



Item 04 – Basis for conclusions for GRI 106: Significant changes for workers 2027

For GSSB review

Date	18 May 2026
Meeting	1-3 June 2026
Project	GRI Topic Standard Project for Labor
Description	<p>This document summarizes the significant issues raised during the public comment period for the Topic Standard on significant changes for workers from 10 June to 4 October 2024. This document outlines the responses of the Global Sustainability Standards Board (GSSB) to the significant issues based on discussions and recommendations from the technical committee and advisory group.</p> <p>As the GSSB Due Process Protocol outlines, this document is not subject to voting for approval, is not part of the final Standard, and is non-authoritative.</p> <p>The full set of public comments can be downloaded from the Topic Standards Project for Labor page on the GRI website.</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.

Contents

1	About this document	3
2	Introduction	3
3	Objectives for revising the GRI labor-related Standards	3
4	Scope of the public comment.....	3
5	Overview of participation in public comment	4
6	Methodology for analyzing comments	5
7	Significant issues and GSSB responses	5
8	Issues by disclosure	7
9	SICH 1 Management of significant changes for workers (106-1 Significant changes for workers) ...	7
10	SICH 2 Minimum consultation and notice periods (106-2 Notice periods and time period for worker	
11	consultations)	7
12	SICH 3 Redeployment and training (106-3 Training and redeployment final standard).....	8
13	Cross-cutting issues	8
14	Appendix 1. Participation in regional events and webinars	10
15		

16 About this document

17 This document summarizes the significant issues raised by respondents during the public comment period of
18 the Topic Standard on [significant changes for workers](#) from 10 June to 4 October 2024.

19 The document includes the feedback provided by respondents through the public comment survey hosted on
20 the [Topic Standards Project for Labor page](#) and the feedback submitted by email.

21 All individual comments received, together with an analysis of the significant issues raised, were considered
22 by the technical committee (TC) and advisory group (AG). The recommendations of the TC and AG were
23 shared with the Global Sustainability Standards Board (GSSB) for consideration in developing the exposure
24 draft of the Topic Standard on significant changes for workers. This document provides a summary of the
25 GSSB's responses to the significant issues raised during the public comment period.

26 The full set of comments received can be downloaded from the [Topic Standards Project for Labor page](#) on
27 the GSSB website.

28 Introduction

29 Objectives for revising the GRI labor-related Standards

30 The objective of the [Labor Project](#) is to review and revise all GRI labor-related Standards and to
31 incorporate new issues to reflect the stakeholder expectations for reporting labor-related impacts. In line with
32 the GSSB's [Due Process Protocol](#), a multi-stakeholder [technical committee](#) was established in September
33 2022 to contribute to the review and content development.

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

37 Scope of the public comment

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

- 41 • [Phase 1: Employment Practices and Conditions](#) was available from 10 June to 4 October 2024. It
42 includes the following Standards:
 - 43 ○ *GRI SICH: Significant Changes for Workers 202X*
 - 44 ○ *GRI EMPL: Employment 202X*
 - 45 ○ *GRI REWO: Remuneration and Working Time 202X*
 - 46 ○ *GRI Control of Work Standard Interpretation to GRI 2*
- 47 • [Phase 2: Working Life and Career Development](#) was available from 25 February to 29 April 2025. It
48 includes the following Standards:
 - 49 ○ *GRI PARE: Working Parents and Caregivers 202X*
 - 50 ○ *GRI TRED: Training and Education 202X*
- 51 • [Phase 3.1: Workers' Rights and Protections](#) was available from 1 July to 15 September 2025. It
52 includes the following Standards:
 - 53 ○ *GRI NDEO: Non-discrimination and Equal Opportunity 202X*
 - 54 ○ *GRI DIVE: Diversity and Inclusion 202X*

55 • Phase 3.2: Workers' Rights and Protections was available from 10 December 2025 to 9 March 2026.
56 It includes the following Standards:

- 57 ○ *GRI LRBR: Labor Rights in Business Relationships 202X*
- 58 ○ *GRI FACB: Freedom of Association and Collective Bargaining 202X*
- 59 ○ *GRI FL: Forced Labor 202X*
- 60 ○ *GRI CL: Child Labor 202X*

61 Several outreach activities were carried out during Phase 1's public comment period, including four global
62 webinars. Approximately 2,200 individuals registered for the four global webinars. One of the webinars was
63 simultaneously translated into Spanish and Portuguese to reach a wider audience. Appendix 1 contains an
64 overview of these events.

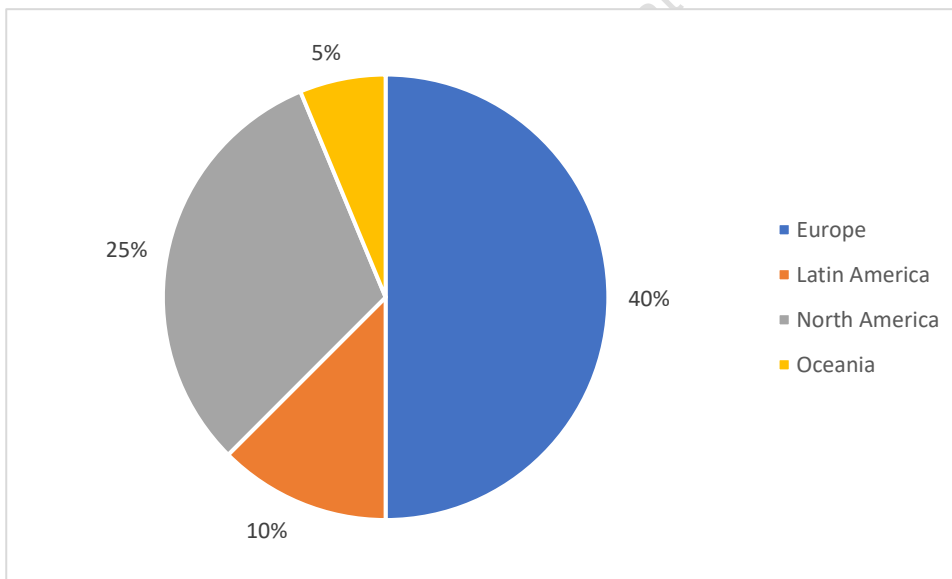
65 Comments collected during PCP activities, such as workshops or webinars, though not considered official
66 public comment submissions, were also taken into account when they aided understanding or flagged a
67 significant issue not raised in the official submissions.

68 Participation in the public comment period

69 Respondents were invited to submit comments on the GRI SICH: Significant Changes for Workers 202X
70 exposure draft using an online survey. The survey link was made available on the Labor Project webpage.
71 Respondents could also submit an official letter or statement to labor@globalreporting.org.

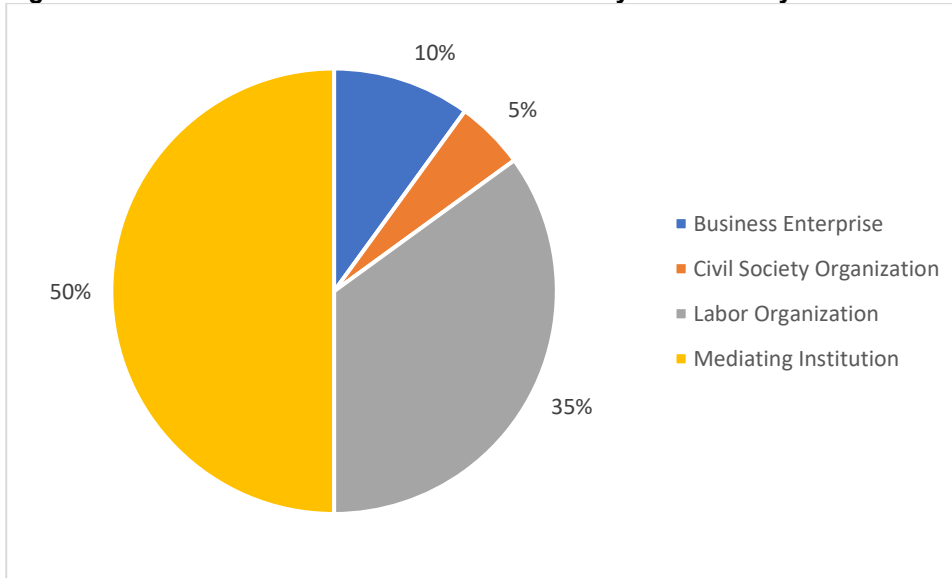
72 For the SICH: Significant Changes for Workers 202X exposure draft, a total of 18 submissions from
73 individuals and organizations were received, consisting of 17 completed surveys and one letters. See
74 Figures 1 and 2 for a breakdown of submissions by region and stakeholder constituency. Submissions were
75 received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil
76 society organizations, investment institutions, labor, and mediating institutions.

77 **Figure 1. Breakdown of all submissions received by geographic region**



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79

80 **Figure 2. Breakdown of all submissions received by constituency**



81 See the full set of comments on the [Topic Standards Project for Labor webpage](#).

82 **Methodology for analyzing comments**

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

- Type, e.g., requirement, guidance, general.
- Theme, e.g., defining significant changes, threshold for mass termination, migrant workers;
- Category, e.g., clear, unclear, not feasible, redundant.
- Action, e.g., draft, TC discussion, Labor discussion.

85 When a respondent raised several points in a single comment, they were split into distinct comments.

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

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

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

88 **Significant issues and GSSB responses**

89 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by
90 respondents, outlines proposed changes to the exposure draft of SICH, and explains why the GSSB
91 accepted or rejected the significant changes recommended by respondents.

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

93 • Issues by disclosure

94 • Cross-cutting issues

95 This section includes references to the draft and final version of *GRI 106*. The titles in the exposure draft are
96 used to refer to its content. When referring to the content in the final Standard, the titles in *GRI 106* are used.

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97 **GRI 106: Significant Changes for Workers 2027**

98 **Issues by disclosure**

99 **SICH 1 Management of significant changes for workers (106-1 Management of** 100 **significant changes)**

101 Many respondents expressed overall positive feedback on SICH-1, citing that it is important for achieving a
102 just transition to introduce new technologies, such as AI, in ways that respect labor rights. There were
103 positive remarks that the disclosure went beyond legal minimums.

104 **a) Goals and targets**

105 One comment suggested that the organization should report goals and targets for minimizing terminations.

106 *GSSB response:* Additional guidance in *GRI 106* was included explaining that an organization can report its
107 goals or targets for minimizing terminations due to significant changes

108 **b) Work stoppages**

109 One comment suggested reporting on how an organization manages work stoppages.

110 *GSSB response:* This suggestion was not implemented as it is already included in *GRI 113: Freedom of*
111 *Association and Collective Bargaining 2027.*

112 **c) Disproportionate impacts**

113 One comment suggested organizations should report any mitigation of disproportionate impacts that the
114 significant change may have on a population.

115 *GSSB response:* Requirement 106-1-c was added, requesting organizations to report how actions taken to
116 mitigate negative impacts may disproportionately affect some employees and non-employees. The guidance
117 text in requirement 106-1-c was added, stating that it would apply to certain worker groups, such as low-
118 skilled workers, part-time employees, and those from vulnerable groups.

119 **d) Training costs**

120 One respondent requested greater clarity on the guidance regarding employees and non-employee workers
121 paying the costs for any upskilling or reskilling.

122 *GSSB response:* The guidance to requirement 1051-b-iii concerning upskilling and reskilling was updated to
123 ask organizations to report whether workers' pay covers any related costs.

124 **e) Threshold for mass termination**

125 One comment suggested setting a threshold, such as 10% or 20% of all employees, to define when mass
126 termination must be reported.

127 *GSSB response:* This comment was not implemented as there is no global intergovernmental instrument to
128 define mass termination thresholds. National authorities can have their own definitions, which should guide
129 organizations in considering if it is a material topic. In addition, using percentages may not reflect actual
130 impact, since even a small percentage could mean a large number of affected workers.

131 **SICH 2 Minimum consultation and notice periods (106-2 Notice periods and time** 132 **period for worker consultations)**

133 **a) Communication period for employees and non-employee workers**

134 One comment requested that the organization report additional details on the communication periods during
135 the consultation period with worker representatives ahead of potential terminations, such as whether this
136 communication occurs before the changes are implemented, whether minimum periods are established prior
137 to any implementation, and any other relevant deadlines.

138 GSSB response: Requirement 106-1-d maintains its focus on reporting communications to employees and
139 non-employee workers, including notice periods, but its guidance was updated to provide additional clarity on
140 reporting additional context. For communication with worker representatives, when they are consulted, it was
141 decided to ask for the percentage by which communication periods exceed the time required by law and
142 collective bargaining agreements.

143 **SICH 3 Redeployment and training (106-3 Training and redeployment)**

144 Many respondents expressed overall positive feedback on the new SICH 3 disclosure, citing that it is good
145 practice to undertake training and redeployment to minimize the adverse impacts of major restructuring.
146 Training and redeployment, as well as mitigating adverse impacts on the workers directly involved, also
147 mitigate adverse impacts on host communities and reduce hostility from governments and regulators.

148 **a) Reporting the total number of employees terminated**

149 Some comments requested that this disclosure should include the total number of employees terminated.

150 GSSB response: Requirement 106-3-b asks for the number of workers affected by a significant event to
151 calculate the percentage of employees redeployed. The number of employees terminated is not required, as
152 it lacks context to be meaningful. Organizations are not required to report the events or issues that led to
153 significant changes, as this information may be sensitive. Without this context, the number of terminations
154 alone provides limited insight

155 **Cross-cutting issues**

156 **a) Reporting requirements for non-employees**

157 A few comments suggested greater reporting on non-employee workers, especially in SICH-3, including the
158 number affected by the significant change. However, one commenter noted that, unlike permanent
159 employees, non-employee workers engaged in short-term or fluctuating work inherently meet changing
160 organizational labor needs. One commenter also noted that organizations have limited control over the
161 redeployment or upskilling of non-employee workers. For example, a private employment agency is
162 responsible for deploying agency workers.

163 GSSB response: The scope of reporting was maintained, as Disclosure 106-1 requires the organization to
164 report on employees and non-employee workers. In addition, Disclosure 106-3 applies only to employees
165 because it is in line with the *ILO Termination of Employment Convention* (No. 158), which excludes workers,
166 including those engaged under a contract of employment for a specified period or a specified task, and those
167 engaged on a casual basis for a short period.

168 However, the guidance to requirement 106-1-b was modified to ask organizations how they mitigate the
169 negative impacts of significant changes on non-employee workers to ensure levels of protection are
170 extended to non-employee workers, especially those with commercial contracts. Additional guidance was
171 also added to requirement 106-1-b, requesting that organizations describe how they disengage from non-
172 employee workers, such as contractors, whose primary income comes from providing services to the
173 organization. The guidance to requirement 106-1-d-iv was also revised to clarify that the organization should
174 report how non-employees are paid for the work they provide.

175 **b) Alternatives to trade unions and worker representatives**

176 Several comments suggested adapting or expanding reporting on worker representatives, such as:

- 177 • implementing alternative measures for worker consultation where unions do not exist, or are
178 prohibited by law;
- 179 • including engagement with employee groups established within an entity that are not covered by
180 GRI's definition of workers' representatives;
- 181 • specifying the type of employee representative body, including whether it is internal to the
182 organization or an external body for bipartite communication and cooperation;
- 183 • including the word 'legitimate' before 'worker representatives'.

184 GSSB response: None of these suggestions were included in *GRI 106* because, first, the *ILO Workers'*
185 *Representatives Convention* (No. 135) states that within the organization, neither trade union representatives

186 nor elected representatives may be used to undermine the position of trade unions and their representatives.
187 Secondly, the GRI definition already provides a clear description of worker representatives (based on the
188 *ILO Workers' Representatives Convention*), which explains what constitutes a legitimate worker
189 representative and an alternative to worker representation when freedom of association and collective
190 bargaining are restricted by law.

191 **b) Reporting the nature of the event**

192 A few comments suggested that organizations report the nature of the event that caused a significant
193 change.

194 GSSB response: This suggestion was not implemented because the *ILO Termination of Employment*
195 *Convention* (No. 158) does not require organizations to provide reasons for terminations. This may be
196 sensitive business information that would put them at a competitive disadvantage if it became publicly
197 available.

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Appendix 1. Participation in regional events and webinars

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Table 1: Overview of events and webinars

Events	Date	Number of attendees
Labor Draft Standards First Phase Webinar	20 June 2024	233 attendees 778 registered
Labor Draft Standards First Phase Webinar	25 June 2024	197 attendees 490 registered
Q&A webinar public comment period on revised GRI Standards on employment practices and conditions	18 September 2024	195 attendees 592 registered
Q&A webinar public comment period on revised GRI Standards on employment practices and conditions	19 September 2024	205 attendees 564 registered
Total		830 attendees 2424 registered