

Item 07 – GRI Topic Standard Project for Labor – Proposed public comment questionnaire for exposure drafts

For GSSB information

Date	05 November 2025
Meeting	19 November 2025
Project	GRI Topic Standard Project for Labor
Description	This document contains a draft public comment questionnaire for the exposure drafts on Labor Rights in Business Relationships, Freedom of Association and Collective Bargaining, Forced Labor, and Child Labor. All draft standards are part of the GRI Topic Standard Project for Labor, which will be submitted to the GSSB for information at the November 2025 meeting. The public comment period is proposed to commence from mid-December until 6 March 2026. An open questionnaire will be set up online to collect public feedback. This document sets out the proposed questions to be included in the feedback questionnaire.

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.

Survey

Introduction

Thank you for taking part in the public consultation of the GRI Labor Standards for Labor Rights in Business Relationships, Freedom of Association and Collective Bargaining, Child Labor, and Forced Labor. These four draft Standards are part of 'Phase 3 – Workers' rights and protection', focusing on rights and protections at work.

The GRI Topic Standard Project for Labor consists of three thematic phases: Employment practices and conditions, Working life and career development, and Workers' rights and protection.

These four Topic Standards are published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#). Any interested party can submit comments on the exposure drafts using this online survey.

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

Access the GRI Topic Standards for Labor exposure drafts in the following links:

- [Labor Rights in Business Relationships](#)
- [Freedom of Association and Collective Bargaining](#)
- [Child Labor](#)
- [Forced Labor](#)

The [Explanatory Memorandum](#) at the beginning of each exposure draft provides a summary of the project's objectives and key proposals. It is important to note that the Standards being presented for public consultation in this phase pertain to the organizations' employees and workers who are not employees and whose work is controlled by the organization, and workers in business relationships.

For further details on the project's scope and timelines, you are welcome to view our Frequently Asked Questions.

Feedback can be submitted until 6 March 2026.

Please provide all feedback in English. If using these survey questions or commenting in English is not feasible, please contact labor@globalreporting.org for support.

Useful information for providing your feedback

- Please read through the exposure drafts in their entirety before submitting your responses.
- You are welcome to provide feedback on one or more exposure drafts.
- You don't have to answer all the questions in the questionnaire, only those relevant to you. Questions marked with an asterisk (*) must be answered before you can proceed. You can go back to the previous page to review or change your responses.
- The survey's final question allows you to submit additional comments or suggestions. Additionally, feedback on the relevance of disclosures, reporting difficulties, and data availability is welcome.
- After completing the questionnaire, a copy of your responses will be emailed to you.
- When responding to the questions, please provide where possible:
 - the line number(s) of the text or reference number of the disclosure that your comment concerns;
 - a rationale or supporting explanation for your comment;
 - an alternative wording suggestion if relevant;
 - any relevant authoritative instruments or information on further resources;
 - information where we can access further resources.

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

Respondent details

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

Comments will be published on the GRI website along with the name of the individual or the organization submitting the comment, the country represented, and the stakeholder constituency. These personal details will not be used or processed for any other purposes by GRI other than informing the development of the Topic Standards. For more information on GRI's privacy policy, click [here](#).

Please confirm whether you agree to have your name (for individual submissions) or your organization's name (for organizational submissions), country, and stakeholder constituency published with your comments on the GRI website. If you do not agree, your comments will not expressly be considered by the GSSB *

- Agree
- Do not agree

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

- Agree
- Do not agree

First name *

Last name *

Are you responding on behalf of an organization? *

- Yes
- No

Organization name *

Email address *

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

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

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

Survey questions for the Labor-related exposure drafts

Labor Rights in Business Relationships

The following questions refer to the draft of the revised Labor Rights in Business Relationships Topic Standard, available [here](#).

The exposure draft contains one management disclosure and two topic disclosures regarding the organization's impacts related to labor rights in business relationships and how it manages them.

A summary of the project's objectives and the significant proposals can be found in the Explanatory Memorandum.

Question L1: LRBR 1 Management system

What is your feedback regarding the disclosure of LRBR 1 Management system?

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

Question L2: LRBR 2 Labor rights risks assessments

What is your feedback regarding the disclosure of LRBR 2 Labor rights risks assessments?

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

Question L3: LRBR 3 Incidents related to violations of labor rights

What is your feedback regarding the disclosure of LRBR 3 Incidents related to violations of labor rights?

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

Question L4: Connection between Labor Rights in Business Relationships Topic Standard and all other Labor Topic Standards

How do you view the connection between the Labor Rights in Business Relationships Topic Standard and all other Labor Topic Standards?

Question L4: Overall

Do you have any other feedback regarding the Labor Rights in Business Relationships Topic Standard that you think is important for us to know?

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

Freedom of Association and Collective Bargaining

The following questions refer to the exposure draft of the revised Freedom of Association and Collective Bargaining Topic Standard, available [here](#).

The exposure draft contains two management disclosures and six topic disclosures about the organization's impacts related to freedom of association and collective bargaining, and how it manages them.

A summary of the project's objectives and the significant proposals can be found in the Explanatory Memorandum.

Question F1: FACB 1 Freedom of association and collective bargaining policies

What is your feedback regarding the disclosure of FACB 1: Freedom of association and collective bargaining policies?

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

Question F2: FACB 2 Freedom of association and collective bargaining in business relationships

What is your feedback regarding the disclosure of FACB 2: Freedom of association and collective bargaining in business relationships?

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

Question F3: FACB 3 Collective bargaining agreements coverage

What is your feedback regarding the disclosure of FACB 3: Collective Bargaining agreements coverage?

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

Question F4: FACB 4 Engagement with business relationships

What is your feedback regarding the disclosure of FACB 4: Engagement with business relationships?

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

Question F5: FACB 5 Incidents in the organization's activities

What is your feedback regarding the disclosure of FACB 5: Incidents in the organization's activities?

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

Question F6: FACB 6 Incidents in business relationships

What is your feedback regarding the disclosure of FACB 6: Incidents in business relationships?

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

Question F7: FACB 7 Strikes and lockouts

156 What is your feedback regarding the disclosure of FACB 7: Strikes and lockouts?
157 Please *explain your response. Be as specific as possible and provide any suggestions for*
158 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
159 *where appropriate.*

160 **Question F8: FACB 8 Trade and employer associations**

161 What is your feedback regarding the disclosure of FACB 8: Trade and employer associations?
162 Please *explain your response. Be as specific as possible and provide any suggestions for*
163 *improvement. Please include the specific disclosures, requirements, examples, and line number(s)*
164 *where appropriate.*

165 **Question F9: Overall**

166 Do you have any other feedback regarding the Freedom of Association and Collective Bargaining
167 Topic Standard that you think is important for us to know?
168 Please *include the specific disclosures, requirements, line number(s), and recommended resources*
169 *where appropriate.*

Child Labor

The following questions refer to the exposure draft of the revised Child Labor Topic Standard, available [here](#).

The exposure draft contains two management disclosures and four topic disclosures about the organization's impacts related to child labor, and how it manages them.

A summary of the project's objectives and the significant proposals can be found in the Explanatory Memorandum.

Question C1: CL 1 Policies and risk assessment for the organization's activities

What is your feedback regarding the disclosure of CL 1: Policies and risk assessment for the organization's activities?

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

Question C2: CL 2 Policies and risk assessment for business relationships

What is your feedback regarding the disclosure of CL 2: Policies and risk assessment for business relationships?

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

Question C3: CL 3 High-risk activities

What is your feedback regarding the disclosure of CL 3: High-risk activities?

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

Question C4: CL 4 High-risk business relationships

What is your feedback regarding the disclosure of CL 4: High-risk business relationships?

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

Question C5: CL 5 Incidents in the organization's activities

What is your feedback regarding the disclosure of CL 5: Incidents in the organization's activities?

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

Question C6: CL 6 Incidents in business relationships

What is your feedback regarding the disclosure of CL 6: Incidents in business relationships?

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

Question C7: Appendix

How helpful are the child labor key concepts in the appendix for understanding the Child Labor Topic Standard?

Please share any suggestions for improving clarity or usefulness.

213 **Question C8: Overall**

214 Do you have any other feedback regarding the Child Labor Topic Standard that you think is important
215 for us to know?

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

This document does not represent an official position of the GSSB

Forced Labor

The following questions refer to the exposure draft of the revised Forced Labor Topic Standard, available [here](#).

The exposure draft contains two management disclosures and four topic disclosures about the organization's impacts related to child labor, and how it manages them.

A summary of the project's objectives and the significant proposals can be found in the Explanatory Memorandum.

Question F1: FL 1 Policies and risk assessment for the organization's activities

What is your feedback regarding the disclosure of FL 1: Policies and risk assessment for the organization's activities?

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

Question F2: FL 2 Policies and risk assessment for business relationships

What is your feedback regarding the disclosure of FL 2: Policies and risk assessment for business relationships?

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

Question F3: FL 3 High-risk activities

What is your feedback regarding the disclosure of FL 3: High-risk activities?

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

Question F4: FL 4 High-risk business relationships

What is your feedback regarding the disclosure of FL 4: High-risk business relationships?

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

Question F5: FL 5 Incidents in the organization's activities

What is your feedback regarding the disclosure of FL 5: Incidents in the organization's activities?

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

Question F6: FL 6 Incidents in business relationships

What is your feedback regarding the disclosure of FL 6: Incidents in business relationships?

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

Question F7: FL 6 Incidents in business relationships

What are your views on the proposed requirement FL6-a to report the total number of forced labor incidents, and a breakdown of this total by region?

260 *Please share any comments on its clarity, feasibility, or usefulness for stakeholders.*

261 **Question F7: Overall**

262 Do you have any other feedback regarding the Forced Labor Topic Standard that you think is
263 important for us to know?

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

266 **Thank you!**

267 Thank you for taking part in this survey. We sincerely appreciate your time and the valuable feedback
268 you provide. You will receive an email with a copy of your responses. If you did not receive one,
269 please check your spam folder.

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