 **Disclosure 104-8: Incidents in recruitment and employment arrangements**
- 77 • Revised the definition of an incident in the guidance to clarify that an incident can be a single
78 event or affect more than one worker.
- 79 • Added 'incidents' related to employment arrangements to the requirements.
- 80 • Revised requirements 104-8-a and 104-8-b to distinguish between incidents identified through
81 judicial and non-judicial proceedings and incidents registered by the organization.
- 82 • Revised requirement 104-8-a to include the total number of incidents.
- 83 • Revised requirement 104-8-b to include a list of the types of incidents.
- 84 • Added guidance to requirement 104-8-d on contextual information necessary to understand how
85 the data has been compiled.
- 86 • Added metrics to the guidance of requirement 104-8-a on reporting incidents.
- 87 • Added examples to the guidance of requirements 104-8-a-i and 104-8-b-i on judicial and non-
88 judicial proceedings.
- 89 • Added examples in the guidance of requirements 104-8-a-ii and 104-8-b-ii on incidents registered
90 by the organization.
- 91 • Revised the reporting table template to requirements 104-8-a, 104-8-b, and 104-8-c to reflect
92 incidents related to recruitment and employment arrangements.
- 93 **104-9: Performance reviews**
- 94 • Changed 'performance management system' to 'performance reviews' throughout.
- 95 • Revised the disclosure's requirement to request breakdown data disaggregated by region.
- 96 • Added requirement 104-9-e for contextual information necessary to understand how the data has
97 been compiled.
- 98 • Added guidance to requirements 104-9-a and 109-9-b on reporting the cumulative number of
99 employees or non-employee workers for the relevant period who received a performance review.
- 100 • Added the reporting table template for requirement 104-9-a to reflect non-employee workers.

101 **104-10: Incidents in data protection and privacy**

- 102 • Revised the definition of an incident in the guidance to clarify that an incident can be a single
103 event or affect more than one worker.
- 104 • Revised requirements 104-10-a and 104-10-b to distinguish between incidents reported by judicial
105 and non-judicial proceedings and incidents registered by the organization.
- 106 • Revised requirement 104-10-a to include the total number of incidents.
- 107 • Revised requirement 104-10-b to include a list of the types of incidents.
- 108 • Revised requirement 104-10-d to include contextual information necessary to understand how the
109 data has been compiled, and added guidance.
- 110 • Revised the reporting table template for requirements 104-10-a, 104-10-b, and 104-10-c to reflect
111 incidents related to data protection and privacy.
- 112 • Added reference to Disclosure 104-8's guidance on reporting on incidents to avoid repetition.

113 **Glossary**

- 114 • Added existing glossary terms: discrimination, due diligence, grievance, material topics, and
115 sustainable development
- 116 • Revised existing glossary terms: basic salary and remuneration.
- 117 • Added new glossary terms: employee type and non-employee worker.
- 118 • Removed existing glossary terms: employee turnover and parental leave.

119 **Contents subject to change:**

120 As other labor Standards are submitted to the GSSB for approval, references
121 to those Standards in *GRI 104*, as well as to related disclosures and requirements, are
122 subject to change in line with the final content of those standards. Some glossary terms, such as
123 basic salary, collective bargaining, discrimination, and remuneration, may also be revised following
124 their review in the context of other labor Standards.

125 **GRI 104: Employment 2027**

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

127 **TOPIC STANDARD**

GRI 104: Employment 2027

128

Topic Standard

129

Effective Date

130

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

Responsibility

132

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

Due Process

136

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

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141

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164 Introduction

165 *GRI 104: Employment 2027* contains disclosures for organizations to report information about their
166 employment-related impacts, and how they manage these impacts.

167 The Standard is structured as follows:

- 168 • [Section 1](#) contains six disclosures, which provide information about how the organization
169 manages its employment-related impacts.
- 170 • [Section 2](#) contains four disclosures, which provide information about the organization's
171 employment-related impacts.
- 172 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
173 Standards. The terms are underlined in the text of the GRI Standards and linked to the
174 definitions.
- 175 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
176 used in developing this Standard.

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

179 Background on the topic

180 This Standard addresses the topic of employment.

181 An organization's employment practices include its approach to job creation, terms of employment,
182 apprenticeships and internships, recruitment, performance management, data protection and privacy,
183 and termination. This Standard addresses these practices in line with relevant International Labour
184 Organization (ILO) instruments: see the [Bibliography](#).

185 Traditionally, workers have a direct, continuous relationship with organizations through permanent,
186 full-time employment. However, employment arrangements have become more diverse, including
187 temporary, part-time, or non-guaranteed hours work, as well as work performed indirectly through
188 employment agencies.

189 The rise in diverse employment arrangements can be attributed to shifting organizational strategies,
190 changes in the agriculture, manufacturing, and service sectors, and technological developments.
191 These changes have created opportunities for people previously excluded from the labor market. For
192 example, part-time work can help individuals with family and caregiving responsibilities to engage in
193 paid work when they might be unable to do so otherwise. Young people may also work in temporary
194 employment while combining work with education or training [16].

195 Diverse employment arrangements can simultaneously have negative impacts on workers, including
196 job and income insecurity due to short-term contracts and irregular schedules [18].

197 Organizations' recruitment practices are expected to adhere to internationally recognized human
198 rights, including those set out in international labor standards and applicable labor rights. This means
199 that recruitment fees or related costs are not charged to or otherwise borne by workers or job
200 seekers, that terms and conditions are presented in an understandable manner to enable informed
201 agreement, and that employment is voluntary and free from deception or coercion [15].

202 Workers have a right to privacy, even during working hours when they are at the organization's
203 disposal. Organizations are expected to be transparent about which workers' personal data they
204 collect and share with third parties, and to obtain workers' informed and explicit consent related to
205 personal data processing and monitoring activities [12].

206 This Standard applies to the organization's:

- 207 • employees: individuals who are in an employment relationship with the organization according
208 to national law or practice;
- 209 • non-employee workers: individuals whose work is controlled by the organization, but who do
210 not have an employment relationship with it.

211 Control of work implies that the organization directs the work performed or has control over the means
212 or methods for performing the work. See the [Control of Work Standard Interpretation to GRI 2:](#)
213 [General Disclosures 2021](#) for more information.

214 **System of GRI Standards**

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

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

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

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

226 [GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide
227 information about its reporting practices and other organizational details, such as its activities,
228 governance, and policies.

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

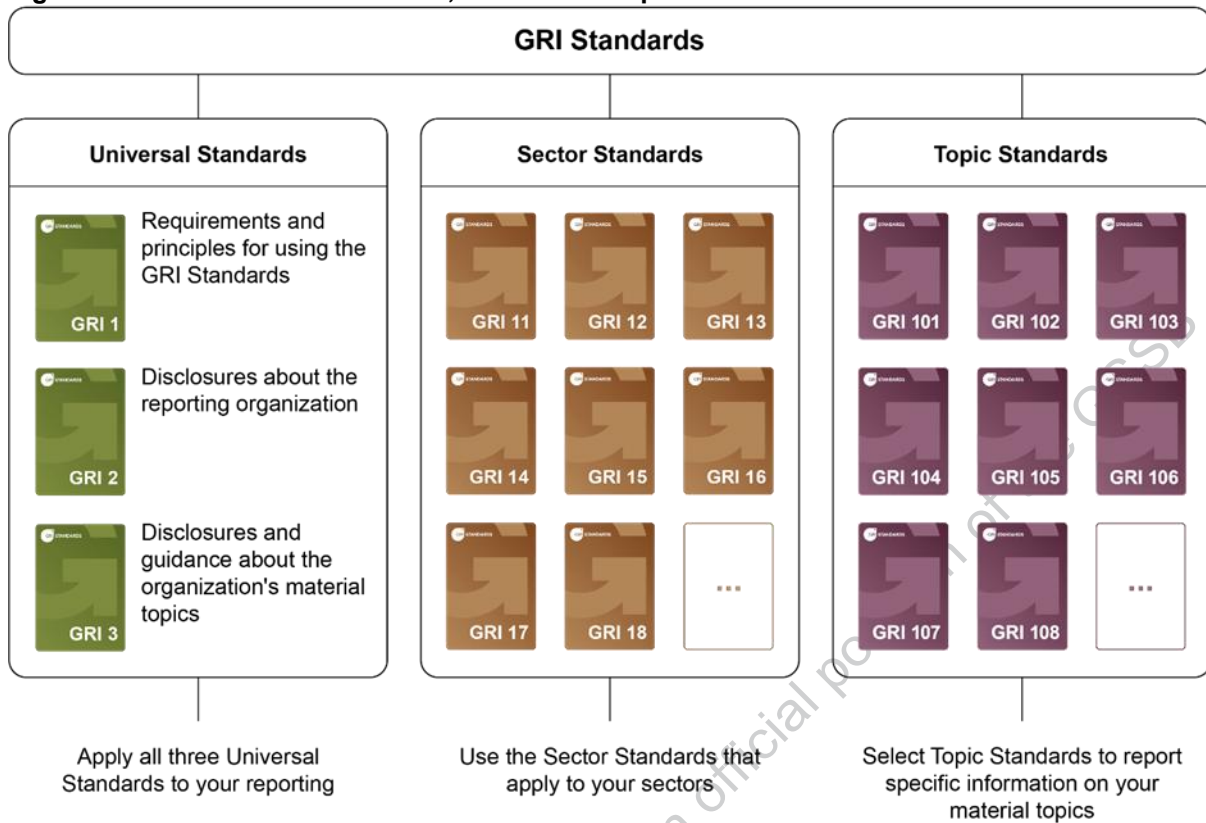
232 **Sector Standards**

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

236 **Topic Standards**

237 The Topic Standards contain disclosures that the organization uses to report information about its
238 impacts in relation to particular topics. The organization uses the Topic Standards according to the list
239 of material topics it has determined using [GRI 3](#).

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



241

242 **Using this Standard**

243 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
 244 or reporting experience – to report information about its employment-related impacts.

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

- 246 • [GRI 2: General Disclosures 2021 \(see also the Control of Work Standard Interpretation to](#)
- 247 [GRI 2\)](#)
- 248 • [GRI 105: Remuneration and Working Time 2027](#)
- 249 • [GRI 106: Significant Changes for Workers 2027](#)
- 250 • [GRI 107: Working Parents and Caregivers 2027](#)
- 251 • [GRI 108: Training and Education 2027](#)
- 252 • [GRI 109: Diversity and Inclusion 2027](#)
- 253 • [GRI 110: Non-discrimination and Equal Opportunity 2027](#)
- 254 • [GRI 111: Child Labor 2027](#)
- 255 • [GRI 112: Forced Labor 2027](#)
- 256 • [GRI 113: Freedom of Association and Collective Bargaining 2027](#)
- 257 • [GRI 114: Labor Rights in Business Relationships 2027](#)
- 258 • [GRI 403: Occupational Health and Safety 2018](#)

259 An organization reporting in accordance with the GRI Standards is required to report the following
 260 disclosures if it has determined employment to be a material topic:

- 261 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 262 • Any disclosures from this Topic Standard that are relevant to the organization's employment-
- 263 related impacts (Disclosure 104-1 through Disclosure 104-10).

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

265 Reasons for omission are permitted for these disclosures.

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

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

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

281 **Requirements, guidance and defined terms**

282 The following apply throughout this Standard:

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

285 Requirements may be accompanied by guidance.

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

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

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

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

293 1. Topic management disclosures

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

296 An organization that has determined employment to be a material topic is required to report how it
297 manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also
298 required to report any disclosures from this section (Disclosure 104-1 through Disclosure 104- 6) that
299 are relevant to its employment-related impacts.

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

301 Disclosure 104-1 Employment arrangements

302 REQUIREMENTS

303 The organization shall:

- 304 a. describe how it protects against disguised employment in its activities;
- 305 b. describe actions taken to transition employees from involuntary part-time employment to
306 full-time employment;
- 307 c. describe actions taken to transition employees from involuntary temporary employment to
308 permanent employment;
- 309 d. describe actions taken to transition employees from involuntary non-guaranteed hours
310 employment to permanent, full-time employment;
- 311 e. for non-employee workers engaged through a third party, describe how the organization
312 monitors the third party's respect for labor rights and the working conditions it provides;
- 313 f. describe how employees and non-employee workers can access effective grievance
314 mechanisms for employment arrangements grievances.

315 GUIDANCE

316 Guidance to 104-1-a

317 Disguised employment occurs when an organization issues a commercial contract rather than an
318 employment contract and treats workers in a manner that masks their actual status as employees,
319 leading to arrangements that deprive them of the protections to which employees are entitled. This
320 includes contributions to social protection, minimum wage rates, and paid sick leave.

321 Some workers are also at risk of being denied fundamental principles and rights at work, such as the
322 freedom of association and collective bargaining, since many jurisdictions limit these rights to
323 employees and exclude self-employed workers.

324 When reporting on how it protects workers against disguised employment, the organization can
325 describe how it determines an employment relationship and the distinction between employees, self-
326 employed workers, and other applicable commercial relationships.

327 Examples of actions to protect against disguised employment when engaging with self-employed
328 workers are:

- 329 • using clear agreements that define the relationship with self-employed workers;
- 330 • defining deliverables and outcomes related to projects or specific, limited-scope tasks, rather
331 than indefinite, time-based, or hourly arrangements;
- 332 • avoiding unnecessary exclusivity agreements.

333 **Guidance to 104-1-b, 104-1-c and 104-1-d**

334 Diverse forms of employment are work arrangements that deviate from regular full-time, permanent
335 employment, such as part-time, temporary, and non-guaranteed hours.

336 According to the International Labour Organization's (ILO) *Part-Time Work Convention*, measures are
337 needed to facilitate access to productive and freely chosen part-time work, which meets the needs of
338 both employers and workers [3].

339 In this context, involuntary refers to when part-time, temporary, and non-guaranteed hours
340 employment is a highly constrained choice due to a lack of full-time options. This has a negative effect
341 on workers' work-life balance even when their hours of work are very short [18].

342 **Guidance to 104-1-b**

343 Part-time work can benefit individuals seeking employment or wanting to remain employed, including
344 people with family or caregiving responsibilities and those combining work with education or
345 professional training. In addition, part-time work can help employees maintain a healthier work-life
346 balance. However, in certain cases, part-time work can lead to a slower transition to permanent
347 employment than full-time work does. This can be due to multiple reasons, such as the high
348 prevalence of part-time work in sectors like retail and hospitality, where pathways to permanent
349 employment are fewer. In other cases, part-time workers also tend to have less employer-provided
350 training than those in full-time employment, which hinders their lifelong learning and skills
351 development [18].

352 Examples of actions to transition employees from involuntary part-time employment to full-time
353 employment include accommodating requests from part-time employees seeking full-time
354 employment and evaluating whether existing part-time work can be converted into full-time
355 employment.

356 **Guidance to 104-1-c**

357 Involuntary temporary employment occurs when employees are engaged in temporary roles without
358 choosing them, such as when they are unable to find permanent employment and forced to accept
359 successive short-term contracts. Examples of actions to support employees' transition from temporary
360 to permanent employment include improved workforce planning to understand an organization's
361 staffing needs and limiting the duration and number of temporary contracts before offering employees
362 a permanent contract [18].

363 **Guidance to 104-1-d**

364 Similar to temporary work, non-guaranteed hours provide easier access to certain types of jobs that
365 enable workers to balance their education and family and caregiving responsibilities. However,
366 workers can face unpredictable hours and insufficient earnings, and may not receive the same
367 benefits as full-time employees. In addition, non-guaranteed hours employees may face difficulties
368 maintaining work-life balance due to potentially high variability in work schedules [18].

369 **Guidance to 104-1-e**

370 Organizations might engage non-employee workers through a third party, such as an employment
371 agency, contractor, supplier, or franchisee. For example, a temporary non-employee worker is
372 employed by an employment agency and hired out or assigned to work at the reporting organization.
373 There is no direct employment relationship between the temporary agency worker and the
374 organization.

375 For workers, contractual relationships involving multiple parties can lack labor rights, such as freedom
376 of association and collective bargaining, and involve forced or compulsory labor, discrimination, or
377 lower remuneration.

378 Examples of monitoring third parties' respect for labor rights and working conditions provided to non-
379 employee workers are:

- 380 • due diligence of third-party parties;
- 381 • verifying third parties are registered with competent authorities;
- 382 • auditing third parties for social compliance.

383 [Disclosure 2-8 in GRI 2: General Disclosures 2021](#) recommends that the organization report whether
384 it engages non-employee workers directly or indirectly through a third party, and in the latter case,
385 who this third party is (e.g., employment agency, contractor).

386 **Guidance to 104-1-f**

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

388 The organization should describe whether and how its grievance mechanisms are accessible for
389 employees and non-employee workers, such as making them available in local languages.

390 Accessibility means that intended users are informed about grievance mechanisms and receive
391 support if they face barriers to using them. The organization should describe how it informs
392 employees and non-employee workers about reporting procedures for an employment arrangement-
393 related incident.

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

396 When reporting on grievance mechanisms under [Disclosure 2-25 in GRI 2](#) and on mechanisms to
397 raise concerns about the organization's business conduct under [Disclosure 2-26 in GRI 2](#), the
398 organization should state if these mechanisms can also be used to report incidents related to
399 employment arrangements involving employees and non-employee workers.

400 **Guidance to 104-1 (digital platform workers)**

401 If the organization operates a digital labor platform or app to engage digital platform workers (also
402 referred to as gig workers), it should report on the contractual terms for these workers and how it
403 ensures that they have access to effective grievance mechanisms and that their labor rights are
404 respected.

405 'Digital platform work' refers to people taking on short-term tasks or one-off projects for various clients
406 through online platforms or apps. Digital platform workers typically find their own clients with payment
407 based on completing work or tasks. These tasks can be location-based services, such as ride-sharing
408 services and home services, or online (web-based) services, such as digital marketing. Typically,
409 digital labor platforms and apps serve as intermediaries between workers and clients, process
410 payments, and set rules on who can become workers on the platform, how jobs are assigned, and
411 what workers must do to remain active.

412 See reference [1] and [13] in the [Bibliography](#).

413 Disclosure 104-2 Apprenticeship and internship policies

414 REQUIREMENTS

415 The organization shall:

- 416 a. describe its policies on apprenticeships and internships, including:
- 417 i. whether written agreements are provided;
 - 418 ii. whether all apprentices and interns are remunerated, and, where they are not, list the
 - 419 locations of operation and explain why;
 - 420 iii. the minimum and maximum duration of an apprenticeship and internship in weeks;
 - 421 iv. the maximum regular hours of work per week for apprentices and interns;
 - 422 v. whether apprentices and interns are entitled to paid annual leave and sick leave, and,
 - 423 where they are not, list the locations of operation and explain why;
 - 424 vi. whether apprentices and interns are entitled to compensation for work-related injuries
 - 425 and illnesses, and, where they are not, list the locations of operation and explain why;
- 426 b. describe how it monitors that apprenticeships and internships are not used to avoid the
- 427 recruitment of employees;
- 428 c. describe how apprentices and interns can access effective grievance mechanisms;
- 429 d. describe how worker representatives are involved in developing and evaluating
- 430 apprenticeship and internship policies.

431 GUIDANCE

432 Apprenticeships and internships are crucial to a worker's skills development, lifelong learning, and

433 employability. However, they can also expose workers to exploitative conditions, such as long working

434 hours, insufficient social protections, and unsafe workplaces.

435 According to the International Labour Organization's (ILO) *Quality Apprenticeships Recommendation*,

436 an apprenticeship is a form of education and training governed by an apprenticeship agreement [6]. It

437 enables an apprentice to acquire the competencies for an occupation through structured training. This

438 training is remunerated or otherwise financially compensated, consisting of both on-the-job and off-

439 the-job learning that leads to a recognized qualification.

440 An internship is generally understood to refer to work within an organization to acquire experience,

441 skills, and contacts to secure future employment or other work opportunities. However, internships do

442 not provide all the skills needed for a particular occupation in a structured manner [15], and they are

443 not linked to formal vocational education and training systems.

444 The organization can describe any industry standards or policies for apprenticeships and internships

445 that it adheres to.

446 Guidance to 104-2-a

447 The organization is required to report the information in 104-2-a separately for apprenticeships and

448 internships. The organization should report whether it contributes to public social protection programs,

449 or provides benefits that complement or replace public programs, and, where they are not, list the

450 locations of operation and explain why.

451 The organization can also report its apprenticeship and internship programs, including:

- 452 • the learning objectives of the training and education provided;
- 453 • the total number of hours undertaken in training and education;
- 454 • the program outcomes, such as a qualification or credits for a university degree;
- 455 • any affiliation with training and education institutions;
- 456 • the recruitment and selection process, including any educational qualifications, attainments,
- 457 or prior learning required for admission; and
- 458 • whether recruitment is direct or indirect through third parties.

459 The organization can report how it reviews and monitors training programs it provides to apprentices

460 and interns to ensure they meet established learning and performance criteria.

461 The organization can also report its policies for other forms of vocational training, in addition to those
462 for apprenticeships and internships.

463 **Guidance to 104-2-a-i**

464 According to the ILO's *Quality Apprenticeships Recommendation*, apprenticeships are expected to be
465 governed by a written agreement between an apprentice and a host enterprise or public institution.
466 Where permitted by national laws and regulations, the agreement may also be signed by a third party,
467 such as an educational or training institution or an intermediary [6].

468 The organization should report if the agreements are signed at the beginning of the apprenticeship or
469 internship, and whether they:

- 470 • clearly define the apprentice/intern and organization's respective roles, rights, and obligations;
- 471 • specify where the apprenticeship/internship takes place;
- 472 • are free of provisions that restrict the apprentice's or intern's opportunities to seek future
473 employment outside the organization;
- 474 • contain provisions relating to the apprenticeship/internship duration, remuneration, or other
475 financial compensation, and its frequency, hours of work, rest time, breaks, annual leave,
476 occupational health and safety, social security, grievance mechanisms, and the termination of
477 the apprenticeship/internship agreement;
- 478 • identify the competencies, certifications, or qualifications to be attained and any additional
479 education support to be provided.

480 When the apprentice or the intern is a minor, the organization should report whether the agreement is
481 signed on the apprentice's/intern's behalf by a parent, guardian, or legal representative, or by the
482 apprentice/intern with the consent of a parent, guardian, or legal representative, as required by
483 national laws and regulations.

484 See reference [6] in the [Bibliography](#).

485 **Guidance to 104-2-a-ii**

486 Interns do not always receive remuneration, depending on the national legislation.

487 The organization should report whether and how apprentices receive remuneration increases based
488 on new skills acquired.

489 The organization should describe any fees and costs associated with apprenticeships and internships,
490 and who covers them. This could include course fees, material costs, and apprenticeship or internship
491 placement fees. The organization is required to report on the use of recruitment fees and related
492 costs under [Disclosure 104-3](#).

493 The organization is required to describe its remuneration policies, including permitted deductions, and
494 any differences between employees and non-employee workers under [Disclosure 105-1 in GRI 105:](#)
495 [Remuneration and Working Time 2027](#).

496 **Guidance to 104-2-a-iii**

497 The minimum and maximum duration of an apprenticeship includes time spent on in-class study and
498 on-the-job training. The organization should state the minimum duration required and the maximum
499 duration allowed for apprenticeships and internships to gain qualifications, competencies, and work
500 experience. The organization should report if it reduces the duration of apprenticeships and
501 internships based on prior learning or progress made during the apprenticeship or internship.

502 **Guidance to 104-2-a-iv**

503 Regular hours of work are the period during which a worker is at the disposal of an organization to
504 perform paid work. It does not include rest periods or overtime.

505 **Guidance to 104-2-a-v and 104-2-a-vi**

506 The organization can report the number of days or weeks it provides to apprentices and interns for
507 each type of paid leave.

508 The organization is required to describe its working time policies, including paid annual leave, and any
509 differences between employees and non-employee workers under [Disclosure 105-2 in GRI 105](#). See
510 also [Disclosure 105-6 in GRI 105](#) for more information on sickness and employment injury benefits.

511 **Guidance to 104-2-b**

512 Recruiting apprentices or interns could, in certain circumstances, serve as a substitute for recruiting
513 employees. This could happen due to potential cost savings, which is a key driver of apprenticeship
514 recruitment.

515 Examples of actions to monitor that apprenticeships and internships are not used to avoid formal
516 employment are:

- 517 • ensuring roles are appropriate for apprentices and interns, with a clear focus on learning,
518 training, and development, and not similar to those of existing employees (e.g., covering shifts
519 or meeting employee-level targets);
- 520 • ensuring each apprentice or intern position has a clearly defined, training-first objective
521 communicated in advance;
- 522 • measuring the ratio of apprentices and interns to entry-level employees and non-employee
523 workers;
- 524 • setting limits on the duration of apprenticeships and internships;
- 525 • tracking post-completion outcomes, i.e., retention within the organization as employees or
526 employment elsewhere.

527 The organization can also describe its policy on securing employment with the organization upon
528 completion of apprenticeships and internships.

529 **Guidance to 104-2-c**

530 See [Guidance to 104-1-f](#) for more information on reporting how stakeholders can access effective
531 grievance mechanisms.

532 **Guidance to 104-2-d**

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

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

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

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

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

550 The organization can report how worker representatives are informed about proposed changes in
551 apprenticeship and internship policies, and how their knowledge and experiences are taken into
552 account to improve the policies following their evaluation.

553 The organization can report how often it adjusts its apprenticeship and internship policies based on
554 consultations with worker representatives to ensure alignment with relevant benchmarks.

555 The organization can also report whether and how it considers feedback from other parties, such as
556 civil society organizations, in developing and evaluating apprenticeship and internship policies.

557 The organization can report whether worker representatives are involved in setting up any worker
558 feedback mechanisms, such as satisfaction surveys, on its apprenticeship and internship policies.

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

561 Disclosure 104-3 Recruitment practices

562 REQUIREMENTS

563 The organization shall:

- 564 a. describe how it monitors direct and indirect recruitment for job seekers, employees, and
565 non-employee workers, including:
- 566 i. whether recruitment practices adhere to international labor standards, including
567 applicable labor rights;
 - 568 ii. whether informed consent to the terms and conditions of recruitment and work is
569 obtained without deception or coercion;
 - 570 iii. how job seekers, employees, and non-employee workers can access effective
571 grievance mechanisms for recruitment-related grievances;
- 572 b. describe how it monitors recruitment fees and related costs for job seekers, employees,
573 and non-employee workers, including:
- 574 i. how recruitment fees and related costs are identified;
 - 575 ii. whether all recruitment fees and related costs are paid by the employer and not
576 charged to, or otherwise borne by, job seekers, employees, and non-employee
577 workers;
- 578 c. describe how worker representatives are involved in developing and evaluating
579 recruitment practices.

580 GUIDANCE

581 Recruitment consists of advertising, information, dissemination, selection, transport, and employment
582 or placement. Direct recruitment occurs when the organization manages all aspects of recruitment,
583 whereas indirect recruitment involves working with third parties, such as public employment services
584 or private employment agencies. This disclosure applies to recruitment both within a country and
585 across international borders.

586 The International Labour Organization's (ILO) *General Principles and Operational Guidelines for Fair
587 Recruitment and Definition of Recruitment Fees and Related Costs* provides information on promoting
588 and ensuring fair recruitment [15].

589 The organization can report whether it has any mechanisms for collecting feedback from job seekers,
590 employees, and non-employee workers, such as post-interview surveys or exit interviews, and how
591 this feedback is used to enhance recruitment practices. For example, the organization can report that
592 it includes survey questions for job seekers with disabilities to gather feedback on whether the
593 recruitment process catered to them, what accessibility measures were in place, and how they could
594 be improved. The organization can report whether it conducts internal audits to evaluate direct and
595 indirect recruitment through third parties and to understand the experience of job seekers, employees,
596 and non-employee workers during the recruitment process.

597 The organization should report whether and how it uses algorithms or artificial intelligence (AI) in its
598 recruitment practices, including when searching for, screening, and selecting applicants. For example,
599 it can report that an applicant's suitability is assessed using algorithms, or that AI-led video interviews
600 are conducted and recorded. The organization can report how it prevents any bias or discrimination
601 when using algorithms or AI in its recruitment practices.

602 The organization is required to describe its policies to ensure non-discrimination and equal
603 opportunity for its employees and non-employee workers regarding recruitment, including the use of
604 artificial intelligence and algorithm management in recruitment practices, under [Disclosure 110-1 in
605 GRI 110: Non-discrimination and Equal Opportunity 2027](#).

606 [Disclosure 109-1 in GRI 109: Diversity and Inclusion 2027](#) recommends that the organization report
607 its diversity and inclusion policies regarding recruitment.

608 Guidance to 104-3-a

609 The organization should report how it ensures that the terms and conditions of work remain the same
610 throughout the recruitment process and after an employee or non-employee worker is hired. For

611 example, it can report that candidates are informed of their remuneration during recruitment and that
612 agreed terms and conditions of work are not changed without their informed consent when they
613 commence work.

614 The organization can also report whether and how it prevents contract substitution.

615 **Guidance to 104-3-a-i**

616 The organization can also report how it upholds the following five fundamental principles and rights at
617 work in its recruitment practices:

- 618 • freedom of association and the effective recognition of the right to collective bargaining;
- 619 • the elimination of all forms of forced or compulsory labor;
- 620 • the effective abolition of child labor;
- 621 • the elimination of discrimination with respect to employment and occupation;
- 622 • a safe and healthy working environment.

623 See reference [2] in the [Bibliography](#).

624 The organization should separately describe how it monitors recruitment across international borders.
625 This includes compliance with applicable national laws, regulations, employment contracts, and
626 collective agreements of the countries of origin, transit, and destination, as well as adherence to
627 international labor standards, including applicable labor rights [4] [5] [15].

628 **Guidance to 104-3-a-ii**

629 Terms and conditions of work include:

- 630 • name and address of the employer and worker;
- 631 • address of the workplace(s);
- 632 • starting date and, where the contract is for a specified period, its duration;
- 633 • type of work to be performed;
- 634 • remuneration, method of calculating the remuneration, and frequency of payments;
- 635 • regular hours of work;
- 636 • paid annual leave and daily and weekly rest periods;
- 637 • personal data protection and privacy;
- 638 • provision of food and accommodation;
- 639 • period of probation or trial period;
- 640 • terms of repatriation;
- 641 • terms and conditions relating to the termination of employment, including any notice period by
642 either the worker or the employer.

643 The organization should report if its terms and conditions of work are specified in written contracts
644 given to employees and non-employee workers before the start date of the job, and in a language
645 they understand.

646 The organization should report whether it provides a statement affirming the right to unionize and to
647 engage in collective bargaining.

648 The organization should report any provisions for vulnerable groups in its terms and conditions of
649 work, such as specific accessibility measures for persons with disabilities.

650 When hiring migrant workers, the organization should report whether the migrant job seeker receives
651 the terms and conditions of work in advance, before traveling to the destination.

652 **Guidance to 104-3-a-iii**

653 See [Guidance to 104-1-f](#) for more information on reporting how stakeholders can access effective
654 grievance mechanisms.

655 **Guidance to 104-3-b**

656 Recruitment fees and related costs refer to any fees or costs incurred during the recruitment process
657 in order for workers to secure employment or placement, regardless of the manner, timing, or location
658 of their imposition or collection.

659 According to the ILO's *General Principles and Operational Guidelines for Fair Recruitment and*
660 *Definition of Recruitment Fees and Related Costs*, prospective employers, public or private, or their
661 intermediaries, bear the cost of recruitment and not workers [15]. This is also reiterated in the ILO's
662 *Private Employment Agencies Convention*, which states that workers are not to be charged, directly
663 or indirectly, any fees or costs [4].

664 When costs are initiated, required, or imposed by an employer, labor recruiter, or agent during the
665 recruitment process to secure employment or a work placement, they can be considered recruitment
666 costs. They include:

- 667 • medical costs (e.g., payments for medical examinations, tests, or vaccinations);
- 668 • insurance costs (e.g., insurance related to the lives, health, and safety of the workers,
669 including enrolment in migrant welfare funds);
- 670 • costs for skills and qualification tests (e.g., language tests, professional certifications, or
671 licenses);
- 672 • costs for training and orientation (e.g., expenses for required training, or for pre-departure or
673 post-arrival orientation of newly recruited workers);
- 674 • equipment costs (e.g., costs for tools, uniforms, safety gear, and other equipment needed to
675 perform assigned work safely and effectively);
- 676 • travel or accommodation costs (e.g., expenses incurred for travel, accommodation, and
677 subsistence within or across national borders in the recruitment process, including for training,
678 interviews, consular appointments, relocation, and return or repatriation);
- 679 • administrative costs (e.g., fees for representation and services aimed at preparing, obtaining,
680 or legalizing workers' contracts, verifying documents, passports, visas, background checks,
681 security and exit clearances, banking services, and work and residence permits).

682 See reference [15] in the [Bibliography](#).

683 Examples of actions taken to monitor recruitment fees and related costs include conducting audits,
684 ensuring that prices paid to recruiters cover the full cost of recruitment, and ensuring that job seekers,
685 employees, and non-employee workers are aware of how to use the grievance mechanisms to report
686 any unfair recruitment they may have experienced.

687 The organization should report how it monitors that gifts made to other organizations or labor
688 recruiters are not used as a form of recruitment fee in order to secure workers.

689 **Guidance to 104-3-b-ii**

690 The organization should report whether job advertisements, offer letters, contracts, or any other
691 communications with job seekers, employees, and non-employee workers indicate that recruitment
692 fees and related costs are not charged to them.

693 If recruitment fees and related costs are paid by job seekers, employees, and non-employee workers
694 during the recruitment process, the organization should report whether they are reimbursed in full
695 and, if so, by what timeframe.

696 **Guidance to 104-3-c**

697 See [Guidance to 104-2-d](#) for more information on reporting worker representatives' involvement in
698 developing and evaluating policies. The same guidance is applicable to reporting on recruitment
699 practices.

700 Disclosure 104-4 Performance management

701 REQUIREMENTS

702 The organization shall:

- 703 a. describe its performance management process for employees and non-employee workers,
704 including:
- 705 i. how it ensures performance management is objective, impartial, and fair;
 - 706 ii. how it prevents negative impacts of performance management on labor rights and
707 working conditions;
 - 708 iii. appeal procedures on performance management outcomes;
- 709 b. describe how worker representatives are involved in developing and evaluating
710 performance management.

711 GUIDANCE

712 Performance management is a structured approach used by organizations to set expectations,
713 provide feedback, evaluate performance, and support worker development. It communicates goals,
714 objectives, responsibilities, feedback, and development plans for workers. It assesses workers'
715 competency and skill level by how effectively they fulfill their roles, complete tasks, and participate in
716 training.

717 The performance outcomes can be based on an individual's responsibilities or on a group's or team's
718 responsibilities.

719 A key part of performance management is a performance review. Performance reviews are usually
720 meetings between the worker and their manager, as well as workers' self-assessments, written
721 manager feedback, and peer feedback. These reviews cover performance evaluations, the type of
722 work performed, possible training, future objectives, and career development opportunities. Ensuring
723 procedural objectivity and impartiality is important because it builds workers' confidence in the
724 performance management process.

725 [Disclosure 109-1 in GRI 109: Diversity and Inclusion 2027](#) recommends that the organization report
726 its diversity and inclusion policies regarding performance management.

727 Guidance to 104-4-a

728 The organization is required to report the information in [104-4-a](#) separately for employees and non-
729 employee workers.

730 The organization can describe the following aspects of performance management:

- 731 • Performance outcomes: how a worker's expected performance, competencies, and training
732 needs are defined. This may be connected to the organization's goals, the responsibilities
733 within a group or team, and a worker's areas for improvement.
- 734 • Performance evaluation: how a worker's performance is evaluated and rated.
- 735 • Rewards and recognition: whether the organization's culture recognizes good performance
736 and, if so, what types of rewards and recognition it provides. This can include increases in
737 remuneration, promotions, additional leave, and training programs.
- 738 • Career development: how performance reviews are linked to a worker's career development.
- 739 • Unsatisfactory performance: how unsatisfactory performance is identified and discussed with
740 the worker, how performance improvement plans are devised, and which methods are used
741 to improve performance, such as additional training and counseling.

742 The organization should report the frequency of performance reviews, such as annually or quarterly. It
743 should also explain how it conducts performance reviews for employees and non-employee workers
744 appointed or transferred to a new position during the review period.

745 The organization should describe how performance management is accessible to all employees and
746 non-employee workers. For example, the organization can report how it communicates, including any
747 feedback, in a format accessible to workers with disabilities.

748 The organization should report on the type of training provided to managers on performance reviews,
749 including its content and frequency.

750 The organization should describe how it collects personal data, such as performance test results and
751 productivity metrics, from employees and non-employee workers as part of performance
752 management. Information on the processing of personal data and monitoring activities is also
753 reported under [Disclosure 104-5](#).

754 Unsatisfactory performance occurs when a worker fails to perform the expected duties or does not
755 meet the required criteria for the role, which could lead to termination of employment or work.
756 According to the International Labor Organisation's (ILO) *Termination of Employment*
757 *Recommendation*, organizations are expected not to terminate a worker's employment for
758 unsatisfactory performance unless they have given the worker appropriate instructions and a written
759 warning. They must also provide the worker with a reasonable period to improve and proceed with
760 termination only if performance remains unsatisfactory after that period [8]. The organization is
761 required to describe its termination policies for employees and non-employee workers, including the
762 valid reasons for termination, under [Disclosure 104-6](#).

763 The organization can report if the performance management process differs by employee category
764 and between employees and non-employee workers.

765 The organization should report whether and how it uses algorithms or artificial intelligence (AI) to
766 evaluate the performance of employees and non-employee workers. The organization can report how
767 algorithms or AI are designed to use measurable and clearly defined objectives, rely on appropriate
768 data, and achieve their stated purpose. For example, it can describe how performance metrics are
769 linked to workers' actual outputs and activities, and how managers are trained to interpret the data.

770 See reference [11] in the [Bibliography](#).

771 **Guidance to 104-4-a-i**

772 An objective performance management process is based on documented information, data, and
773 observable outcomes of workers' performance. An impartial performance management process treats
774 all workers equally and avoids subjective influences, such as managers' and colleagues' personal
775 preferences.

776 Measures to ensure objectivity, impartiality, and fairness include training managers to conduct
777 performance reviews, ensuring workers are well informed about the process and expectations, and
778 ensuring that objectives are specific, measurable, achievable, relevant, and time-bound.

779 **Guidance to 104-4-a-ii**

780 The organization should describe how it ensures the performance management process and any
781 relevant performance indicators do not lead to actual or potential impacts on fundamental principles
782 and rights at work. For example, whether a worker's daily targets are feasible to complete within the
783 maximum daily working hours, without risk to health and safety.

784 The organization should describe how it ensures that performance management and reviews are
785 conducted without discrimination. It can also report whether it regularly reviews the process to identify
786 potential biases and adjusts performance targets to workers' circumstances (e.g., a pregnant worker).

787 The organization is required to describe its policies to ensure non-discrimination and equal
788 opportunity for its employees and non-employee workers regarding performance management under
789 [Disclosure 110-1 in GRI 110: Non-discrimination and Equal Opportunity 2027](#).

790 **Guidance to 104-4-a-iii**

791 The organization should describe how it provides access to effective grievance mechanisms for
792 employees and non-employee workers, ensuring that any grievance can be appropriately resolved.
793 For more information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures](#)
794 [2021](#).

795 When describing appeal procedures, the organization can specify where appeals can be made, such
796 as an intra-company office, a government labor authority, or the judicial branch, and the period during
797 which the employee or non-employee worker can appeal.

798 The organization can report whether employees or non-employee workers are informed about the
799 appeal procedures, including the deadline for submitting an appeal.

800 **Guidance to 104-4-b**

801 See [Guidance to 104-2-d](#) for more information on reporting on worker representatives' involvement in
802 developing and evaluating policies. The same guidance is applicable to reporting on performance
803 management.

This document does not represent an official position of the GSSB

804 **Disclosure 104-5** Personal data protection and privacy
805 policies

806 **REQUIREMENTS**

807 The organization shall:

- 808 a. describe its policies on personal data protection and privacy for employees and non-
809 employee workers, including:
- 810 i. the types of personal data collected;
 - 811 ii. how personal data is processed;
 - 812 iii. the types and purposes of monitoring activities;
 - 813 iv. whether and how data is shared with third parties;
- 814 b. describe the measures used to obtain employees' and non-employee workers' informed
815 and explicit consent related to personal data processing and monitoring activities;
- 816 c. describe how employees and non-employee workers can access effective grievance
817 mechanisms for personal data protection and privacy-related grievances;
- 818 d. describe how worker representatives are involved in developing and evaluating personal
819 data protection and privacy policies.

820 **GUIDANCE**

821 Workers have a right to privacy, even during working hours when they are at the organization's
822 disposal. The right to privacy is the right to maintain a private life and to control personal information
823 about oneself. Breaching workers' privacy includes unnecessary intrusions into workstations and
824 lockers, body searches, and social and personal intrusions, such as unnecessary inquiries into
825 personal lives or religious beliefs.

826 Personal data protection refers to safeguarding information related to an identified or identifiable
827 person. This means preventing the sharing of personal data without the individual's informed and
828 explicit consent. Personal data includes, for example, name, address, date of birth, and phone
829 number. The concept of personal data protection comes from the right to privacy.

830 See references [12] and [17] in the [Bibliography](#).

831 The organization should also report Disclosure 104-5 for job seekers, former employees, and former
832 non-employee workers.

833 **Guidance to 104-5-a**

834 The organization is required to report the information in 104-5-a separately for employees and non-
835 employee workers.

836 **Guidance to 104-5-a-i**

837 Personal data is any information related to an identified or identifiable person. Organizations collect
838 workers' data for many purposes, including compliance with regulations, recruitment, training,
839 promotion, personal safety, quality control, and the protection of the organization's property.

840 Types of worker personal data include:

- 841 • Payroll information (e.g., bank account, government-issued documents);
- 842 • Position in the organization (e.g., employment contract, salary, and benefits);
- 843 • Performance and development (e.g., performance reviews and outcomes, personality traits
844 assessment, and training undertaken);
- 845 • Personal information (e.g., marital status, emergency contacts, social media accounts);
- 846 • Biometrics (e.g., fingerprints or facial recognition).

847 **Guidance to 104-5-a-ii**

848 Processing of personal data includes collecting, storing, using, and communicating it. This includes
849 manual, digital, and automated processing of workers' data, such as traditional file-keeping and digital
850 information systems.

851 The organization can report how it ensures data protection when processing personal data. Examples
852 include:

- 853 • implementing login controls to access digitally stored information;
- 854 • keeping files containing workers' information separate from work-related files;
- 855 • collecting the minimum necessary data about the workers;
- 856 • storing data for a limited period.

857 The organization should report the purposes of data collection and how long the data is retained, for
858 example, how long it is kept after a job seeker applies for a job or after a worker leaves the
859 organization.

860 The organization should report the criteria used for determining personal data retention timeframes.

861 **Guidance to 104-5-a-iii**

862 In the context of this requirement, monitoring activities include using devices such as computers,
863 cameras, video and audio recording equipment, telephones, software, and other communication
864 equipment to establish workers' identities, locations, and activities. Monitoring can be on- or off-site,
865 such as in the organization's premises and sites or at the worker's home. Inadequate monitoring,
866 noncompliance with regulations, and failure to inform workers about such activities can invade
867 workers' privacy, diminish morale, and undermine trust between workers and the organization.

868 Examples of monitoring activities include recording workers' telephone conversations with customers,
869 video surveillance during the manufacturing of high-value goods, and tracking a worker's location
870 while delivering goods.

871 Examples of monitoring purposes include:

- 872 • ensuring overtime pay is accurately calculated (e.g., by recording time worked);
- 873 • protecting the organization's assets (e.g., by recording entries and exits within secure areas);
- 874 • evaluating a worker's performance (e.g., by tracking their speed and success rate in resolving
875 assigned cases).

876 **Guidance to 104-5-a-iv**

877 Sharing data with third parties refers to granting an organization access to a worker's personal data
878 that is not the organization the worker performs work for or is employed by. Examples of third parties
879 are benefits providers and payroll processors.

880 The organization can describe the conditions under which it shares workers' personal data with third
881 parties (e.g., with workers' informed and explicit consent, or when it is a contractual necessity),
882 including any contractual protections in place to safeguard data.

883 **Guidance to 104-5-b**

884 According to the International Labour Organization's *Code of practice: Protection of workers' personal*
885 *data*, organizations are expected to obtain workers' informed and explicit consent for data processing
886 and monitoring activities [12]. Informed and explicit consent ensures that workers have sufficient
887 information to make a decision when asked to consent to the gathering or release of certain data.
888 Explicit consent would normally mean written consent. There are circumstances in which written
889 notice or consent would not be sufficient or appropriate, as a worker might be illiterate or not
890 understand a given language. In such cases, information and consent may have to be given verbally.

891 When obtaining employees' and non-employee workers' informed and explicit consent, the
892 organization should report when and what types of personal data processing they are informed about.

893 The organization should report how it provides employees and non-employee workers with
894 information on the security of their personal data, their right to access, rectify, or delete it, and how to
895 make such requests. It should also report how they are notified of their right to be informed of any
896 changes to the organization's personal data protection and privacy policies, and of their ability to opt
897 out or have their personal data deleted.

898 **Guidance to 104-5-c**

899 See [Guidance to 104-1-f](#) for more information on reporting how stakeholders can access effective
900 grievance mechanisms.

901 **Guidance to 104-5-d**

902 The organization can report any consultations with worker representatives concerning the introduction
903 or modification of the collection or processing of workers' personal data, the monitoring of workers'
904 activities, the administration and interpretation of questionnaires and tests concerning workers'
905 personal data, and the outcome of such consultations. Examples of how worker representatives can
906 be involved include consultations prior to the launch or change of automated systems that process
907 personal data of the workers, prior to the introduction of electronic monitoring of workers' activities,
908 and prior to the storage of performance test results in workers' personnel files.

909 See [Guidance to 104 2-d](#) for more information on reporting on worker representatives' involvement in
910 developing and evaluating policies.

This document does not represent an official position of the GSSB

911 **Disclosure 104-6 Termination policies**

912 **REQUIREMENTS**

913 **The organization shall:**

914 **a. describe its termination policies for employees and non-employee workers, including:**

915 **i. valid reasons for termination;**

916 **ii. procedures for each reason of termination;**

917 **iii. safeguards against wrongful and unfair termination;**

918 **iv. appeal procedures;**

919 **b. describe how worker representatives are involved in developing and evaluating**
920 **termination policies.**

921 **GUIDANCE**

922 According to the International Labour Organization's (ILO) *Termination of Employment Convention*,
923 termination refers to the termination of employment at the initiative of the employer [7]. Termination
924 policies relate to a worker's job security.

925 **Guidance to 104-6-a**

926 The organization is required to report the information in 104-6-a separately for employees and non-
927 employee workers.

928 The organization should report how frequently its termination policies are reviewed and the process
929 for updating them.

930 **Guidance to 104-6-a-i**

931 According to the ILO's *Termination of Employment Convention*, the employment of a worker is not to
932 be terminated unless there is a valid reason related to the capacity or conduct of the worker or based
933 on the operational requirements of the organization, establishment, or service [7].

934 The following do not constitute valid reasons for termination:

- 935 • union membership or participation in union activities outside working hours, or with the
936 consent of the employer, within working hours;
- 937 • standing for election as, or acting as, a worker representative;
- 938 • filing a complaint or participating in proceedings against an employer involving an alleged
939 violation of laws or regulations, or seeking recourse through competent authorities;
- 940 • race, color, sex, marital status, family responsibilities, pregnancy, religion, political opinion,
941 national extraction, or social origin;
- 942 • absence from work during maternity leave;
- 943 • temporary absence from work because of illness or injury;
- 944 • age, subject to national law and practice regarding retirement;
- 945 • absence from work due to compulsory military service or other civic obligations, in
946 accordance with national law and practice.

947 See references [7] and [8] in the [Bibliography](#).

948 **Guidance to 104-6-a-ii**

949 The termination procedures can vary depending on the reason, such as misconduct,
950 underperformance, or significant organizational changes.

951 If the organization has described the termination procedures in cases where significant changes
952 resulted in the mass termination of employees and non-employee workers under requirement 106-1-
953 d-i in [GRI 106: Significant Changes for Workers 2027](#), it can provide a reference to this information
954 under 104-6-a-ii and does not need to repeat the information.

955 **Guidance to 104-6-a-iii**

956 Examples of wrongful termination include terminating workers in retaliation for complaints or
957 grievances against the organization.

958 Examples of safeguards against wrongful and unfair termination include:

- 959 • a written termination policy, which states the criteria to justify a termination with necessary
- 960 documented evidence;
- 961 • conducting mandatory bias and discrimination training for managers;
- 962 • establishing an independent internal appeal or review procedure.

963 The organization should report whether and how it uses algorithms or artificial intelligence (AI) to
964 inform decisions about the termination of employees and non-employee workers. For example, it can
965 describe how it applies human managerial oversight at each step of the process and trains managers
966 to interpret data to prevent wrongful and unfair terminations.

967 **Guidance to 104-6-a-iv**

968 The organization should describe how it provides collective bargaining structures and access to
969 effective grievance mechanisms for employees and non-employee workers, ensuring that any
970 grievance can be appropriately resolved. For more information on collective bargaining, see
971 [Disclosure 113-3 in GRI 113: Freedom of Association and Collective Bargaining 2027](#), and for more
972 information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures 2021](#).

973 According to the ILO *Termination of Employment Convention*, any worker who believes their
974 employment has been unjustifiably terminated is entitled to appeal to an impartial body, such as a
975 court, labor tribunal, arbitration committee, or arbitrator [7]. When describing the procedures for
976 appealing termination, the organization can specify where appeals can be made, such as an intra-
977 company office, a government labor authority, or the judicial branch, and the period after termination
978 during which the employee or non-employee worker can appeal.

979 The organization can report whether employees and non-employee workers are informed about the
980 appeal procedure, including the deadline for submitting an appeal.

981 The organization can report additional information on the outcomes of the appeals, the issues they
982 were related to, and the number of days it took to resolve the appeals.

983 If the organization has described the appeal procedures in cases where significant changes resulted
984 in the mass termination of employees and non-employee workers under [106-1-d-ii in GRI 106](#), it can
985 provide a reference to this information under [104-6-a-iv](#) and does not need to repeat the information.

986 **Guidance to 104-6-b**

987 See [Guidance to 104-2-d](#) for more information on reporting on worker representatives' involvement in
988 developing and evaluating policies.

989 2. Topic disclosures

990 An organization reporting in accordance with the GRI Standards is required to report any disclosures
991 from this section (Disclosure 104-7 through Disclosure 104-10) that are relevant to its employment-
992 related impacts.

993 Disclosure 104-7 New hires and turnover

994 REQUIREMENTS

995 The organization shall:

- 996 a. report the total number and rate of new employees recruited (headcount), and a breakdown
997 by region. For each region, provide a breakdown by:
- 998 i. employee type;
 - 999 ii. age group;
 - 1000 iii. gender;
- 1001 b. report the total internal recruitment rate for employee vacancies, filled by employees and
1002 non-employee workers, and a breakdown by region. For each region, provide a breakdown
1003 by gender;
- 1004 c. report the total number and rate of employee turnover (headcount), and a breakdown by
1005 region. For each region, provide a breakdown by:
- 1006 i. employee type;
 - 1007 ii. age group;
 - 1008 iii. gender;
- 1009 d. for each region, describe the most common reasons for voluntary employee turnover and
1010 actions taken to reduce voluntary turnover;
- 1011 e. report the total number and rate of non-employee worker turnover (headcount), and a
1012 breakdown by region. For each region, provide a breakdown by the most common types of
1013 workers;
- 1014 f. report the total number of employees (headcount) by tenure, and a breakdown by region.
1015 For each region, provide a breakdown by employee type;
- 1016 g. report contextual information necessary to understand how the data has been compiled,
1017 including standards, methodologies, and assumptions used.

1018 GUIDANCE

1019 This disclosure provides information on the organization's employee recruitment, including internal
1020 and external recruitment and tenure, as well as employee and non-employee worker turnover.

1021 The organization can also report the percentage change in the information under 104-7-a and 104-7-c
1022 compared to previous reporting periods, including for vulnerable groups, such as employees with
1023 disabilities.

1024 Employee and non-employee worker turnover provides insight into an organization's work culture. A
1025 high turnover may indicate worker dissatisfaction, poor management, or inadequate worker
1026 engagement. By monitoring turnover, organizations can identify areas for improvement and create a
1027 more positive work environment.

1028 The organization can report the permanent-to-temporary employee and non-employee worker ratios
1029 and indicate whether it uses this metric in its workforce planning.

1030 Guidance to 104-7-a, 104-7-c, 104-7-e and 104-7-f

1031 The number of new employees recruited, the number of employee and non-employee worker
1032 turnover, and the number of employees by length of tenure used as the basis for this disclosure are
1033 the cumulative numbers of employees or non-employee workers (headcount) for the relevant period.
1034 For example, if an employee was hired at the beginning of the reporting period and was no longer

1035 employed by the organization before the end of the reporting period, that employee is still included in
1036 the calculation of 104-7-a.

1037 **Guidance to 104-7-a and 104-7-c**

1038 In addition to providing breakdowns by employee type, age group, and gender, the organization can
1039 provide breakdowns by vulnerable groups, such as employees with disabilities.

1040 The rate of new employees recruited is calculated using the following formula:

Rate of new employees recruited	=	Number of new employees (headcount) recruited during the reporting period	X 100

		Total number of employees (headcount) at the start of the reporting period	

1041 The rate of employee turnover is calculated using the following formula:

Rate of employee turnover	=	Number of employees (headcount) who left voluntarily, were terminated, retired, or died in service during the reporting period	X 100

		Average number of employees (headcount) in the reporting period	

1042 These formulas can be used to calculate the breakdowns by region and by employee type, age group,
1043 and gender within each region. For example, when reporting the rate of men recruited in Region A,
1044 the number of employees in the formula should be replaced by the number of men employees in
1045 Region A.

1046 Employee turnover refers to employees who leave the organization voluntarily or are terminated,
1047 retire, or die in service.

1048 The organization should report the methodology used to calculate the average number of employees
1049 for the turnover calculations under 104-7-g.

1050 If turnover is stable, the organization can report that this is the case. It can also report how its
1051 employee turnover rate compares with the industry or sector averages.

1052 **Guidance to 104-7-a-ii and 104-7-c-ii**

1053 The organization should use the following age groups:

- 1054 • Under 20 years old;
- 1055 • 20-30 years old;
- 1056 • 31-50 years old;
- 1057 • Over 50 years old.

1058 Different age groups may be relevant according to the organization's specific characteristics, such as
1059 the sector in which it operates.

1060 **Guidance to 104-7-b**

1061 Internal recruitment is the process of filling job vacancies within an organization by considering
1062 existing employees and non-employee workers for the available positions, rather than seeking
1063 candidates externally.

1064 The internal recruitment rate is calculated using the following formula:

Internal recruitment rate	=	Number of employee vacancies filled by employees and non-employee workers	X 100

		Total number of employee vacancies filled by internal and external recruitment	

1065 This formula can be used to calculate the breakdowns by region and by gender within each region.
 1066 For example, when reporting the rate of vacancies filled by men employees and non-employee
 1067 workers in Region A, the number of vacancies filled by employees and non-employee workers in the
 1068 formula should be replaced with the number of vacancies filled by men employees and non-employee
 1069 workers in Region A.

1070 The organization can also report the percentage of full-time employee vacancies filled by existing
 1071 part-time employees and non-employee workers, and the percentage of permanent employee
 1072 vacancies filled by existing temporary and non-guaranteed-hour employees and non-employee
 1073 workers.

1074 The organization can report the total number and percentage of apprentices and interns (headcount)
 1075 who were employed with the organization after their apprenticeships and internships.

1076 **Guidance to 104-7-a, 104-7-b and 104-7-c**

1077 **Table 1. Template for presenting employee recruitment and turnover**

	New employees recruited (headcount) (104-7-a)		Internal recruitment rate (104-7-b)	Employee turnover (headcount) (104-7-c)	
	No.	%	%	No.	%
Total (all regions)					
Region A (total)					
Employee type					
Permanent employees					
Temporary employees					
Non-guaranteed hours employees					
Full-time employees					
Part-time employees					
Age group					
Under 20 years old					
20-30 years old					
31-50 years old					
Over 50 years old					
Gender					
Men					
Women					
Other*					
Not disclosed**					

1078 * Gender as specified by the employees themselves.

1079 ** Gender is not disclosed by the employees themselves.

1080 The organization is free to choose how to report the breakdowns by gender. It is not required to report
 1081 the four categories suggested in Table 1. For example, instead of an 'other' category, the organization
 1082 can report any gender category as specified by employees.

1083 **Guidance to 104-7-d**

1084 Voluntary turnover occurs when employees choose to leave the organization based on their own
 1085 decision. Examples of reasons for voluntary turnover are relocation, other employment opportunities,
 1086 or a career break.

1087 Examples of actions taken to reduce voluntary turnover are improving employees' remuneration,
 1088 improving career development opportunities, or offering greater work flexibility.

1089 **Guidance to 104-7-e**

1090 The most common types of non-employee workers are described under requirement 2-8-a in [GRI 2:
 1091 General Disclosures 2021](#). Types of non-employee workers include agency workers, apprentices,
 1092 contractors, home workers, interns, self-employed persons, subcontractors, and volunteers.

1093 The rate of non-employee worker turnover is calculated using the formula under the Guidance to 104-
 1094 7-a and 104-7-c.

1095 **Table 2. Template for presenting non-employee worker turnover**

	Non-employee worker turnover (headcount) (104-7-e)	
	No.	%
Total (all regions)		
Region A (total)		
Most common type of worker 1		
Most common type of worker 2		
Most common type of worker 3		

1096 **Guidance to 104-7-f**

1097 Tenure is the period during which employees are employed by the organization.

1098 The organization can report the average tenure of all its employees and provide additional contextual
 1099 information, such as how this average compares with industry or sector averages.

1100 **Table 3. Template for presenting the length of employee tenure**

	Employees by tenure (headcount) (104-7-f)						
	Less than 1 month	1-6 months	7-11 months	1-3 years	4-5 years	6-10 years	10+ years
Total (all regions)							
Region A (total)							
Permanent employees							
Temporary employees							
Non-guaranteed hours employees							
Full-time employees							
Part-time employees							

1101 The organization is free to choose how to report tenure. It is not required to report the seven ranges
 1102 suggested in Table 3 and the organization may use different ranges.

1103 The organization can report its employee retention objectives and strategies, and their effectiveness.

1104 **Guidance to 104-7 (job satisfaction)**

1105 The organization can additionally report on its employees' and non-employee workers' job
 1106 satisfaction. Job satisfaction can reduce voluntary turnover among workers.

1107 The measure of job satisfaction can be expressed as the percentage of workers who are overall
 1108 satisfied with their jobs, or as the average job satisfaction on a scale from 0 to 10. The following
 1109 formulas can be used to calculate job satisfaction:

Percentage of employees and non-employee workers satisfied with their jobs	=	$\frac{\text{Number of responses 'Satisfied' or 'Very satisfied' to the question 'How satisfied are you with your job?'}}{\text{Total number of responses ('Very satisfied', 'Satisfied', 'Neutral', 'Dissatisfied', 'Very dissatisfied')}} \times 100$
--	---	---

Average job satisfaction per employee and per non-employee worker	=	$\frac{\text{Sum of the values on a scale from 0 to 10 provided in response to the question 'How satisfied are you with your job?'}}{\text{Total number of responses}}$
---	---	---

1111 See reference [19] in the [Bibliography](#).

1112 When reporting job satisfaction, the organization should explain the methodology and tools used, and
1113 the time periods covered in data collection. The organization should also report the number and
1114 percentage of employees and non-employee workers who completed the job satisfaction survey, and
1115 specify any *employee types*, *employee categories*, or common types of non-employee workers that
1116 were excluded from participating in the survey. The organization should also report whether surveys
1117 are anonymous and how it ensures there is no retaliation against workers who provide feedback.

1118 The organization can report how the outputs of the job satisfaction survey have improved recruitment,
1119 onboarding, training, and performance management. The organization can also report whether there
1120 has been any evidence of improvements in job satisfaction resulting from the implemented changes.

1121 The organization can supplement the disclosure of job satisfaction with additional indicators of worker
1122 wellbeing, such as quality of the working environment, taking into account job security, career
1123 advancement, emotional and physical demands, and social support [20]. Work wellbeing can also
1124 include workplace happiness, job fulfillment, and work-related stress [10].

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1125 **Disclosure 104-8 Incidents in recruitment and**
1126 **employment arrangements**

1127 **REQUIREMENTS**

1128 **The organization shall:**

- 1129 a. **report the total number of incidents related to recruitment and employment arrangements**
1130 **involving job seekers, employees, and non-employee workers, and a breakdown by region.**
1131 **For each region, provide a breakdown by:**
- 1132 i. **judicial and non-judicial proceedings;**
1133 **ii. incidents registered by the organization;**
- 1134 b. **for each region, list the types of incidents related to recruitment and employment**
1135 **arrangements involving job seekers, employees, and non-employee workers, and whether**
1136 **they are:**
- 1137 i. **judicial and non-judicial proceedings;**
1138 **ii. incidents registered by the organization;**
- 1139 c. **for each region, describe actions taken or planned to address each type of incident related**
1140 **to recruitment and employment arrangements involving job seekers, employees, and non-**
1141 **employee workers, including;**
- 1142 i. **providing for or cooperating in remediation;**
1143 **ii. preventing future incidents;**
- 1144 d. **report contextual information necessary to understand how the data has been compiled,**
1145 **including standards, methodologies, and assumptions used.**

1146 **GUIDANCE**

1147 In the context of this disclosure, an 'incident' refers to instances of judicial and non-judicial
1148 proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation
1149 and complaints filed with the national contact points for the *OECD Guidelines for Multinational*
1150 *Enterprises*), and incidents registered by the organization, including those it identified through its
1151 internal processes.

1152 An incident may be a one-off occurrence or part of a series of events arising from a systemic issue.

1153 An incident may affect one or more workers.

1154 Incidents in recruitment and employment arrangements can occur when the organization recruits
1155 directly or indirectly, such as through a third-party recruitment agency.

1156 This disclosure also covers incidents involving former employees and former non-employee workers.

1157 If the organization cannot disclose specific information (e.g., due to workers' right to privacy), it can
1158 provide the information in aggregated or anonymized form.

1159 **Guidance to 104-8-a**

1160 The organization can also report:

- 1161 • the number and percentage of substantiated incidents;
1162 • the number and percentage of resolved incidents, and the average time taken to resolve
1163 incidents;
1164 • the number and percentage of incidents resolved according to planned timelines or targets;
1165 • the percentage of incidents that constitute a recurrence of a previous incident after
1166 remediation;
1167 • a categorization of the number of incidents based upon their severity;
1168 • the affected group of workers, e.g., former employees or job seekers.
1169

1170 **Guidance to 104-8-b**

1171 Types of recruitment-related incidents include charging job seekers recruitment fees, asking about
 1172 pregnancy or plans to have children, stating in job advertisements that women should not apply,
 1173 confiscating workers' passports, or discouraging persons with disabilities from applying due to
 1174 insufficient accessibility.

1175 Types of employment arrangement-related incidents include contractors working in disguised
 1176 employment, employment agencies providing unfair employment contracts to non-employee workers,
 1177 or part-time employees being excluded from applying for full-time positions.

1178 **Guidance to 104-8-a-i and 104-8-b-i**

1179 Judicial and non-judicial proceedings include cases before domestic courts and tribunals, mediation,
 1180 and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational*
 1181 *Enterprises*. They also include complaints recorded with regulators, unions or worker representatives,
 1182 workers' rights organizations, or other civil society groups.

1183 **Guidance to 104-8-a-ii and 104-8-b-ii**

1184 Incidents registered by the organization include non compliance identified through management
 1185 system audits, formal monitoring programs, or grievance mechanisms.

1186 **Guidance to 104-8-a, 104-8-b and 104-8-c**

1187 **Table 4. Template for presenting incidents related to recruitment and employment**
 1188 **arrangements**

	Number of incidents (104 8-a)	Type of incidents (104 8-b)	Remediation actions (104 8-c-i)	Preventive actions (104 8-c-ii)
Total (all regions)				
Region A (total)				
Judicial and non-judicial proceedings		Incident type 1		
		Incident type 2		
		Incident type 3		
Incidents registered by the organization		Incident type 1		
		Incident type 2		
		Incident type 3		
Region B (total)				
Judicial and non-judicial proceedings		Incident type 1		
		Incident type 2		
		Incident type 3		
Incidents registered by the organization		Incident type 1		
		Incident type 2		
		Incident type 3		

1189 The organization can separately report any actions taken in the current reporting period that relate to
 1190 incidents registered in previous reporting periods.

1191 **Guidance to 104-8-d**

1192 The number of incidents related to recruitment and employment arrangements can help assess the
1193 effectiveness of the organization's approach to preventing and addressing such issues. However,
1194 quantitative data on the number of incidents alone is unlikely to be sufficient. For example, a low
1195 number of reported incidents may indicate that few incidents occurred, or that people are unable or
1196 unwilling to report them. Providing contextual information is necessary to help information users
1197 interpret the data effectively.

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1198 **Disclosure 104-9 Performance reviews**

1199 **REQUIREMENTS**

1200 **The organization shall:**

- 1201 a. **report the total number and percentage of employees (headcount) who received a**
1202 **performance review, and a breakdown by region. For each region, provide a breakdown**
1203 **by:**
- 1204 i. **employee category;**
1205 ii. **gender;**
- 1206 b. **report the total number and percentage of non-employee workers (headcount) who**
1207 **received a performance review, and a breakdown by region;**
- 1208 c. **for each region, report the reasons why employees and non-employee workers did not**
1209 **receive a performance review;**
- 1210 d. **report the total number of appeals submitted regarding the outcome of the performance**
1211 **review and the total number of appeals upheld, and a breakdown of these totals by region;**
- 1212 e. **report contextual information necessary to understand how the data has been compiled,**
1213 **including standards, methodologies, and assumptions used.**

1214 **GUIDANCE**

1215 This disclosure enables reporting on the extent to which the organization reviews the performance of
1216 all its employees and non-employee workers. Performance reviews are a key part of performance
1217 management and can include meetings between workers and their managers, workers' self-
1218 assessments, written feedback from managers, and peer feedback. These reviews cover
1219 performance evaluations, the type of work conducted, possible training, future objectives, and career
1220 development opportunities.

1221 **Guidance to 104-9-a and 104-9-b**

1222 The number of employees and non-employee workers used as the basis for this disclosure is the
1223 cumulative number of employees or non-employee workers (headcount) for the relevant period. For
1224 example, if an employee received a performance review at the beginning of the reporting period and
1225 was no longer employed by the organization before the end of the reporting period, that employee is
1226 still included in the calculation of 104-9-a.

1227 **Guidance to 104-9-a**

1228 The percentage of employees who received a performance review is calculated using the following
1229 formula:

Percentage of employees who received a performance review	=	$\frac{\text{Number of employees (headcount) who received a performance review}}{\text{Total number of employees (headcount)}} \times 100$
---	---	--

1230 This formula can be used to calculate the breakdowns by region and by employee category and
1231 gender within each region. For example, when reporting the percentage of men employees in Region
1232 A who received a performance review, the number of employees in the formula should be replaced by
1233 the number of men employees in Region A.

1234 **Table 5. Template for presenting employees who received a performance review**

	Employees who received a performance review (headcount) (104 9-a)	
	No.	%
Total (all regions)		
Region A (total)		
Employee category		
Employee category 1		
Employee category 2		
Employee category 3		
Gender		
Men		
Women		
Other*		
Not disclosed**		
Region B (total)		
Employee category		
Employee category 1		
Employee category 2		
Employee category 3		
Gender		
Men		
Women		
Other*		
Not disclosed**		

1235 *Gender as specified by the employees themselves.

1236 **Gender is not disclosed by the employees themselves.

1237 The organization is free to choose how to report the breakdowns by gender. It is not required to report
 1238 the four categories suggested in Table 5. For example, instead of an 'other' category, the organization
 1239 can report any gender category as specified by employees.

1240 The organization can report the percentage of employees who received a performance review and
 1241 were subsequently rewarded or recognized with promotions, additional leave, training and education
 1242 opportunities, or cash bonuses.

1243 The organization can also report:

- 1244 • the percentage of employees who received an unsatisfactory performance review;
- 1245 • its improvement plans for employees;
- 1246 • the average time allowed for performance improvement;
- 1247 • whether termination is considered if performance does not improve.

1248 **Guidance to 104-9-b**

1249 The percentage of non-employee workers who received a performance review is calculated using the
1250 formula under the Guidance to 104-9-a.

1251 **Table 6. Template for presenting non-employee workers who received a performance review**

	Non-employee workers who received a performance review (headcount) (104-9-b)	
	No.	%
Total		
Region A		
Region B		
Region C		

1252 **Guidance to 104-9-c**

1253 Examples of why employees and non-employee workers did not receive a performance review
1254 include employees who joined prior to the performance review period and could not be evaluated,
1255 temporary employees who did not remain with the organization long enough, and non-employee
1256 workers engaged for specific projects.

1257 **Guidance to 104-9-d**

1258 Upheld appeals are those in which, upon investigation, the appeal is substantiated, and the previous
1259 decision is reversed, modified, or a new decision is made.

1260 The organization can report additional information on the outcomes of the appeals, the issues they
1261 were related to, and the number of days it took to resolve them.

1262 **Disclosure 104-10** Incidents in data protection and
1263 privacy

1264 **REQUIREMENTS**

1265 **The organization shall:**

- 1266 a. **report the total number of incidents related to personal data protection and privacy of**
1267 **jobseekers, employees, and non-employee workers, and a breakdown by region. For each**
1268 **region, provide a breakdown by:**
- 1269 i. **judicial and non-judicial proceedings;**
 - 1270 ii. **incidents registered by the organization;**
- 1271 b. **for each region, list the types of incidents related to personal data protection and privacy**
1272 **of jobseekers, employees, and non-employee workers, and whether they are:**
- 1273 i. **judicial and non-judicial proceedings;**
 - 1274 ii. **incidents registered by the organization;**
- 1275 c. **for each region, describe actions taken or planned to address each type of incident related**
1276 **to personal data protection and privacy of jobseekers, employees, and non-employee**
1277 **workers, including:**
- 1278 i. **providing for or cooperating in remediation;**
 - 1279 ii. **preventing future incidents;**
- 1280 d. **report contextual information necessary to understand how the data has been compiled,**
1281 **including standards, methodologies, and assumptions used.**

1282 **GUIDANCE**

1283 In the context of this disclosure, an 'incident' refers to instances of judicial and non-judicial
1284 proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation
1285 and complaints filed with the National Contact Points for the *OECD Guidelines for Multinational*
1286 *Enterprises*), and incidents registered by the organization, including those it identified through its
1287 internal processes.

1288 This disclosure also covers incidents involving former employees and former non-employee workers.

1289 If the organization cannot disclose specific information (e.g., due to workers' right to privacy), it can
1290 provide the information in aggregated or anonymized form.

1291 See [Guidance to 104-8](#) for more information on reporting on incidents.

1292 **Guidance to 104-10-b**

1293 Types of incidents related to personal data protection and the privacy of employees and non-
1294 employee workers include unauthorized release of personal data to third parties, failure to obtain
1295 explicit consent before publishing employee photographs on the organization's intranet, and storing
1296 job seekers' personal data longer than necessary.

1297 **Guidance to 104-10- a, 104-10- b and 104-10-c**

1298 **Table 7. Template for presenting incidents related to personal data protection and privacy**

	Number of incidents (104-10-a)	Type of incidents (104-10-b)	Remediation actions (104-10-c-i)	Preventive actions (104-10-c-ii)
Total (all regions)				
Region A (total)				
Judicial and non-judicial proceedings		Incident type 1		
		Incident type 2		
		Incident type 3		
Incidents registered by the organization		Incident type 1		
		Incident type 2		
		Incident type 3		
Region B (total)				
Judicial and non-judicial proceedings		Incident type 1		
		Incident type 2		
		Incident type 3		
Incidents registered by the organization		Incident type 1		
		Incident type 2		
		Incident type 3		

1299

1300 Glossary

1301 This glossary provides definitions for terms used in this Standard. The organization is required to
1302 apply these definitions when using the GRI Standards.

1303 The definitions included in this glossary may contain terms that are further defined in the complete
1304 *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in
1305 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply

1306 **basic pay**

1307 fixed, minimum amount paid to a worker for performing their duties

1308 Note: Basic pay excludes an additional remuneration, such as payments for overtime
1309 working or bonuses.

1310 **business partner**

1311 entity with which the organization has some form of direct and formal engagement for the
1312 purpose of meeting its business objectives

1313 Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

1314 Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees,
1315 joint venture partners, investee companies in which the organization has a
1316 shareholding position

1317 Note: Business partners do not include subsidiaries and affiliates that the organization
1318 controls.

1319 **business relationships**

1320 relationships that the organization has with business partners, with entities in its value chain including
1321 those beyond the first tier, and with any other entities directly linked to its operations, products, or
1322 services

1323 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:
1324 Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011;
1325 modified

1326 Note: Examples of other entities directly linked to the organization's operations, products, or
1327 services are a non-governmental organization with which the organization delivers
1328 support to a local community or state security forces that protect the organization's
1329 facilities.

1330 **collective bargaining**

1331 all negotiations that take place between one or more employers or employers' organizations, on the
1332 one hand, and one or more workers' organizations (e.g., trade unions), on the other, for determining
1333 working conditions and terms of employment or for regulating relations between employers and
1334 workers

1335 Source: International Labour Organization (ILO), *Collective Bargaining Convention*, 1981 (No.
1336 154); modified

1337 **discrimination**

1338 act and result of treating persons unequally by imposing unequal burdens or denying benefits instead
1339 of treating each person fairly on the basis of individual merit

1340 Note: Discrimination can also include harassment, defined as a course of comments or
1341 actions that are unwelcome, or should reasonably be known to be unwelcome, to the
1342 person towards whom they are addressed.

1343 **due diligence**

1344 process to identify, prevent, mitigate, and account for how the organization addresses its actual and
1345 potential negative impacts

1346 Source: Organisation for Economic Co-operation and Development (OECD), *OECD*
1347 *Guidelines for Multinational Enterprises*, 2011; modified
1348 United Nations (UN), *Guiding Principles on Business and Human Rights:*
1349 *Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011;
1350 modified

1351 Note: See [section 2.3 in GRI 1: Foundation 2021](#) for more information on ‘due diligence’.

1352 **employee**
1353 individual who is in an employment relationship with the organization according to national law or
1354 practice

1355 **employee category**
1356 breakdown of employees by level (such as senior management, middle management) and function
1357 (such as technical, administrative, production)

1358 Note: This information is derived from the organization’s own human resources system.

1359 **forced or compulsory labor**
1360 all work and service that is exacted from any person under the menace of any penalty and for which
1361 the said person has not offered herself or himself voluntarily

1362 Source: International Labour Organization (ILO), *Forced Labour Convention*, 1930 (No. 29);
1363 modified

1364 Note 1: The most extreme examples of forced or compulsory labor are slave labor and
1365 bonded labor, but debts can also be used as a means of maintaining workers in a
1366 state of forced labor.

1367 Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory
1368 deposits, and compelling workers, under threat of firing, to work extra hours to which
1369 they have not previously agreed.

1370 **freedom of association**
1371 right of employers and workers to form, to join and to run their own organizations without prior
1372 authorization or interference by the state or any other entity

1373 **full-time employee**
1374 employee whose working hours per week, month, or year are defined according to national law
1375 or practice regarding working time

1376 **grievance**
1377 perceived injustice evoking an individual’s or a group’s sense of entitlement, which may be based on
1378 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of
1379 aggrieved communities

1380 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:*
1381 *Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011

1382 **grievance mechanism**
1383 routinized process through which grievances can be raised and remedy can be sought

1384 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:*
1385 *Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011;
1386 modified

1387 Note: See [Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021](#) for more
1388 information on ‘grievance mechanism’

1389 **human rights**
1390 rights inherent to all human beings, which include, at a minimum, the rights set out in the United
1391 Nations (UN) International Bill of Human Rights and the principles concerning fundamental
1392 rights set out in the International Labour Organization (ILO) *Declaration on Fundamental*
1393 *Principles and Rights at Work*

1394 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:*
1395 *Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011;

1396		modified
1397	Note:	See Guidance to 2-23-b-i in GRI 2: General Disclosures 2021 for more information
1398		on 'human rights'.
1399	impact	
1400		effect the organization has or could have on the economy, environment, and people, including on
1401		their <u>human rights</u> , which in turn can indicate its contribution (negative or positive) to <u>sustainable</u>
1402		<u>development</u>
1403	Note 1:	Impacts can be actual or potential, negative or positive, short-term or long-term,
1404		intended or unintended, and reversible or irreversible.
1405	Note 2:	See section 2.1 in GRI 1: Foundation 2021 for more information on 'impact'.
1406	Indigenous Peoples	
1407		Indigenous Peoples are generally identified as:
1408	•	tribal peoples in independent countries whose social, cultural and economic conditions distinguish
1409		them from other sections of the national community, and whose status is regulated wholly or
1410		partially by their own customs or traditions or by special laws or regulations;
1411	•	peoples in independent countries who are regarded as indigenous on account of their descent
1412		from the populations which inhabited the country, or a geographical region to which the country
1413		belongs, at the time of conquest or colonization or the establishment of present state boundaries
1414		and who, irrespective of their legal status, retain some or all of their own social, economic, cultural
1415		and political institutions.
1416	Source:	International Labour Organization (ILO), Indigenous and Tribal Peoples Convention,
1417		1989 (No. 169)
1418	local community	
1419		individuals or groups of individuals living or working in areas that are affected or that could be
1420		affected by the organization's activities
1421	Note:	The local community can range from those living adjacent to the organization's
1422		operations to those living at a distance.
1423	material topics	
1424		topics that represent the organization's most significant <u>impacts</u> on the economy, environment, and
1425		people, including impacts on their <u>human rights</u>
1426	Note:	See section 2.2 in GRI 1: Foundation 2021 and section 1 in GRI 3: Material Topics
1427		2021 for more information on 'material topics'.
1428	mitigation	
1429		action(s) taken to reduce the extent of a negative <u>impact</u>
1430	Source:	United Nations (UN), <i>The Corporate Responsibility to Respect Human Rights: An</i>
1431		<i>Interpretive Guide</i> , 2012; modified
1432	Note:	The mitigation of an actual negative impact refers to actions taken to reduce the
1433		<u>severity</u> of the negative impact that has occurred, with any residual impact needing
1434		<u>remediation</u> . The mitigation of a potential negative impact refers to actions taken to
1435		reduce the likelihood of the negative impact occurring.
1436	non-employee worker	
1437		individual whose work is controlled by the organization, but who does not have an employment
1438		relationship with it
1439	Note 1:	Control of work implies that the organization directs the work performed or has
1440		control over the means or methods for performing the work. The type of contractual
1441		relationship between the organization and the <u>worker</u> (e.g., employment agency,
1442		contractor) does not determine whether the organization controls the work.
1443	Note 2:	See Guidance to Disclosure 2-8 and the Control of Work Standard Interpretation to
1444		GRI 2: General Disclosures 2021 for more information on 'non-employee worker'.
1445	non-guaranteed hours employee	

1446 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or
1447 month, but who may need to make themselves available for work as required

1448 Source: ShareAction, Workforce Disclosure Initiative Survey Guidance Document, 2020;
1449 modified

1450 Examples: casual employees, employees with zero-hour contracts, on-call employees

1451 **part-time employee**
1452 employee whose working hours per week, month, or year are less than the number of working
1453 hours for full-time employees

1454 **permanent employee**
1455 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time
1456 work

1457 **remedy / remediation**
1458 means to counteract or make good a negative impact or provision of remedy

1459 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An*
1460 *Interpretive Guide*, 2012; modified

1461 Examples: apologies, financial or non-financial compensation, prevention of harm through
1462 injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or
1463 administrative, such as fines), restitution, restoration, rehabilitation

1464 **remuneration**
1465 gross amount paid to workers, including basic pay and additional payments in cash or in-kind, such as
1466 overtime pay and bonuses

1467 Note 1: Remuneration can also be referred to as wages or salary.

1468 Note 2: Examples of additional amounts payments include those based on years of service,
1469 bonuses including cash and equity such as stocks and shares, benefit payments,
1470 overtime, time owed, and any additional allowances, such as
1471 transportation, living and childcare allowances.

1472 **reporting period**
1473 specific time period covered by the reported information

1474 Examples: fiscal year, calendar year

1475 **severity (of an impact)**
1476 The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the
1477 impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to
1478 counteract or make good the resulting harm)

1479 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due*
1480 *Diligence Guidance for Responsible Business Conduct*, 2018; modified
1481 United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An*
1482 *Interpretive Guide*, 2012; modified

1484 Note: See [section 1 in GRI 3: Material Topics 2021](#) for more information on 'severity'.

1485 **stakeholder**
1486 individual or group that has an interest that is affected or could be affected by the organization's
1487 activities

1488 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due*
1489 *Diligence Guidance for Responsible Business Conduct*, 2018; modified

1490 Examples: business partners, civil society organizations, consumers, customers, employees and
1491 other workers, governments, local communities, non-governmental organizations,
1492 shareholders and other investors, suppliers, trade unions, vulnerable groups

1493 Note: See [section 2.4 in GRI 1: Foundation 2021](#) for more information on 'stakeholder'.

1494 **supplier**

- 1495 entity upstream from the organization (i.e., in the organization's supply chain), which provides a
1496 product or service that is used in the development of the organization's own products or services
- 1497 Examples: brokers, consultants, contractors, distributors, franchisees, home workers,
1498 independent contractors, licensees, manufacturers, primary producers, sub-
1499 contractors, wholesalers
- 1500 Note: A supplier can have a direct business relationship with the organization (often
1501 referred to as a first-tier supplier) or an indirect business relationship
- 1502 **supply chain**
1503 range of activities carried out by entities upstream from the organization, which provide products or
1504 services that are used in the development of the organization's own products or services
- 1505 **sustainable development / sustainability**
1506 development that meets the needs of the present without compromising the ability of future
1507 generations to meet their own needs
- 1508 Source: World Commission on Environment and Development, *Our Common Future*, 1987
- 1509 Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in
1510 the GRI Standards.
- 1511 **temporary employee**
1512 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific
1513 time period expires, or when the specific task or event that has an attached time estimate is
1514 completed (e.g., the end of a project or return of replaced employees)
- 1515 **vulnerable group**
1516 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,
1517 social) that could experience negative impacts as a result of the organization's activities more
1518 severely than the general population
- 1519 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;
1520 human rights defenders; Indigenous Peoples; internally displaced persons;
1521 migrant workers and their families; national or ethnic, religious and linguistic
1522 minorities; persons who might be discriminated against based on their sexual
1523 orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian,
1524 gay, bisexual, transgender, intersex); persons with disabilities; refugees or
1525 returning refugees; women
- 1526 Note: Vulnerabilities and impacts can differ by gender.
- 1527 **worker**
1528 person that performs work for the organization
- 1529 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self
1530 employed persons, sub-contractors, volunteers, and persons working for
1531 organizations other than the reporting organization, such as for suppliers
- 1532 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of
1533 workers is required to be used.
- 1534 **worker consultation**
1535 seeking of workers' views before making a decision
- 1536 Note 1: Worker consultation might be carried out through workers' representatives.
- 1537 Note 2: Consultation is a formal process, whereby management takes the views of workers
1538 into account when making a decision. Therefore, consultation needs to take place
1539 before the decision is made. It is essential to provide timely information to workers
1540 or their representatives in order for them to provide meaningful and effective input
1541 before decisions are made. Genuine consultation involves dialogue.
- 1542 Note 3: Worker participation and worker consultation are two distinct terms with specific
1543 meanings. See definition of 'worker participation'.
- 1544 **worker participation**

1545 workers' involvement in decision-making

1546 Note 1: Worker participation might be carried out through workers' representatives.

1547 Note 2: Worker participation and worker consultation are two distinct terms with specific
1548 meanings. See definition of 'worker consultation'.

1549 **worker representative**

1550 person who is recognized as such under national law or practice, whether they are:

- 1551 • a trade union representative, namely, a representative designated or elected by trade unions or
1552 by members of such unions; or
1553 • an elected representative, namely, a representative who is freely elected by the workers of the
1554 undertaking in accordance with provisions of national laws, regulations, or collective agreements,
1555 whose functions do not include activities which are recognized as the exclusive prerogative of
1556 trade unions in the country concerned.

1557 Source: International Labour Organization (ILO), Workers' Representatives Convention, 1971
1558 (No. 135)

This document does not represent an official position of the GSSB

1559 Bibliography

1560 This section lists authoritative intergovernmental instruments and additional references used in
1561 developing this Standard.

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