



GRI Topic Standard Project for Labor Non-discrimination and Equal Opportunity exposure draft

Comments to be received by 15 September 2025

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 406: Non-discrimination 2016.

Any interested party can submit comments on this draft by 15 September 2025 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 anonymously published on the GRI website. 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 Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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 406: Non-Discrimination 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 public inquiry, the GSSB, the technical committee, the advisory group, the GRI Standards Division, and other GRI divisions.

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 in 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 were approved by the GSSB on the 19 June 2025. The public comment period is planned for late June until 15 September 2025.

Subset 3-2 focused on Rights and protections at work

- Child Labor
- Forced or Compulsory Labor
- Freedom of Association and Collective Bargaining
- Workers in Business Relationships

The subset 3-2 of the labor exposure drafts is planned to be sent to the GSSB later in 2025.

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 organization but are not in an employment relationship with the organization. Workers in business relationships work for organizations other than the reporting organization but perform work for the organization, such as suppliers.

The exposure draft includes new disclosures and the review of [GRI 406: Non-Discrimination 2016](#), in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below.

Non-discrimination and equal opportunities policies: Organizations are expected to report their non-discrimination and equal opportunities policies for their employees and workers who are not employees. An organization shall report its approaches to non-discrimination and equal opportunities at various stages of the employment relationship, including recruitment, remuneration, performance management, training and education, and termination. This requirement is a revision of the existing management disclosure, as outlined in *GRI 406* (See GRI NDEO 1-a).

Direct and indirect discrimination: Discrimination can take many forms and can be direct or indirect. This is addressed throughout the exposure draft. Organizations are expected to consider the distinctions in reporting their policies and incidents.

Discrimination, including violence and harassment: This is explicitly mentioned in the exposure draft due to its impact on workers' lives and how it perpetuates existing inequalities, in addition to its role in gender-based violence. According to the ILO Convention 111, violence and harassment sit in between discrimination issues and occupational health and safety issues. Currently, it is covered in *GRI 403: Occupational Health and Safety 2018*, but only explicitly in the definitions of work-related hazards and work-related incidents. Therefore, the exposure draft aims to cover it from the perspective of discrimination, which can also include violence and harassment.

Reasonable accommodations to support equal opportunities: Organizations are expected to report any reasonable accommodations that support equal opportunities. Reasonable accommodations are appropriate and necessary provisions to accommodate a worker or job candidate's individual characteristics, ensuring they have the same rights, particularly for certain workers, such as those with disabilities, pregnant workers, or workers with family responsibilities. For example, offering flexible work hours to accommodate work with care responsibilities (See GRI NDEO 1-b).

Vulnerable groups or under-represented social groups: This is addressed throughout the exposure draft, particularly in its non-discrimination and equal opportunity policy. Workers who fall under one or more vulnerable groups may be disproportionately affected by discrimination, violence, and harassment at work. Organizations shall report the actions to prevent, mitigate, and remediate discrimination, including violence and harassment (See GRI NDEO 1-a and especially GRI NDEO 1-c).

Involvement of workers' representatives: Organizations will report on the involvement of worker's representatives in developing, implementing, and evaluating non-discrimination and equal opportunities policies (See GRI NDEO 1-f).

Informing employees and workers who are not employees about non-discrimination and equal opportunity, violence, and harassment policies: Providing information about the organizational policies empowers workers regarding their rights and facilitates the identification of discriminatory

practices and the procedures to report incidents. Organizations shall report the means used to inform workers (See GRI NDEO 1-e).

New management disclosure on non-discrimination and equal opportunity in business

relationships: Under this disclosure, organizations are expected to report their actions related to promoting and monitoring that their business relationships prevent, mitigate, and remediate discrimination, including violence and harassment, and promotion of equal opportunities (See GRI NDEO 2-a).

Number and type of incidents related to discrimination, including violence and harassment:

Organizations are expected to report the total number and type of incidents related to discrimination, including violence and harassment, and a breakdown of the total number by region. Additionally, organizations must describe the actions taken to address each type of incident, including remediation and prevention measures. The scope of this disclosure includes employees, workers who are not employees, job seekers, and former employees and workers who are not employees of the organization. These requirements are a revision of the existing 406-1 Incidents of discrimination and corrective actions (See GRI NDEO 3).

Access to effective grievance mechanisms and other remediation processes: Organizations are expected to report whether employees, workers who are not employees, and workers in business relationships have access to grievance mechanisms to allow them to report and seek remedies for discrimination, lack of equal opportunities including violence or harassment (See GRI NDEO 1-f and GRI NDEO 2-b).

New disclosure on discrimination-related incidents in business relationships: This disclosure aims to increase transparency on the total number of business relationships identified as being at risk of incidents related to discrimination, including violence and harassment, the total number and type of incidents found in business relationships, and the actions implemented to address the incidents (See GRI NDEO 4).

GSSB involvement and views on the development of this draft

The GSSB appointed one of its members as GSSB sponsor and technical committee member for this project.

The GSSB sponsor was actively involved in the technical committee process and has attended all of their meetings and many subgroup meetings. The GSSB has been regularly updated on the progress of the labor project.

The exposure draft was approved by the GSSB on 19 June 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.

166 **GRI NDEO: Non-discrimination and**
167 **Equal Opportunity 202X**

Content

168

169 Introduction 7

170 1. Topic management disclosures 11

171 Disclosure NDEO 1 Non-discrimination and equal opportunity policies 11

172 Disclosure NDEO 2 Non-discrimination and equal opportunity in business relationships 16

173 2. Topic disclosures 17

174 Disclosure NDEO 3 Discrimination incidents 17

175 Disclosure NDEO 4 Discrimination incidents in business relationships 19

176 Glossary 21

177 Bibliography 24

Introduction

GRI NDEO: Non-discrimination and Equal Opportunity 202X contains disclosures for organizations to report information about their impacts related to non-discrimination and equal opportunity, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains three disclosures, which provide information about how the organization manages its impacts related to non-discrimination and equal opportunity.
- [Section 2](#) contains two disclosures, which provide information about the organization's impacts related to non-discrimination and equal opportunity.
- 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.

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 non-discrimination and equality of opportunity or treatment in employment or occupation.

Non-discrimination and equal opportunity at work are fundamental rights enshrined in the International Labour Organization's (ILO) *Declaration on Fundamental Principles and Rights at Work*, 1998 [1].

According to the ILO's *Discrimination (Employment and Occupation) Convention, 1958 (No. 111)* [2], discrimination is defined as any distinction, exclusion, or preference with respect to recruitment, hiring, firing, working conditions, or terms of employment made based on personal characteristics like race, color, sex, religion, political opinion, national extraction, or social origin, unrelated to the job or the worker's competencies. Furthermore, other ILO instruments state that discrimination could also occur on the basis of the worker's age, HIV/AIDS status, disabilities, sexual orientation, family responsibilities, and trade union membership.

See references [1] and [17] in the Bibliography.

Discrimination can take many forms and be direct or indirect. Direct discrimination is when an explicit distinction or a preference is made, such as not hiring workers of a certain national origin, or women candidates for a traditionally male-dominated role, or demanding a pregnancy test during recruitment. Indirect discrimination refers to situations, measures, and practices that appear neutral but result in unequal treatment of individuals with certain characteristics. For example, indirect discrimination based on sex can occur when work requirements, like height or weight standards, are irrelevant to the role but disproportionately exclude women.

Equality of opportunity and treatment allows all workers to fully develop their talents and skills according to their aspirations and preferences, and to enjoy equal working conditions. The elimination of discrimination through the promotion of equal opportunity does not refer to nullifying the differences between workers, such as skill level. The promotion of equal opportunity in the workplace reflects the ability to have free choice in selecting occupations, the absence of bias in how merit is defined and valued, and equal opportunities in acquiring and maintaining skills.

See additional reference [12] in the Bibliography.

Discrimination can also include violence and harassment. The *ILO's Violence and Harassment Convention, 2019 (No. 190)* [8] refers to a range of unacceptable behaviors and practices, or threats thereof, whether a single occurrence or repeated, that aim at, result in, or are likely to result in physical, psychological, sexual or economic harm, and includes gender-based violence and harassment.

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

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

Universal Standards: GRI 1, GRI 2 and GRI 3

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

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

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

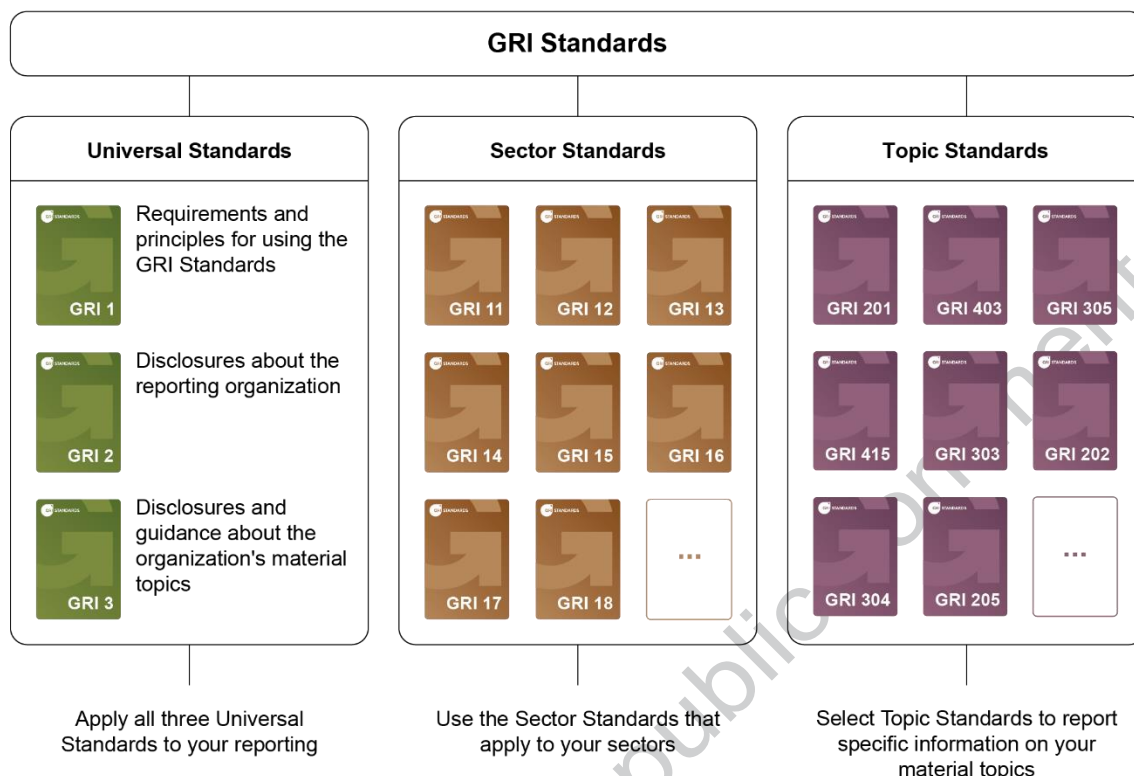
Sector Standards

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

Topic Standards

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

259 **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 non-discrimination and equal opportunity. In addition to this Standard, disclosures that relate to this topic can be found in [GRI 2: General Disclosures 2021](#) (see also [Standard Interpretation 1 to GRI 2: General Disclosures 2021](#), [GRI EMPL: Employment 202X](#), [GRI REWO: Remuneration and Working Time 202X](#), [GRI SICH: Significant Changes for Workers 202X](#), [GRI TRED: Training and Education 202X](#), [GRI PARE: Working Parents and Caregivers 202X](#), and [GRI DIVE: Diversity and Inclusion 202X](#)).

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined non-discrimination and equal opportunity 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 non-discrimination and equal opportunity (Disclosure NDEO 1 through Disclosure NDEO 5).

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.

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

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

291 **Requirements, guidance and defined terms**

292 The following apply throughout this Standard:

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

295 Requirements may be accompanied by guidance.

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

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

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

301 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
302 [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 non-discrimination and equal opportunity 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 NDEO 1 through Disclosure NDEO 2) that are relevant to its impacts related to non-discrimination and equal opportunity.

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

Disclosure NDEO 1 Non-discrimination and equal opportunity policies

REQUIREMENTS

The organization shall:

- a. describe its policies to ensure non-discrimination and equal opportunity for its employees and workers who are not employees, including the following:
 - i. recruitment;
 - ii. remuneration;
 - iii. working time and working time arrangements;
 - iv. maternity, paternity, parental, and caregiver leave;
 - v. performance management;
 - vi. training and education;
 - vii. termination;
- b. describe any reasonable accommodations that support equal opportunities for employees and workers who are not employees;
- c. describe the actions taken to prevent, mitigate, and remediate discrimination, including violence and harassment of employees and workers who are not employees, especially those from vulnerable or under-represented social groups;
- d. describe how its employees and workers who are not employees have access to effective grievance mechanisms and other remediation processes related to incidents of alleged discrimination, violence, and harassment;
- e. describe how employees and workers who are not employees are informed about non-discrimination and equal opportunity policies;
- f. describe how worker representatives are involved in developing, implementing, and evaluating non-discrimination and equal opportunity policies.

GUIDANCE

According to the ILO, the following do not constitute discrimination:

- measures based on the inherent requirements of a particular job;
- compliance with government policies aimed at addressing historical discrimination patterns to enhance equality of opportunity and treatment in employment, such as a quota to hire women employees;
- special measures of protection or assistance provided by national law, including those related to health and maternity;

- implementing equal treatment for workers who require reasonable accommodation for their disabilities.

See references [2], [11], [13] and [14] in the Bibliography.

The organization should describe how it considers the prevalence of intersectional discrimination within its policies. Intersectional discrimination occurs when a worker is discriminated against in two or more aspects, such as ethnicity and gender.

The ILO defines sexual harassment as any physical, verbal, or non-verbal conduct of a sexual nature and other conduct based on sex affecting the dignity of the person, which is unwelcome, unreasonable, and offensive to the recipient; a person's rejection of, or submission to, such conduct is used explicitly or implicitly as a basis for a decision which affects that person's job; and conduct that creates an intimidating, hostile, or humiliating work environment for the recipient.

See reference [16] in the Bibliography.

The scope of this disclosure also covers employees and workers who are not employees that have left the organization, and job seekers.

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 NDEO 1-a

Equality of opportunity and treatment refers to the principle that all workers enjoy fair and equal access to employment and occupational opportunities. They are also free from discrimination on the basis of characteristics such as race, color, sex, religion, political opinion, national extraction, social origin, worker's age, HIV/AIDS status, disabilities, sexual orientation, family responsibilities, or trade union membership.

Non-discrimination practices extend beyond removing discriminatory practices and include promoting equality of opportunity and treatment in all aspects of employment, such as recruitment, remuneration, working time, parental leave, performance management, training and education, and termination.

Guidance to NDEO 1-a-i

In accordance with the *ILO's Discrimination (Employment and Occupation) Convention, 1958 (No. 111)* [2], any distinction, exclusion, or preference based on the inherent requirements of the job role is not deemed to be discrimination. For example, a job role requiring a driver's license for performing work cannot be considered discriminatory.

The organization can describe how it verifies the information of all shortlisted candidates regarding their professional education or previous work history while ensuring that private or personal information, such as marital status or union membership, is not considered during the selection process.

Guidance to NDEO 1-a-ii

In accordance with the *ILO Equal Remuneration Convention 1951 (No. 100)* [3], the principle of equal remuneration for equal work means that the remuneration should be based on the value of the work performed and not based on other criteria, such as gender.

Guidance to NDEO 1-a-iii

Workers from vulnerable groups, such as those with disabilities or pregnant and breastfeeding, require flexibility in arranging their working time according to their specific needs.

The organization can also describe how it ensures that workers with flexible working time arrangements are protected from discrimination.

Guidance to NDEO 1-a-iv

The organization can describe how it ensures coverage of maternity, paternity, parental, and caregiver leave for all its employees and workers who are not employees with family responsibilities. An example of equal treatment in parental leave is providing the same paid leave benefits for same-sex couples or non-traditional families as for adoptive or biological parents.

See [Disclosure PARE 1 in GRI PARE: Working Parents and Caregivers 202X](#).

Guidance to NDEO 1-a-v

The *International Covenant on Economic, Social and Cultural Rights* emphasizes equal promotion opportunities to all employees and workers who are not employees, subject only to seniority and competence.

See reference [10] in the Bibliography.

The organization should describe how the performance management process considers the different contexts of employees and workers who are not employees to ensure they are subject to a fair performance management process, especially from vulnerable groups, such as women, those with disabilities, and migrants.

Guidance to NDEO 1-a-vi

The *ILO's Human Resources Development Convention, 1975 (No. 142)* [5] states that training and education-related programs must be available to all employees and workers who are not employees on an equal basis and without any discrimination.

The organization can describe how it ensures that all its training and education-related programs are available to all its employees and workers who are not employees on an equal basis. For example, training materials should be provided in the migrants' own language.

Guidance to NDEO 1-a-vii

The organization can also describe how it considers workers' specific needs when developing training and education programs.

According to the *ILO's Termination of Employment Convention, 1982 (No. 158)* [6], the following do not constitute valid reasons for termination:

- union membership or participation in union activities outside working hours or, with the consent of the employer, within working hours;
- seeking office as, or acting or having acted in the capacity of, a workers' representative;
- race, color, sex, gender, marital status, family responsibilities, religion, political opinion, national extraction, or social origin;
- pregnancy or absence from work during maternity leave;
- temporary absence from work because of injury or ill health.

Significant changes within the organization that result in mass terminations should not be used as an excuse to terminate the employment of specific groups of workers.

See [Disclosure EMPL 5 in GRI EMPL: Employment 202X](#) and [Disclosure EMPL 1 in GRI SICH: Significant changes for workers 202X](#)

Guidance to NDEO 1-b

Reasonable accommodations are appropriate and necessary provisions to accommodate a worker or job candidate's individual characteristics so that they may enjoy the same rights as others. The accommodations should not impose a disproportionate or undue burden on the organization. However, because accommodation might be inconvenient for the organization, it is not a sufficient reason not to implement the request. The determination of what is regarded as reasonable takes into account the characteristics and context of the individual.

The need for reasonable accommodation can arise in a wide range of situations, but is often necessary for workers with disabilities, pregnant workers, or workers with family responsibilities.

Types of reasonable accommodations that the organization can make include:

- providing alternative devices or assistive technology when needed or requested by a worker;
- revising job descriptions to ensure the requirements are essential for the role and to better reflect and support individual strengths and capacities, taking into account the reasonable accommodations available;
- offering flexible work hours for care responsibilities (see [Disclosure PARE 1 in GRI PARE: Working Parents and Caregivers 202X](#));
- the phased return to work for workers who have undergone medical treatment.

See reference [15] in the Bibliography. The organization can explain the process of providing reasonable accommodation. For example, it can describe how new workers can request their need for any accommodations at the start of their employment arrangement; how existing workers can request accommodations during their employment arrangement; the type of information required by the worker when requesting accommodations; and how confidentiality is maintained with regards to their request (see [Disclosure EMPL 5 in GRI EMPL: Employment 202X](#)).

Guidance to NDEO 1-c

In accordance with the *ILO's Violence and Harassment Convention, 2019 (No. 190)* [8], violence and harassment also include gender-based violence and harassment, which is violence and harassment directed at persons because of their sex or gender, or affecting persons of a particular sex or gender disproportionately and includes sexual harassment.

The organization should report if its actions to prevent violence and harassment include workplace locations and locations outside the workplace where work-related business is performed, such as areas of rest, washing and changing facilities, commuting, social activities, training and education sites, organizational communication, and employer-provided accommodation.

Workers belonging to one or more vulnerable groups may be disproportionately affected by discrimination, violence, and harassment at work. The organization should describe the policies it has in place to protect these groups.

Guidance to NDEO 1-d

This requirement covers [grievance mechanisms](#) that allow stakeholders to report and seek remedies for discrimination and lack of equal opportunities, including violence or harassment linked to the organization's activities.

The scope of this requirement includes [employees](#), workers who are not employees, job seekers, former employees, and workers who are not employees.

The organization can report its approach to identifying and addressing grievances, including:

- the intended users of the grievance mechanism (i.e., whether the grievance mechanism is available to all employees; if not, which workers do not have access to it and why);
- the process by which grievances are raised;
- the process by which grievances are investigated;
- how the confidentiality of the grievances is maintained and workers are protected from retaliation;
- whether the organization itself or a third party administers the grievance mechanism. If the grievance mechanism is administered by the organization, it should report the role or department that administers it.

The organization can explain how it learns about workers' preferred ways to access grievance mechanisms and their expectations for how those mechanisms should function.

Guidance to NDEO 1-e

Examples of informing employees and workers who are not employees about non-discrimination, equal opportunity, violence, and harassment policies can include codes of conduct, employee

485 manuals circulated by human resources, training of hiring managers, and awareness raising on the
486 forms of indirect discrimination.

Exposure draft for public comment

Disclosure NDEO 2 Non-discrimination and equal opportunity in business relationships

REQUIREMENTS

The organization shall:

- a. describe how it monitors that its business relationships prevent, mitigate, and remediate discrimination, including violence and harassment, and promote equal opportunities to its workers;
- b. describe how workers in business relationships have access to effective grievance mechanisms and other remediation processes in cases of incidents related to discrimination, including violence and harassment.

GUIDANCE

In accordance with the *ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, 2017* [7], organizations are expected to encourage and support their business relationships to eliminate discrimination and promote equal opportunity at work.

For clarity, 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. They work for other organizations linked to the organization's operations, products, or services. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

Guidance to NDEO 2-a

Examples of how the organization can monitor its business relationships to prevent discriminatory actions are:

- integrating non-discrimination clauses into supplier contracts and codes of conduct;
- selecting business relationships with established non-discriminatory recruitment and promotion practices;
- creating grievance mechanisms for reporting and addressing discrimination complaints;
- regularly auditing practices to ensure compliance with relevant policies;
- engaging with worker representatives within business relationships.

The organization should report whether any special considerations are included in its management system for any particular groups of workers, including union workers, women workers, and migrant workers.

The organization can also report whether it engages with sector, governmental, or non-governmental initiatives that promote collaboration to support non-discrimination in business relationships.

Guidance to NDEO 2-b

The organization should refer to the definition of grievance mechanism used in the Guidance of NDEO 1-d.

2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure NDEO 3 through Disclosure NDEO 4) that are relevant to its impacts related to non-discrimination and equal opportunity.

Disclosure NDEO 3 Discrimination incidents

REQUIREMENTS

The organization shall:

- a. report the total number and type of incidents related to discrimination, including violence and harassment, and a breakdown of the total number by region;
- b. for each region, describe the actions taken or planned to address each type of incident, including:
 - i. providing for or cooperating in the remediation of incidents;
 - ii. preventing incidents in the future.

GUIDANCE

The number of incidents related to discrimination, including violence and harassment, can provide insight into the effectiveness of the organization's approach to preventing discrimination and the actions taken. 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 have occurred, but it could also signal that their intended users are unable or unwilling to report them. For this reason, contextual information should be provided to help users effectively interpret the data.

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, for example, incidents related to discrimination, violence, and harassment can include a lack of reasonable accommodations for workers with disabilities, prohibition of employees to practice any ethnic or religious beliefs, or not allowing employees and workers who are not employees to dress in attire that reflects their cultural beliefs (if the nature of the work and role permits).

The scope of this disclosure includes employees, workers who are not employees, job seekers, and former employees and workers who are not employees of the organization.

If the organization cannot disclose specific information (e.g., because of workers' right to privacy), it can provide the information 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.

560 **Guidance to NDEO 3-a and NDEO 3-b**

561 See Table 1 for an example of how to present the information on NDEO 3-a and NDEO 3-b.

562 **Table 1. Example template for presenting information on incidents related to discrimination**
563 **including violence, and harassment**

564

Region	Number of incidents	Type of incidents	Remediation actions taken	Preventive actions taken
Region A				
Region B				
Region C				
Region D				
Total				

Disclosure NDEO 4 Discrimination incidents in business relationships

REQUIREMENTS

The organization shall:

- a. report the total number and percentage of business relationships identified as being at risk of incidents related to discrimination, including violence and harassment;
- b. report the total number and type of incidents related to discrimination, including violence and harassment found in business relationships;
- c. describe the actions implemented to address incidents related to discrimination, including violence and harassment found in business relationships;
- d. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

The organization is expected to identify and monitor instances of discrimination, violence, or harassment in its business relationships. For example, it can conduct audits or engage directly with suppliers to identify potential or existing incidents of discrimination, particularly indirect discrimination.

Guidance to NDEO 4-a

The organization should use the information from Disclosure 2-6 in *GRI 2: General Disclosures 2021* to determine its business relationships.

Business relationships at risk of incidents related to discrimination, violence, or harassment are those identified through a mapping exercise or assessment of related impacts. For example, identifying regions, industries, or suppliers with a higher risk of discrimination, violence, or harassment because of legal frameworks, social conditions, or alerts from non-governmental initiatives.

The assessment can be conducted through questionnaires, self-assessments, inspections, or direct interviews with workers and relevant stakeholders.

When the number of business relationships at risk is unknown, the organization can provide an estimate. When using estimates, an organization should report how it arrives at the result and whether it uses external sources.

The percentage of business relationships identified as being at risk of discrimination, including violence and harassment, can be calculated using the following formula:

$$\% = \frac{\text{The total number of business relationships identified as at risk for discrimination, including violence and harassment}}{\text{The total number of business relationships}} \times 100$$

Guidance to NDEO 4-b and NDEO 4-c

The organization should use the definition of 'incident' from the Guidance text of the Disclosure NDEO 3-a.

See Table 2 for an example of how to present the information on NDEO 4-b and NDEO 4-c.

Table 2. Example template for presenting information on incidents related to discrimination, including violence and harassment found in business relationships

Type of incidents	Number of incidents	Actions implemented
Type of incident 1		
Type of incident 2		
Type of incident 3		
Total		

Guidance to NDEO 4-c

The organization can include preventive and remediation actions for any existing incidents considered discrimination, including violence and harassment, such as training and awareness programs. The organization can also report how it determines the appropriate course of action, such as consulting with the workers involved or engaging with independent intermediaries.

610

611 Glossary

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

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

617 **business relationships**

618 relationships that the organization has with business partners, with entities in its value chain including
619 those beyond the first tier, and with any other entities directly linked to its operations, products, or
620 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.

621 **discrimination**

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

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

627 **employee**

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

630 **grievance**

631 perceived injustice evoking an individual’s or a group’s sense of entitlement, which may be based on
632 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of
633 aggrieved communities

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

634 **grievance mechanism**

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

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

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

636 **impact**

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

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

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

640 **parental leave**

641 leave granted to men and women employees on the grounds of the birth of a child

642 **remedy / remediation**

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

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

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

644 **remuneration**

645 basic salary plus additional amounts paid to a worker

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

650 **stakeholder**

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

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

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

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

653 **under-represented social group**

654 group of individuals who are less represented within a subset (e.g., a body or committee, employees
655 of an organization) relative to their numbers in the general population, and who therefore have less
656 opportunity to express their economic, social, or political needs and views

Note 1: Under-represented social groups may include minority groups.

Note 2: The groups included under this definition depend on the organization's operating context and are not uniform for every organization.

657 **vulnerable group**

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

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

668 Note: Vulnerabilities and impacts can differ by gender.

669 **worker**

670 person that performs work for the organization

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

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

671 **worker representative**

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

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

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

679

Bibliography

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

Authoritative instruments:

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5. International Labour Organization (ILO), *Human Resources Development Convention*, 1975 (No. 142).
6. International Labour Organization (ILO), *Termination of Employment Convention*, 1982 (No.158).
7. International Labour Organization (ILO), *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy*, 2017.
8. International Labour Organization (ILO), *Violence and Harassment Convention*, 2019 (No. 190).
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