



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

## **Comments to be received by 15 September 2025**

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This exposure draft of the GRI Labor Topic Standards is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI. This exposure draft is intended to replace GRI 406: Non-discrimination 2016.

Any interested party can submit comments on this draft by 15 September 2025 via this [online survey](#).

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

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

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

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

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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](http://www.globalreporting.org).

# Explanatory memorandum

This explanatory memorandum sets out the objectives for one of the exposure drafts of phase three of the Labor project, including the review of the [GRI 406: Non-Discrimination 2016](#), the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

## Objectives for the project

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

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

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

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

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

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

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

39 **Phase 1 - Employment practices and conditions**

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

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

- 45 • Employment
- 46 • Remuneration and Working Time
- 47 • Significant Changes for Workers
- 48 • Control of work Standard interpretation to *GRI 2*

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

51 **Phase 2 - Working life and career development**

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

56 Set 2 includes the following Topic Standards:

- 57 • Training and Education
- 58 • Working Parents and Caregivers

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

61 **Phase 3 – Workers' rights and protection**

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

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

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

- 67 • Diversity and Inclusion
- 68 • Non-discrimination and Equal Opportunity

69

70 This subset 3-1 of labor exposure drafts were approved by the GSSB on the 19 June 2025. The  
71 public comment period is planned for late June until 15 September 2025.

72 **Subset 3-2 focused on Rights and protections at work**

- 73 • Child Labor
- 74 • Forced or Compulsory Labor
- 75 • Freedom of Association and Collective Bargaining
- 76 • Workers in Business Relationships

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

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

## 80 Summary of the proposals

81 The scope of the workers in this exposure draft is the organization's employees and workers who are  
82 not employees and whose work is controlled by the organization (hereafter, workers who are not  
83 employees), and workers in business relationships. Workers who are not employees perform work for  
84 the organization but are not in an employment relationship with the organization. Workers in business  
85 relationships work for organizations other than the reporting organization but perform work for the  
86 organization, such as suppliers.

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

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

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

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

106 **Reasonable accommodations to support equal opportunities:** Organizations are expected to  
107 report any reasonable accommodations that support equal opportunities. Reasonable  
108 accommodations are appropriate and necessary provisions to accommodate a worker or job  
109 candidate's individual characteristics, ensuring they have the same rights, particularly for certain  
110 workers, such as those with disabilities, pregnant workers, or workers with family responsibilities. For  
111 example, offering flexible work hours to accommodate work with care responsibilities (See GRI NDEO  
112 1-b).

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

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

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

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

127 **New management disclosure on non-discrimination and equal opportunity in business**  
128 **relationships:** Under this disclosure, organizations are expected to report their actions related to  
129 promoting and monitoring that their business relationships prevent, mitigate, and remediate  
130 discrimination, including violence and harassment, and promotion of equal opportunities (See GRI  
131 NDEO 2-a).

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

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

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

## 150 **GSSB involvement and views on the development of** 151 **this draft**

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

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

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

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

## 159 **Note on reading this document**

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

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

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

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Exposure draft for public comment

# Introduction

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

181 The Standard is structured as follows:

- 182 • [Section 1](#) contains three disclosures, which provide information about how the organization  
183 manages its impacts related to non-discrimination and equal opportunity.
- 184 • [Section 2](#) contains two disclosures, which provide information about the organization's  
185 impacts related to non-discrimination and equal opportunity.
- 186 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI  
187 Standards. The terms are underlined in the text of the GRI Standards and linked to the  
188 definitions.
- 189 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references  
190 used in developing this Standard.

191 The rest of the Introduction section provides a background on the topic, an overview of the system of  
192 GRI Standards and further information on using this Standard.

## 193 Background on the topic

194 This Standard addresses the topic of non-discrimination and equality of opportunity or treatment in  
195 employment or occupation.

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

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

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

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

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

219 See additional reference [12] in the Bibliography.

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

225 This Standard covers the organization's employees, workers who are not employees and whose work  
226 is controlled by the organization, hereafter 'workers who are not employees', and workers in business  
227 relationships. Workers who are not employees perform work for the organization but are not in an  
228 employment relationship with the organization. Control of work implies that the organization directs  
229 the work performed or has control over the means or methods for performing the work. Workers in  
230 business relationships work for organizations other than the reporting organization but perform work  
231 for the organization, such as suppliers. The reporting organization does not control their work. See the  
232 [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

## 233 **System of GRI Standards**

234 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI  
235 Standards enable an organization to report information about its most significant impacts on the  
236 economy, environment, and people, including impacts on their human rights, and how it manages  
237 these impacts.

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

### 241 **Universal Standards: GRI 1, GRI 2 and GRI 3**

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

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

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

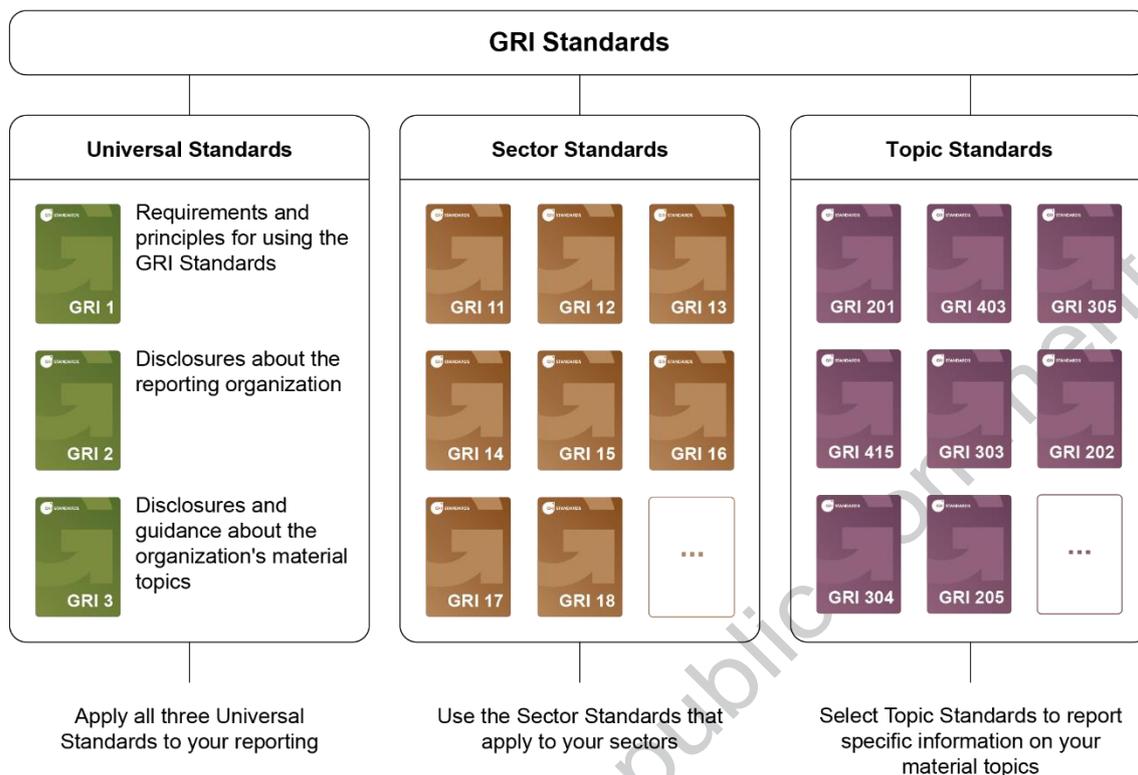
### 251 **Sector Standards**

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

### 255 **Topic Standards**

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

259 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**



260 **Using this Standard**

261 This Standard can be used by any organization – regardless of size, type, sector, geographic location,  
 262 or reporting experience – to report information about its impacts related to non-discrimination and  
 263 equal opportunity. In addition to this Standard, disclosures that relate to this topic can be found in [GRI](#)  
 264 [2: General Disclosures 2021](#) (see also [Standard Interpretation 1 to GRI 2: General Disclosures 2021](#),  
 265 [Control of work](#)), [GRI EMPL: Employment 202X](#), [GRI REWO: Remuneration and Working Time 202X](#),  
 266 [GRI SICH: Significant Changes for Workers 202X](#), [GRI TRED: Training and Education 202X](#), [GRI](#)  
 267 [PARE: Working Parents and Caregivers 202X](#), and [GRI DIVE: Diversity and Inclusion 202X](#).

268 An organization reporting in accordance with the GRI Standards is required to report the following  
 269 disclosures if it has determined non-discrimination and equal opportunity to be a material topic:

- 270 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 271 • Any disclosures from this Topic Standard that are relevant to the organization’s impacts  
 272 related to non-discrimination and equal opportunity (Disclosure NDEO 1 through Disclosure  
 273 NDEO 5).

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

275 Reasons for omission are permitted for these disclosures.

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

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

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

#### 291 **Requirements, guidance and defined terms**

292 The following apply throughout this Standard:

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

295 Requirements may be accompanied by guidance.

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

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

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

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

# 303 1. Topic management disclosures

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

306 An organization that has determined non-discrimination and equal opportunity to be a material topic is  
307 required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The  
308 organization is also required to report any disclosures from this section (Disclosure NDEO 1 through  
309 Disclosure NDEO 2) that are relevant to its impacts related to non-discrimination and equal  
310 opportunity.

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

## 312 Disclosure NDEO 1 Non-discrimination and equal 313 opportunity policies

### 314 REQUIREMENTS

315 The organization shall:

316 a. describe its policies to ensure non-discrimination and equal opportunity for its employees  
317 and workers who are not employees, including the following:

- 318 i. recruitment;
- 319 ii. remuneration;
- 320 iii. working time and working time arrangements;
- 321 iv. maternity, paternity, parental, and caregiver leave;
- 322 v. performance management;
- 323 vi. training and education;
- 324 vii. termination;

325 b. describe any reasonable accommodations that support equal opportunities for employees  
326 and workers who are not employees;

327 c. describe the actions taken to prevent, mitigate, and remediate discrimination, including  
328 violence and harassment of employees and workers who are not employees, especially  
329 those from vulnerable or under-represented social groups;

330  
331 d. describe how its employees and workers who are not employees have access to effective  
332 grievance mechanisms and other remediation processes related to incidents of alleged  
333 discrimination, violence, and harassment;

334 e. describe how employees and workers who are not employees are informed about non-  
335 discrimination and equal opportunity policies;

336 f. describe how worker representatives are involved in developing, implementing, and  
337 evaluating non-discrimination and equal opportunity policies.

### 338 GUIDANCE

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

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

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

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

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

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

357 See reference [16] in the Bibliography.

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

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

#### 363 **Guidance to NDEO 1-a**

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

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

#### 373 **Guidance to NDEO 1-a-i**

374 In accordance with the *ILO's Discrimination (Employment and Occupation) Convention, 1958 (No.*  
375 *111)* [2], any distinction, exclusion, or preference based on the inherent requirements of the job role is  
376 not deemed to be discrimination. For example, a job role requiring a driver's license for performing  
377 work cannot be considered discriminatory.

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

#### 382 **Guidance to NDEO 1-a-ii**

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

#### 386 **Guidance to NDEO 1-a-iii**

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

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

#### 391 **Guidance to NDEO 1-a-iv**

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

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

397 **Guidance to NDEO 1-a-v**

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

401 See reference [10] in the Bibliography.

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

406 **Guidance to NDEO 1-a-vi**

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

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

413 **Guidance to NDEO 1-a-vii**

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

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

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

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

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

429 **Guidance to NDEO 1-b**

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

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

438 Types of reasonable accommodations that the organization can make include:

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

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

#### 452 **Guidance to NDEO 1-c**

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

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

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

#### 464 **Guidance to NDEO 1-d**

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

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

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

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

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

#### 482 **Guidance to NDEO 1-e**

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

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

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

489 **REQUIREMENTS**

490 **The organization shall:**

- 491 **a. describe how it monitors that its business relationships prevent, mitigate, and remediate**  
492 **discrimination, including violence and harassment, and promote equal opportunities to its**  
493 **workers;**  
494  
495 **b. describe how workers in business relationships have access to effective grievance**  
496 **mechanisms and other remediation processes in cases of incidents related to**  
497 **discrimination, including violence and harassment.**

498 **GUIDANCE**

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

502 For clarity, workers in business relationships work for organizations other than the reporting  
503 organization but perform work for the organization, such as suppliers. The reporting organization does  
504 not control their work. They work for other organizations linked to the organization's operations,  
505 products, or services. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures](#)  
506 [2021](#) for more information.

507 **Guidance to NDEO 2-a**

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

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

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

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

521 **Guidance to NDEO 2-b**

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

## 524 2. Topic disclosures

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

### 528 Disclosure NDEO 3 Discrimination incidents

#### 529 REQUIREMENTS

530 The organization shall:

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

#### 537 GUIDANCE

538 The number of incidents related to discrimination, including violence and harassment, can provide  
539 insight into the effectiveness of the organization's approach to preventing discrimination and the  
540 actions taken. Quantitative data, such as the number of incidents, is unlikely to be sufficient on its  
541 own. For example, a low number of reported incidents could indicate that few incidents have  
542 occurred, but it could also signal that their intended users are unable or unwilling to report them. For  
543 this reason, contextual information should be provided to help users effectively interpret the data.

544 In the context of this disclosure, an 'incident' refers to a legal action or complaint registered with the  
545 reporting organization or competent authorities through a formal process or an instance of non-  
546 compliance identified through established procedures. Established procedures to identify instances of  
547 non-compliance can include management system audits, formal monitoring programs, or grievance  
548 mechanisms. These procedures are usually embedded in the organization's management system in  
549 the form of a code of conduct or stated business principles, for example, incidents related to  
550 discrimination, violence, and harassment can include a lack of reasonable accommodations for  
551 workers with disabilities, prohibition of employees to practice any ethnic or religious beliefs, or not  
552 allowing employees and workers who are not employees to dress in attire that reflects their cultural  
553 beliefs (if the nature of the work and role permits).

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

556 If the organization cannot disclose specific information (e.g., because of workers' right to privacy), it  
557 can provide the information in an aggregated or anonymized form.

558 The organization can report the status of the incident. For example, if a case is still open, in the  
559 process of being resolved, or closed.

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

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

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

564

Region	Number of incidents	Type of incidents	Remediation actions taken	Preventive actions taken
Region A				
Region B				
Region C				
Region D				
<b>Total</b>				

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565 **Disclosure NDEO 4 Discrimination incidents in**  
566 **business relationships**

567 **REQUIREMENTS**

568 **The organization shall:**

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

577 **GUIDANCE**

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

581 **Guidance to NDEO 4-a**

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

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

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

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

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

595

$\%$	=	$\frac{\text{The total number of business relationships identified as at risk for discrimination, including violence and harassment}}{\text{The total number of business relationships}} \times 100$
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596 **Guidance to NDEO 4-b and NDEO 4-c**

597 The organization should use the definition of 'incident' from the Guidance text of the Disclosure NDEO  
598 3-a.

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

600

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

603

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

604

605 **Guidance to NDEO 4-c**

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

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610

## 611 Glossary

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

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

### 617 **business relationships**

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

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

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

### 621 **discrimination**

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

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

### 627 **employee**

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

### 630 **grievance**

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

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

### 634 **grievance mechanism**

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

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

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

### 636 **impact**

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

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

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

640 **parental leave**

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

642 **remedy / remediation**

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

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

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

644 **remuneration**

645 basic salary plus additional amounts paid to a worker

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

650 **stakeholder**

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

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

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

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

653 **under-represented social group**

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

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

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

657 **vulnerable group**

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

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

668 Note: Vulnerabilities and impacts can differ by gender.

669 **worker**

670 person that performs work for the organization

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

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

671 **worker representative**

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

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

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

679

## 680 Bibliography

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

### 683 Authoritative instruments:

- 684 1. International Labour Organization (ILO), *Declaration on Fundamental Principles and Rights at*  
685 *Work*, 1998.
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- 688 3. International Labour Organization (ILO), *Equal Remuneration Convention*, 1951 (No. 100).
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692 142).
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698 *Nations "Protect, Respect and Remedy" Framework*, 2011
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- 701 11. International Labour Organization (ILO), *Discrimination (Employment and Occupation)*  
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