



# Item 03 – GRI 106: Significant Changes for Workers 2027

## For GSSB approval

<b>Date</b>	18 May 2026
<b>Meeting</b>	01-03 June 2026
<b>Project</b>	GRI Topic Standard Project for Labor
<b>Description</b>	<p>This document presents <i>GRI 106: Significant Changes for Workers 2027</i> for GSSB approval.</p> <p>A summary of key changes from the exposure draft is provided in the explanatory note at the beginning of the document.</p> <p>This document is complemented by Item 04 – Basis for conclusions for <i>GRI 106: Significant Changes for Workers 2027</i>, which summarizes the significant issues raised during the public comment period and the GSSB responses to these.</p> <p>The proposed effective date for all revised labor Standards will be discussed during the GSSB meeting of 1-3 June.</p>

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## 3 Explanatory note

4 This section summarizes the key changes in *GRI 106: Significant Changes to Workers 2027*,  
5 compared to the exposure draft. These changes are recommended by the technical committee with  
6 additional feedback from the advisory group based on comments from the public comment period.  
7 Please note that only key changes are listed in this summary; minor changes to wording are not  
8 included.

### 9 Background information:

- 10 • Includes a reference to Organisation for Economic Co-operation and Development (OECD)  
11 *Guidelines for Multinational Enterprises on Responsible Business Conduct*.

### 12 Disclosure 106-1: Management of significant changes

- 13 • Requirement 106-1-c was added, which requires organizations to report on how they mitigate  
14 their impacts on employees and non-employee workers who may be disproportionately affected  
15 by significant changes.
- 16 • Requirement 106-1-e was revised to include the concepts of mass terminations and worker  
17 consultation. This requirement now appears in the topic management disclosures, having moved  
18 from the topic disclosures.
- 19 • Guidance added for requirement 106-1-b asks organizations to describe how they disengage from  
20 non-employee workers who are contractors or freelancers whose primary income comes from  
21 providing services to the organization in the event of significant changes.
- 22 • Guidance was added to requirement 106-b-i on how the organization provides adequate notice to  
23 private employment agencies when redeploying non-employee workers.
- 24 • Guidance added to requirement 106-1-d on reporting goals or targets for minimizing terminations  
25 due to significant changes.
- 26 • Guidance added to requirement 106-1-c on reporting how impacts on migrant workers,  
27 apprentices, and interns are managed during mass termination.
- 28 • Guidance added to requirement 106-1-d-iii on reporting the minimum and maximum notice period  
29 for employees and non-employee workers. The minimum period is the shortest among the ones  
30 provided to the organization's employees and non-employee workers.
- 31 • Guidance added to requirement 106-1-d-iv regarding the reporting of severance pay, including  
32 how to determine the amount of severance pay.

### 33 Disclosure 106-2 Time period for worker consultations

- 34 • Requirements 106-2-a-i and 106-2-a-ii were revised to include reporting the percentage by which  
35 the time period for communicating with worker representatives exceeds legal requirements.
- 36 • Requirement 106-2-b was added for any contextual information necessary regarding data  
37 compilation.
- 38 • Guidance added to requirement 106-2-a requests in cases of a different number of weeks in  
39 collective bargaining agreements: the organization reports the higher number.
- 40 • The guidance for requirements 106-2-a-i and 106-2-a-ii was revised with reporting examples.

### 41 Disclosure 106-3 Training and redeployment

- 42 • Requirement 106-3-b was revised to include employees affected by significant changes as the  
43 numerator.
- 44 • Requirements 106-3-a and 106-3-b were revised to request reporting by regions.
- 45 • An example was added in the guidance to requirement 106-3-a to assist organizations in  
46 determining the percentage of employees whose employment has been affected by significant  
47 changes.
- 48 • Examples were added to the guidance of requirement 106-3-b to assist organizations in reporting  
49 those whose employment has been affected by significant changes. This includes the number of  
50 redeployed employees in each region, as well as employees whose employment was terminated  
51 and are awaiting redeployment.
- 52 • Examples of how an employee's employment is affected by significant changes were added to the  
53 guidance for requirement 106-3-c.

54 **Glossary**

- 55 • Existing GRI glossary terms added: basic salary, business relationships, discrimination, full-time  
56 employee, human rights, Indigenous Peoples, local community, material topics, part-time  
57 employee, remedy/remediation, remuneration, reporting period, stakeholder, supplier, supply  
58 chain, sustainable development/sustainability, value chain, worker, worker participation, worker  
59 representative
- 60 • New glossary terms added for 'employee type' and 'non-employee worker'.
- 61 • Removal of glossary terms 'significant change'.

62 **Contents subject to change:**

63 As other labor Standards are submitted to the GSSB for approval, references  
64 to those standards in *GRI 106*, as well as to related disclosures and requirements, are  
65 subject to change in line with the final content of those standards. Some glossary terms, such as  
66 basic salary, collective bargaining, discrimination, and remuneration, may also be revised following  
67 their review in the context of other labor standards.

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68 **GRI 106: Significant Changes for**  
69 **Workers 2027**

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70 **EFFECTIVE DATE: [DAY MONTH YEAR]**  
71 **TOPIC STANDARD**

# 72 **GRI 106: Significant Changes for** 73 **Workers 2027**

## 74 **Topic Standard**

### 75 **Effective Date**

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

### 77 **Responsibility**

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

### 81 **Due Process**

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

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## 112 Introduction

113 [GRI 106: Significant Changes for Workers 2027](#) contains disclosures for organizations to report  
114 information about their impacts related to significant changes for workers and how they manage these  
115 impacts.

116 The Standard is structured as follows:

- 117 • [Section 1](#) contains one disclosure, which provides information about how the organization  
118 manages its impacts related to significant changes for workers.
- 119 • [Section 2](#) contains two disclosures, which provide information about the organization's  
120 impacts related to significant changes for workers.
- 121 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI  
122 Standards. The terms are underlined in the text of the GRI Standards and linked to the  
123 definitions.
- 124 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references  
125 used in developing this Standard.

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

## 128 Background on the topic

129 This Standard addresses the topic of significant changes for workers.

130 A significant change for workers is an alteration in the organization's operational pattern that can have  
131 a significant positive or negative impact on them. Examples include closures, expansions, mergers,  
132 new openings, outsourcing operations, restructuring, the sale of all or part of the organization, and  
133 takeovers. Significant changes can result from demographic shifts, the introduction of new  
134 technologies, or the transition to a low-carbon economy.

135 Significant changes can negatively affect workers by altering working conditions, such as locations  
136 and hours of work, or even leading to mass terminations. They can disproportionately affect certain  
137 workers, such as those in low-skilled roles and with disabilities, as well as migrant workers.

138 Actions to mitigate the negative impacts of significant changes on workers include offering  
139 alternatives to mass termination, such as voluntary early retirement with appropriate income  
140 protection, or restricting the use of paid overtime. Workforce planning can align the existing employee  
141 base with anticipated future labor demand, ensuring organizational stability and avoiding sudden  
142 mass terminations. Upskilling and reskilling programs can also help workers enhance their  
143 employability and gain valuable transferable skills. Additionally, redeployment enables workers to stay  
144 employed and enables organizations to retain skilled workers.

145 Significant changes for workers can also result in positive impacts. For example, adopting new  
146 technologies can eliminate work-related hazards. This can lead to higher-quality jobs that require new  
147 skills, promote worker upskilling, and potentially improve job satisfaction. Another example is the shift  
148 from office-based work to remote work, which can lead to policies that prioritize well-being and  
149 promote better work-life balance.

150 According to the Organisation for Economic Co-operation and Development (OECD) *Guidelines for*  
151 *Multinational Enterprises on Responsible Business Conduct* [5], when organizations consider  
152 changes to their operations with major employment effects, they are expected to provide reasonable  
153 notice to representatives of affected workers and their organizations and, where appropriate, to  
154 relevant governmental authorities. Organizations are also expected to cooperate with worker  
155 representatives and appropriate governmental authorities to mitigate negative impacts as much as  
156 possible.

157 The International Labour Organization (ILO) provides guidance on termination payments, notice  
158 periods, and appeal procedures through the *Termination of Employment Convention* [2] and the  
159 *Termination of Employment Recommendation* [3]. The convention aims to protect workers' rights in  
160 cases of employment termination, particularly amid economic challenges and technological change. It  
161 emphasizes that, when organizations consider terminations for economic, technological, structural, or  
162 similar reasons, they are expected to provide worker representatives with an early opportunity for

163 consultation. These consultations can inform measures that prevent or reduce terminations and  
164 mitigate negative impacts on workers affected by significant changes, such as helping them access  
165 alternative employment.

166 This Standard applies to the organization's:

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

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

## 174 **System of GRI Standards**

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

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

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

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

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

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

### 192 **Sector Standards**

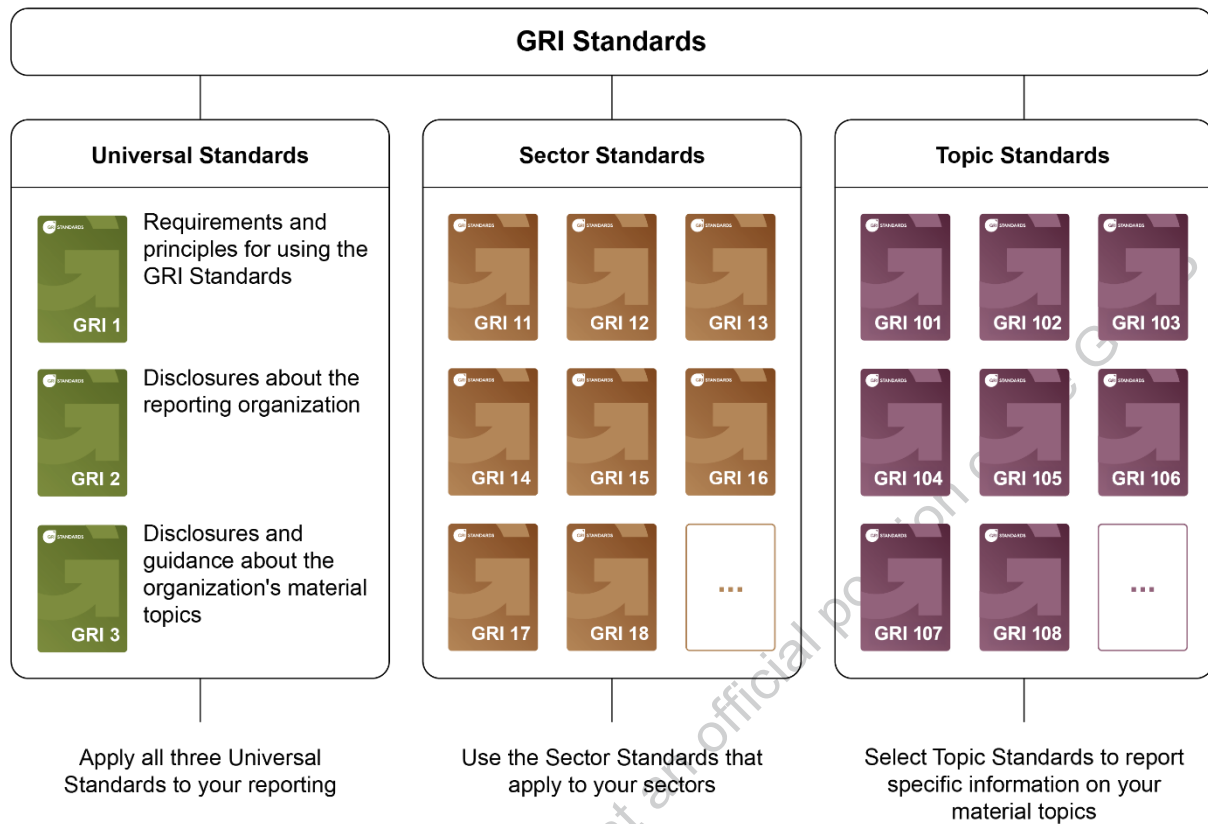
193 The Sector Standards provide information for organizations about their likely material topics. The  
194 organization uses the Sector Standards that apply to its sectors when determining its material topics  
195 and when determining what to report for each material topic.

### 196 **Topic Standards**

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

200  
201

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



202

## 203 Using this Standard

204 This Standard can be used by any organization – regardless of size, type, sector, geographic location,  
205 or reporting experience – to report information about its impacts related to significant changes for  
206 workers.

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

- 208 • [GRI 2: General Disclosures 2021 \(see also the Control of Work Standard Interpretation to GRI 2\)](#)
- 209
- 210 • [GRI 104: Employment 2027](#)
- 211 • [GRI 105: Remuneration and Working Time 2027](#)
- 212 • [GRI 107: Working Parents and Caregivers 2027](#)
- 213 • [GRI 108: Training and Education 2027](#)
- 214 • [GRI 109: Diversity and Inclusion 2027](#)
- 215 • [GRI 110: Non-discrimination and Equal Opportunity 2027](#)
- 216 • [GRI 111: Child Labor 2027](#)
- 217 • [GRI 112: Forced Labor 2027](#)
- 218 • [GRI 113: Freedom of Association and Collective Bargaining 2027](#)
- 219 • [GRI 114: Labor Rights in Business Relationships 2027](#)
- 220 • [GRI 403: Occupational Health and Safety 2018](#)

221 In addition to this Standard, disclosures that relate to this topic can be found in:

- 222 • [GRI 102: Climate Change 2025](#)

223 An organization reporting in accordance with the GRI Standards is required to report the following  
224 disclosures if it has determined significant changes for workers to be a material topic:

- 225 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).  
226 • Any disclosures from this Topic Standard that are relevant to its impacts related to significant  
227 changes for workers (Disclosure 106-1 through Disclosure 106-3).

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

229 Reasons for omission are permitted for these disclosures.

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

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

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

#### 245 **Requirements, guidance and defined terms**

246 The following apply throughout this Standard:

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

249 Requirements may be accompanied by guidance.

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

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

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

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

## 257 1. Topic management disclosures

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

260 An organization that has determined significant changes for workers to be a material topic is required  
261 to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The  
262 organization is also required to report any disclosure from this section (Disclosure 106-1) that is  
263 relevant to its impacts related to significant changes for workers.

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

## 265 Disclosure 106-1 Management of significant changes

### 266 REQUIREMENTS

267 The organization shall:

- 268 a. describe how it managed significant changes for employees and non-employee workers,  
269 including how it consulted worker representatives;
- 270 b. describe actions taken to mitigate the negative impacts of significant changes for  
271 employees and non-employee workers, including:  
272 i. upskilling and reskilling;  
273 ii. redeployment;  
274 iii. workforce planning;
- 275 c. describe actions taken to mitigate negative impacts on employees and non-employee  
276 workers that may be disproportionately affected by significant changes;
- 277 d. in cases where significant changes resulted in the mass termination of employees and  
278 non-employee workers, report:  
279 i. the termination procedures, including how it consulted worker representatives;  
280 ii. the appeal procedures;  
281 iii. the minimum notice period provided;  
282 iv. whether severance pay and benefits were provided;
- 283 e. report whether notice periods and provisions for worker consultation for mass  
284 terminations are specified in collective bargaining agreements.

### 285 GUIDANCE

286 This disclosure covers how the organization managed the impacts of significant changes for  
287 employees and non-employee workers that occurred or continued during the reporting period and  
288 how it manages the impacts of future significant changes, for example, through workforce planning  
289 and collective bargaining agreements.

#### 290 Guidance to 106-1-a

291 The organization should describe how it managed significant changes from initiation through  
292 implementation and post-implementation follow-up. In addition, the organization should explain how it  
293 informed employees and non-employee workers of any significant changes that affected their work.

294 The organization should report whether and how consultations with worker representatives took place  
295 as early as possible whenever there was a significant change. The organization can also report how it  
296 ensured that all relevant information was available to worker representatives, enabling them to  
297 participate effectively in the consultations.

298 The organization can also describe how it notified government authorities and cooperated with them  
299 regarding significant changes.

300 See references [2] and [3] in the [Bibliography](#).

301 **Guidance to 106-1-b**

302 The organization should report how it provided alternatives to mass termination, such as voluntary  
303 early retirement with appropriate income protection, restrictions on the use of paid overtime, or a  
304 temporary reduction in regular hours of work for employees and non-employee workers. The  
305 organization should also report whether it provided compensation for reduced remuneration during  
306 temporary reductions in regular hours of work and, if so, whether competent authorities financed this  
307 compensation.

308 The organization should report how it ensured that any alternatives to mass termination were freely  
309 chosen. For example, the organization can report how it explained to workers that declining these  
310 alternatives does not affect their employment status.

311 The organization should report how it ensured that non-employee workers were paid for work already  
312 performed. The organization can also describe how it disengaged from non-employee workers, such  
313 as contractors or freelancers, whose primary income came from providing services to the  
314 organization.

315 The organization can also report the actions taken to mitigate the negative impacts of significant  
316 changes in collaboration with other stakeholders and competent authorities, such as providing career  
317 transition services to employees and non-employee workers affected by those changes.

318 See reference [3] in the Bibliography.

319 **Guidance to 106-1-b-i**

320 Upskilling and reskilling enhance workers' knowledge, skills, and competencies. This improves the  
321 ability to secure decent work in a changing labor market by ensuring a worker can still be employed in  
322 other positions or in a different socio-cultural or technical environment within or outside the  
323 organization.

324 Upskilling and reskilling can be formal or non-formal activities provided directly or indirectly by the  
325 organization.

326 Upskilling refers to training that supplements and updates existing workers' knowledge, skills, and  
327 competencies. An example of upskilling is when a manufacturing plant introduces automated  
328 machines and employees undergo training to operate and maintain them, thereby becoming highly  
329 skilled technicians.

330 Reskilling equips workers with new knowledge, skills, and competencies. An example of reskilling is  
331 when a finance department administrator is trained and earns professional certifications to become a  
332 qualified accountant.

333 The organization should report whether employees and non-employee workers paid for the costs of  
334 upskilling and reskilling, and whether they continued to receive remuneration during the training and  
335 education period.

336 See reference [1] in the Bibliography.

337 The organization should describe its employee and non-employee worker upskilling and reskilling  
338 programs, including an overview of the content and the time required to complete them.

339 The organization is required to describe the type and content of training and education provided to  
340 employees and non-employee workers under [Disclosure 108-2 in GRI 108: Training and Education](#)  
341 [2027](#).

342 The organization should report if any upskilling or reskilling was conducted in collaboration with a  
343 governmental institution or another initiative.

344 The organization can describe the impacts of upskilling and reskilling for employees and non-  
345 employee workers, such as greater job security or higher basic pay.

346 **Guidance to 106-1-b-ii**

347 Redeployment is the process of moving workers to a different job before the notice period expires.  
348 Redeployment can occur internally within the organization or externally to another organization. This  
349 can be managed directly by the organization or with the assistance of competent authorities and

350 private employment agencies. An example of external redeployment is when an employee temporarily  
351 works for another organization while their employment with their current employer is suspended.

352 When describing redeployment actions to mitigate the negative impacts of significant changes, the  
353 organization should include:

- 354 • the process for identifying available internal job opportunities;
- 355 • the selection criteria and process for choosing employees and non-employee workers to  
356 redeploy;
- 357 • how it incorporated employees and non-employee workers into the process who are on sick  
358 leave, maternity leave, paternity leave, parental leave, or caregiver leave;
- 359 • how it communicated with employees and non-employee workers about the process and  
360 informed them of alternatives to redeployment.

361 The organization should report whether redeployed employees and non-employee workers were  
362 offered employment of the same type as the one from which they are being terminated, for example,  
363 both the terminated job and the redeployment offer were permanent full-time employment. The  
364 organization should explain how it determined whether a redeployment was suitable and whether  
365 working conditions, such as remuneration, social protection contributions, or working time  
366 arrangements, were comparable to the employee's or non-employee worker's previous role. The  
367 organization should report how redeployment suits employees' and non-employee workers' skills and  
368 abilities. It should also describe how it considered personal circumstances, such as family or  
369 caregiving responsibilities.

370 The organization should report how it communicated job offers to employees and non-employee  
371 workers in a language they understand, and whether sufficient time was provided to assess the  
372 suitability of the offer.

373 The organization should also report how it provided adequate notice to private employment agencies  
374 to redeploy non-employee workers.

#### 375 **Guidance to 106-1-b-iii**

376 Workforce planning is the process by which the organization understands its expected short- and  
377 long-term workforce needs. This process helps, for example, to promptly identify and mitigate the  
378 introduction of technologies, such as automation. The organization can use this information to  
379 develop existing workers to meet these expected needs, which can result in upskilling, reskilling, and  
380 recruitment. When describing workforce planning, the organization can include timeframes, scenario  
381 planning, and a gap analysis of employees' and non-employee workers' current skills and the  
382 organization's expected needs.

383 The organization can report on stakeholder involvement in workforce planning, including competent  
384 authorities and worker representatives, and how this process was used to inform decision-making.  
385 For example, competent authorities can assess labor supply and demand, identify skills gaps, and  
386 develop policies related to education, training, and job creation.

387 The organization can also report how it continually monitors employees' and non-employee workers'  
388 skill sets compared to the market and organizational needs. For example, the organization can report  
389 that it monitors technological advances in artificial intelligence and the potential impact on workers.

#### 390 **Guidance to 106-1-c**

391 Examples of employees and non-employee workers disproportionately affected by significant changes  
392 are those on temporary contracts, low-skilled workers, apprentices and interns, and those from  
393 vulnerable groups. For example, automation may lead to termination for low-skilled workers, while  
394 workers on temporary contracts may be more easily dismissed without access to adequate support or  
395 reskilling opportunities. When reporting on this requirement, the organization can describe how  
396 upskilling and reskilling, as well as redeployment, involved low-skilled employees and non-employee  
397 workers, who are at a greater disadvantage in finding new job opportunities.

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

399 Employees and non-employee workers from vulnerable groups are at greater risk of not finding new  
400 employment after termination. For example, migrant workers are more vulnerable because visa  
401 restrictions limit their ability to change jobs, and their residency status is dependent on their work

402 permit. When migrant employees and non-employee workers are redeployed, the organization should  
403 report whether it collaborated with the competent authorities to ensure their work permits and  
404 residency documents were updated, and how it ensured that migrant workers did not pay recruitment  
405 fees or related costs during redeployment.

406 When reporting actions taken to mitigate the negative impacts of significant changes on apprentices  
407 and interns, the organization can describe how it ensured continuity in their training and work, such as  
408 partnering with a training provider to minimize disruptions and coordinating with another organization  
409 to promote redeployment.

#### 410 **Guidance to 106-1-d**

411 Mass termination occurs when the employment of a significant number of workers is terminated  
412 simultaneously or within a short period. Legal requirements and collective bargaining agreements  
413 establish the threshold for mass termination.

414 The organization should report whether relevant information about a mass termination was provided  
415 to employees and non-employee workers affected by significant changes, in writing and in a language  
416 they could all understand. Relevant information includes details on the termination payment and its  
417 calculation, the notice period, any time off to look for new employment, advice on social protection,  
418 and the procedures for appealing.

419 The organization should describe how it complied with national laws and collective bargaining  
420 agreements when administering mass terminations, including notifying competent authorities and  
421 other relevant stakeholders in advance. When competent authorities and other relevant stakeholders  
422 are notified in advance, they may mediate between the organization and the workers in finding  
423 appropriate solutions, thereby mitigating the negative impacts of mass terminations on workers and  
424 the wider community. The organization can also report any joint incentives undertaken with competent  
425 authorities or other relevant stakeholders.

426 See reference [3] in the [Bibliography](#).

427 The organization can report its goals and targets for minimizing mass terminations due to significant  
428 changes.

#### 429 **Guidance to 106-1-d-i**

430 The organization should report all stages of the termination procedures.

431 According to the ILO *Termination of Employment Convention* [2], when organizations consider  
432 terminations for economic, technological, structural, or similar reasons, they are expected to provide  
433 worker representatives in good time with relevant information

434 Important information to be provided to worker representatives includes:

- 435 • reasons for the terminations;
- 436 • number and categories of workers likely to be affected;
- 437 • period over which the terminations are intended to be carried out.

438 Other important information includes:

- 439 • employment status, including employment type and skill level of workers likely to be affected;
- 440 • gender and other social demographic characteristics of workers likely to be affected;
- 441 • intended actions to mitigate negative impacts.

442 The organization should report whether it provided worker representatives with the aforementioned  
443 information. The organization should also report how it ensured the accuracy and relevance of this  
444 information, so that worker representatives could effectively participate in the consultations.

445 Where both trade union and elected representatives exist, the organization should report the actions  
446 taken to ensure that elected representatives were not used to undermine the position of the trade  
447 unions or their representatives [4].

448 The organization can report how consultations with worker representatives were held before the stage  
449 where terminations became inevitable.

450 See reference [3] in the [Bibliography](#).

451 The organization can report how it established the selection criteria used for mass termination. The  
452 organization can report whether and how it used a combination of criteria for termination, if such  
453 practice is permitted by law, to ensure it does not disproportionately affect a single demographic group.  
454 For example, using length of service as the sole criterion may disproportionately affect young workers  
455 or recent migrant workers.

456 The organization can report the safeguards put in place to prevent discriminatory termination. Some  
457 groups of workers are more vulnerable to arbitrary or discriminatory termination, such as workers with  
458 disabilities, migrant workers, older or young workers, union workers, and women. For example, the  
459 organization can report how it ensured that employees and non-employee workers who were  
460 temporarily absent due to sick leave or maternity leave were not terminated during this period. The  
461 organization is required to describe its policies to ensure non-discrimination and equal opportunity for  
462 its employees and non-employee workers with regard to termination under [Disclosure 110-1 in GRI  
463 110: Non-discrimination and Equal Opportunity 2027](#).

464 In addition, the organization can describe which categories of employees and non-employee workers  
465 were exempt from mass termination and why.

#### 466 **Guidance to 106-1-d-ii**

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

472 According to the ILO *Termination of Employment Convention* [2], any worker who believes their  
473 employment has been unjustifiably terminated is entitled to appeal to an impartial body, such as a  
474 court, labor tribunal, arbitration committee, or arbitrator. When describing the procedures for  
475 appealing termination, the organization can specify where appeals are made, such as an intra-  
476 company office, a government labor authority, or the judicial branch, and the period after termination  
477 during which the employee or non-employee worker could appeal.

478 The organization can report whether employees and non-employee workers were informed about the  
479 appeal procedure, including the deadline for submitting an appeal.

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

482 If the organization has described the appeal procedures in cases where significant changes resulted  
483 in the mass termination of employees and non-employee workers under [104-6-a-iv in GRI 104:  
484 Employment 2027](#), it can provide a reference to this information under [106-1-d-ii](#) and does not need to  
485 repeat the information.

#### 486 **Guidance to 106-1-d-iii**

487 In the context of mass termination, a notice period is the time between formally informing the worker  
488 of the termination and their last working day.

489 According to the ILO *Termination of Employment Convention* [2], a worker whose employment is  
490 terminated is entitled to a reasonable period of notice or compensation instead of notice, unless the  
491 worker is guilty of serious misconduct. In cases where the organization couldn't provide a reasonable  
492 notice period, it should report the compensation given instead of the notice period, for example, in  
493 terms of the number of weeks or months of remuneration paid.

494 The specific length of a notice period depends on relevant legislation, collective bargaining  
495 agreements, and employment contracts. The organization should report if the minimum notice period  
496 provided differs from those stipulated in relevant legislation or collective bargaining agreements.

497 The minimum notice period provided is the shortest notice given to either employees or non-employee  
498 workers. In addition, the organization should also report the maximum notice period provided.

499 Notice periods mitigate the negative impacts on workers' livelihoods by allowing them to make  
500 necessary arrangements and seek new employment. According to the ILO *Termination of  
501 Employment Recommendation* [3], during the notice period, the worker is entitled to a reasonable

502 amount of time off, convenient to both parties, and without loss of pay, to look for new employment.  
503 The organization should report if it allowed time off during the notice period for employees and non-  
504 employee workers to seek new employment.

505 **Guidance to 106-1-d-iv**

506 Severance pay is compensation paid by the organization to an employee or non-employee worker  
507 when their contract is terminated. The amount of severance pay is typically determined by a worker's  
508 length of service and remuneration.

509 The organization is not required to report the amount of severance pay provided, but it can report the  
510 equivalent number of weeks or months of severance pay provided.

511 **Guidance to 106-1-e**

512 If the organization has reported whether notice periods and provisions for worker consultation for  
513 mass terminations are specified in collective bargaining agreements under [113-3-e](#) in [GRI 113:](#)  
514 [Freedom of Association and Collective Bargaining 2027](#), it can provide a reference to this information  
515 under [106-1-e](#) and does not need to repeat the information.

516

This document does not represent an official position of the GSSB

## 517 2. Topic disclosures

518 An organization reporting in accordance with the GRI Standards is required to report any disclosures  
519 from this section (Disclosure 106-2 through Disclosure 106-3) that are relevant to its impacts related  
520 to significant changes for workers.

### 521 Disclosure 106-2 Time period for worker consultations

#### 522 REQUIREMENTS

523 The organization shall:

- 524 a. for each significant change resulting in mass termination of employees and non-employee  
525 workers, report:
- 526 i. the number of weeks before a significant change when worker representatives were  
527 informed, and the percentage exceeding legal requirements and collective bargaining  
528 agreements;
  - 529 ii. the number of weeks before a significant change during which consultations with  
530 worker representatives took place, and the percentage exceeding legal requirements  
531 and collective bargaining agreements;
- 532 b. report contextual information necessary to understand how the data has been compiled,  
533 including standards, methodologies, and assumptions used.

#### 534 GUIDANCE

535 According to the ILO *Termination of Employment Convention* [2], when organizations consider  
536 terminations for economic, technological, structural, or similar reasons, they are expected to provide  
537 worker representatives in good time with relevant information, and with an early opportunity for  
538 consultation. These consultations can inform measures that prevent or reduce terminations and  
539 mitigate negative impacts on workers affected by significant changes, such as helping them access  
540 alternative employment. Organizations are also expected to notify competent authorities as early as  
541 possible.

#### 542 Guidance to 106-2-a

543 This requirement provides insight into the organization's practice of ensuring timely discussion and  
544 engagement with worker representatives on mass terminations.

545 If legal requirements and collective bargaining agreements prescribe different numbers of weeks, the  
546 percentages under this requirement are calculated based on the higher number.

#### 547 Guidance to 106-2-a-i

548 Requirement 106-2-a-i covers the time from initial communication with worker representatives to the  
549 first employee or non-employee worker receiving their notice period.

550 For example, the organization can report that it informed worker representatives of a mass  
551 termination eight weeks before the first worker received their notice period, exceeding the legal  
552 requirements by 30%.

553 The organization can also report the notification period to competent authorities before informing  
554 workers of their termination.

#### 555 Guidance to 106-2-a-ii

556 Requirement 106-2-a-ii covers the number of consultation weeks with worker representatives. For  
557 example, the organization can report that it took five weeks of consultation with worker  
558 representatives on a mass termination, exceeding the legal requirements by 15%.

559 The organization can report the number of consultation meetings it held with worker representatives  
560 and competent authorities during this period.

561

## Disclosure 106-3 Training and redeployment

### REQUIREMENTS

The organization shall:

- a. for each region, report the number and percentage of **employees** (headcount) affected by significant changes who received upskilling and reskilling, and a breakdown by:
  - i. **employee category**;
  - ii. **employee type**;
  - iii. **gender**;
- b. for each region, report the number and percentage of employees (headcount) affected by significant changes who were redeployed, and a breakdown by:
  - i. **employee category**;
  - ii. **employee type**;
  - iii. **gender**;
- c. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

### GUIDANCE

Employees affected by significant changes are those affected by mass terminations or whose working conditions, such as locations or hours of work, have been altered.

The impact of significant changes on employees may span multiple reporting periods. Where upskilling, reskilling, or redeployment occurred during the current reporting period as a result of significant changes that started in a previous period, the organization should state this when reporting this disclosure. In these cases, the organization should report the current and previous periods to provide a complete overview of the impacts on employees.

The number of employees used as the basis for this disclosure is the cumulative number of employees (headcount) for the relevant period. For example, if an employee affected by significant changes left the organization before the end of the reporting period, that employee is still included in the calculation of 106-3-a and 106-3-b.

In addition to providing breakdowns by employee category, employee type, and gender, the organization can provide breakdowns by vulnerable groups, such as employees with disabilities. The organization should also report Disclosure 106-3 for non-employee workers, with breakdowns by the most common types of workers and by gender.

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

#### Guidance to 106-3-a

The percentage of employees affected by significant changes who received upskilling and reskilling in each region is calculated using the following formula:

Percentage of employees affected by significant changes who received upskilling and reskilling	=	$\frac{\text{Number of employees (headcount) affected by significant changes who received upskilling and reskilling}}{\text{Total number of employees (headcount) affected by significant changes}} \times 100$
--	---	---

This formula can be used to calculate the breakdowns by employee category, employee type, and gender. For example, when reporting the percentage of men employed in Region A affected by significant changes who received upskilling and reskilling, the number of employees in the formula should be replaced by the number of men employed in Region A.

#### Guidance to 106-3-b

604 Requirement 106-3-b covers employees redeployed within the organization or to another  
 605 organization.

606 The percentage of employees affected by significant changes who were redeployed in each region is  
 607 calculated using the following formula:

Percentage of employees affected by significant changes who were redeployed	=	$\frac{\text{Number of employees (headcount) affected by significant changes who were redeployed}}{\text{Total number of employees (headcount) affected by significant changes}}$	X 100
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608 This formula can be used to calculate the breakdowns by employee category, employee type, and  
 609 gender. For example, when reporting the percentage of permanent employees affected by significant  
 610 changes who were redeployed in Region A, the number of employees in the formula should be  
 611 replaced by the number of permanent employees in Region A.

612 The organization should report the number and percentage of employees (headcount) affected by  
 613 significant changes whose redeployment was managed in collaboration with a national authority or  
 614 another initiative.

615 The organization can report the number and percentage of employees (headcount) terminated and  
 616 those awaiting redeployment, along with the reasons why they have not yet been redeployed. For  
 617 example, the organization can report that it has terminated the employment of 50 employees who are  
 618 currently finalizing a training program prior to redeployment.

619 **Guidance to 106 3-a-i and 106-3-b-i**

620 When reporting the breakdowns by employee category, the organization can describe how upskilling  
 621 and reskilling, as well as redeployment, involve low-skilled employees, who are at a greater  
 622 disadvantage in finding new job opportunities.

623 **Guidance to 106-3-a and 106-3-b**

624 **Table 1. Template for presenting employees affected by significant changes who received**  
 625 **upskilling and reskilling, and were redeployed**

	Employees affected by significant changes who received upskilling and reskilling (headcount) (106-3-a)		Employees affected by significant changes who were redeployed (headcount) (106-3-b)	
	No.	%	No.	%
<b>Region A (total)</b>				
<b>Employee category</b>				
Employee category 1				
Employee category 2				
Employee category 3				
<b>Employee type</b>				
Permanent employees				
Temporary employees				

Non-guaranteed hours employees				
Full-time employees				
Part-time employees				
<b>Gender</b>				
Men				
Women				
Other*				
Not disclosed**				
<b>Region B (total)</b>				
<b>Employee category</b>				
Employee category 1				
Employee category 2				
Employee category 3				
<b>Employee type</b>				
Permanent employees				
Temporary employees				
Non-guaranteed hours employees				
Full-time employees				
Part-time employees				
<b>Gender</b>				
Men				
Women				
Other*				
Not disclosed**				

626 \* Gender as specified by the employees themselves.

627 \*\* Gender is not disclosed by the employees themselves.

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

## 631 Glossary

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

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

### 637 **basic salary**

638 fixed, minimum amount paid to an employee for performing his or her duties

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

### 641 **business relationships**

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

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

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

### 652 **collective bargaining**

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

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

### 659 **discrimination**

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

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

### 665 **employee**

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

### 668 **employee category**

669 breakdown of employees by level (such as senior management, middle management) and function  
670 (such as technical, administrative, production)

671 Note 1: This information is derived from the organization's own human resources system.

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

674 **employee type**

675 refers to permanent employees, temporary employees, non-guaranteed hours employees, full-time  
676 employees, and part-time employees

677 Note 1: See [Guidance 2-7-b in GRI 2: General Disclosures 2021](#) for more information on  
678 employee types.

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

681 **full-time employee**

682 employee whose working hours per week, month, or year are defined according to national law or  
683 practice regarding working time

684 **human rights**

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

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

692 Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on  
693 ‘human rights’.

694 **impact**

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

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

700 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on ‘impact’

701 **Indigenous Peoples**

702 Indigenous Peoples are generally identified as:

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

711 Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*,  
712 1989 (No. 169)

713 **local community**

714 individuals or groups of individuals living or working in areas that are affected or that could be affected  
715 by the organization’s activities

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

718 **mitigation**

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

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

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

726 **material topics**

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

729 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics](#)  
730 [2021](#) for more information on 'material topics'.

731 **non-employee worker**

732 individual whose work is controlled by the organization, but who does not have an employment  
733 relationship with it

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

738 Note 2: See [Guidance to Disclosure 2-8](#) and the [Control of Work Standard Interpretation](#)  
739 [to GRI 2: General Disclosures 2021](#) for more information on 'non-employee worker'.

740 **non-guaranteed hours employee**

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

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

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

746 **part-time employee**

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

749 **permanent employee**

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

752 **remedy / remediation**

753 means to counteract or make good a negative impact or provision of remedy

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

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

759 **remuneration**  
760 basic salary plus additional amounts paid to a worker

761 Note: Examples of additional amounts paid to a worker can include those based on years of  
762 service, bonuses including cash and equity such as stocks and shares, benefit  
763 payments, overtime, time owed, and any additional allowances, such as  
764 transportation, living and childcare allowances.

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

767 Examples: fiscal year, calendar year

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

771  
772 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due  
773 Diligence Guidance for Responsible Business Conduct*, 2018; modified

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

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

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

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

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

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

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

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

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

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

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

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

804 Entities downstream from the organization (e.g., distributors, customers) receive  
805 products or services from the organization.

Note 2: The value chain includes the supply chain.

806 **vulnerable group**

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

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

817 Note: Vulnerabilities and impacts can differ by gender.

818 **worker**

819 person that performs work for the organization

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

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

825 **worker consultation**

826 seeking of workers' views before making a decision

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

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

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

835 **worker participation**

836 workers' involvement in decision-making

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

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

840 **worker representative**

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

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

848 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No.  
849 135)

850

## 851 **Bibliography**

852 This section lists authoritative intergovernmental instruments and additional references used in  
853 developing this Standard.

### 854 **Authoritative instruments:**

- 855 1. International Labour Organization (ILO), *Paid Education Leave Convention*, 1974 (No. 140).  
856 2. International Labour Organization (ILO), *Termination of Employment Convention*, 1982 (No. 158).  
857 3. International Labour Organization (ILO), *Termination of Employment Recommendation*, 1982 (No.  
858 166).  
859 4. International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No. 135).  
860 5. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for*  
861 *Multinational Enterprises on Responsible Business Conduct*, 2023.

### 862 **Additional references:**

- 863 6. International Labour Organization (ILO), *The Impact of the Covid-19 pandemic on jobs and*  
864 *incomes in G20 economies*, 2020.