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# Item 02 – GRI 109: Diversity and Inclusion 2027

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## For GSSB approval

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

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.

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# Explanatory note

This section summarizes the key changes in *GRI 109: Diversity and Inclusion 2027* compared to the exposure draft. These changes are recommended by the technical committee, with additional feedback from the advisory group based on comments from the public comment period. Please note that only key changes are listed in this summary; minor changes to wording are not included.

**Terminology**

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

**Background information**

- Made a distinction between personal characteristics and other factors with respect to similarities and differences among workers. In addition, added personal characteristics (ethnicity, health status, race, religion, sexual orientation) and other factors (caring responsibilities, hierarchical levels).
- Added text to explain the concept of intersectionality, which is mentioned in the disclosures.
- Added text to explain that diversity alone does not ensure that workers feel included.
- Included guidance on assimilating and 'covering' from the Guidance to DIVE-3-b (exposure draft).

**Disclosure 109-1: Diversity and inclusion policies**

- Revised requirement 109-1-a-i to report how the diversity and inclusion policies are embedded in business strategy and operational procedures instead of reporting the strategies and how those are integrated into operations. Revised requirement 109-1-b to clarify that it is about actions taken to improve diversity and inclusion.
- Revised requirement 109-1-c to describe how the organization engages with employees and non-employee workers instead of reporting how it seeks to ensure meaningful engagement with them.
- Revised requirement 109-1-c-i to report the specific approaches taken to engage with vulnerable and under-represented social groups instead of reporting how views from vulnerable and under-represented social groups are taken into account.
- Revised requirement 109-1-d to include evaluation of diversity and inclusion policies.
- Added guidance to Disclosure 109-1 to describe how intersectionality is considered within policies and actions to manage diversity and inclusion.
- Added guidance to requirement 109-1-a to report how the diversity and inclusion policies are translated into measurable goals and targets; the resources allocated to implementing the policies; and the frameworks and initiatives used in developing the policies.
- Added guidance to requirement 109-1-a-i to explain that policies to advance diversity and inclusion can be embedded in a business strategy through specific procedures or programs.
- Added guidance to requirement 109-1-a-ii to explain that the most senior level may differ between organizations; to report whether there is a dedicated diversity and inclusion committee within the highest governance body; and to report whether and how the responsibility for overseeing and implementing the diversity and inclusion policies is linked to performance assessments or incentive mechanisms.
- Added guidance to requirement 109-1-a-iii to report whether the diversity and inclusion policies need to be read, agreed to, and regularly signed by all employees and non-employee workers; the means through which the policies are communicated; and how potential barriers to the communication or dissemination of the policies are identified and removed.
- Added guidance to requirement 109-1-b that the organization should include actions taken to ensure diversity and inclusion during career advancement, internal communication, performance management, recruitment, and training and education.
- Added guidance to requirement 109-1-b to explain that an individual can belong to one or more vulnerable, under-represented, or marginalized groups, which increases the issues they may face with regard to employment opportunities and experience of inclusion at work.
- Added guidance to requirement 109-1-c-i to provide examples of specific approaches to engage with vulnerable and under-represented social groups.

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- Added guidance to requirement 109-1-c-ii to report how the organization ensures that its actions remove barriers to engagement with employees and non-employee workers over time and how it obtains feedback from employees and non-employee workers to improve its actions.
- Added guidance to requirement 109-1-d to align with other GRI labor Standards with the same requirement on the involvement of worker representatives in developing and evaluating policies.

**Disclosure 109-2: Diversity**

- Revised requirements 109-2-a, 109-2-b, and 109-2-c to report the information for each region instead of reporting the information for each significant location of operation.
- Revised requirements 109-2-a-iii, 109-2-b-iii, and 109-2-c-iii to report the information by other diversity indicators, where relevant, instead of reporting the information by under-represented social group. The guidance has been revised accordingly to give examples of other diversity indicators (e.g., disability, ethnicity) and to explain that they can include indicators related to vulnerable or under-represented social groups.
- Added requirement 109-2-d to report the number and percentage of non-employee workers by age group, gender, and other diversity indicators, where relevant, and related guidance text.
- Revised requirement 109-2-e to clarify that it is about actions taken to improve diversity. In addition, non-employee workers have been added.
- Removed the requirement to report the definition used for 'significant locations of operation' (requirement DIVE-2-d in the exposure draft), as well as the corresponding guidance.
- Added guidance to Disclosure 109-2 to report how the diversity of the organization's governance bodies, employees, and non-employee workers reflects the diversity of the general population of the regions where it operates.
- Added guidance to Disclosure 109-2 to report how personal data and the individuals providing it are protected.
- Added guidance to requirements 109-2-a, 109-2-b, 109-2-c, and 109-2-d to explain that when other diversity indicators vary across regions, indicators relevant to the region should be reported.
- Added guidance to requirement 109-2-e to include examples of actions taken to improve diversity among governance bodies, employees, and non-employee workers; to describe how to prevent algorithmic bias when using artificial intelligence; and to describe how the diversity results from specific actions or programs. The examples of commitments have been amended.
- Added guidance to requirement 109-2-f to report whether voluntary self-reported data is used, and, if so, which data has been self-reported and how it was collected.

**Disclosure 109-3: Inclusion**

- Changed 'perception of inclusion' to 'experience of inclusion' throughout the disclosure.
- Revised requirement 109-3-a to report employees' experience of inclusion for each region instead of reporting it for each significant location of operation, and to include breakdowns for reporting the experience of inclusion by age group, gender, and other diversity indicators, where relevant.
- Added requirement 109-3-b to report non-employee workers' experience of inclusion by age group, gender, and other diversity indicators, where relevant, for each region.
- Revised requirement 109-3-c to include non-employee workers and to report how the information on experience of inclusion was collected. The reference to measures has been removed.
- Revised requirement 109-3-d to clarify that it is about actions taken to improve the experience of inclusion.
- Added guidance to requirements 109-3-a and 109-3-b to explain how the experience of inclusion can be reported and that it can be reported quantitatively or qualitatively.
- Added guidance to requirements 109-3-a and 109-3-b to explain that in addition to breakdowns by age group, gender, and other diversity indicators where relevant, the information on experience of inclusion can be further disaggregated to increase awareness of intersectionality.
- Added guidance to requirements 109-3-a and 109-3-b to explain that in addition to reporting employees' and non-employee workers' experiences of inclusion, proxies for inclusion can be reported, such as retention and promotion rates.
- Added guidance to requirement 109-3-c to add examples of indicators of inclusion and to explain that information on indicators can be collected, for example, via surveys and focus groups.
- Added guidance to requirement 109-3-c to report how the organization ensured that employees' and non-employee workers' participation is voluntary, anonymous, and confidential, for example, in surveys or focus groups.

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- Added guidance to requirement 109-3-d to include examples of actions taken and commitments to improve the experience of inclusion for employees and non-employee workers; to describe how to prevent algorithmic bias when using artificial intelligence; and to describe how specific actions or programs shape the experience of inclusion.
- Added guidance to requirement 109-3-e to report how regularly employees' and non-employee workers' experience of inclusion is assessed.

**Glossary**

- Added existing glossary terms: business partner, business relationships, collective bargaining, highest governance body, human rights, Indigenous Peoples, local community, mitigation, remedy / remediation, reporting period, senior executive, severity (of an impact), stakeholder, supplier, supply chain, sustainable development / sustainability, value chain, worker consultation, and worker participation.
- Revised existing glossary terms: basic salary and remuneration.
- Added new glossary terms: employee type and non-employee worker.
- Removed existing glossary term: parental leave.

**Contents subject to change**

As other labor Standards are submitted to the GSSB for approval, references to those standards in *GRI 109,* as well as to related disclosures and requirements, are subject to change in line with the final content of those standards. Some glossary terms, such as basic salary, collective bargaining, discrimination, and remuneration, may also be revised following their review in the context of other labor standards.

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# GRI 109: Diversity and Inclusion 2027

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

## TOPIC STANDARD

# GRI 109: Diversity and Inclusion 2027

## Topic Standard

### Effective Date

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

### Responsibility

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

### Due Process

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

### Legal Liability

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# Introduction

*GRI 109: Diversity and Inclusion 2027* contains disclosures for organizations to report information about their impacts related to diversity and inclusion, and how they manage these impacts.

The Standard is structured as follows:

- Section 1 contains one disclosure, which provides information about how the organization manages its impacts related to diversity and inclusion.
- Section 2 contains two disclosures, which provide information about the organization's impacts related to diversity and inclusion.
- The Glossary contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The Bibliography lists authoritative intergovernmental instruments and additional references used in developing this Standard, as well as resources that the organization can consult.

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

## Background on the topic

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

Diversity in the workplace refers to the similarities and differences among workers, which can have an impact on employment opportunities. These can relate to personal characteristics such as age, disability, ethnicity, gender, health status, race, religion, and sexual orientation, as well as other factors such as values, work styles, caring responsibilities, hierarchical levels, and work roles.

Inclusion refers to workers' experiences and the extent to which they feel valued in the workplace for who they are, the skills and experience they bring, and their sense of belonging. An individual's sense of inclusion at work is related to their identity, their own behavior and that of others, and the work environment.

Workers' experiences are often shaped by more than one dimension of their identity or personal characteristics, such as gender and race. This is referred to as intersectionality.

An inclusive workplace culture goes beyond diversity among workers by enabling them to feel safe being open about who they are. Where this culture is lacking, workers from under-represented social groups may face pressure to assimilate by altering their appearance or behavior. They may therefore regard 'covering' aspects of their identity as essential to professional advancement, even though doing so can harm their sense of self.

Exclusion and bias can have a negative impact on workers' physical and mental health. In contrast, an inclusive workplace culture enables workers from diverse backgrounds to participate on an equal basis and supports worker engagement.

See reference [2] in the Bibliography.

This Standard applies to the organization's:

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

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

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# System of GRI Standards

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

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

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

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

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

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

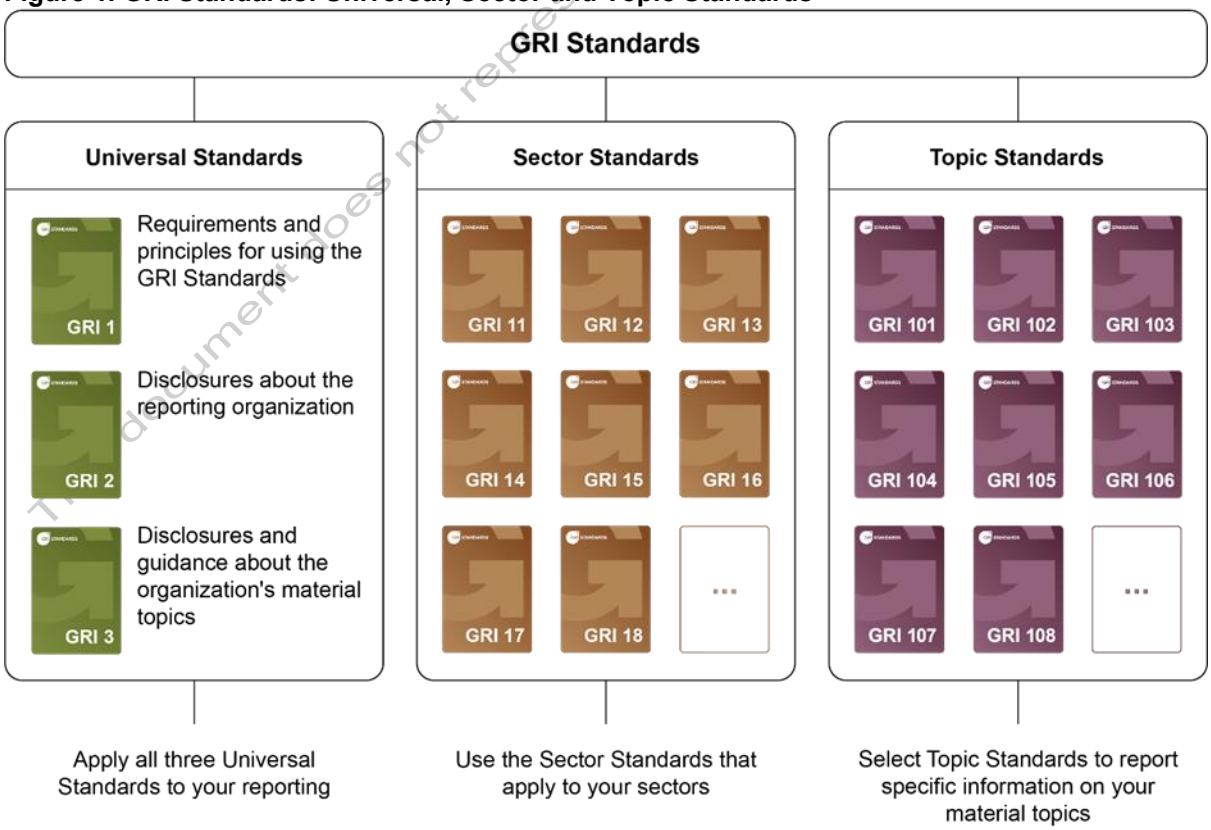
**Sector Standards**

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

**Topic Standards**

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

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

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## Using this Standard

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

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

- *GRI 2: General Disclosures 2021 (see also the Control of Work Standard Interpretation to GRI 2)*
- *GRI 104: Employment 2027*
- *GRI 105: Remuneration and Working Time 2027*
- *GRI 106: Significant Changes for Workers 2027*
- *GRI 107: Working Parents and Caregivers 2027*
- *GRI 108: Training and Education 2027*
- *GRI 110: Non-discrimination and Equal Opportunity 2027*
- *GRI 111: Child Labor 2027*
- *GRI 112: Forced Labor 2027*
- *GRI 113: Freedom of Association and Collective Bargaining 2027*
- *GRI 114: Labor Rights in Business Relationships 2027*
- *GRI 403: Occupational Health and Safety 2018*

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

- Disclosure 3-3 in *GRI 3: Material Topics 2021*.
- Any disclosures from this Topic Standard that are relevant to the organization's impacts related to diversity and inclusion (Disclosure 109-1 through Disclosure 109-3).

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

Reasons for omission are permitted for these disclosures.

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

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

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

**Requirements, guidance and defined terms**

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

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

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

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# 1. Topic management disclosures

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

An organization that has determined diversity and inclusion to be a material topic is required to report how it manages the topic using Disclosure 3-3 in *GRI 3: Material Topics 2021*. The organization is also required to report any disclosure from this section (Disclosure 109-1) that is relevant to its impacts related to diversity and inclusion.

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

## **Disclosure 109-1** Diversity and inclusion policies

**REQUIREMENTS**

**The organization shall:**

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

  **i. how these are embedded in its business strategy and operational procedures;**
  **ii. the most senior level with oversight of, or accountability for, the implementation of the policies;**
  **iii. how it communicates the policies to employees and non-employee workers;**

**b. describe actions taken to improve diversity and inclusion for employees and non-employee workers from vulnerable and under-represented social groups;**

**c. describe how it engages on diversity and inclusion with employees and non-employee workers, including:**

  **i. the specific approaches taken to engage with vulnerable and under-represented social groups;**
  **ii. how barriers to engagement are identified and removed;**

**d. describe how worker representatives are involved in developing and evaluating diversity and inclusion policies.**

**GUIDANCE**

The organization should describe how it considers intersectionality within its policies and actions to manage diversity and inclusion. Examples include collecting data on wages and promotion rates by multiple diversity indicators combined, such as gender and race (e.g., comparing the wages and promotion rates of women of color versus white men, white women, and men of color).

**Guidance to 109-1-a**

The organization is required to report the information in 109-1-a separately for employees and non-employee workers.

The organization should describe how its diversity and inclusion policies address career advancement, internal communication, performance management, recruitment, and training and education. For example, it can describe how it recruits individuals from diverse backgrounds, promotes equitable and transparent access to training and career advancement, and supports workers from under-represented social groups in advancing into leadership positions.

The organization should describe how it translates its diversity and inclusion policies into measurable goals and targets and how it sets and monitors progress against them, such as through regular meetings, dedicated committees, and reporting mechanisms.

The organization should report the resources (e.g., financial or human) allocated to implementing its diversity and inclusion policies.

The organization can report any third-party frameworks, industry-, sector-, or country-specific initiatives, or government initiatives used in developing its diversity and inclusion policies.

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**Guidance to 109-1-a-i**

Policies to advance diversity and inclusion can be embedded in a business strategy through specific procedures or programs, such as recruiting workers with relevant cultural and language skills to enter new markets or improving customer understanding by forming teams that reflect the communities served.

**Guidance to 109-1-a-ii**

The most senior level may differ between organizations. For example, the most senior level in an organization could be the highest governance body (e.g., the board) or the most senior executive (e.g., chief executive officer).

The organization should report whether it has a dedicated diversity and inclusion committee within the highest governance body. For more information on committees of the highest governance body, see Disclosure 2-9 in *GRI 2: General Disclosures 2021*.

The organization should report whether and how the responsibility for overseeing and implementing the diversity and inclusion policies is linked to performance assessments or incentive mechanisms. This includes whether and how the remuneration policies for members of the highest governance body and senior executives are linked to the implementation of the organization's diversity and inclusion policies. For more information on remuneration policies for members of the highest governance body and senior executives, see Disclosure 2-19 in *GRI 2: General Disclosures 2021*.

**Guidance to 109-1-a-iii**

The organization can report:

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

**Guidance to 109-1-b**

The organization should include actions taken to ensure diversity and inclusion during career advancement, internal communication, performance management, recruitment, and training and education. For example, an organization can describe how it encourages employees and non-employee workers from under-represented social groups to participate in mentoring programs.

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

An individual can belong to one or more vulnerable, under-represented, or marginalized groups, which increases the issues they may face with regards to employment opportunities and experience of inclusion at work.

**Guidance to 109-1-c**

Examples of mechanisms to engage employees and non-employee workers on diversity and inclusion include surveys, focus groups, training and capacity building, and participation in planning committees.

The organization should describe how it engages on diversity and inclusion with a diverse range of employees and non-employee workers, considering various demographics, different employee types, such as part-time and full-time, employee levels, such as senior management and middle management, and types of non-employee workers, such as agency workers and contractors, as well as those from vulnerable or under-represented social groups.

The organization should describe how it informs employees and non-employee workers about the outcomes of its engagement with them and how it addressed their feedback. For example, an organization can report that it shares survey results on the experience of inclusion and that these results are used to review its business strategy, gender policy, or employee manual.

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The organization should report the effectiveness of engagement with employees and non-employee workers on diversity and inclusion. For example, it can report the indicators used to evaluate progress on participation and satisfaction levels compared to the previous reporting period.

**Guidance to 109-1-c-i**

Examples of specific approaches to engage with vulnerable and under-represented social groups include conducting targeted surveys or focus group discussions with them, and engaging employee resource groups (ERGs) that consist of employees and non-employee workers from vulnerable and under-represented social groups.

**Guidance to 109-1-c-ii**

The organization should report the actual or potential barriers to engagement with employees and non-employee workers on diversity and inclusion, such as language barriers, accessibility, microaggressions, and fear of reprisal. The organization can report whether external facilitators and consultants have identified these barriers. Actions taken to remove barriers to engagement can include providing translation services, ensuring physical accessibility, and fostering a safe environment for open dialogue (e.g., by holding confidential focus groups facilitated by neutral third parties and conducting anonymous surveys).

The organization can report how it ensures that its actions remove barriers over time. It can also describe how it obtains feedback from employees and non-employee workers, including those from vulnerable and under-represented social groups, to improve its actions where necessary.

**Guidance to 109-1-d**

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

According to the International Labour Organization's (ILO) *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [1], systems devised by mutual agreement between employers and workers and their representatives are expected, in accordance with national law and practice, to provide for regular consultation on matters of mutual concern. Such consultation cannot be a substitute for collective bargaining.

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

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

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

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

The organization can report how often it adjusts its diversity and inclusion policies based on consultations with worker representatives to ensure alignment with relevant benchmarks.

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

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

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

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# 2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure 109-2 through Disclosure 109-3) that are relevant to its impacts related to diversity and inclusion.

# **Disclosure 109-2** Diversity

**REQUIREMENTS**

**The organization shall:**

**a. for each region, report the number and percentage of individuals (headcount) within governance bodies by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**b. for each region, report the number and percentage of employees (headcount) in each employee category by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**c. for each region, report the number and percentage of employees (headcount) in each employee type by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**d. for each region, report the number and percentage of non-employee workers (headcount) by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**e. describe actions taken or commitments to improve diversity among governance bodies, employees, and non-employee workers;**

**f. report contextual information necessary to understand how the data has been compiled, including the standards, methodologies, and assumptions used, and specifically whether the numbers are reported at the end of the reporting period, as an average across the reporting period, or using another methodology.**

**GUIDANCE**

This disclosure aims to show diversity across the organization. Diversity in governance bodies can have a positive impact on workers' sense of inclusion. When workers see similar demographics reflected in leadership, they are more likely to feel included at work [2].

The organization can report whether and how the diversity of its governance bodies, employees, and non-employee workers reflects the diversity of the general population of the regions where it operates.

The organization should describe how it protects personal data and the individuals providing it, including:

- voluntary self-identification and participation;
- confidential reporting;
- full protection of anonymity;
- informed and explicit consent;
- safeguards for members of governance bodies, employees, and non-employee workers in regions where disclosure may pose risks.

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**Guidance to 109-2-a, 109-2-b, 109-2-c, and 109-2-d**

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

In addition to breakdowns by age group, gender, and other diversity indicators where relevant, the organization can further disaggregate data on its governance bodies, employees, and non-employee workers to reflect overlapping identities (e.g., Indigenous women, black transgender men, and migrant workers with disabilities) to increase awareness of intersectionality.

***Age group***

The organization should use the following age groups:

- Under 20 years old;
- 20-30 years old;
- 31-50 years old;
- Over 50 years old.

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

***Gender***

The organization can use the following gender categories:

- Men
- Women
- Other (gender as specified by the individuals themselves)
- Not disclosed (gender is not disclosed by the individuals themselves)

The organization is free to choose how to report the breakdown by gender. It is not required to report these four categories. For example, instead of an 'other' category, the organization can report any gender category specified by the individuals.

***Other diversity indicators***

Where legally permissible, the organization can identify any other diversity indicators used in its monitoring and recording that are relevant, including those related to vulnerable groups or under-represented social groups, for example:

- disability;
- ethnicity;
- migration or refugee status;
- nationality;
- race;
- religion and beliefs;
- sexual orientation;
- socioeconomic status.

When other diversity indicators vary across regions, the organization should report indicators relevant to the region. For example, if disability is only relevant to Region A and sexual orientation is only relevant to Region B, the organization reports the information by disability for Region A and by sexual orientation for Region B.

**Guidance to 109-2-a**

The percentage of individuals within the organization's governance bodies by age group in each region is calculated using the following formula:

$$\text{Percentage of individuals within governance bodies in a specific age group} = \frac{\text{Number of individuals within governance bodies in a specific age group}}{\text{Total number of individuals within governance bodies}} \times 100$$

This formula can be used to calculate the percentage of individuals within the organization's governance bodies by gender and other diversity indicators in each region. For example, when reporting the percentage of individuals within governance bodies by gender in Region A, the number of individuals in a specific age group in the formula should be replaced by the number of individuals in a specific gender in Region A.

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The organization is required to report the composition of the highest governance body by gender and under-represented social groups under Disclosure 2-9 in *GRI 2: General Disclosures 2021*, which can inform requirement 109-2-a.

**Table 1. Template for presenting diversity of individuals within governance bodies**

| | **Region A** | | **Region B** | | **Region C** | |
|---|---|---|---|---|---|---|
| | **Individuals within governance bodies (headcount)** (109-2-a) | | | | | |
| | No. | % | No. | % | No. | % |
| **Age group** | | | | | | |
| Under 20 years old | | | | | | |
| 20-30 years old | | | | | | |
| 31-50 years old | | | | | | |
| Over 50 years old | | | | | | |
| **Gender** | | | | | | |
| Men | | | | | | |
| Women | | | | | | |
| Other* | | | | | | |
| Not disclosed** | | | | | | |
| **Other diversity indicators** | | | | | | |
| Other diversity indicator 1 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |
| Other diversity indicator 2 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |

* Gender as specified by the individuals themselves.
** Gender is not disclosed by the individuals themselves.

**Guidance to 109-2-b**

The percentage of employees by employee category and age group in each region is calculated using the following formula:

$$\text{Percentage of employees in a specific employee category and age group} = \frac{\text{Number of employees in a specific employee category and age group}}{\text{Total number of employees in a specific employee category}} \times 100$$

This formula can be used to calculate the percentage of employees by employee category and gender, and by employee category and other diversity indicators, in each region. For example, when reporting the percentage of employees by employee category and gender in Region A, the number of employees in a specific age group in the formula should be replaced by the number of employees in a specific gender in Region A.

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**Table 2. Template for presenting diversity of employees by employee category**

| | **Region A** | | | | | |
|---|---|---|---|---|---|---|
| | **Employee category 1 (headcount)** (109-2-b) | | **Employee category 2 (headcount)** (109-2-b) | | **Employee category 3 (headcount)** (109-2-b) | |
| | No. | % | No. | % | No. | % |
| **Age group** | | | | | | |
| Under 20 years old | | | | | | |
| 20-30 years old | | | | | | |
| 31-50 years old | | | | | | |
| Over 50 years old | | | | | | |
| **Gender** | | | | | | |
| Men | | | | | | |
| Women | | | | | | |
| Other* | | | | | | |
| Not disclosed** | | | | | | |
| **Other diversity indicators** | | | | | | |
| Other diversity indicator 1 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |
| Other diversity indicator 2 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |

* Gender as specified by the employees themselves.
** Gender is not disclosed by the employees themselves.

**Guidance to 109-2-c**

The percentage of employees by employee type and age group in each region is calculated using the following formula:

$$\text{Percentage of employees in a specific employee type and age group} = \frac{\text{Number of employees in a specific employee type and age group}}{\text{Total number of employees in a specific employee type}} \times 100$$

This formula can be used to calculate the percentage of employees by employee type and gender, and by employee type and other diversity indicators, in each region. For example, when reporting the percentage of employees by employee type and gender in Region A, the number of employees in a specific age group in the formula should be replaced by the number of employees in a specific gender in Region A.

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**Table 3. Template for presenting diversity of employees by employee type**

| | **Region A** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Permanent employees (headcount)** (109-2-c) | | **Temporary employees (headcount)** (109-2-c) | | **Non-guaranteed hours employees (headcount)** (109-2-c) | | **Full-time employees (headcount)** (109-2-c) | | **Part-time employees (headcount)** (109-2-c) | |
| | No. | % | No. | % | No. | % | No. | % | No. | % |
| **Age group** | | | | | | | | | | |
| Under 20 years old | | | | | | | | | | |
| 20-30 years old | | | | | | | | | | |
| 31-50 years old | | | | | | | | | | |
| Over 50 years old | | | | | | | | | | |
| **Gender** | | | | | | | | | | |
| Men | | | | | | | | | | |
| Women | | | | | | | | | | |
| Other* | | | | | | | | | | |
| Not disclosed** | | | | | | | | | | |
| **Other diversity indicators** | | | | | | | | | | |
| Other diversity indicator 1 | | | | | | | | | | |
| Category 1 | | | | | | | | | | |
| Category 2 | | | | | | | | | | |
| Other diversity indicator 2 | | | | | | | | | | |
| Category 1 | | | | | | | | | | |
| Category 2 | | | | | | | | | | |

* Gender as specified by the employees themselves.
** Gender is not disclosed by the employees themselves.

**Guidance to 109-2-d**

The percentage of non-employee workers by age group in each region is calculated using the following formula:

$$\text{Percentage of non-employee workers in a specific age group} = \frac{\text{Number of non-employee workers in a specific age group}}{\text{Total number of non-employee workers}} \times 100$$

This formula can be used to calculate the percentage of non-employee workers by gender and other diversity indicators in each region. For example, when reporting the percentage of non-employee workers by gender in Region A, the number of non-employee workers in a specific age group in the formula should be replaced by the number of non-employee workers in a specific gender in Region A.

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574 **Table 4. Template for presenting diversity of non-employee workers**

| | **Region A** | | **Region B** | | **Region C** | |
|---|---|---|---|---|---|---|
| | **Non-employee workers (headcount)** (109-2-d) | | | | | |
| | No. | % | No. | % | No. | % |
| **Age group** | | | | | | |
| Under 20 years old | | | | | | |
| 20-30 years old | | | | | | |
| 31-50 years old | | | | | | |
| Over 50 years old | | | | | | |
| **Gender** | | | | | | |
| Men | | | | | | |
| Women | | | | | | |
| Other* | | | | | | |
| Not disclosed** | | | | | | |
| **Other diversity indicators** | | | | | | |
| Other diversity indicator 1 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |
| Other diversity indicator 2 | | | | | | |
| Category 1 | | | | | | |
| Category 2 | | | | | | |

575 * Gender as specified by the non-employee workers themselves.
576 ** Gender is not disclosed by the non-employee workers themselves.

577 **Guidance to 109-2-e**
578 Actions taken to improve diversity include enhancing the link between performance assessments and
579 remuneration of members of the highest governance body and senior executives, and diversity and
580 inclusion targets; and advancing universal workplace accessibility to benefit all workers.

581 Commitments to improve diversity include increasing the number of women in leadership positions
582 and exceeding statutory employment quotas for employees with disabilities.

583 If the organization uses artificial intelligence (AI) in its data collection and analysis, it should describe
584 how it prevents algorithmic bias. For example, when using AI tools to screen and select applicants, it
585 can describe the precautions taken to ensure that the tools do not reject certain groups of applicants
586 based on personal characteristics, such as age, gender, or race, but score them objectively based on
587 their qualifications and skills.

588 The organization can describe how the diversity among governance bodies, employees, and non-
589 employee workers results from specific actions or programs.

590 **Guidance to 109-2-f**
591 The organization should report whether it uses voluntary self-reported data, and, if so, which data has
592 been self-reported and how it was collected.

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# Disclosure 109-3 Inclusion

**REQUIREMENTS**

**The organization shall:**

**a. for each region, report employees' experience of inclusion by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**b. for each region, report non-employee workers' experience of inclusion by:**

**i. age group;**
**ii. gender;**
**iii. other diversity indicators, where relevant;**

**c. report the indicators used to measure employees' and non-employee workers' experience of inclusion and how this information was collected;**

**d. describe actions taken or commitments to improve experience of inclusion for employees and non-employee workers;**

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

**GUIDANCE**

This disclosure provides insight into employees' and non-employee workers' experiences of inclusion and whether they experience it to the same extent, or whether specific groups experience lower levels of inclusion. The experience of inclusion depends on how valued employees and non-employee workers feel in the workplace for who they are, the skills and experience they bring, and their sense of belonging. Generally, workers feel included at work when they feel a sense of belonging to a group and feel recognized as unique individuals [2].

**Guidance to 109-3-a and 109-3-b**

Experience of inclusion is personal and can be reported in different ways. For example, it can be reported as a percentage of employees and non-employee workers who feel included or experience a strong sense of belonging at work. It can also be reported qualitatively by summarizing group discussions with employees and non-employee workers about their experience of inclusion, or by summarizing feedback from open-ended survey questions on inclusion, broken down by age group, gender, and other diversity indicators where relevant.

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

See Guidance to 109-2-a, 109-2-b, 109-2-c, and 109-2-d for more information on reporting by age group, gender, and other diversity indicators.

In addition to breakdowns by age group, gender, and other diversity indicators where relevant, the organization can further disaggregate information on employees' and non-employee workers' experience of inclusion to reflect overlapping identities (e.g., Indigenous women, black transgender men, and migrant workers with disabilities) to increase awareness of intersectionality.

The organization can also report employees' and non-employee workers' experiences of inclusion by employee category, employee type, and type of non-employee worker (e.g., agency workers, contractors) to provide greater insight into these experiences. For example, senior employees can feel more included than those at lower levels, regardless of their background or personal characteristics. On the contrary, employees at lower levels can experience less inclusion [2].

In addition to reporting employees' and non-employee workers' experiences of inclusion, the organization can report proxies for inclusion that do not require direct feedback from workers, such as retention and promotion rates of employees and non-employee workers.

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**Guidance to 109-3-c**

Indicators of inclusion can assess the extent to which employees and non-employee workers [2]:

- feel respected;
- have a strong sense of belonging;
- feel valued for being their authentic selves;
- feel their identity is represented and recognized;
- are confident that necessary changes or adaptations will be provided;
- feel fairly rewarded for their work;
- consider promotions fair and transparent.

Information on indicators of employees' and non-employee workers' experience of inclusion can be collected, for example, via surveys and focus groups.

When reporting how the organization collected information on inclusion indicators, it should describe how it ensured the views of employees and non-employee workers from diverse backgrounds were included. This includes any steps taken to increase engagement with employees and non-employee workers from vulnerable or under-represented social groups, such as targeted outreach or surveys. The organization should also describe how it ensured that employees' and non-employee workers' participation is voluntary, anonymous, and confidential, for example, in surveys or focus groups.

**Guidance to 109-3-d**

Actions taken to improve the experience of inclusion include providing training to managers on inclusive leadership; providing reasonable accommodations for workers with disabilities; supporting employee resource groups, which consist of workers with shared identities, so they feel connected and represented;

Commitments to improve experience of inclusion include identifying and addressing systemic barriers to inclusion; making workplace policies and practices inclusive and accessible; and integrating inclusion into leadership responsibilities and performance expectations.

If the organization uses artificial intelligence (AI) in its data collection and analysis, it should describe how it prevents algorithmic bias. For example, when using AI tools to analyze feedback on inclusion, it can describe the precautions taken to ensure that concerns from vulnerable or under-represented social groups are not ignored or considered minor complaints rather than systemic issues.

The organization can describe how specific actions or programs shape employees' and non-employee workers' experience of inclusion.

**Guidance to 109-3-e**

The organization should report how regularly it assesses employees' and non-employee workers' experience of inclusion.

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# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**employee type**
refers to permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, and part-time employees

Note 1: See Guidance to 2-7-b in *GRI 2: General Disclosures 2021* for more information on employee types.

Note 2: Employee type and employee category are two distinct terms with specific meanings. See definition of 'employee category'.

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

**governance body**
formalized group of individuals responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders

**highest governance body**
governance body with the highest authority in the organization

Note: In some jurisdictions, governance systems consist of two tiers, where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board. In such cases, both tiers are included under the definition of highest governance body.

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

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

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

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

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

Note 2: See section 2.1 in *GRI 1: Foundation 2021* for more information on 'impact'.

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

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

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

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

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

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

Note: See section 2.2 in *GRI 1: Foundation 2021* and section 1 in *GRI 3: Material Topics 2021* for more information on 'material topics'.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Examples: fiscal year, calendar year

**senior executive**
high-ranking member of the management of the organization, such as the Chief Executive Officer (CEO) or an individual reporting directly to the CEO or the highest governance body

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**temporary employee**
employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)

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

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

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

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

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

Note 2: The value chain includes the supply chain.

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

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

Note: Vulnerabilities and impacts can differ by gender.

**worker**
person that performs work for the organization

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

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

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

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

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

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

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

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

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

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

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

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

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# Bibliography

This section lists authoritative intergovernmental instruments and additional references used in developing this Standard, as well as resources that the organization can consult.

**Authoritative instruments:**


1. International Labour Organization (ILO), *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy*, 2022.


**Additional references:**


2. International Labour Organization (ILO), *Transforming Enterprises Through Diversity and Inclusion*, 2022.


**Resources:**


3. International Labour Organization (ILO), *Decent Work for Persons with Disabilities: Promoting Rights in the Global Development Agenda*, 2015.
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