

# Item 06 – GRI Topic Standard Project for Labor – Proposed public comment questionnaire for two exposure drafts

## For GSSB approval

<b>Date</b>	04 June 2025
<b>Meeting</b>	19 June 2025
<b>Project</b>	GRI Topic Standard Project for Labor
<b>Description</b>	<p>This document contains a draft public comment questionnaire for the exposure drafts on Non-discrimination and Equal Opportunity and Diversity and Inclusion. Both draft Standards are part of the GRI Topic Standard Project for Labor, which will be submitted to the GSSB for information at the June 2025 meeting. The public comment period is proposed to commence in late June and run until 15 September 2025. An open questionnaire will be set up online to collect public feedback. This document sets out the proposed questions to be included in the feedback questionnaire.</p>

This document has been prepared by the GRI Standards Division 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](http://www.globalreporting.org).

# 1 Survey

## 2 Introduction

3 Thank you for taking part in the public consultation of the phase ‘Workers’ rights and protection  
4 focused on inclusion and equal opportunities at work’ of the GRI Topic Standard Project for Labor.  
5 This includes the following Topic Standards: Non-discrimination and Equal Opportunity and Diversity  
6 and Inclusion.

7 The GRI Topic Standard Project for Labor is available in three thematic phases: Employment  
8 practices and conditions, Working life and career development, and Workers’ rights and protection.

9 The Non-discrimination and Equal Opportunity and Diversity and Inclusion Topic Standards are  
10 published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent  
11 standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#). Any interested party can  
12 submit comments on the exposure drafts using this online survey.

13 **Note: The exposure drafts are published for public consultation only, and their content may  
14 change before the final versions of the Standards are released for use.**

15 **Access the GRI Labor exposure drafts in the following links:**

- 16 • Non-discrimination and Equal Opportunity Topic Standard
- 17 • Diversity and Inclusion Topic Standard

18 A summary of the project's objectives and the significant proposals can be found in the [Explanatory  
19 Memorandum](#) at the beginning of each exposure draft. The labor project is being up for public  
20 consultation in different phases. This means that only specific Topic Standards are available for public  
21 exposure during each public consultation period. It is important to note that the Standards being  
22 presented for public consultation in this phase pertain to the organizations’ employees and workers  
23 who are not employees and whose work is controlled by the organization, and workers in business  
24 relationships.

25 **For further details regarding the different phases of the project scope and timelines, you are  
26 welcome to view our Frequently Asked Questions.**

27 **Feedback can be submitted until 15 September 2025.**

28 **Please provide all feedback in English.** If using these survey questions or commenting in English is  
29 not feasible, please contact [labor@globalreporting.org](mailto:labor@globalreporting.org) for support.

30 **Useful information for providing your feedback**

- 31 • Please read through the exposure drafts in their entirety before submitting your responses.
- 32 • You are welcome to provide feedback either on one exposure draft or both drafts.
- 33 • You don’t have to answer all the questions in the questionnaire, only those relevant to you.  
34 Questions marked with an asterisk (\*) must be answered before you can proceed. You can go  
35 back to the previous page to review or change your responses.
- 36 • The survey’s final question allows you to submit additional comments or suggestion.  
37 Additionally, feedback on the relevance of disclosures, reporting difficulties, and data  
38 availability is welcome.
- 39 • After completing the questionnaire, a copy of your responses will be emailed to you.
- 40 • When responding to the questions, please provide where possible:
  - 41 ○ the line number(s) of the text or reference number of the disclosure which your  
42 comment concerns;
  - 43 ○ a rationale or supporting explanation for your comment;
  - 44 ○ an alternative wording suggestion if relevant;

- 45                   ○ any relevant authoritative instruments or information on further resources;  
46                   ○ information where we can access further resources.

47 For more information about the project, please visit the [GRI Standards website](#). **If you have any**  
48 **questions or queries regarding providing feedback via questionnaire or the public**  
49 **consultation period, please email [labor@globalreporting.org](mailto:labor@globalreporting.org)**

## 50 Respondent details

51 As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed  
52 and considered a matter of public record.

53 Comments will be anonymously published on the GRI website. These comments will simply be used  
54 by the GSSB internally to analyze the public feedback on the topics under the Public Comment  
55 Period. Your personal details will not be used or processed by GRI for any other purpose except to  
56 inform the development of the Topic Standards. For more information on GRI's privacy policy, click  
57 [here](#).

58 **Please confirm whether you agree to your name (for individual submissions) or your**  
59 **organization's name (for organizational submissions), country, and stakeholder constituency**  
60 **to be included along with your comments for the GSSB's internal consideration. If you do not**  
61 **agree, your comments will not expressly be considered by the GSSB. \***

- 62                   • Agree  
63                   • Do not agree

64 **Please confirm whether you agree to GRI contacting you to clarify your responses and/or to**  
65 **follow up on comments submitted through this survey. \***

- 66                   • Agree  
67                   • Do not agree

68 **First name \***

69 **Last name \***

70 **Are you responding on behalf of an organization? \***

- 71                   • Yes  
72                   • No

73 **Organization name \***

74 **Email address \***

75 **Country – Please indicate the country you/your organization represent. \***

76 **Constituency \*** [Academic / Assurance provider / Business / Consultant / Government / Investor /  
77 Labor representative / Market regulator / Non-governmental organization / Rating agency / Standard  
78 setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

79 *Note that if this submission is on behalf of an organization, the name of the organization will be*  
80 *published, and not the name of the person making this submission.*

81 **Survey questions for the Labor-related**  
82 **exposure drafts**

83 **Non-discrimination and Equal Opportunity Topic Standard**

84 The following questions are in reference to the draft of the revised Non-discrimination and Equal  
85 Opportunity Topic Standard, which can be found [here](#).

86 The Non-discrimination and Equal Opportunity Topic Standard exposure draft contains two  
87 management disclosures and two topic disclosures regarding the organization's non-discrimination  
88 and equal opportunity-related impacts and how it manages them.

89 **Question N1: NDEO 1 Non-discrimination and equal opportunity policies**

90 What is your feedback regarding the disclosure of NDEO 1 Non-discrimination and equal opportunity  
91 policies?

92 *Please explain your response. Be as specific as possible and provide suggestions for improvement.*  
93 *Please include the specific disclosures, requirements, examples, and line number(s) where*  
94 *appropriate.*

95 **Question N2: NDEO 1 Non-discrimination and equal opportunity policies**

96 Is the guidance of the requirement NDEO 1-b related to reasonable accommodation explained  
97 clearly?

98 *Please explain your response. Be as specific as possible and provide suggestions for improvement.*  
99 *Please include the specific disclosures, requirements, examples, and line number(s) where*  
100 *appropriate.*

101 **Question N3: NDEO 2 Non-discrimination and equal opportunity in business relationships**

102 What is your feedback regarding the disclosure of NDEO 2 Non-discrimination and equal opportunity  
103 in business relationships?

104 *Please explain your response. Be as specific as possible and provide suggestions for improvement.*  
105 *Please include the specific disclosures, requirements, examples, and line number(s) where*  
106 *appropriate.*

107 **Question N4: NDEO 3 Discrimination Incidents**

108 Would you suggest any other metrics to be included in the disclosure of NDEO 3 Discrimination  
109 incidents?

110 *Please explain your response with reference to any relevant international authoritative instruments*  
111 *and examples.*

112 **Question N5: NDEO 4 Discrimination Incidents in business relationships**

113 What is your feedback regarding the disclosure of NDEO 4 Discrimination incidents in business  
114 relationships?

115 *Please explain your response. Be as specific as possible and provide suggestions for improvement.*  
116 *Please include the specific disclosures, requirements, examples, and line number(s) where*  
117 *appropriate.*

118 **Question N6: Overall**

119 Do you have any other feedback regarding the Non-discrimination and Equal Opportunity Topic  
120 Standard that you think is important for us to know?

121 *Please include the specific disclosures, requirements, line number(s), and recommended resources*  
122 *where appropriate.*

## 123 **Diversity and Inclusion Topic Standard**

124 The following questions are in reference to the exposure draft of the revised Diversity and Inclusion  
125 Topic Standard, which can be found [here](#).

126 The Diversity and Inclusion Topic Standard exposure draft contains one management disclosure and  
127 two topic disclosures about the organization's diversity and inclusion-related impacts and how it  
128 manages them.

### 129 **Question D1: Diversity and inclusion governance and policies**

130 What is your feedback regarding the disclosure DIVE 1: Diversity and inclusion governance and  
131 policies?

132 *Please explain your response. Be as specific as possible and provide any suggestions for*  
133 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*  
134 *where appropriate.*

### 135 **Question D2: Diversity of governance bodies and employees**

136 What is your feedback regarding the disclosure DIVE 2: Diversity of governance bodies and  
137 employees?

138 Please explain your response. Be as specific as possible and provide any suggestions for  
139 improvement. *Please include the specific disclosures, requirements, examples, and line number(s)*  
140 *where appropriate.*

### 141 **Question D3: Employee Inclusion**

142 What is your feedback regarding the disclosure DIVE 3: Employee Inclusion?

143 *Please explain your response. Be as specific as possible and provide any suggestions for*  
144 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*  
145 *where appropriate.*

### 146 **Question D4: Overall**

147 Do you have any other feedback regarding the Diversity and Inclusion Topic Standard that you think  
148 is important for us to know?

149 Please include the specific disclosures, requirements, line number(s), and recommended resources  
150 where appropriate.

## 151 **Thank you!**

152 Thank you for taking part in this survey. We appreciate your time and value your input greatly. You  
153 will receive an email with a copy of your responses. If you did not receive one, please check your  
154 spam folder.