



GRI Topic Standard Project for Labor – Child Labor exposure draft

Comments to be received by 09 March 2026

This exposure draft of the GRI Labor Topic Standards is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI. This exposure draft is intended to replace GRI 408: Child Labor 2016.

Any interested party can submit comments on this draft by 09 March 2026 via this [online survey](#).

As required by the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions on how to submit comments are outlined on the first page of the online questionnaire.

An explanatory memorandum preceding the exposure draft summarizes the objectives of the project and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication.

For more information, please visit the [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please send an email to labor@globalreporting.org

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.

Explanatory memorandum

This explanatory memorandum sets out the objectives for one of the exposure drafts of phase three of the Labor project, including the review of the [GRI 408: Child Labor 2016](#), the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

Objectives for the project

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

Due to the focus on labor topics, a technical committee (TC) was formed with representation from workers, employers, and the International Labour Organization (ILO). Next to this tripartite technical committee, an [advisory group](#) (AG) was established with a broad stakeholder representation to advise and assist the technical committee during the process.

The aim is to align with internationally agreed best practices, the latest developments, and relevant authoritative intergovernmental instruments related to human rights and labor conditions such as International Labor Organization (ILO) Conventions and Recommendations; the United Nations (UN) Guiding Principles on Business and Human Rights (Guiding Principles, UNGPs) and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

The project reviews the current contents of existing GRI labor-related disclosures, and it also includes new labor issues to reflect the stakeholders' expectations related to reporting impacts to provide decent work that contributes to sustainable development, poverty alleviation, and dignity to workers.

The revised labor disclosures will facilitate the organization to disclose its impacts regarding:

- How the organization manages labor impacts – with employees, workers who are not employees and whose work is controlled by the organization, and workers in business relationships – enhances accountability and trust with workers and other stakeholders.
- The implementation of international labor standards, including fundamental labor rights, by offering decent work and dignified working conditions, as well as the involvement of workers' representatives in developing and implementing policies.
- Its approach to human rights is to provide decent work in terms of decent remuneration and working time, employment conditions, skills, career development, and work-life balance, improving workers' satisfaction and talent retention.

The labor project is divided into three sets of thematic Standards to allow targeted messaging and stakeholder engagement during the public comment periods. This ensures the workload is manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during the public comment periods.

Phase 1 – Employment practices and conditions

This set of Standards asks how the organization manages its employment conditions and relationships. This includes working time, remuneration, employment practices such as recruitment, performance management and termination, data, and worker privacy, as well as how the organization responds to changes that substantially affect workers.

Set 1 comprises three Topic Standards and one Standard interpretation as follows:

- Employment
- Remuneration and Working Time

- Significant Changes for Workers
- Control of work Standard interpretation to *GRI 2*

This first phase of exposure drafts was made available for discussion and approval at the May 2024 meeting of the GSSB. The public comment period was from 10 June to 4 October 2024.

Phase 2 – Working life and career development

This set of Standards focuses on the equal treatment and the development of an organization's workers. It requests information on how the organization responds to the training and education programs and their effectiveness, family-related policies at the workplace, and measures to provide work-life balance and an inclusive and diverse environment.

Set 2 includes the following Topic Standards:

- Training and Education
- Working Parents and Caregivers

This second set of labor exposure drafts was made available for discussion and approval at the February 2025 meeting. The public comment period was from 25 February to 29 April 2025.

Phase 3 – Workers' rights and protection

This set of Standards focuses on four of the ILO's Fundamental Principles and Rights at Work. In addition, it has a specific Standard to target the labor rights and working conditions for workers in business relationships with a due diligence approach.

Set 3 is divided into two and includes the following Topic Standards:

Subset 3-1 focused on Inclusion and equal opportunities at work

- Diversity and Inclusion
- Non-discrimination and Equal Opportunity

This subset 3-1 of labor exposure drafts was made available for discussion and approval at the June 2025 meeting. The public comment period was from 01 July to 15 September 2025.

Subset 3-2 focused on Rights and protections at work

- Child Labor
- Forced Labor
- Freedom of Association and Collective Bargaining
- Labor Rights in Business Relationships

This subset 3-2 of the labor exposure drafts will be sent for discussion and approval by the GSSB on 19 November 2025. The public comment period is planned for early December 2025 until early March 2026.

For more information on the project, consult the [Project Proposal](#), the [technical committee](#), and [advisory group](#) biographies.

Summary of the proposals

The scope of the workers in this exposure draft is the organization's employees and workers who are not employees and whose work is controlled by the organization (hereafter, workers who are not employees), and workers in business relationships. Workers who are not employees perform work for the reporting organization, but are not in a direct employment relationship. However, the reporting organization has control over their work. For example, agency workers, apprentices, and contractors. Workers in business relationships work for entities other than the reporting organization, such as suppliers, sub-contractors or other entities in its value chain including those beyond the first tier, who perform work for the organization. The reporting organization does not control their work. The

exposure draft includes new disclosures and the review of [GRI 408: Child Labor 2016](#), in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below.

Child labor policies and assessment for the organization's activities: Under this new management disclosure, organizations are expected to report their child labor policies for employees and workers who are not employees, with a focus on the minimum age for work, variations in the minimum age based on the type of work, age appropriate working conditions, and alignment with authoritative intergovernmental instruments (GRI CL 1-a). In addition, they must describe the processes used to prevent and address child labor, such as age verification during recruitment, monitoring light work, and safeguards to protect young workers from the worst forms of child labor (GRI CL 1-b). Organizations shall also describe their assessment processes for identifying activities at a higher risk of child labor, including the criteria used and the input from stakeholders or their representatives (GRI CL 1-c). The disclosure further asks for a description of worker representative involvement in developing, implementing, and evaluating child labor policies (GRI CL 1-e).

Child labor policies and assessment for business relationships: Under this new management disclosure, organizations are expected to describe their child labor policies for business relationships and report their alignment with authoritative intergovernmental instruments. In addition, organizations shall report whether they have written agreements with business relationships related to child labor (See GRI CL 2-a and 2-b). Organizations shall describe their assessment processes to identify business relationships at a higher risk of child labor incidents, including the criteria and the views of stakeholders or their representatives (GRI CL 1-c). Organizations must report on their approach to engaging with their business relationships to prevent child labor, including incentives offered (See GRI CL 1-d).

Access to effective grievance mechanisms: Organizations are expected to report how children, or their representatives, can access effective grievance mechanisms when child labor incidents occur in the organization's activities and business relationships (See GRI CL 1-e and GRI CL 2-e).

Organizations' activities at a higher risk of child labor: this disclosure builds on Disclosure 408-1 and requests organizations to report the types of activities at higher risk of child labor by region and to describe actions taken to address the higher risk of child labor (See GRI CL-3).

Business relationships at a higher risk of child labor: this disclosure also builds on Disclosure 408-1, and organizations are expected to report the number of business relationships identified as having a higher risk of child labor, the types of business relationships, and the action taken to address child labor risks (See GRI CL-4).

New topic disclosure on child labor incidents and actions taken: Organizations are expected to report the total number of child labor incidents, and a breakdown of the total number by region. In addition, for each region, the type of child labor incidents and the number of children affected must be provided. Organizations must describe the actions taken to address each incident type, including remediation and prevention measures, as well as actions to address the root causes of incidents. Finally, organizations shall report the number of children removed from child labor (See GRI CL 5).

New topic disclosure on child labor incidents and actions taken in business relationships: Organizations are expected to report the number of incidents and a breakdown of the total number by region. In addition, the type of child labor incidents found in business relationships and the number of children affected by region. Organizations must describe the actions taken to address each incident type, including remediation and prevention measures, as well as actions to address the root causes of incidents. Finally, organizations shall report the number of children removed from child labor and the number of business relationships terminated due to child labor incidents (See GRI CL 6).

More extensive guidance throughout the draft: The exposure draft provides organizations with example templates for presenting information in the tables of Disclosures CL 3 to CL 6 and examples to facilitate implementation of the disclosures.

Appendix: This new section summarizes ILO instruments, helping organizations easily understand child labor definitions and classifications, including the minimum age for work and the worst forms of child labor. A graph is also provided to illustrate these key concepts and their relationships.

GSSB involvement and views on the development of this draft

The GSSB appointed one of its members as a GSSB sponsor and technical committee member for this project. The member left the GSSB at the end of last year and continued as a technical committee member, actively participating in the technical committee process and attending all meetings. Another technical committee member became a GSSB board member during the standards development process, ensuring GSSB's close involvement.

The GSSB has been regularly updated on the progress of the labor project.

The exposure draft was approved by the GSSB on 19 November 2025.

All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

Note on reading this document

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the GRI Standards Glossary – these are highlighted in grey and cannot be changed. The proposed new definitions are not highlighted in grey and are open for review.

GRI CL: Child Labor 202X

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Introduction

GRI CL: Child Labor 202X contains disclosures for organizations to report information about their impacts related to child labor, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains two disclosures, which provide information about how the organization manages its impacts related to child labor.
- [Section 2](#) contains four disclosures, which provide information about the organization's impacts related to child labor.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard, as well as resources that the organization can consult.
- The [Appendix](#) includes the key concepts related with child labor.

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

Background on the topic

This Standard addresses the topic of child labor.

Child labor, as defined by the ILO, is work that deprives children of their childhood, their potential, and their dignity, and that is harmful to their physical or mental development, including by interfering with their education. It refers to types of work prohibited for children below the minimum age, which can be determined by a child's age, type and hours of work, and working conditions.

The worst forms of child labor, as defined by the *ILO's Worst Forms of Child Labour Convention (No. 182)* [4], include all forms of slavery, the exploitation of children in prostitution or pornography, their involvement in illegal activities such as drug production and trafficking, and hazardous work that may harm their health, safety, or morals.

The effective abolition of child labor is a fundamental principle and right at work [1]. In line with the *ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [3], organizations are expected to respect the minimum working age and take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labor as a matter of urgency.

See references [6], [8] and [10] in the [Bibliography](#).

This Standard covers the organization's employees, workers who are not employees and whose work is controlled by the organization, hereafter 'workers who are not employees', and workers in business relationships. Workers who are not employees perform work for the organization but are not in an employment relationship with the organization. Control of work implies that the organization directs the work performed or has control over the means or methods for performing the work. Workers in business relationships work for organizations other than the reporting organization but perform work for the organization, such as suppliers. The reporting organization does not control their work. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the

214 economy, environment, and people, including impacts on their human rights, and how it manages
215 these impacts.

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

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

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

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

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

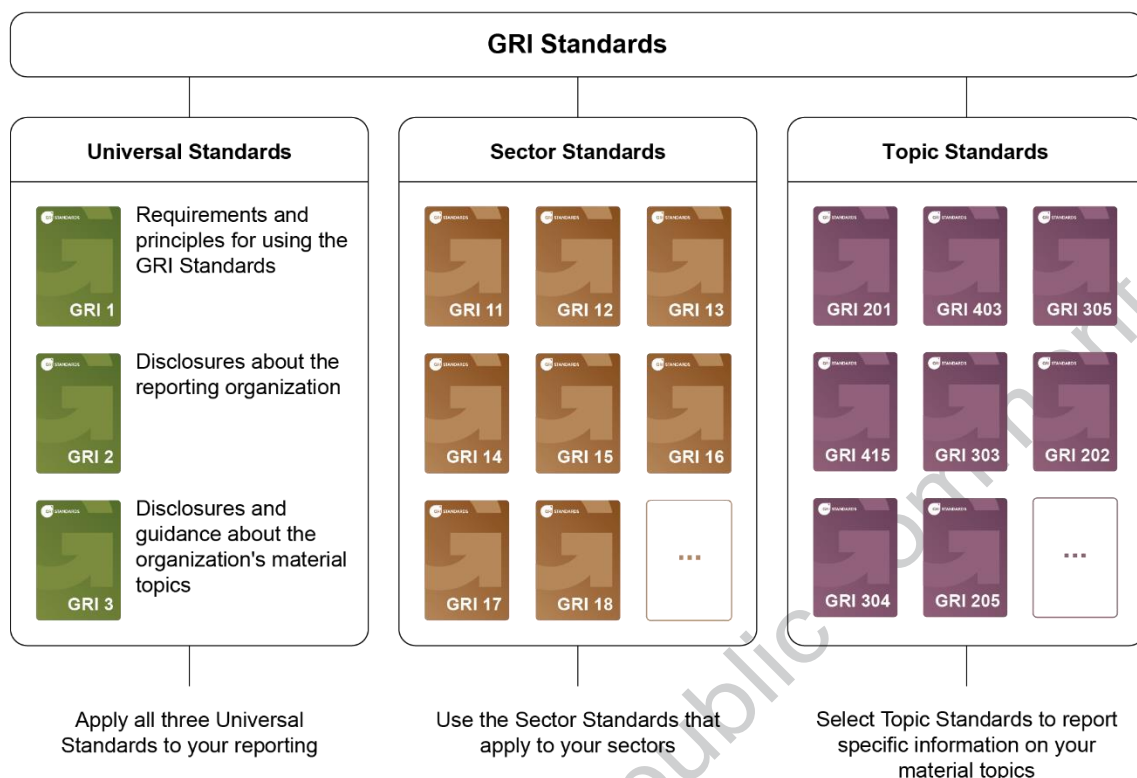
229 **Sector Standards**

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

233 **Topic Standards**

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

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



Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its impacts related to child labor. In addition to this Standard, disclosures that relate to this topic can be found in:

- [GRI EMPL: Employment 202X](#)
- [GRI FL: Forced Labor 202X](#)
- [GRI LRBR: Labor Rights in Business Relationships 202X](#)
- [GRI NDEO: Non-Discrimination and Equal Opportunity 202X](#)
- [GRI PARE: Working Parents and Caregivers 202X](#)
- [GRI REWO: Remuneration and Working Time 202X](#)
- [GRI TRED: Training and Education 202X](#)
- [GRI 403: Occupational Health and Safety 2018](#)
- [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#)

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

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- Any disclosures from this Topic Standard that are relevant to the organization's impacts related to child labor (Disclosure CL 1 through Disclosure CL 6).

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

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is

required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more information on reasons for omission.

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

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

Requirements, guidance and defined terms

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

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

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

1. Topic management disclosures

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

An organization that has determined child labor to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also required to report any disclosures from this section (Disclosure CL 1 through Disclosure CL 2) that are relevant to its impacts related to child labor.

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

Disclosure CL 1 Policies and assessment for the organization's activities

The organization shall:

- a. describe its child labor policies for employees and workers who are not employees, including:
 - i. the minimum age for work;
 - ii. whether and how the minimum age varies based on the type of work;
 - iii. whether and how the policies align with authoritative intergovernmental instruments;
 - iv. whether and how working conditions are age-appropriate;
- b. describe processes to prevent and address child labor, including:
 - i. how child labor policies are applied in decision-making about its activities;
 - ii. how age verification is implemented during recruitment;
 - iii. how it monitors light work for children legally allowed to work;
 - iv. safeguards to protect young workers from the worst forms of child labor;
 - v. how children are responsibly removed from child labor situations if detected;
- c. describe the assessment process to identify activities at higher risk of incidents of child labor, including:
 - i. the criteria used;
 - ii. how it incorporates the views of stakeholders or their representatives, or credible proxy organizations, where direct engagement is not feasible;
- d. describe how children, or their representatives, can access effective [grievance mechanisms](#) when child labor incidents occur in the organization's activities;
- e. describe how [worker representatives](#) are involved in developing, implementing, and evaluating child labor policies.

GUIDANCE

For clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

In the context of this disclosure, risk refers to the likelihood of child labor incidents occurring in the organization's activities. It does not refer to risk to the organization.

See [Appendix](#) for information on what child labor is and the key concepts related to it.

Guidance to CL 1-a

The organization should report whether its child labor policies are available in relevant languages and describe how they are communicated to meet the needs of different stakeholders. For example, child labor policies may be translated into local languages, explained through community meetings for workers with limited literacy, shared in child-friendly formats to ensure accessibility and

329 understanding, or communicated to families and guardians to raise awareness of risks and
330 protections.

331 **Guidance to CL 1-a-i**

332 An organization's policies may include different minimum ages for specific types of work, such as light
333 or hazardous work.

334 **Guidance to CL 1-a-iii**

335 Authoritative intergovernmental instruments related to child labor include:

- 336 • ILO Declaration on Fundamental Principles and Rights at Work
- 337 • ILO Minimum Age Convention (No. 138) and its Recommendation (No. 146)
- 338 • ILO Worst Forms of Child Labour Convention (No.182) and its Recommendation (No. 190)
- 339 • UN Convention on the Rights of the Child

340 See references [1], [2], [4], [5] and [9] in the [Bibliography](#).

341 **Guidance to CL 1-a-iv**

342 Working conditions can include:

- 343 • physical environment
- 344 • health and safety
- 345 • working time
- 346 • remuneration and benefits
- 347 • job security and stability
- 348 • workload and intensity
- 349 • work-life balance

350 Ensuring working conditions are age-appropriate means that the nature of the work, working time,
351 physical and mental demands, and environment are all suitable for a worker's age, maturity, and
352 stage of development.

353 See reference [9] in the [Bibliography](#).

354 **Guidance to CL 1-b-ii**

355 Examples of age verification processes include checking identity documents and holding in-person
356 interviews.

357 See reference [13] in the [Bibliography](#).

358 **Guidance to CL 1-b-iii**

359 Examples of monitoring light work for children include site visits and interviews with workers.

360 **Guidance to CL 1-b-iv**

361 The worst forms of child labor are defined by the *ILO's Worst Forms of Child Labour Convention (No.*
362 *182)* [4], which include hazardous work, such as:

- 363 • work that exposes children to physical, psychological, or sexual abuse;
- 364 • work underground, underwater, at dangerous heights, or in confined spaces;
- 365 • work with dangerous machinery, equipment, or tools, or involving the manual handling or
- 366 transport of heavy loads;
- 367 • work in an unhealthy environment, such as exposure to hazardous substances, extreme
- 368 temperatures, high noise levels, or harmful vibrations;
- 369 • work under difficult conditions, such as long hours, night shifts, or unreasonable confinement
- 370 to the employer's premises.

371 Some negative impacts of hazards occur immediately, such as cuts from blades and blindness from
372 welding, while other impacts are delayed or less obvious. For example, a young farm worker may not
373 realize that harvesting wet tobacco leaves can lead to nicotine absorption through the skin.

Safeguards are meant to exclude young workers from hazardous activities or, where safe alternatives exist, ensure protective measures, training, and monitoring are implemented effectively. A young worker refers to a person above the minimum working age and under the age of 18.

Examples of safeguards to protect young workers include:

- Age restrictions with restricted duties – limiting young workers' exposure to dangerous substances, tools, or equipment.
- Working hour limits – prohibiting night work, overtime, and excessively long shifts, while ensuring adequate rest and time for education.
- Health and safety protection – providing appropriate protective equipment, training, and supervision tailored to young workers.
- Supervisor training – ensuring supervisors are equipped to oversee and protect young workers effectively.
- Grievance mechanisms – maintaining accessible and confidential processes for young workers to raise concerns.

See references [4], [9], [13] and [19] in the [Bibliography](#).

Guidance to CL 1-b-v

The organization should report how it considers the individual circumstances and needs of children when determining appropriate remedy. The individual circumstances and needs of children will vary widely depending on the context in which they live and work, the nature of their work, their age, their access to education, and other personal.

See references [19] and [20] in [Bibliography](#).

Guidance to CL 1-c

Stakeholder representatives are individuals or groups who directly represent affected children. They have a close connection to those affected, often as members of the group themselves, and can convey their concerns, needs, and perspectives. Examples include trade union leaders, community elders, local leaders, and family members.

Credible proxy organizations are independent entities that advocate for children's interests without direct membership or regular contact with the children they represent. They rely on research, expertise, and advocacy experience to represent children's concerns at broader levels. Examples include the International Labour Organization (ILO), UNICEF, and Amnesty International.

The organization should report the scope of the risk assessment, such as the regions or sectors included or the number of operations assessed.

The organization should report whether all its activities are included in its child labor risk assessment or whether it prioritizes certain activities. The organization should describe how the assessment is updated to reflect emerging risks or changes in its operations, geographic, and societal contexts.

The organization should describe the methods used to identify activities at higher risk of incidents of child labor, for example, economic, environmental, social, and human rights impact assessments, grievance mechanisms, or using information from external sources, such as civil society organizations. The organization should describe the sources and the evidence it has used to assess the risk level.

The organization can report who conducts the assessment, for example, the organization itself, external consultants, or NGOs. If the organization conducts the assessment itself, it can report which departments conduct the assessment.

See references [12] and [18] in the [Bibliography](#).

Guidance to CL 1-c-i

Criteria to identify activities at higher risk of child labor incidents include:

- Region – high-risk regions can be identified through credible sources such as the ILO, UNICEF, and national labor inspectorates. Risk factors include poverty conditions and limited access to education.
- Sector – some sectors can have a higher prevalence of child labor due to their activities, products, and production processes.
- Product and production process – certain products and production processes carry higher risks of child labor due to their nature, such as those involving seasonal work or hazardous chemicals.
- Business models and practices – risks of child labor can increase when organizations rely on third-party labor providers, focus on lowest-cost production, set short delivery timelines, or use home-based, informal, or sub-contracted work.
- Track record – activities with a history of poor performance on child labor or weak human rights due diligence present a higher risk.
- Allegations – reports of child labor allegations from the media and civil society can also signal higher-risk activities or organizations.

See references [12] and [18] in the [Bibliography](#).

Guidance to CL 1-d

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

Accessibility means that users are informed about grievance mechanisms and receive support if they face barriers to using them.

Examples of representatives who may file grievances on behalf of children include families or guardians, teachers, trade unions, local community organizations, NGOs, and legal professionals.

The organization should describe whether and how its grievance mechanisms are user-friendly for children and their representatives. For example, the grievance mechanisms are accessible in local languages and designed for children who may be less literate, using colors or pictures.

The organization should describe how it clearly communicates reporting procedures for a child labor incident to children and families.

For more information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures 2021](#).

See references [16], [19] and [21] in the [Bibliography](#).

Guidance to CL 1-e

The organization can report the frequency of engaging with worker representatives in developing, implementing, and evaluating child labor policies.

Disclosure CL 2 Policies and assessment for business relationships

The organization shall:

- a. describe its child labor policies for business relationships, including whether they align with:
 - i. authoritative intergovernmental instruments;
 - ii. the organization's child labor policies for employees and workers who are not employees;
- b. report whether it has written agreements related to child labor with its business relationships, and if so, provide links to the agreements if publicly available;
- c. describe the assessment process to identify business relationships at higher risk of incidents of child labor, including:
 - i. the criteria used;
 - ii. whether the assessment incorporates the views of stakeholders or their representatives, or credible proxy organizations, where direct engagement is not feasible;
- d. describe how it engages with its business relationships to prevent child labor for workers in business relationships, including any incentives offered;
- e. describe how children or their representatives can access effective grievance mechanisms in cases of child labor incidents in business relationships.

GUIDANCE

This disclosure provides information about the organization's efforts to support the effective abolition of child labor and engage collaboratively with business relationships to prevent incidents of child labor. For clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

In the context of this disclosure, risk refers to the likelihood of child labor incidents occurring in the organization's business relationships. It does not refer to risk to the organization.

See [Appendix](#) for information on what child labor is and the key concepts related to it.

Guidance to CL 2-a

The organization should describe how its child labor policy commitments are integrated into the selection, approval, and evaluation processes of business relationships.

A strict zero-tolerance, compliance-based approach to child labor can be counterproductive, as it may drive the issue underground – leading business relationships to conceal incidents and pushing child labor further into the informal, unregulated part of the value chain.

The organization should report whether it promotes zero-tolerance policies on child labor and, if so, whether these policies can lead to termination of business relationships, which could limit opportunities to address negative child labor impacts. The organization should also report whether it has assessed the potential negative impacts of zero-tolerance policies and how it mitigates them, such as preventing children from being pushed into more hazardous work or reducing safe, age-appropriate opportunities, which could inadvertently increase child labor.

The organization can report whether it integrates child labor into its human rights policies or whether it has a standalone policy document related to child labor, such as a business code of conduct.

See references [12], [17] and [21] in the [Bibliography](#).

498 See [CL 1-a](#) for guidance on how to report the organization's child labor policies for business
499 relationships.

500 **Guidance to CL 2-a-i**

501 The organization can describe how it promotes and invests in systems that align with authoritative
502 intergovernmental instruments across its business relationships to address child labor effectively.

503 For example, when selecting new business relationships, the organization can describe how it
504 promotes alignment with authoritative intergovernmental instruments. This can include reviewing the
505 recruitment practices of business relationships and requesting documentation of worker age
506 verification.

507 **Guidance to CL 2-b**

508 Examples of written agreements can include clauses in contracts, codes of conduct, sourcing policies,
509 or purchase orders that provide guidance on how business relationships can effectively contribute to
510 the abolition of child labor.

511 **Guidance to CL 2-c**

512 If the organization has described its assessment process for risk of incidents of child labor under
513 [LRBR 1-c](#) in *GRI LRBR: Labor Rights in Business Relationships 202X*, it can provide a reference to
514 this information under CL 2-c and does not need to repeat the information.

515 When the organization has many business relationships and has identified general areas where the
516 risk of child labor incidents is higher, it should describe how it identifies these areas and how it
517 prioritizes assessing them. It should also report the identified general areas at higher risk. For
518 example, risks of incidents could be associated with specific raw materials, processes, regions, or
519 types of workers.

520 **Guidance to CL 2-c-i**

521 In addition to the criteria mentioned in CL 1-c-i, some specifically related to business relationships
522 include:

- 523 • Human rights and risk management – risks of child labor increase in the absence of human
524 rights policies and due diligence processes, as well as an over-reliance on social audits, the
525 absence of grievance mechanisms and workplace policies for working parents, and poor
526 visibility of complex supply chains.
- 527 • Size of suppliers – the size and formality of suppliers, particularly in high-risk sectors, can
528 have a significant role in determining the risk of child labor.
- 529 • Sub-contractors – use of sub-contractors can increase the likelihood of child labor, particularly
530 in lower-tier operations, such as tier 3 or 4, where oversight and compliance mechanisms can
531 be weaker.

532 The organization should describe any limitations or exclusions, for example, whether it has excluded
533 business relationships from certain parts of its value chain when assessing the risk of incidents.

534 See references [12], [18] and [15] in the [Bibliography](#).

535 **Guidance to CL 2-d**

536 Examples of engagement with business relationships to implement child labor policies are:

- 537 • Capacity building and support – training, workshops, and guidance on identifying, preventing,
538 and remediating child labor risks, understanding policies and legal requirements, and
539 developing internal systems, such as age verification and grievance mechanisms.
- 540 • Collaboration and continuous engagement – ongoing dialogue and shared responsibility to
541 address child labor risks, exchange best practices, and foster continuous improvement
542 through long-term partnerships.
- 543 • Monitoring and feedback – collecting and integrating feedback from business relationships
544 and affected stakeholders, especially from families or communities, into policy implementation
545 and remediation.

546 The organization can describe whether compliance with child labor policy commitments is included in
547 business relationship performance metrics.

548 Examples of incentives for business relationships include preferential contracting for actions to
549 prevent child labor and recognition programs.

550 See references [6], [8] and [12] in the [Bibliography](#).

551 **Guidance to CL 2-e**

552 The organization can explain whether its business relationships' grievance mechanisms are linked to
553 its operational-level grievance mechanism.

554 For example, an organization can describe how grievances received from a business relationship's
555 hotline are referred to and jointly addressed through its own operational-level grievance mechanism,
556 ensuring consistent handling, oversight, and remediation of issues across its value chain.

557 See [Guidance to CL 1-d](#) for guidance on how to report on the accessibility of grievance mechanisms
558 for child labor incidents in business relationships.

559 For more information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures](#)
560 [2021](#).

561 See references [19] and [21] in [Bibliography](#).

2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure CL 3 through Disclosure CL 6) that are relevant to its impacts related to child labor.

Disclosure CL 3 High-risk activities

REQUIREMENTS

The organization shall:

- a. for each region, report the types of activities at a higher risk of child labor;
- b. describe actions taken to address the higher risks of child labor.

GUIDANCE

Certain activities can have a higher risk of child labor due to the region or sector in which an organization operates, as well as from broader social factors, such as poverty and limited access to education.

See reference [21] in the [Bibliography](#).

Guidance to CL 3-a

Examples of high-risk activities include agricultural work (e.g., harvesting coffee), manufacturing tasks (e.g., assembly or sewing), service roles (e.g., domestic work), and construction (e.g., bricklaying).

Guidance to CL 3-b

The organization should describe whether and how it prioritizes child labor risks for prevention and mitigation. It should also describe how actions are tailored to the specific risks identified and how their effectiveness is evaluated.

Examples of actions include:

- training to ensure employees understand child labor policies and remediation protocols;
- allocating adequate internal resources to respond effectively to child labor incidents;
- ensuring remediation actions are effectively implemented, monitored, and tracked;
- engage with workers, trade unions, community representatives, and child rights organizations to identify risks early;
- participating in industry- or sector-wide initiatives to collectively address the higher risks of child labor.

The organization should describe how the findings from the assessment process have informed actions taken.

See references [6], [7] and [12] in the [Bibliography](#).

Disclosure CL 4 High-risk business relationships

REQUIREMENTS

The organization shall:

- a. for each region, report the number of business relationships identified as having a higher risk of child labor;
- b. for each region, report the types of business relationships at higher risk of child labor;
- c. describe actions taken to address child labor risks in these business relationships.

GUIDANCE

Guidance to CL 4-a and CL 4-b

Types of business relationships can include suppliers, franchisees, licensees, joint venture partners, investors, clients, contractors, customers, and consultants.

See Table 1 for an example of how to present the information on CL 4-a and CL 4-b.

Table 1. Template for presenting the number and types of business relationships at a higher risk of child labor by region

	Number of high-risk business relationships	Types of business relationships at a higher risk of child labor
Region A		
Region B		
Region C		
Region D		

The organization can report the types of business relationships at higher risk of child labor by sector. For example, an organization sourcing cocoa can report that its suppliers in West Africa are at higher risk of child labor.

Guidance to CL 4-c

Examples of actions to address child labor risks in business relationships include:

- communicating expectations and contractual requirements;
- ensuring robust child labor policies and processes across the value chain;
- using leverage, such as through commercial influence and collaborative action, to prevent or mitigate child labor risks;
- providing capacity building and technical support to identify risks;
- avoiding incentives that could inadvertently encourage suppliers to use child labor;
- collaborating with business relationships to implement remediation plans; and
- adjusting purchasing practices to ensure fair lead times, stable contracts, and transparent pricing.

The actions taken can include how the organization works together with its business relationships, either directly or through local or sector initiatives.

The organization should describe how the findings from the assessment process have informed actions taken.

See references [12], [14] and [21] in the [Bibliography](#).

Disclosure CL 5 Incidents in the organization's activities

REQUIREMENTS

The organization shall:

- a. report the total number of child labor incidents in the organization's activities, and a breakdown of this total by region;
- b. for each region, report the types of child labor incidents;
- c. for each region, report the number of children affected by incidents;
- d. for each region, describe actions taken or planned for each type of child labor incident, including:
 - i. providing for or cooperating in remediation;
 - ii. preventing future incidents;
 - iii. addressing the root causes;
- e. report the number of children removed from child labor;
- f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

In the context of this disclosure, an 'incident' refers to a legal action or complaint registered with the reporting organization or competent authorities through a formal process or an instance of non-compliance identified through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or grievance mechanisms. These procedures are usually embedded in the organization's management system in the form of a code of conduct or stated business principles.

The number of child labor incidents can provide insights into the effectiveness of the organization's approach to preventing and addressing child labor. Quantitative data, such as the number of incidents, is unlikely to be sufficient on its own. For example, a low number of reported incidents could indicate that few incidents occurred, or that people are unable or unwilling to report them. For this reason, contextual information should be provided to help information users effectively interpret the data.

An incident can refer to one child affected or several children affected.

If the organization cannot disclose specific information (e.g., due to child protection concerns), it can provide it in an aggregated or anonymized form.

The organization can report the status of the incident. For example, if a case is still open, in the process of being resolved, or closed.

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

This disclosure covers employees and workers who are not employees. For clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

Guidance to CL 5-a, CL 5-b and CL 5-d

See Table 2 for an example of how to present the information on CL 5-a, CL 5-b, and CL 5-d.

If there are multiple incident types in a region, each type can be listed in a separate row under the same region heading.

Table 2. Template for presenting child labor incidents and related actions by region

	Number of incidents	Type of incidents	Remediation actions	Preventive actions	Actions addressing root causes
Region A					
Region B					
Region C					
Region D					
Total					

For each identified child labor incident, the organization should report the age and gender of every affected child, the type of activities (e.g., picking coffee, picking cotton, digging potatoes, sorting and processing, carrying heavy loads, spraying pesticides), whether it involves hazardous child labor or other worst forms of child labor, and the sector.

The organization can provide comparisons of the number of child labor incidents with industry or regional data.

The organization can also report the site where incidents have occurred.

The organization can also report whether an incident appears to be a recurrence or part of a systemic problem.

Guidance to CL 5-d-i

Examples of remediation actions for child labor incidents include:

- removing children under the minimum age from regular work or young workers from hazardous work;
- reintegrating children into education;
- providing age-appropriate work with a living income;
- offering work to older family members;
- increasing access to education through tuition or cash to offset lost income;
- referring children to local protection services;
- moving young workers from hazardous to age-appropriate roles;
- offering access to training or programs for age-appropriate work;

The organization should describe how decisions regarding remediation of child labor incidents are made, including identifying appropriate remedies and determining who is responsible for implementation (e.g., senior management, sustainability or human rights teams, local partners). The organization should explain how the affected children and their families or guardians are consulted and considered in decision-making.

The organization should describe how actions to remediate child labor incidents protect the best interests of the child. For example, action that is premised on children's own perspectives, either by engaging them directly, where appropriate and with adequate safeguards, or their guardians, guaranteeing that any organization action and decision pursues the best interests of the child [8] to avoid unintended, harmful consequences (e.g., in relation to child labor remediation).

The organization should report whether and how it engages with governments to develop remediation efforts for child labor incidents. The organization can report whether it engages with other relevant stakeholders to remediate child labor incidents, such as trade unions, civil society, and international groups.

The organization can describe how it monitors remediation outcomes and evaluates effectiveness (e.g., school reintegration, withdrawal from child labor).

See references [12], [13] and [21] in the [Bibliography](#).

708 **Guidance to CL 5-d-ii**

709 The organization can report whether it participates in industry, multi-stakeholder, or collaborative
710 initiatives to prevent child labor.

711 **Guidance to CL 5-d-iii**

712 The *ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [3]
713 allows for a holistic approach to the elimination of child labor and provides guidelines for addressing
714 its root causes.

715 This requirement provides information on the actions taken or planned to address systemic drivers of
716 child labor. This is different from the actions taken or planned to remediate specific incidents of child
717 labor reported under CL 5-d-i.

718 While common global patterns exist among the root causes of child labor – such as poverty, poor
719 labor conditions, and weak law enforcement – the ways these factors manifest are context-
720 specific. Root causes are specific contextual and structural factors that increase child labor risks, and
721 they manifest differently based on the regions, sectors, and products, including:

- 722 • weak rule of law and poor enforcement of child labor laws;
- 723 • weak structural conditions for development and social protection;
- 724 • social norms and attitudes;
- 725 • poverty, inequality, and lack of access to basic services;
- 726 • inadequate social protections and vulnerability to economic shocks;
- 727 • inadequate or absent child protection systems;
- 728 • conflict, climate, and other crises;
- 729 • lack of quality education;
- 730 • large informal economy;
- 731 • rural areas with inadequate infrastructure.

732 Examples of actions to address the root causes of child labor include improving access to education,
733 improving family livelihoods, providing vocational training, supporting community development or
734 awareness programs, and addressing systemic labor practices that increase children's vulnerability.

735 The organization should explain how the actions taken or planned to address the root causes of child
736 labor are prioritized and whether and how they are implemented in collaboration with stakeholders,
737 and how their effectiveness in reducing child labor risks is monitored over time.

738 See references [11] and [21] in the [Bibliography](#).

Disclosure CL 6 Incidents in business relationships

REQUIREMENTS

The organization shall:

- a. report the total number of child labor incidents in business relationships, and a breakdown of this total by region;
- b. for each region, report the type of child labor incidents in business relationships;
- c. for each region, report the number of children affected by child labor incidents in business relationships;
- d. for each region, describe the actions taken or planned to address each type of child labor incident in business relationships, including:
 - i. providing for or cooperating in remediation;
 - ii. prevention of future incidents;
 - iii. addressing root causes;
- e. report the number of children removed from child labor;
- f. report the number of business relationships terminated due to child labor incidents;
- g. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

In the context of this disclosure, an 'incident' refers to a legal action or complaint registered with the reporting organization, business relationships, or competent authorities through a formal process or an instance of non-compliance identified through established procedures.

An incident can refer to one child affected or several children affected.

The organization is expected to identify and monitor child labor incidents in its business relationships. For example, it can conduct audits or engage directly with business relationships to identify potential or existing incidents of child labor.

The organization can report the status of the incident. For example, if a case is still open, in the process of being resolved, or closed.

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

Guidance to CL 6-a, CL 6-b and CL 6-d

See Table 3 for an example of how to present the information on CL 6-a, CL 6-b, and CL 6-d.

If there are multiple incident types in a region, each type can be listed in a separate row under the same region heading.

Table 3. Template for presenting child labor incidents and related actions in business relationships by region

	Number of incidents	Type of incidents	Remediation actions	Preventive actions	Actions addressing root causes
Region A					
Region B					
Region C					
Region D					

Total					
-------	--	--	--	--	--

Guidance to CL 6-d

The organization can report whether its actions resulted in business relationships contributing to broader community efforts to eliminate child labor, for example, by participating in industry-level initiatives; cooperating with trade unions or law enforcement authorities; or supporting a national plan.

Guidance to CL 6-d-i

The organization should report whether it encourages or requires its business relationships to provide for or cooperate in remediation when child labor incidents are found. The organization should report who is responsible for ensuring remediation measures are implemented across business relationships.

See [Guidance to CL 5-d-i](#) for examples of actions to provide for or cooperate in the remediation of child labor incidents.

Guidance to CL 6-d-ii

Examples of actions to prevent future incidents in business relationships include strengthening supplier requirements, providing training and capacity building on preventing child labor, collaborating with local communities or NGOs, and enhancing monitoring mechanisms to improve recruitment and age verification procedures.

Guidance to CL 6-d-iii

This requirement provides information on the actions taken or planned to address systemic drivers of child labor. This is different from the actions taken or planned to remediate specific incidents of child labor reported under CL 6-c-i.

See [Guidance to CL 5-d-iii](#) for a list of root causes of child labor.

Examples of actions to address the root causes of child labor in business relationships include:

- coordinating private monitoring and remediation with public systems to connect cases to social protection, education, and child welfare services;
- supporting governments or local initiatives to improve children's access to quality, affordable education;
- participating in initiatives to reduce poverty when workers earn less than the cost of living;
- creating safe, age-appropriate pathways to decent work by supporting young people transitioning from education to employment or work;
- supporting skills development for local and young workers;
- increasing supply chain traceability to identify hidden or informal production where child labor may occur;
- supporting capacity building to identify and prevent incidents of child labor;
- raising awareness of child labor and building adult skills, thereby reducing dependency on child labor.

See reference [21] in the [Bibliography](#).

Guidance to CL 6-e

The organization can report:

- the types of business relationships terminated (e.g., suppliers, contractors, sub-contractors, distributors, franchisees);
- the criteria for termination (e.g., repeated non-compliance, lack of cooperation with remediation, severity of incident);
- whether termination occurred immediately after discovery of child labor or after remediation;
- steps taken to address the negative impacts of termination on affected children, workers, and local communities.

818 Where no business relationships were terminated due to child labor incidents, a brief statement of this
819 fact is sufficient to comply with the requirement.
820 See reference [16] in the [Bibliography](#).

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Glossary

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

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

business partner

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

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

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

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

business relationships

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

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

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

due diligence

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

Source: Organisation for Economic Cooperation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011; modified

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

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

employee

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

forced or compulsory labor

all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily

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

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

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

863 **grievance**

864 perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on
865 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of
866 aggrieved communities

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

869 **grievance mechanism**

870 routinized process through which grievances can be raised and remedy can be sought

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

873 Note: See [Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021](#) for more information on
874 'grievance mechanism'.

875 **human rights**

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

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

882 Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on 'human
883 rights'.

884 **impact**

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

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

890 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'.

891 **Indigenous Peoples**

892 Indigenous Peoples are generally identified as:

- 893
- 894 • tribal peoples in independent countries whose social, cultural and economic conditions
895 distinguish them from other sections of the national community, and whose status is regulated
896 wholly or partially by their own customs or traditions or by special laws or regulations;
 - 897 • peoples in independent countries who are regarded as indigenous on account of their descent
898 from the populations which inhabited the country, or a geographical region to which the
899 country belongs, at the time of conquest or colonization or the establishment of present state
900 boundaries and who, irrespective of their legal status, retain some or all of their own social,
economic, cultural and political institutions.

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

903 **local community**

904 individuals or groups of individuals living or working in areas that are affected or that could be affected
905 by the organization's activities

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

908 **material topics**

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

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

913 **mitigation**

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

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

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

921 **remedy / remediation**

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

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

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

928 **severity (of an impact)**

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

932 Source: Organisation for Economic Cooperation and Development (OECD), *OECD Due Diligence*
933 *Guidance for Responsible Business Conduct*, 2018; modified

934 United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*,
935 2012; modified

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

937 **stakeholder**

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

940 Source: Organisation for Economic Cooperation and Development (OECD), *OECD Due Diligence*
941 *Guidance for Responsible Business Conduct*, 2018; modified

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

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

946 **supplier**

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

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

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

953 **supply chain**

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

956 **sustainable development / sustainability**

957 development that meets the needs of the present without compromising the ability of future
 958 generations to meet their own needs

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

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

962 **value chain**

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

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

968 Note 2: The value chain includes the supply chain.

969 **vulnerable group**

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

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

979 Note: Vulnerabilities and impacts can differ by gender.

980 **worker**

981 person that performs work for the organization

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

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

987 **worker representative**

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

989 • a trade union representative, namely, a representative designated or elected by trade unions
 990 or by members of such unions; or

991 • an elected representative, namely, a representative who is freely elected by the workers of
 992 the undertaking in accordance with provisions of national laws, regulations, or collective
 993 agreements, whose functions do not include activities which are recognized as the exclusive
 994 prerogative of trade unions in the country concerned.

995 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No.
996 135)

Exposure draft for public comment

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

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Exposure draft for public comment

Appendix

Key concepts related to child labor.

An organization is engaged in child labor when children are under the minimum age for a particular type of work or exposed to the worst forms of child labor.

A child is a person under the age of 18.

Not all work done by children is considered child labor, and whether particular forms of work constitute child labor depends on the child's age, type and hours of work performed, and conditions under which it is performed.

See reference [12] in the [Bibliography](#).

Minimum age for work

ILO Minimum Age Convention (No. 138) [2] sets the minimum age for different types of work:

- **General minimum age:** The general minimum age is 15 years or the age of completion of compulsory schooling (whichever is higher). However, countries with less developed economies and educational facilities may initially set a general minimum age of 14 years.

A young worker is a person above the minimum age for work and under the age of 18.

- **Light work:** Countries are allowed to permit light work for children from 13 years, as long as it does not harm their health or development or interfere with their schooling, vocational orientation, or training. However, countries with less developed economies and educational facilities may initially set a minimum age for light work of 12 years.

Light work is work that is not likely to be harmful to the health or development of children and does not prejudice their attendance at school, their participation in vocational orientation or training programs, or their capacity to benefit from the instruction received.

- **Hazardous work:** The minimum age for hazardous work is 18 years.

The minimum age for work is determined by national laws or regulations and can differ by country. A country's minimum age may differ from the minimum age defined in ILO Convention 138 or other international labor standards.

To determine whether children are engaged in child labor, it is important to consider the minimum working age in the countries where the organization and its business relationships operate.

See references [2], [4], [5] and [12] in the [Bibliography](#).

Worst forms of child labor

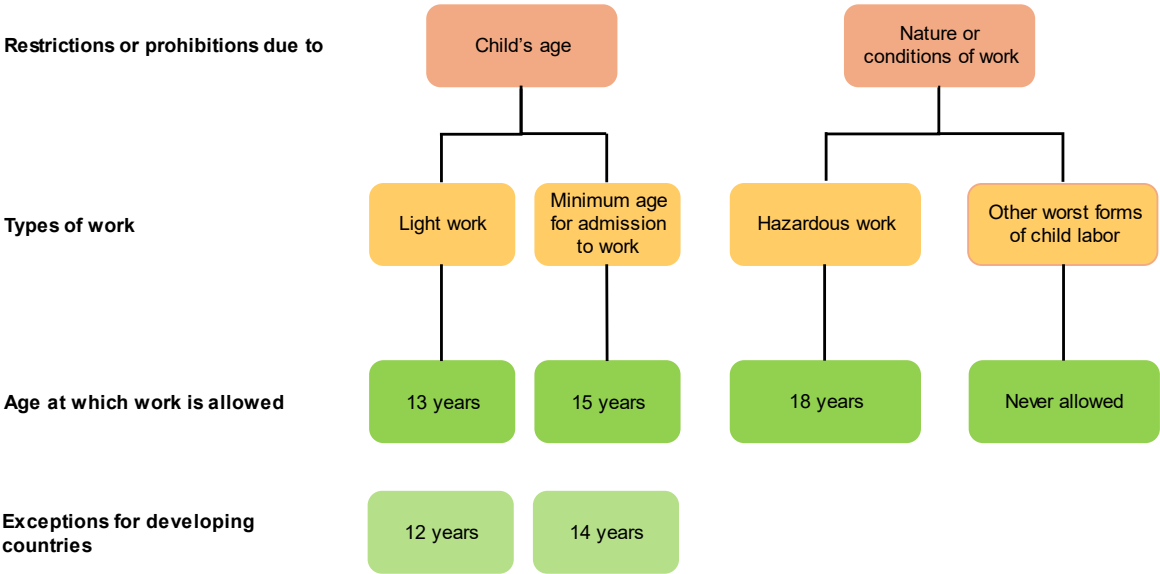
The worst forms of child labor comprise:

- **slavery:** all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom, and forced or compulsory labor, including forced or compulsory recruitment of children for use in armed conflict;
- **child prostitution and pornography:** the use, procuring, or offering of a child for prostitution, production of pornography, or pornographic performances;
- **illicit activities:** the use, procuring, or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties.
- **hazardous work:** is, by its nature or the circumstances in which it is carried out, likely to harm the health, safety, or morals of children.

This Standard refers to 'slavery', 'child prostitution and pornography', and 'illicit activities' as 'other worst forms of child labor' and to hazardous work performed by children as 'hazardous child labor'.

1092 See references [4], [5] and [11] in the [Bibliography](#).

1093 **Figure 2. Restrictions on work by children and prohibitions on child labor**



Adapted from Figure 1, *International Labour Organization (ILO), ILO-IOE Child Labour Guidance Tool for Business: How to Do Business With Respect for Children's Right To Be Free from Child Labour*