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GRI Topic Standards Project for Human Rights Scoping survey

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Chapter 1

Introduction

GRI is conducting this consultation to identify the priority human rights issues for the development of the Topic Standards.

The Global Sustainability Standards Board (GSSB), the independent standard setting body of GRI, is currently revising the GRI Standards to respond to developments in the field of human rights and due diligence. The revisions seek to align the standards with key authoritative intergovernmental instruments (e.g., UN Guiding Principles, OECD guidelines) and to ensure they reflect best practice.

The Universal Standards – which apply to all organizations using the GRI Standards – are being revised first to require all organizations to report on:

- their policy commitment to respect human rights;
- how they embed the policy commitment throughout the organization;
- their due diligence (including actions to identify, prioritize, prevent, and mitigate negative impacts, and to track the effectiveness of actions taken);
- their grievance mechanisms and the remedy they have provided for negative impacts.

The revised Universal Standards will be launched in the second half of 2021.

Following this, the human rights-specific Topic Standards (such as those on child labor, forced labor, and freedom of association and collective bargaining) will be revised and new standards may be developed for human rights issues not yet covered in the GRI Standards.

For more information, visit the [project page](#) or contact the [Human Rights project team](#).

Comments will be made available on the GRI website along with the name of the individual or organization that submitted the comment, their country, and their constituency, upon explicit consent from the respondent. This information will not be used or processed for any other purposes. or more information on GRI's privacy policy, see <https://www.globalreporting.org/privacy-policy/>

Existing human rights Topic Standards

The GRI Standards include the following human rights-specific Topic Standards:

- GRI 406: Non-discrimination 2016
- GRI 407: Freedom of Association and Collective Bargaining 2016
- GRI 408: Child Labor 2016
- GRI 409: Forced or Compulsory Labor 2016
- GRI 410: Security Practices 2016
- GRI 411: Rights of Indigenous Peoples 2016

An organization is required to report the disclosures in these Topic Standards if it determines that these topics are material to report.

These Topic Standards are designed to complement the information required by the Universal Standards:

Reporting requirements in the upcoming Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Repondent details

First name:

Last name:

Company name:

Country:

Email address:

Constituency:

- ☐ Business Enterprise
- ☐ Investment Institution
- ☐ Labor Organization
- ☐ Mediating Institution
- ☐ Civil Society Organization
- ☐ Other - please specify:

Do you agree to have your responses and personal information being published on the GRI website?

☐ Yes

☐ No

Chapter 2

GRI 406: Non-discrimination 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that non-discrimination is a material topic, it is required to report the following information from the Universal Standards and Disclosure 406-1 Incidents of discrimination and corrective actions taken:

Required reporting on non-discrimination

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 406-1 Incidents of discrimination and corrective actions taken

- a. Total number of incidents of discrimination during the reporting period.
- b. Status of the incidents and actions taken with reference to the following:
 - i. Incident reviewed by the organization;
 - ii. Remediation plans being implemented;
 - iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv. Incident no longer subject to action.

1. Is the information required by Disclosure 406-1 useful in combination with the information required by the Universal Standards?

☐ Yes

- ☐ No
- ☐ I don't know

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 406-1 **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 406-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know.

Please provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know.

Please provide evidence

GRI 407: Freedom of Association and Collective Bargaining 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that freedom of association and collective bargaining is a material topic, it is required to report the following information from the Universal Standards and Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk:

Required reporting on freedom of association and collective bargaining

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

- a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:
 - i. type of operation (such as manufacturing plant) and supplier;
 - ii. countries or geographic areas with operations and suppliers considered at risk.
- b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.

1. Is the information required by Disclosure 407-1 **useful** in combination with the information required by the Universal Standards?

- ☐ Yes
- ☐ No
- ☐ I don't know.

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 407-1 **sufficient** for organizations to report on the topic of freedom of association and collective bargaining?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 407-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of freedom of association and collective bargaining. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know.

Please explain or provide evidence:

GRI 408: Child Labor 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that child labor is a material topic, it is required to report the following information from the Universal Standards and Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor:

Required reporting on child labor

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor

- a. Operations and suppliers considered to have significant risk for incidents of:
 - i. child labor;
 - ii. young workers exposed to hazardous work.
- b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:
 - i. type of operation (such as manufacturing plant) and supplier;
 - ii. countries or geographic areas with operations and suppliers considered at risk.
 - iii. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.

1. Is the information required by Disclosure 408-1 **useful** in combination with the information required by the Universal Standards?

- ☐ Yes
- ☐ No
- ☐ I don't know

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 408-1 **sufficient** for organizations to report on the topic of child labor?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 408-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of child labor. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know.

Please explain or provide evidence:

GRI 409: Forced or Compulsory Labor 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that forced or compulsory labor is a material topic, it is required to report the following information from the Universal Standards and Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor:

Required reporting on forced or compulsory labor

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

- a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:
 - i. type of operation (such as manufacturing plant) and supplier;
 - ii. countries or geographic areas with operations and suppliers considered at risk.
- b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.

1. Is the information required by Disclosure 409-1 **useful** in combination with the information required by the Universal Standards?

- ☐ Yes
- ☐ No
- ☐ I don't know

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 409-1 **sufficient** for organizations to report on the topic of forced or compulsory labor?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 409-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of forced or compulsory labor. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

GRI 410: Security Practices 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that security practices is a material topic, it is required to report the following information from the Universal Standards and Disclosure 410-1 Security personnel trained in human rights policies or procedures:

Required reporting on security practices

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 410-1 Security personnel trained in human rights policies or procedures

- a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.
- b. Whether training requirements also apply to third-party organizations providing security personnel.

1. Is the information required by Disclosure 410-1 **useful** in combination with the information required by the Universal Standards?

- ☐ Yes
- ☐ No
- ☐ I don't know

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 410-1 **sufficient** for organizations to report on the topic of security practices?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 410-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of security practices. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

GRI 411: Rights of Indigenous Peoples 2016

Access the GRI Topic Standard [here](#).

If an organization has determined that rights of indigenous peoples is a material topic, it is required to report the following information from the Universal Standards and Disclosure 411-1 Incidents of violations involving rights of indigenous peoples:

Required reporting on rights of indigenous peoples

Reporting requirements in the Universal Standards for each material topic (subject to GSSB approval)

- a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;
- b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;
- c. describe its policies or commitments regarding the topic;
- d. describe actions taken to manage the topic and related impacts, including:
 - i. actions to prevent or mitigate potential negative impacts;
 - ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;
 - iii. actions to manage actual and potential positive impacts;
- e. report the following information on the effectiveness of the actions taken:
 - i. processes used to track the effectiveness of the actions;
 - ii. goals, targets, and indicators used to evaluate progress;
 - iii. the effectiveness of the actions, including progress toward the goals and targets;
 - iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;
- f. describe how engagement with stakeholders has informed the actions taken (d) and how it has informed the effectiveness of the actions taken (e).

Disclosure 411-1 Incidents of violations involving rights of indigenous peoples

1. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.
2. Status of the incidents and actions taken with reference to the following:
 - i. Incident reviewed by the organization;
 - ii. Remediation plans being implemented;
 - iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv. Incident no longer subject to action.

1. Is the information required by Disclosure 411-1 **useful** in combination with the information required by the Universal Standards?

- ☐ Yes
- ☐ No
- ☐ I don't know

2. If your answer to question 1 is Yes or I don't know:

Are the reporting requirements in the Universal Standards and Disclosure 411-1 **sufficient** for organizations to report on the topic of security practices?

- ☐ Yes, the requirements in the Universal Standards and Disclosure 411-1 are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of security practices. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

3. If your answer to question 1 is No:

Are the reporting requirements in the Universal Standards **sufficient** for organizations to report on the topic of non-discrimination?

- ☐ Yes, the requirements in the Universal Standards are sufficient (please explain why in the text box below)
- ☐ No, they are not sufficient (please provide evidence in the text box below of why organizations should be required to report additional information on the topic of non-discrimination. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations)
- ☐ I don't know

Please explain or provide evidence:

Additional human rights topics

You can suggest any other [GRI Topic Standards](#) that should be revised because of their link to human rights. You can also suggest additional human rights topics for which a new GRI Topic Standard should be developed. Please note that even when a material topic is not covered by a GRI Topic Standard, the organization is still required to report the information in the Universal Standards for that topic. Please indicate the human rights topic and provide evidence of why organizations should be required to report additional information on that topic, in addition to the requirements in the Universal Standards. Evidence can include, for example, information requests by investors, civil society, or other stakeholders, or information currently reported by organizations.

Topic	Evidence

Additional comments

You can provide any additional comments or suggestions for the review of the human rights-specific Topic Standards, including your suggestions for the order in which these Standards should be reviewed.

By submitting this survey, you agree to the [GRI privacy policy](#)