

Item 05 – GRI Topic Standard Project for Labor – Diversity and Inclusion exposure draft

For GSSB approval

Date	28 May 2025
Meeting	19 June 2025
Project	GRI Topic Standard Project for Labor
Description	<p>This document sets out the exposure draft of the GRI Topic Standard for Diversity and Inclusion, including the explanatory memorandum summarizing the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.</p> <p>If approved, the public comment period is proposed to commence in late June and run until 15 September 2025.</p>

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

Explanatory memorandum

This explanatory memorandum sets out the objectives for one of the exposure drafts of phase three of the Labor project, including the review of the [GRI 405: Diversity and Equal Opportunity 2016](#), the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

Objectives for the project

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

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

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

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

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

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

The labor project is divided into three sets of thematic Standards to allow targeted messaging and stakeholder engagement during the public comment periods. This ensures the workload is manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during public inquiry, the GSSB, the technical committee, the advisory group, the GRI Standards Division, and other GRI divisions.

Phase 1 - Employment practices and conditions

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

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

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

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

Phase 2 - Working life and career development

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

Set 2 includes the following Topic Standards:

- Training and Education
- Working Parents and Caregivers

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

Phase 3 – Workers' rights and protection

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

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

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

- Diversity and Inclusion
- Non-discrimination and Equal Opportunity

This subset 3-1 of labor exposure drafts will be sent for discussion and approval by the GSSB on 19 June 2025. The public comment period is planned from 30 June until 15 September 2025.

Subset 3-2 focused on Rights and protections at work

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

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

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

Summary of the proposals

The scope of the workers in this exposure draft is the organization's employees and workers who are not employees and whose work is controlled by the organization (hereafter, workers who are not employees). Workers who are not employees perform work for the organization but are not in an employment relationship with the organization.

The exposure draft includes new disclosures and the review of [GRI 405: Diversity and Equal Opportunity 2016](#), in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below.

Diversity and inclusion governance and policies: This disclosure aims to increase transparency regarding diversity and inclusion policies. Specifically, how diversity and inclusion are embedded within the organizations' strategies, operations, and throughout the employment relationship. For example, organizations should report policies regarding recruitment, performance management, career advancement, access to training, and education. Organizations must report details on the most senior management level with oversight and accountability for implementing the policies. In addition, organizations must also report how employees and workers who are not employees are informed about the diversity and inclusion policies (See GRI DIVE 1).

Vulnerable groups or under-represented social groups: This is addressed throughout the exposure draft. Specifically, organizations are expected to report targeted actions for employees and workers who are not employees from vulnerable groups or under-represented social groups. A worker can belong to one or more vulnerable, under-represented, or marginalized groups, which increases the issues they may face. For example, women with disabilities may face numerous obstacles at work, which may impact their feelings of inclusion and experiences as well as their performance at work (See GRI DIVE 1-b and GRI DIVE 2-a, DIVE 20b and DIVE 2-c).

Involvement of workers' representatives: Organizations will report on the involvement of worker's representatives in developing diversity and inclusion policies (See GRI DIVE 1-c).

Meaningful engagement on diversity and inclusion with employees and workers who are not employees: Organizations are expected to report how their policies include views from vulnerable and under-represented social groups and report potential and actual barriers to engagement and the actions to remove these barriers (See GRI DIVE 1-d).

Metrics on diversity of governance bodies and employees: Diversity can be seen across the organizations' hierarchies. Organizations are expected to report, for each significant location of operation, the number and percentage of individuals within governance bodies by gender, age group, and under-represented social group; the number and percentage of employees by employee category and employee type; and a breakdown by gender, age group and under-represented social group. Organizations are expected to describe actions to improve diversity among governance bodies and employees. These requirements are a revision of the existing Disclosure 405-2 Diversity of governance bodies and employees (See GRI DIVE 2).

New disclosure on employee inclusion: This disclosure is for reporting employees' perceptions of inclusion in their workplace. Although the terms equality, diversity, and inclusion are often used together, they refer to distinct yet closely related concepts that influence one another. While the ILO does not have a formally adopted definition of inclusion, it has developed a definition in its reports based on an extensive review of definitions used in other studies and the wider literature. The ILO defines inclusion as relational, referring to the experience people have in the workplace and the extent to which they feel valued for who they are, the skills and experience they bring, and the extent to which they have a strong sense of belonging with others at work. In this disclosure, organizations shall report indicators or measures used to understand employees' perceptions of inclusion. In addition, organizations shall describe actions and commitments to improve inclusion in the workplace for employees and workers who are not employees (See GRI DIVE 3).

GSSB involvement and views on the development of this draft

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

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

- 135 The exposure draft is scheduled for approval by the GSSB on 19 June 2025.
- 136 All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

137 **Note on reading this document**

- 138 This document includes generic text used in all GRI Standards. This text is highlighted in grey and
139 cannot be changed – please do not comment on this text.
- 140 Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most
141 of these terms are already defined in the GRI Standards Glossary – these are highlighted in grey and
142 cannot be changed. The proposed new definitions are not highlighted in grey and are open for
143 review.

This document does not represent an official position of the GSSB

144 **GRI DIVE: Diversity and inclusion**
145 **202X**

146 **Content**

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Introduction

GRI DIVE: Diversity and Inclusion 202X contains disclosures for organizations to report information about their diversity and inclusion-related impacts and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains one disclosure, which provides information about how the organization manages its diversity and inclusion-related impacts.
- [Section 2](#) contains two disclosures, which provide information about the organization's diversity and inclusion-related impacts.
- 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 diversity and inclusion in the workplace.

Diversity in the workplace refers to the similarities and differences between workers, which can have an impact on employment opportunities. These can be linked to personal characteristics such as age, disability, gender, personal values, work styles, and roles.

Inclusion at the workplace refers to being valued and understood as an individual while having a sense of belonging at work, which involves forming and maintaining a strong sense of acceptance and connection and stable relationships with others.

Exclusion and bias in the workplace can have a negative impact on workers' physical and mental health and overall sense of well-being. Creating an inclusive workplace culture and environment enables diverse employees to experience equality and thrive, increases worker engagement, and influences business performance.

This Standard covers the organization's employees and workers who are not employees and whose work is controlled by the organization, hereafter 'workers who are not employees'. Workers who are not employees perform work for the organization but are not in an employment relationship with it. Control of work implies that the organization directs the work performed or has control over the means or methods for performing the 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.

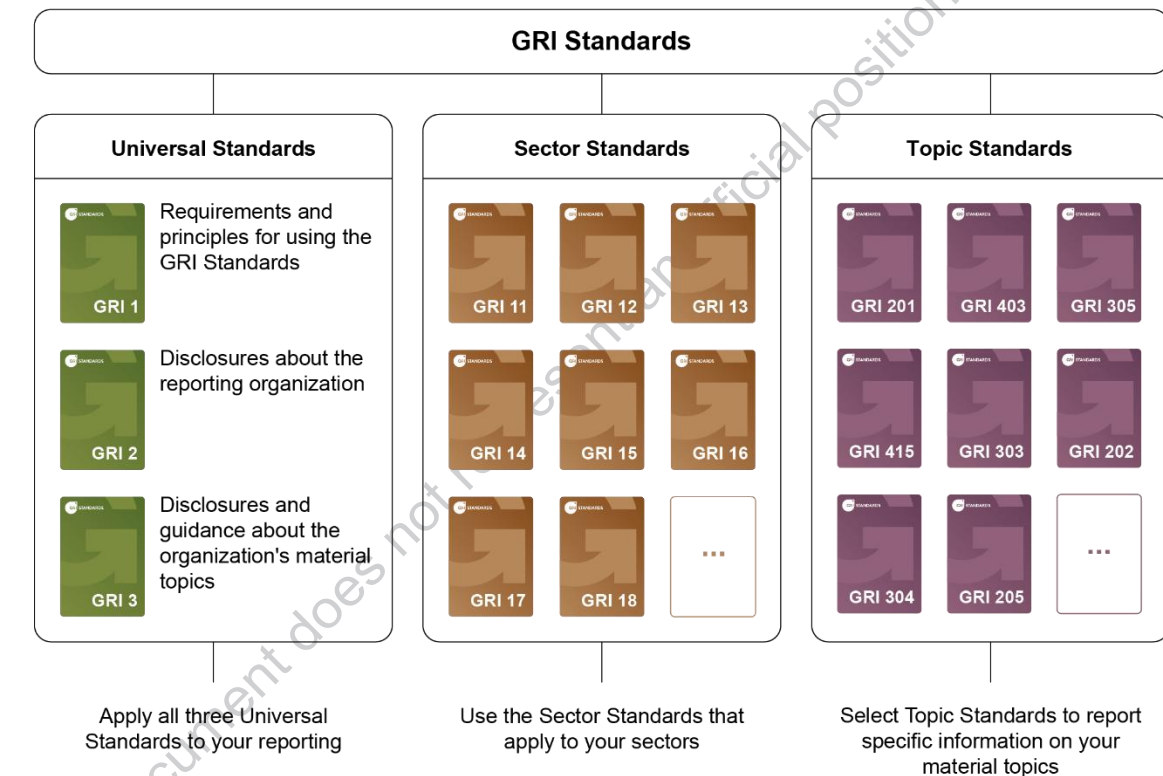
Sector Standards

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 diversity and inclusion-related impacts. In addition to this Standard, disclosures that relate to this topic can be found in [GRI 2: General Disclosures 2021](#) (see also [Standard Interpretation 1 to GRI 2: General Disclosures 2021](#), [Control of work](#)), [GRI EMPL: Employment 202X](#), and [GRI TRED: Training and education 202X](#).

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined diversity and inclusion 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 diversity and inclusion-related impacts (Disclosure 1 through Disclosure 3).

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

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more information on reasons for omission.

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

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

Requirements, guidance and defined terms

The following apply throughout this Standard:

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

Requirements may be accompanied by guidance.

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

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

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

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

1. Topic management disclosures

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

An organization that has determined diversity and inclusion 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 disclosure from this section (Disclosure DIVE 1) that is relevant to diversity and inclusion-related impacts.

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

Disclosure DIVE 1 Diversity and inclusion governance and policies

REQUIREMENTS

The organization shall:

- a. describe its diversity and inclusion policies for employees and workers who are not employees, including:
 - i. strategies and how these are integrated into operations;
 - ii. the most senior management level with oversight of, or accountability for, the implementation of the policies;
 - iii. how employees and workers who are not employees are informed about the policies;
- b. report targeted actions for employees and workers who are not employees from vulnerable groups and under-represented social groups;
- c. describe how workers' representatives are involved in developing diversity and inclusion policies;
- d. describe how it seeks to ensure meaningful engagement on diversity and inclusion with employees and workers who are not employees, including:
 - i. how views from vulnerable and under-represented social groups are taken into account;
 - ii. how barriers to engagement are identified and removed.

GUIDANCE

The disclosure aims to explain how diversity and inclusion are embedded within the organization to assess the effectiveness of its policies.

The organization is required to separately report the information in [DIVE-1-a-i](#) to [iv](#) for 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 DIVE 1-a

The organization should report its diversity and inclusion policies regarding recruitment, performance management, career advancement, access to training, and education. For example, the organization can report policies on recruitment, training, and promotion that ensure transparency of opportunities for employees and their progression; how career advancement is connected to diversity and inclusion goals and targets; and how job requirements are defined to not disadvantage certain groups.

291 See Disclosure EMPL 3 and Disclosure EMPL 4 in [GRI EMPL: Employment 202X](#) and Disclosure
292 TRED 1 in [GRI TRED: Training and education 202X](#).

293 **Guidance to DIVE 1-a-i**

294 The organization should report any specific procedure or program to advance diversity and inclusion,
295 such as mentoring.

296 The organization can report how diversity and inclusion are integrated into its organizational model
297 and resource allocation.

298 The organization can describe how setting and monitoring the performance of goals and targets
299 involves regular meetings, dedicated committees, and reporting mechanisms to track progress.

300 **Guidance to DIVE 1-a-ii**

301 The organization should report the most senior role or function responsible for diversity and inclusion.
302 The organization can also report whether diversity and inclusion-related organizational goals and
303 targets are linked to remuneration policies.

304 Examples of senior-level employees' involvement in embedding diversity and inclusion within the
305 organization could include forming and sponsoring employee resource groups dedicated to diversity
306 and inclusion. See Disclosure REWO 1 in [GRI: Remuneration and Working Time](#).

307 **Guidance to DIVE 1-b**

308 Under-represented social groups may include marginalized groups. The term 'marginalized groups'
309 refers to groups, whether or not they are in the minority numerically, who face structural, social, and
310 economic barriers to inclusion based on factors such as age, gender, disability, or other indicators of
311 diversity, ethnicity/race, religion, or sexual orientation [2].

312 **Guidance to DIVE 1-d**

313 Mechanisms to engage with workers include surveys, focus groups, and participation in planning
314 committees.

315 The organization should describe how it seeks to ensure that a diverse range of worker perspectives
316 is included, considering various demographics, different employee types, such as part-time and full-
317 time, and hierarchy levels and types of workers who are not employees.

318 The organization should describe how it provides workers feedback on their performance outcomes. It
319 should also indicate whether performance data on diversity and inclusion are shared to promote
320 transparency and collective responsibility throughout the organization. For example, the organization
321 shares survey results on the experience of inclusion with workers, and these results are discussed
322 with suggestions used to review the strategy, gender policy, and employee manual.

323 The organization should report the effectiveness of engagement with workers. For example, it can
324 report indicators to evaluate progress on participation and satisfaction levels compared to the
325 previous reporting period.

326 **Guidance to DIVE 1-d-ii**

327 The organization should report any potential or actual barriers to engagement that have been
328 identified, such as language, accessibility issues, and fear of reprisal. The organization can report if
329 external facilitators and consultants have identified these barriers. When reporting how potential
330 barriers to engagement are considered, the organization can explain the actions taken to remove
331 these barriers, including providing translation services, ensuring physical accessibility, and fostering a
332 safe environment for open dialogue.

2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure DIVE 2 through Disclosure DIVE 3) that are relevant to its impacts related to diversity and inclusion.

Disclosure DIVE 2 Diversity of governance bodies and employees

REQUIREMENTS

The organization shall:

- a. for each significant location of operation, report the number in head count and percentage of individuals within governance bodies in the following categories:
 - i. gender;
 - ii. age group;
 - iii. under-represented social group;
- b. for each significant location of operation, report the number in head count and percentage of employees by employee category in the following categories:
 - i. gender;
 - ii. age group;
 - iii. under-represented social group;
- c. for each significant location of operation, report the number in head count and percentage of employees by employee type, and a breakdown by the following categories:
 - i. gender;
 - ii. age group;
 - iii. under-represented social group;
- d. report the definition used for 'significant locations of operation';
- e. describe actions or commitments to improve diversity among governance bodies and employees;
- f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used, including whether the numbers are reported at the end of the reporting period, as an average across the reporting period, or using another methodology.

GUIDANCE

This disclosure aims to show diversity across the organization's hierarchy. Diversity in governance bodies has a positive impact on employees' feelings of inclusion. When individuals see similar demographics reflected in leadership, they are more likely to feel included at work [2].

The organization can report whether the diversity of its governance bodies and employees reflects the diversity of the general population of its significant locations of operation.

The organization can also report DIVE 2-c for workers who are not employees by type of worker as reported under Requirement 2-8-a-i in [GRI 2: General Disclosures 2021](#). 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](#) for more information.

Guidance to DIVE-2-a-i, DIVE-2-b-i, and DIVE-2-c-i

The organization is free to choose how to report the breakdown by gender. It is not required to report the four categories suggested in Tables 1, 2, and 3. For example, instead of an 'other' category, the organization can report any gender category specified by employees.

Guidance to DIVE 2-a-ii, DIVE 2-b-ii, and DIVE 2-c-ii

The organization should use the following age groups:

- Under 20 years old;
- 20-30 years old;
- 31-50 years old;
- Over 50 years old.

Different age groups may be relevant according to the organization's specific characteristics, such as the sector in which it operates.

Guidance to DIVE 2-a, DIVE 2-b, and DIVE 2-c

The organization can identify any other indicators of diversity used in its monitoring and recording that are relevant for measuring diversity, such as individuals in governance bodies or employees with disabilities, indicators that relate to religion and beliefs, and indicators for persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual, transgender, intersex).

A worker can belong to one or more vulnerable, under-represented, or marginalized groups, which increases the issues they may face. For example, women with disabilities are more likely than men with disabilities to face a lack of employment opportunities [1].

Guidance to DIVE-2-a

The percentage of individuals within the organization's governance bodies by gender is calculated using the following formula:

Percentage of individuals in each governance body= by gender	$\frac{\text{Number of individuals of a specific gender in thegovernance body}}{\text{Total number of individuals in the governance body}} \times 100$
--	--

The formula can be used to calculate the percentage of individuals within the organization's governance bodies by age group and under-represented social group categories.

The governance structure is reported under Disclosure 2-9 in [GRI 2: General Disclosures 2021](#). See Table 1 for an example of how to present the information on DIVE-2-a.

Table 1. Example template for presenting information about the diversity of individuals within the organization's governance bodies for each significant location of operation

	Significant location of operation 1		Significant location of operation 2		Significant location of operation 3	
	Number of individuals in headcount	Percentage of individuals	Number of individuals in headcount	Percentage of individuals	Number of individuals in headcount	Percentage of individuals
Gender						
Men						
Women						
Other*						
Not disclosed**						
Age group						
< 20 years						
20 ≤ age < 30 years						
31 ≤ age ≤ 50 years						
> 50 years old						
Under-represented social groups						
Group 1						
Group 2						
Group 3						

* Gender as specified by the individuals themselves.

** Gender is not disclosed by the individuals themselves.

Guidance to DIVE-2-b

The organization should use data from Disclosure 2-7 in *GRI 2* to identify the total number of employees.

The percentage of employees by employee category and by gender is calculated using the following formula:

$$\% = \frac{\text{Number of employees of a specific gender in an employee category}}{\text{Total number of employees in that category}} \times 100$$

The formula can be used to calculate the percentage of employee categories by age group and under-represented social groups.

See Table 2 for an example of how to present the information on DIVE-2-b.

416 **Table 2. Example template for presenting information about the diversity of employees by**
417 **employee category for each significant location of operation**

	Significant location of operation 1				Significant location of operation 2			
	Employee category 1		Employee category 2		Employee category 1		Employee category 2	
	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees
Gender								
Men								
Women								
Other*								
Not disclosed**								
Age group								
< 20 years								
20 ≤ age < 30 years								
31 ≤ age ≤ 50 years								
>50 years old								
Under-represented social groups								
Group 1								
Group 2								
Group 3								

418 * Gender as specified by the employees themselves.

419 ** Gender is not disclosed by the employees themselves.

420 **Guidance to DIVE 2-b**

421 The breakdown by employee category should cover their hierarchical position, such as senior and
422 middle management. This information is derived from the organization's human resources system.

423 The organization can also report whether women, or those from vulnerable groups, under-
424 represented social groups, or marginalized groups, occupy key leadership roles with important
425 decision-making responsibilities, such as those in finance.

Guidance to DIVE-2-c

Employee type refers to the types of employees reported under [Requirement 2-7-b in GRI 2](#): permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, and part-time employees.

The percentage of employees by employee type and gender is calculated using the following formula:

$$\% = \frac{\text{Number of employees of a specific gender in an employee type}}{\text{Total number of employees in that type}} \times 100$$

The formula can be used to calculate the percentage of employee type by age group and under-represented social group categories.

See Table 3 for an example of how to present the information on DIVE-2-c.

Table 3. Example template for presenting information about the diversity of employees by employee type for each significant location of operation

	Significant location of operation 1									
Employee type	Permanent employees		Temporary employees		Full-time employees		Part-time employees		Non-guaranteed hours employees	
	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees	Number of employees in headcount	Percentage of employees
Gender										
Men										
Women										
Other*										
Not disclosed**										
Age group										
< 20 years old										
20 - 30 years old										
31 - 50 years old										
>50 years old										
Under-represented social groups										
Group 1										
Group 2										
Group 3										

436 * Gender as specified by the employees themselves.

437 ** Gender is not disclosed by the employees themselves.

438 **Guidance to DIVE-2-d**

439 Locations of operation refer to where the organization has operational sites or specific geographical
440 areas where its activities are conducted. Significant locations of operation can be the same across
441 different reported disclosures or differ for each, depending on the organization's impacts.

442 **Guidance to DIVE-2-e**

443 Examples of commitments to improve inclusion are equal access to learning and development, and
444 equal attendance of men and women in training. Examples of targets include increasing the
445 representation of vulnerable groups to 50% in senior management and women's representation in
446 senior management to 30%.

This document does not represent an official position of the GSSB

Disclosure DIVE 3 Employee inclusion

REQUIREMENTS

The organization shall:

- a. for each significant location, report the employees' perception of inclusion;
- b. report the indicators or measures used to understand employees' perception of inclusion;
- c. describe actions and commitments made to improve inclusion for employees and workers who are not employees;
- d. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

This disclosure explains the employees' perceptions of inclusion in their workplace. Inclusion in the workplace refers to a worker's sense of belonging, achieved through strong acceptance, connection, stable relationships with others, and individuation, which means being recognized and understood as an individual [2].

The organization can also report DIVE 3-a for workers who are not employees by type of worker as reported under Requirement 2-8-a-i in [GRI 2: General Disclosures 2021](#). 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](#) for more information.

Guidance to DIVE 3-a

The organization can disaggregate the data of employees' perception of inclusion by age, gender, employee category, employee type, and under-represented social group to provide greater insight into employees' feelings of inclusion. For example, more senior employees in organizations can feel more included than those at lower levels, regardless of their background or personal characteristics. As a result, employees at lower levels are more likely to experience negative feelings related to a lack of inclusion [2].

If reporting by age, it is recommended that the organization use the following age groups:

- Under 20 years old;
- 20-30 years old;
- 31-50 years old;
- Over 50 years old.

If reporting by gender, the organization should report if it allows any gender category specified by the employees. The organization is free to choose how to report the breakdown by gender. Reporting the four categories as suggested is not required. For example, instead of an 'other' category, the organization can report any gender category specified by employees. The organization can report as many additional gender categories as specified by the employees themselves. The organization does not disclose gender, employees should select the categories by themselves.

Guidance to DIVE 3-b

To comprehensively understand and assess employees' inclusion in the workplace, a nuanced and detailed approach is needed, in addition to requesting feedback on their overall experience or feelings of inclusion. Various indicators and measurements can measure employees' feelings of inclusion regarding belonging and individual identity.

Indicators of employees' feelings of inclusion are often specific to organizations. Examples of indicators of inclusion can include:

- feeling respected;
- having a strong sense of belonging;

- 496 • ensuring promotions are conducted transparently; and
- 497 • feeling confident that reasonable accommodation will be provided to support their work [2].

498 Assimilating into the workplace can incur significant costs for individuals from under-represented
499 social groups, as they often alter their appearance, behavior, and associations to fit in. Consequently,
500 these individuals may feel that 'covering' is essential for professional advancement, but this can also
501 harm their sense of self and inclusion [2]. The organization should describe steps taken to increase
502 employee engagement from vulnerable and under-represented social groups, as well as how it
503 monitors and evaluates their inclusion. This includes tailored outreach efforts or targeted surveys
504 aimed at these individuals.

505 **Guidance to DIVE-3-c**

506 The organization should describe how it ensures that employees' views from various demographics
507 and backgrounds are included and reflected in its methodologies.

508 The organization should report the methodology it uses to measure inclusion among its employees,
509 such as surveys and focus groups.

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.

employee

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

employee category

breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production)

Note: This information is derived from the organization's own human resources system.

full-time employee

employee whose working hours per week, month, or year are defined according to national law or practice regarding working time

governance body

formalized group of individuals responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders

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'

non-guaranteed hours employee

employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required

Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020; modified

Examples: casual employees, employees with zero-hour contracts, on-call employees

material topics

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

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

parental leave

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

part-time employee

employee whose working hours per week, month, or year are less than the number of working hours for full-time employees

permanent employee

employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work

temporary employee

employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is

552 completed (e.g., the end of a project or return of replaced employees)**under-represented social**
553 **group**

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

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

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

557
558 **vulnerable group**

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

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

Note: Vulnerabilities and impacts can differ by gender.

562
563 **worker**

564 person that performs work for the organization

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

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

565 **worker representative**

566 person who is recognized as such under national law or practice, whether they are:
567 a trade union representative, namely, a representative designated or elected by trade unions or by
568 members of such unions; or
569 an elected representative, namely, a representative who is freely elected by the workers of the
570 undertaking in accordance with provisions of national laws, regulations, or collective agreements,
571 whose functions do not include activities which are recognized as the exclusive prerogative of trade
572 unions in the country concerned.

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

Bibliography

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

Resources:

1. International Labour Organization (ILO), *Decent Work for Persons with Disabilities: Promoting Rights in the Global Development Agenda*, 2015.
2. International Labour Organization (ILO), *Transforming Enterprises Through Diversity and Inclusion*, 2022.

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