



GRI Topic Standard Project for Labor – Forced Labor exposure draft

Comments to be received by 09 March 2026

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

This exposure draft is intended to replace GRI 409: Forced or Compulsory Labor 2016.

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

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

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

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

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

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

Explanatory memorandum

This explanatory memorandum sets out the objectives for one of the exposure drafts of phase three of the Labor project, including the review of the [GRI 409: Forced or Compulsory Labor 2016](#), the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

Objectives for the project

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

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

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

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

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

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

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

Phase 1 – Employment practices and conditions

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

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

- Employment
- Remuneration and Working Time
- Significant Changes for Workers
- Control of work Standard interpretation to *GRI 2*

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

Phase 2 – Working life and career development

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

Set 2 includes the following Topic Standards:

- Training and Education
- Working Parents and Caregivers

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

Phase 3 – Workers' rights and protection

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

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

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

- Diversity and Inclusion
- Non-discrimination and Equal Opportunity

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

Subset 3-2 focused on Rights and protections at work

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

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

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

Summary of the proposals

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

The exposure draft includes new disclosures and the review of [GRI 409: Forced or Compulsory Labor 2016](#), in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below.

Forced labor policies and assessment for the organization's activities: Under this new management disclosure, organizations are required to report their forced labor policies for employees and workers who are not employees and report their alignment with authoritative intergovernmental instruments (GRI FL 1-a). In addition, they must describe the processes used to prevent and address forced labor, such as recruitment and labor practices to protect employees and workers who are not employees, and monitoring of third parties involved with recruitment or supply of workers (GRI FL 1-b). Organizations shall also describe their assessment processes for identifying activities at a higher risk of forced labor, including the criteria used and the input from stakeholders (GRI FL 1-c). The disclosure further asks for a description of worker representative involvement in developing, implementing, and evaluating forced labor policies (GRI FL 1-e).

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

Access to effective grievance mechanisms: Organizations are expected to report how employees, workers who are not employees, and workers in business relationships can access effective grievance mechanisms when forced labor incidents occur (See GRI FL 1-e and GRI FL 2-e).

Organizations' activities at a higher risk of forced labor: this disclosure builds on Disclosure 409-1 and requests organizations to report the types of activities at higher risk of forced labor by region and to describe actions taken to address the higher risk of forced labor (See GRI FL 3).

Business relationships at a higher risk of forced labor: this disclosure also builds on Disclosure 409-1, and organizations are expected to report the number of business relationships identified as having a higher risk of forced labor, the types of business relationships, and the action taken to address forced labor risks (See GRI FL 4).

New topic disclosure on forced labor incidents and actions taken : Organizations are expected to report the total number of forced labor incidents and a breakdown of the total number by region. In addition, for each region, the type of forced labor incidents and the number of employees and workers who are not employees affected must be provided. Organizations must describe the actions taken to

address each incident type, including remediation and prevention measures, as well as actions to address the root causes of incidents.

New topic disclosure on forced labor incidents and actions taken in business relationships:

Organizations are expected to report the number of incidents and a breakdown of the total number by region. In addition, the type of forced labor incidents found in business relationships and the number of workers affected by region. Organizations must describe the actions taken to address each incident type, including remediation and prevention measures, as well as actions to address the root causes of incidents. Finally, organizations shall report the number of business relationships terminated due to forced labor incidents (See GRI FL 6).

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

GSSB involvement and views on the development of this draft

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

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

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

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

Note on reading this document

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

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

GRI CL: Forced Labor 202X

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Introduction

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

The Standard is structured as follows:

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

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 forced labor.

Forced labor, as defined by the *International Labour Organization (ILO) Forced Labour Convention (No. 29)* [3], refers to all work or service which is exacted from any person under the menace of a penalty and for which the person has not offered themselves voluntarily.

'Work or service' refers to all forms of work, service, or employment occurring across all activities, industries, and sectors. It covers both formal and informal work, whether legal or illegal. The concept of menace includes the threat of penalty; it may involve direct or indirect coercion, such as dismissal, retaliation, or wage withholding, and is directed at the victim, their family, or co-workers. 'Offered voluntarily' refers to the free and informed consent of a worker to take a work and their freedom to leave at any time, with reasonable notice in accordance with national laws or collective agreements.

Forced labor can include debt bondage, where workers are forced to work for little or no pay to repay a loan or are forced into debt in order to access work; prison labor without free and informed consent and when the conditions of work do not approximate those of free labor relationships; human trafficking for exploitation, often across borders; and exploitative labor contracts, for example, that bind migrant workers through excessive fees and lack of freedom to change employers.

Forced labor falls within the scope of modern slavery. Modern slavery is an umbrella term used to describe situations of exploitation in which a person cannot refuse or leave due to threats, violence, coercion, deception, and/or abuse of power. The term encompasses a range of practices, including forced labor, debt bondage, human trafficking, forced marriage, and serfdom. The concept of modern slavery is employed to emphasize the shared elements across these exploitative practices and to promote coordinated actions by governments, organizations, and other stakeholders to prevent, address, and ultimately eliminate them [13].

The elimination of all forms of forced or compulsory labor is a fundamental principle of the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work* [2]. Organizations are expected to protect any person, of any age, gender, or nationality, from forced labor.

According to the *UN Guiding Principles on Business and Human Rights* [11] and the *ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy* [8], organizations are expected to take immediate and effective measures within their own competence to secure the prohibition and elimination of forced or compulsory labor.

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.

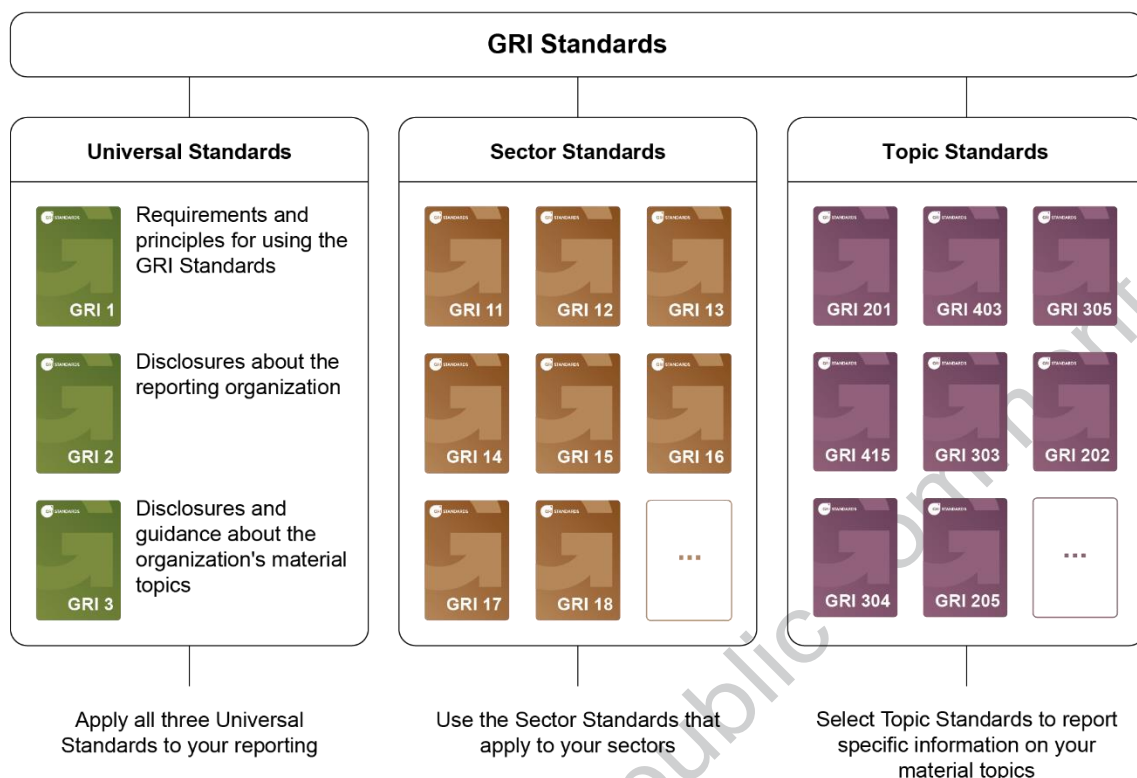
Sector Standards

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](#).

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 forced labor. In addition to this Standard, disclosures that relate to this topic can be found in:

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

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

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

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

Reasons for omission are permitted for these disclosures.

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

270 omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more
271 information on reasons for omission.

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

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

282 **Requirements, guidance and defined terms**

283 The following apply throughout this Standard:

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

286 Requirements may be accompanied by guidance.

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

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

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

292 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
293 [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 forced labor to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also required to report any disclosures from this section, Disclosure FL 1 through Disclosure FL 2, that are relevant to its impacts related to forced labor.

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

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

REQUIREMENTS

The organization shall:

- a. describe its forced labor policies for employees and workers who are not employees, including whether and how they align with authoritative intergovernmental instruments;
- b. describe processes to prevent and address forced labor, including:
 - i. how forced labor policies are applied in decision-making about its activities;
 - ii. how its recruitment and labor practices protect employees and workers who are not employees, especially vulnerable or under-represented social groups;
 - iii. monitoring of third parties involved with recruitment or supply of employees and workers who are not employees;
- c. describe the assessment process to identify activities at higher risk of forced labor incidents, including:
 - i. the criteria used;
 - ii. how it incorporates the views of stakeholders;
- d. describe how its employees and workers who are not employees can access effective grievance mechanisms when forced labor incidents occur in the organization's activities;
- e. describe how worker representatives are involved in developing, implementing, and evaluating forced labor policies.

GUIDANCE

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

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

Guidance to FL 1-a

The organization should report whether its forced labor policies pay specific attention to workers from vulnerable or under-represented social groups, such as migrants, women, children, young workers, or low-skilled or illiterate workers.

The organization should describe how it ensures that migrant workers' working conditions are as favourable as those of local workers, and if they can enter into and terminate employment freely and voluntarily, giving reasonable notice in accordance with national law or collective agreements, without the threat of a penalty.

The organization should report whether its forced labor policies are available in relevant languages and describe how they are communicated in a manner that reflects the different needs of stakeholders. For example, policies may be translated into local languages for migrant workers.

The organization should describe how the assessment process reported under FL 1-c has informed the actions taken.

Authoritative intergovernmental instruments related to forced labor include:

- ILO Declaration on Fundamental Principles and Rights at Work [2]
- ILO Forced Labour Convention (No. 29) [3]
- ILO Abolition of Forced Labour Convention (No. 105) [1]
- ILO Protocol of 2014 to the Forced Labour Convention (P029) [6]
- ILO Forced Labour Recommendation (No. 203) [4]

Guidance to FL 1-b-ii

Examples of recruitment and labor practices to protect employees and workers who are not employees from forced labor include:

- ensuring the free and voluntary signing of clearly written employment contracts that state the terms and conditions of work, notice periods, and rights and responsibilities of the worker;
- providing copies of the contracts with workers in a language they understand;
- having termination policies that state clear notice periods, that all work is voluntary, and that workers have the freedom to terminate their contractual relationship with reasonable notice and without penalties;
- ensuring workers keep their personal documentation (e.g., identity documents, passports, and resident permits) and maintain freedom of movement;
- prohibiting deductions or fees related to recruitment or retaining work.

See references [5], [12] and [14] in the [Bibliography](#).

The organization should report whether and how its non-compete clauses in written contracts respect the freedom of employees and workers who are not employees to leave and seek other work. This includes ensuring that non-compete clauses are limited in scope, duration, and geography. The organization can also explain the reasons for having the clauses, such as legitimate interests (e.g., protection of confidential information or client lists).

Guidance to FL 1-b-iii

If the organization uses third parties (e.g., employment agencies or contractors) to recruit or supply employees or workers who are not employees, it should describe how it monitors the following:

- the third parties' formal registrations, regulatory compliance, and certification by competent authorities;
- recruitment fees charged to workers, including those related to official documents and work permits;
- the types of contracts and working conditions, including remuneration, working time, and overtime, especially in high-risk regions of forced labor;
- documents requested from workers and whether they are withheld, restricting their movement or ability to leave work;
- monetary or non-monetary deposits (such as workers' documents);
- financial penalties imposed on workers who choose to leave work at any time;
- financial bonds offered to workers for an extended period, not constituting a potential for coercion or debt bondage;
- legal disputes or grievances against third parties.

Examples of how to monitor third parties include rigorous screening, capacity-building on fundamental principles and rights at work, or auditing for social compliance. For more information on how third parties providing workers who are not employees can be monitored to ensure adherence to international labor standards, see the [Guidance to EMPL 1-c in GRI EPML: Employment 202X](#).

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

386 **Guidance to FL 1-c**

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

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

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

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

401 See references [15] and [19] in the [Bibliography](#).

402 **Guidance to FL 1-c-i**

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

- 404 • Region – high-risk regions can be identified through credible sources such as the ILO and
405 national labor inspectorates. Risk factors include poverty conditions and a lack of employment
406 and educational opportunities.
- 407 • Sector – some sectors can have a higher prevalence of forced labor due to their activities,
408 products, and production processes.
- 409 • Product and production process – certain products and production processes carry a higher
410 risk of forced labor due to their nature, such as those providing seasonal or hazardous work,
411 or because the work takes place at remote sites.
- 412 • Business models and practices – risks of forced labor can increase when organizations rely
413 on third-party labor providers, focus on lowest-cost production, set short delivery timelines, or
414 use home-based, informal, or subcontracted work.
- 415 • Workforce demographics – predominance of workers from vulnerable or under-represented
416 social groups, such as migrant workers, women workers, and apprentices.
- 417 • Track record – activities with a history of poor performance on forced labor or weak human
418 rights due diligence present a higher risk.
- 419 • Allegations – reports of forced labor allegations from the media and civil society can also
420 signal higher-risk activities or organizations.

421 Forced labor risks from an assessment of an organization's activities include:

- 422 • isolation of workers due to the nature of the work;
- 423 • workers with irregular legal status;
- 424 • excessive overtime;
- 425 • reliance on employment agencies;
- 426 • extensive subcontracting;
- 427 • presence of workers from vulnerable groups (e.g., migrants);
- 428 • presence of temporary workers;

429 See references [12], [15] and [19] in the [Bibliography](#).

430 **Guidance to FL 1-c-ii**

431 Examples of stakeholders are workers, trade union representatives, community representatives, and
432 local NGOs.

433 The organization should describe how stakeholder views were collected, for example, through site
434 visits or interviews.

435 **Guidance to FL 1-d**

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

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

440 The organization should describe whether and how grievance mechanisms are user-friendly for
441 workers. For example, the grievance mechanisms are accessible in local languages and designed for
442 workers who are less literate, using colors or pictures.

443 The organization should describe how it clearly communicates reporting procedures for a forced labor
444 incident to employees and workers who are not employees in a way that they can understand.

445 The organization should describe how communities and other stakeholders can access effective
446 grievance mechanisms in cases of forced labor incidents.

447 For more information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures](#)
448 [2021](#).

449 See references [20] and [21] in the [Bibliography](#).

450 **Guidance to FL 1-e**

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

Disclosure FL 2 Policies and assessment for business relationships

REQUIREMENTS

The organization shall:

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

GUIDANCE

This disclosure provides information about the organization's efforts to support the elimination of forced labor and engage collaboratively with business relationships to prevent forced labor incidents.

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

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

Guidance to FL 2-a

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

A strict zero-tolerance, compliance-based approach to addressing forced labor can be counterproductive, as it may drive the issue underground – leading business relationships to conceal incidents to avoid losing contracts and increasing workers' vulnerabilities to forced labor conditions.

The organization should report whether it promotes zero-tolerance policies on forced labor, and if so, whether these approaches can lead to the termination of business relationships, which could limit opportunities to address negative forced labor impacts. The organization should also report whether it has assessed the potential negative impacts of zero-tolerance policies and how it mitigates them.

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

See references [15], [18] and [21] in the [Bibliography](#).

Guidance to FL 2-a-i

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

For example, when selecting new business relationships, the organization can describe how it requires a demonstration of compliance with authoritative intergovernmental instruments. This can include reviewing the recruitment and termination practices of business relationships.

Guidance to FL 2-b

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

Guidance to FL 2-c

Requirement FL 2-c entails describing the assessment process to identify business relationships at higher risk of forced labor incidents, in addition to the assessment process reported under [LRBR 1-c in GRI LRBR: Labor Rights in Business Relationships 202X](#). If the organization has described its assessment process for the risk of forced labor incidents under LRBR 1-c, it can provide a reference to this information under FL 2-c and does not need to repeat the information.

When the organization has many business relationships, it should report how it identifies areas with a higher risk of forced labor incidents and how it prioritizes their assessment. It should also report the general areas at higher risk, such as specific raw materials, processes, regions, or types of workers.

Guidance to FL 2-c-i

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

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

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

See references [15] and [19] in the [Bibliography](#).

Guidance to FL 2-d

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

- Capacity building and support – training, workshops, and guidance on identifying, preventing, and remediating forced labor risks, understanding policies and legal requirements, and developing internal systems, such as recruitment practices and grievance mechanisms.
- Collaboration and continuous engagement – ongoing dialogue and shared responsibility to address forced labor risks, exchange best practices, and foster continuous improvement through long-term partnerships.
- Monitoring and feedback – collecting and integrating feedback from business relationships and affected stakeholders, especially from affected workers or communities, into policy implementation and remediation.
- Tailored engagement – when many migrant workers are involved, development of tailored engagement activities to ensure recruitment and labor practices align with national laws and authoritative intergovernmental instruments.

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

Examples of incentives offered to business relationships are preferential contracting for actions to prevent forced labor and recognition programs.

544 See references [9], [11] and [15] in the [Bibliography](#).

545 **Guidance to FL 2-e**

546 The organization can include whether its grievance mechanism is linked to an operational-level
547 grievance mechanism.

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

551 See [Guidance to FL 1-d](#) for guidance on how to report on the accessibility of grievance mechanisms
552 for forced labor incidents in business relationships.

553 For more information on grievance mechanisms, see [Disclosure 2-25 in GRI 2: General Disclosures](#)
554 [2021](#).

555 See reference [9] in [Bibliography](#).

2. Topic disclosures

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

Disclosure FL 3 High-risk activities

REQUIREMENTS

The organization shall:

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

GUIDANCE

Certain activities can have a higher risk of forced labor due to the region or sector in which an organization operates, as well as from broader social factors, such as poverty or a lack of employment and educational opportunities.

Guidance to FL 3-a

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

Guidance to FL 3-b

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

Examples of actions include:

- training to ensure employees and workers who are not employees understand forced labor policies and remediation protocols;
- allocating adequate internal resources to respond effectively to forced labor incidents;
- ensuring remediation actions are effectively implemented, monitored, and tracked;
- engaging with workers, trade unions, law enforcement, community representatives, and civil society organizations to identify risks early;
- participating in industry or sector initiatives to address higher risks of forced labor.

If the organization uses prisoners for labor, it should describe how it ensures that the work is voluntary and that working conditions (e.g., remuneration and benefits, working time, and occupational health and safety) are comparable to those of free workers.

See references [9], [10] and [14] in the [Bibliography](#).

Disclosure FL 4 High-risk business relationships

REQUIREMENTS

The organization shall:

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

GUIDANCE

Guidance to FL 4-a and FL 4-b

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

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

Table 1. Template for presenting information on the number and types of business relationships at higher risk of forced labor by region

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

The organization can report the results of its forced labor risk assessment, such as the regions or sectors identified as having higher risk.

Guidance to FL 4-c

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

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

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

See references [15], [16] and [21] in the [Bibliography](#).

Disclosure FL 5 Incidents in the organization's activities

REQUIREMENTS

The organization shall:

- a. report the total number of forced labor incidents in the organization's activities, and a breakdown of this total by region;
- b. for each region, report the types of forced labor incidents;
- c. for each region, report the number of employees and workers who are not employees affected by forced labor incidents;
- d. for each region, describe the actions taken or planned to address each type of forced labor incident, including:
 - i. providing for or cooperating in remediation;
 - ii. preventing future incidents;
 - iii. addressing root causes;
- e. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

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

Examples of forced labor incidents include withholding wages, not paying workers, or retaining their identity documents to compel them to work against their will.

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

An incident can refer to one worker affected or several workers affected.

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.

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

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

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

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

Table 2. Template for presenting information on forced labor incidents and related actions by region

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

Types of forced labor incidents can include coercion in employment, debt bondage, forced overtime, the worst forms of child labor, and human trafficking.

For each identified incident of forced labor, the organization can report the age and gender of employees or workers who are not employees affected, and whether they belong to any vulnerable or under-represented social groups.

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

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

Guidance to FL 5-d-i

Examples of remediation actions for forced labor incidents include:

- ensuring the safe withdrawal of affected workers from forced labor and providing them with appropriate support services, such as psychosocial rehabilitation, education, and vocational training;
- facilitating the safe repatriation of migrant workers;
- providing access to viable economic alternatives or financial compensation;
- providing legal protection and fair entitlements to workers;

The organization should describe how decisions regarding remediation of forced labor incidents are made, including identifying appropriate remedies and determining who is responsible for implementation (e.g., senior management, sustainability or human rights teams, in consultation with local partners).

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

The organization can describe how it monitors remediation outcomes and evaluates effectiveness.

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

Guidance to FL 5-d-ii

Examples of actions to prevent forced labor incidents include:

- ensuring that workers always have free access to their documentation, e.g., identity documents, passports, and resident permits;
- ensuring that written contracts are provided to workers, indicating the terms and conditions, the voluntary nature of work, the freedom to leave and respective procedures, and any penalties that may be associated with a departure or cessation of work;
- training human resources, compliance officers, and auditors to identify forced labor;

698 • implementing recruitment practices aligned with the ILO general principles and operational
699 guidelines for fair recruitment, ensuring transparency and fairness when recruiting workers;
700 • raising awareness of the risks of forced labor among workers.

701 The organization can report whether it participates in any industry, multi-stakeholder, or collaborative
702 initiatives to prevent forced labor.

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

704 **Guidance to FL 5-d-iii**

705 This requirement provides information on the actions taken or planned to address systemic drivers of
706 forced labor. This is different from the actions taken or planned to remediate specific forced labor
707 incidents reported under FL 5-c-i.

708 While common global patterns exist among the root causes of forced labor – such as poverty, poor
709 labor conditions, and weak law enforcement – the ways these factors manifest are context-
710 specific. Root causes are those specific contextual and structural factors that increase forced labor
711 risks and manifest differently based on the regions, sectors, and products, including:

712 • weak rule of law and poor enforcement of labor laws;
713 • social norms and attitudes;
714 • weak structural conditions for development and social protection;
715 • poverty, inequality, and lack of access to basic services;
716 • inadequate social protections and vulnerability to economic shocks;
717 • conflict, climate, and other crises;
718 • large informal economy;
719 • rural areas with inadequate infrastructure;
720 • lack of understanding of what forced labor is among workers;
721 • using employment agencies for recruitment.

722 Actions to address forced labor include supporting poverty-reduction initiatives, monitoring
723 employment agencies, and providing training and skills programs to empower vulnerable workers,
724 such as migrants.

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

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

Disclosure FL 6 Incidents in business relationships

REQUIREMENTS

The organization shall:

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

GUIDANCE

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

An incident can refer to one worker affected or several workers affected.

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

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

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.

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

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

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

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

Guidance to FL 6-d

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

Guidance to FL 6-d-i

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

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

Guidance to FL 6-d-ii

Examples of actions to prevent future incidents in business relationships include strengthening supplier requirements, providing reasonable contractual terms for goods and services purchased from business relationships; providing training and capacity building on preventing forced labor, collaborating with local communities or NGOs, enhancing monitoring mechanisms to improve recruitment practices, and enhancing due diligence for business relationships operating in conflict-affected and high-risk areas or in remote areas.

See [Guidance to FL 5-b-ii](#) for more examples of actions to prevent forced labor incidents.

Guidance to FL 6-d-iii

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

The organization can describe how it considers the broader social, economic, and cultural context in which forced labor incidents occur and adapts its actions to address systemic drivers.

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

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

- participating in initiatives that reduce poverty rates when workers earn less than the cost of living;
- coordinating, monitoring, and remediation services with public systems;
- capacity building to identify and prevent incidents;
- linking incidents to social protection, education, and child welfare services; increasing supply chain traceability on hidden or informal production where forced labor may occur;
- supporting national action plans against forced labor;
- raising awareness of forced labor and modern slavery;

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

Guidance to FL 6-e

The organization can report:

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

806 Where no business relationships were terminated due to forced labor incidents, a brief statement of
807 this fact is sufficient to comply with the requirement.
808 See reference [17] in the [Bibliography](#).

Exposure draft for public comment

Glossary

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

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

basic salary

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

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

business partner

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

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

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

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

business relationships

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

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

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

due diligence

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

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

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

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

employee

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

forced or compulsory labor

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

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

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

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

grievance

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

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

grievance mechanism

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'.

human rights

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

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 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on 'human rights'.

impact

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

Indigenous Peoples

Indigenous Peoples are generally identified as:

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

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

895 **local community**

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

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

900 **material topics**

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

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

905 **mitigation**

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

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

909 Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the
910 negative impact that has occurred, with any residual impact needing remediation. The mitigation of a
911 potential negative impact refers to actions taken to reduce the likelihood of the negative impact
912 occurring.

913 **remedy / remediation**

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

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

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

920 **remuneration**

921 basic salary plus additional amounts paid to a worker

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

925 **severity (of an impact)**

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

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

931 United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*,
932 2012; modified

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

934 **stakeholder**

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

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

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

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

943 **supplier**

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

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

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

950 **supply chain**

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

953 **sustainable development / sustainability**

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

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

957 Note: The terms ‘sustainability’ and ‘sustainable development’ are used interchangeably in the GRI
958 Standards.

959 **under-represented social group**

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

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

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

966 **value chain**

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

969 Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are
970 used in the development of the organization’s own products or services. Entities downstream from the
971 organization (e.g., distributors, customers) receive products or services from the organization.

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

973 **vulnerable group**

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

977 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;
978 human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their
979 families; national or ethnic, religious and linguistic minorities; persons who might be discriminated
980 against based on their sexual orientation, gender identity, gender expression, or sex characteristics

981 (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning
982 refugees; women

983 Note: Vulnerabilities and impacts can differ by gender.

984 **worker**

985 person that performs work for the organization

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

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

991 **worker representative**

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

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

999 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No.
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This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

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