



GRI Topic Standard Project for Labor – Public comment period FAQs

General questions for the following exposure drafts:

- **Non-Discrimination and Equal Opportunity**
- **Diversity and Inclusion**

July 2025



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Public comment period

Why do you have a public comment period? What is its purpose?

The public comment period provides an opportunity to offer feedback on the clarity, completeness, feasibility, and relevance of the content in the exposure drafts. Stakeholders are encouraged to submit their feedback through the [public comment questions survey](#).

Who should give feedback? Can I give feedback?

We invite all interested stakeholders to provide their feedback, regardless of sector or region, via [public comment questions survey](#) before 15 September 2025.

When is the public comment period? When can we provide feedback on the exposure drafts?

The exposure drafts for the current phase 3.1, 'Workers' rights and protection focused on Inclusion and equal opportunities at work' of the GRI Topic Standard Project for Labor, will be available for public comment between 1 July and 15 September 2025.

Should I give feedback as an individual or as an organization?

Both options are possible.

Where can I find the draft exposure drafts?

You can access the exposure drafts using the following links:

- [Non-discrimination and Equal Opportunity](#)
- [Diversity and Inclusion](#)

Where can I find the form to submit my feedback?

You can provide input on the exposure drafts using the following [public comment questions survey](#), which is available on our website.

Do I need to provide feedback for all the Standards, and do I have to answer all the survey questions?

No, you are free to give feedback on Standards separately, and you are welcome to skip the questions that you do not find relevant to your feedback. You can provide individual feedback on each draft Standard using the following [public comment questions survey](#).

Can I also provide feedback by email?

Whenever possible, please use the survey to share your feedback. If using the survey is not possible, you can provide feedback by emailing gssbsecretariat@globalreporting.org



Will my comments on the exposure drafts be made public?

Yes. The GRI website will publish comments for this public comment period anonymously. Your personal details will not be used or processed by GRI for any other purpose except to inform the development of the Topic Standards. The Global Sustainability Standards Board (GSSB) will simply use these comments internally to analyze the public feedback on the topics under the public comment period. The public comments will be treated as confidential by all participants to avoid any potential risk of harm now and in the future.

Can I access the recordings of the public comment period launch webinars?

Yes, please email the Labor Project to request webinar recordings and slide decks from the public comment periods. GRI organizes events throughout the year. Please sign up for email updates [here](#) to receive our GRI newsletter and stay up to date.

Where can I find more information about the Labor Project?

All relevant information about the revision of the GRI Labor Standards can be found on the project page: [GRI Topic Standard Project for Labor \(globalreporting.org\)](#)

How can I keep up to date with the developments in the Labor Project?

The easiest way to register is through our GRI Newsletter [registration link](#) or by becoming a member of the [GRI Community](#) as an organization.

What is the GSSB Due Process Protocol?

GRI Standards are developed according to the formally defined [GSSB Due Process Protocol](#), which is overseen by the Due Process Oversight Committee (DPOC). The GRI Standards are built on a foundation of more than 25 years of robust, global, multi-stakeholder development. The due process protocol ensures that the Standards are developed following a transparent and robust process, that they continue to promote the public interest, and are aligned with [GRI's vision and mission](#).

I have questions about the GRI Universal Standards; where do I find more information?

For more information, please visit the [GRI website](#). Additionally, we have these resources:

- Public FAQs on the Universal Standards: <https://www.globalreporting.org/media/zaui12g3/public-faqs-universal-standards.pdf>
- How to use the standards: <https://www.globalreporting.org/how-to-use-the-gri-standards/questions-and-answers/>



Labor-related Standards Project

What are the Labor Project's aims?

The objective of the [Labor Project](#) is to review and revise all GRI Labor-related Standards and incorporate new issues to reflect stakeholders' expectations on reporting labor-related impacts. 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 revised labor disclosures will facilitate the organization to disclose its impacts regarding:

- How the organization manages the labor impacts with employees, with workers who are not employees and whose work is controlled by the organization, and with workers in business relationships, enhancing 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, including the involvement of workers' representatives in developing and implementing policies;
- Its approach to human rights is to provide work that cares for its workers in terms of decent remuneration and working time, employment conditions, skills development, career progression, and work-life balance, thereby improving workers' satisfaction and talent retention.

Why is the GSSB revising the Labor-related Topic Standards?

In 2022, the Global Sustainability Standards Board (GSSB) appointed a Technical Committee (TC) of six expert members to review the Labor-related Topic Standards. They contribute their expertise to the revision and technical review of Labor-related Topic Standards, supported by the GRI Standards Division. In line with the [Due Process Protocol](#), the TC should report to the GSSB and seek guidance and advice whenever required to advance the revision program or when they are unable to reach a consensus. When the TC is satisfied that it has a proposed (set) of draft standard(s) that are ready for public consultation, the draft(s) are presented to the GSSB for approval.

To support and advise the TC in the content development process, the GSSB established an advisory group (AG) with independent experts with relevant knowledge and expertise for specific labor topics. Crucially, the expertise of both groups will ensure that GRI Labor Standards are fully aligned with key intergovernmental instruments on business and human rights, including those established by the ILO, the UN, and the Organisation for Economic Co-operation and Development (OECD). In total, 11 GRI Standards will be updated, guided by the human rights-based approach and due diligence.

Who are the Technical Committee members?

In line with the [GSSB Due Process Protocol](#), a multi-stakeholder [Technical Committee](#) was established in September 2022 to contribute to the review and development of content. Due to the focus on labor topics, a technical committee was formed with representation from workers, employers, and the ILO. Two representatives nominated by the International Labour Organization (ILO), two representatives representing the International Trade Union Confederation (ITUC) and the Global Unions Federations



(GUFs), and two employer representatives (appointed by the International Organization of Employers) to contribute their expertise to the revision and technical review of the Labor-related Topic Standards supported by the GRI Standards Division.

Who are the Advisory Group members?

Due to the unique tripartite composition of the technical committee, the GSSB appointed an [Advisory Group](#) of 11 independent experts in 2022. The Advisory Group was established with broad stakeholder representation to advise and assist the technical committee during the development of content. The membership of the advisory group reflects a balance of all constituencies alongside the technical committee composition.

Why do you have a Technical Committee and an Advisory Group?

The composition of two separate stakeholder groups is unique to the Labor Project. The Technical Committee, which has the mandate to propose a revised set of Labor Standards, is composed of representatives from employers, labor unions, and the ILO, aiming to achieve consensus between employer organizations and labor unions on key labor issues.

The Advisory Group, on the other hand, comprises an independent group of experts with extensive knowledge and experience in labor-related issues, including human rights, due diligence, and working conditions. As the name suggests, they advise the technical committee and help broaden the scope of the revision of Labor Standards.

What GRI Topic Standards are being revised in the Labor Project?

The full Labor Project encompasses a review of the following GRI Labor-related Standards:

- *GRI 202: Market Presence 2016;*
- *GRI 401: Employment 2016;*
- *GRI 402: Labor/Management Relations 2016;*
- *GRI 404: Training and Education 2016;*
- *GRI 405: Diversity and Equal Opportunity 2016;*
- *GRI 406: Non-discrimination 2016;*
- *GRI 407: Freedom of Association and Collective Bargaining 2016;*
- *GRI 408: Child Labor 2016;*
- *GRI 409: Forced or Compulsory Labor 2016;*
- *GRI 414: Supplier Social Assessment 2016;*

When will these Standards be published, and from when can they be used?

We aim to finalize and publish the entire set of Labor Standards by the end of 2026. The specific timeline will depend on the extent of the feedback received during the public comment period. The final publications can be used by any organization from the moment they are published. The formal effective date for the new Standards has yet to be determined by the GSSB, but it will allow for an appropriate transition period. After the effective date the 2016 versions of the labor standards will be withdrawn.

Why are you developing the Labor Standards in phases?



The GRI Topic Standards Project for Labor is divided into three thematic phases to allow targeted messaging and stakeholder engagement during the public comment periods and to ensure the workload is manageable for the stakeholders and GRI reporters all over the world reviewing the draft Standards during public enquiry, the Global Sustainability Standards Board (GSSB), the Technical Committee, the Advisory Group, the GRI Standards Division, and other GRI divisions.

Which Standards are in each phase?

Phase 1 Employment Practices and Conditions encompasses three Topic Standards and one Standard interpretation:

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

Phase 2 Working life and career development includes the following two Topic Standards:

- Training and Education
- Working Parents and Caregivers

Phase 3 Workers Rights and Protection is comprised of the following sets of Topic Standards:

- **Phase 3-1 focused on Inclusion and equal opportunities at work**
 - Diversity and Inclusion
 - Non-discrimination
- **Phase 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

How does the revision of the Labor Standards ensure greater transparency on the organization's management of human rights?

The first phase, as well as the additional two phases in the GRI Labor Project, is in line with the increasing recognition of the need for more effective protection of human rights, as included in international conventions.

An organization's impact on its workers is one of the most direct ways human and labor rights are affected. The human rights-based approach and due diligence serve as the cornerstone of the Universal Standards, which were the basis for revising the Labor-related Topics Standards.

How are the Labor Standards aligned with ESRS?

GRI collaborates with the European Financial Reporting Advisory Group (EFRAG) throughout the revision process of the Labor Standards to ensure considerable alignment. We prioritize interoperability, wherever possible, to avoid unnecessary burden for reporting organizations.

In November 2023, GRI and EFRAG signed a new Memorandum of Understanding (MoU), which substantiates the benefits of the alignment achieved between the ESRS and the GRI Standards. The



[https://www.globalreporting.org/
labor@globalreporting.org](https://www.globalreporting.org/labor@globalreporting.org)

[ESRS-GRI Standards data point mapping](#) illustrates that for every ESRS data point, there is a corresponding data point in the GRI Standards.

GRI collaborates with other frameworks and standard-setters to ensure that the comprehensive data you produce can meet multiple reporting requirements. See here for more information about how GRI is connected to other frameworks and initiatives: [GRI – Global alignment \(globalreporting.org\)](#)



Draft Labor Standards for Phase 1: Employment Practices and Working Conditions

What areas do Labor Standards for Phase 1: Employment practices and working conditions, cover?

This set of Labor Standards focuses on the employment and working conditions of an organization's employees and workers who are not employees but whose work is controlled by the organization. It will ask how the organization manages its paid work and employment relationships.

Phase 1 encompasses three Standards and one Standard interpretation:

- [Remuneration and working time exposure draft](#)
- [Employment exposure draft](#)
- [Significant changes for workers exposure draft](#)
- [Control of work standard interpretation for GRI 2 exposure draft](#)

What is the scope of Phase 1, Labor Standards?

The revised Topic Standards for Labor are developed considering a holistic approach to labor and human rights, including the ILO Fundamental Principles and Rights at Work. Some of the topics raised for review during the scoping survey in 2021 were working conditions and working hours; social dialogue, non-discrimination, fair pay, child labor and forced labor; skills development; social protection; impacts on workers in the organization's value chain; just transition.

The GRI Topic Standard Project for Labor does not include a revision of the *GRI 403: Occupational Health and Safety 2018*.

The scope of workers in Phase 1, Labor Standards, includes the organization's employees and workers who are not employees and whose work is controlled by the organization (workers who are not employees). Workers in the organization's business relationships are within the scope of Phase 3, Labor Standards, and therefore are not included in Phase 1.

What ILO conventions or recommendations are in Phase 1, Labor Standards?

Phase 1, Labor Standards refer to the following ILO Conventions and Recommendations: Conventions:

- International Labour Organization (ILO), *Private Employment Agencies Convention*, 1997, (No.181)
- International Labour Organization (ILO), *Termination of Employment Convention*, 1982 (No. 158)
- International Labour Organization (ILO), *Part-Time Work Convention*, 1994 (No. 175)
- International Labour Organization (ILO), *Right to Organise and Collective Bargaining Convention*, 1949 (No. 98)
- International Labour Organization (ILO), *Equal Remuneration Convention*, 1951 (No. 100)



- International Labour Organization (ILO), *Social Security (Minimum Standards) Convention*, 1952 (No. 102)
- International Labour Organization (ILO), *Hours of Work (Industry) Convention*, 1919 (No. 1)
- International Labour Organization (ILO), *Hours of Work (Commerce and Offices) Convention*, 1930 (No. 30)
- International Labour Organization (ILO), *Protection of Wages Convention*, 1949 (No. 95)
- International Labour Organization (ILO), *Weekly Rest (industry) Convention*, 1921 (No. 14)
- International Labour Organization (ILO), *Weekly Rest (Commerce and Offices) Convention*, 1957 (No. 106)
- International Labour Organization (ILO), *Night Work Convention*, 1990 (No. 171)
- International Labour Organization (ILO), *Minimum Age Convention*, 1973 (No. 138)
- International Labour Organization (ILO), *Maternity Protection Convention*, 2000 (No. 183)
- International Labour Organization (ILO), *Minimum Wage Fixing Convention*, 1970 (No. 131)
- International Labour Organization (ILO), *Migration for Employment Convention (Revised)*, 1949 (No. 97)

Recommendations:

- International Labour Organization (ILO), *Employment Relationship Recommendation*, 2006, (No. 198)
- International Labour Organization (ILO), *Quality Apprenticeships Recommendation*, 2023, (No. 208)
- International Labour Organization (ILO), *Termination of Employment Recommendation*, 1982 (No. 166)
- International Labour Organization (ILO), *Human Resources Development Recommendation*, 2004, (No. 195)
- International Labour Organization (ILO), *Private Employment Agencies Recommendation*, 1997, (No. 188)
- International Labour Organization (ILO), *Part-Time Work Recommendation*, 1994 (No. 182)
- International Labour Organization (ILO), *Social Protection Floors Recommendation*, 2012 (No. 202)
- International Labour Organization (ILO), *Protection of Wages Recommendation*, 1949 (No. 85)
- International Labour Organization (ILO), *Reduction of Hours of Work Recommendation*, 1962 (No. 116)
- International Labour Organization (ILO), *Night Work Recommendation*, 1990 (No. 178)
- International Labour Organization (ILO), *Minimum Age Recommendation*, 1973 (No. 146)
- International Labour Organization (ILO), *Maternity Protection Recommendation*, 2000 (No. 191)

What about workers in supply chains?

Workers in the organization's business relationships are in the scope of Phase 3, Labor Standards.

How will the revised Labor Standards include persons in vulnerable groups (migrant workers, persons with disabilities, etc.)?



The GRI Topic Standards for Labor place a special emphasis on requesting organizations to be transparent on their impacts relating to vulnerable groups. GRI defines vulnerable groups as individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that may experience more severe negative impacts as a result of the organization's activities than the general population. Examples can include children and youth, persons with disabilities, migrant workers, and their families. See [GRI Glossary](#).

Why do you use the word remuneration instead of wage, salary, or basic pay?

Remuneration is the gross amount earned, which includes basic pay and any additional payments such as overtime, bonuses, or cash or in-kind payments made to a worker. When it refers to compensation for employment, remuneration can also be referred to as salary or wages.

Does the Standard include living wage?

The Remuneration and Working Time draft Standard includes one requirement in Disclosure 1: Policies to determine remuneration and two requirements in Disclosure REWO 4: Remuneration workers related to determining remuneration and reporting basic pay at or above cost-of-living estimates. Organizations need to offer a basic pay that is sufficient to meet the needs of workers and their families. Therefore, they should describe the methodology and assumptions to calculate the cost-of-living estimate.

GRI uses this term because no international agreement exists on a specific methodology for this purpose. Organizations are free to choose the methodology for deriving cost-of-living estimates and compare different approaches. This term also facilitates the full scope of workers proposed by GRI: employees, workers who are not employees, and workers in business relationships.

Cost-of-living estimates are approximate calculations that determine the necessary amount to cover an individual's and their family's basic expenses, such as food, housing, and healthcare, in a specific location. These estimates aim to ensure that workers and their families can maintain a decent standard of living.

Why do you include social protection?

Social protection coverage was highlighted as a crucial issue for the GRI Labor Technical Committee. It plays a vital role in mitigating poverty, inequality, and vulnerability of workers and their families and helps enhance employability, productivity, and overall economic development. Social protection schemes vary from country to country, but workers' remuneration typically includes contributions to social protection schemes or is provided as employment benefits by the organization to cover workers in the event of sickness and loss of income. For this reason, the Remuneration and Working Time draft includes a specific disclosure on this matter.

What are diverse forms of employment or non-standard forms of employment?

Diverse forms of employment, also sometimes called non-standard forms of employment, are those that deviate from standard forms of employment (such as full-time, permanent employees). This broad group includes part-time, temporary, agency, and contractor workers. In the Disclosure EMPL 1 Employment



arrangements as part of the Employment draft Standard, the organization shall report how it protects employees and workers who are not employees against disguised employment.

What do significant changes for workers mean?

According to the proposed draft, a significant change is an alteration to the organization's pattern of operations that has significant positive or negative impacts on workers. This can include a range of scenarios, including potential changes stemming from the application of Artificial Intelligence. However, as mass termination has a considerable negative impact, the draft standard emphasizes how the organization manages significant changes, especially those that result in mass termination, and how it mitigates negative impacts. For example, organizations can consider alternatives to mass termination, such as voluntary retirement or restricting overtime.

Mass termination occurs when a significant number of workers' employment is terminated simultaneously or within a short period.

Why has a Control of work Standard Interpretation been introduced?

Feedback from users of the GRI Standards suggests it is unclear whether organizations should classify workers in their business relationships as workers who are not employees when giving them instructions regarding product or service specifications for their business relationships.

The Standard's guidance clarifies the ambiguity between an example in Guidance 2-8-a, 'instructing a supplier to use specific materials or work methods to manufacture the products or deliver the services', and the concept of 'giving instructions regarding product or service specifications to their business relationships'.

What does control of work mean?

An organization has control of work when either one or both of the following conditions are met:

If the organization directs the work performed, or if it controls work performed, or if it has control over the means or methods for performing the work.

- **'Directs the work performed'** refers to organizations determining who performs it, what work is performed, and when and where it is carried out. For example, hiring workers with specific skill sets or distributing overtime between workers.
- **'Means or methods for performing the work'** refers to organizations determining the approach to performing work, such as providing instructions, guidelines, tools, materials, and machinery to complete the work. Examples include the organization providing its workers with raw materials and machinery and instructing them to follow standard operating procedures for manufacturing a product.

What is the difference between workers who are not employees and workers in business relationships?

Workers who are not employees are workers who perform work for the organization and whose work is controlled by the organization but are not in an employment relationship with the organization. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. It could be that their work is controlled by the organization or shared with others.



Workers who are not employees include agency workers, apprentices, contractors, home workers, interns, self-employed persons, subcontractors, and volunteers.

Workers in business relationships work for organizations other than their reporting organization but perform work on behalf of the organization, such as suppliers. The reporting organization does not control their work. They work for other organizations linked to the organization's operations, products, or services. The types of workers in business relationships (no control of work) include self-employed persons, workers of suppliers, and workers of entities downstream of the organization's value chain, such as customers or investees, including those beyond the first tier.



Draft Labor Standards for Phase 2: Working Life and Career Development

What areas do Labor Standards for Phase 2: Working life and career development, cover?

Phase 2 of the GRI Topic Standard Project for Labor includes two Standards: Working Parents and Caregivers and Training and Education. This set of Standards focuses on equal treatment and the development of an organization's workers. It requests information on how the organization responds to training and education programs, their effectiveness, family-related policies in the workplace, and measures to provide a work-life balance and an inclusive and diverse environment.

Phase 2 encompasses two Standards:

- [Training and Education Draft Topic Standard](#)
- [Working parents and caregivers Draft Topic Standard](#)

What types of leave are included in the Standard for Working Parents and Caregivers?

Organizations are required to report the amount of paid family leave offered to employees for the care of immediate family members, including during the birth or adoption of a child. The types of paid family leave can include maternity leave, paternity leave, parental leave, and caregiver leave.

What ILO conventions or recommendations are in Phase 2, Labor Standards?

- International Labour Organization (ILO), Maternity Protection Convention, 2000 (No. 183).
- International Labour Organization (ILO), Workers with Family Responsibilities Convention, 361 1981 (No. 156).
- International Labour Organization (ILO), Maternity Protection Recommendation, 2000 (No. 363 191).
- International Labour Organization (ILO), Workers' Representatives Convention, 1971 (No. 365 135).

How should organizations address conflicts between local laws and ILO Conventions?

Organizations need to comply with the laws of the countries in which they operate. However, the UN Guiding Principles on Business and Human Rights clarify that organizations are expected to seek to honor the principles underlying international human rights standards where domestic laws fall below or directly conflict with those standards.

A critical first step for many organizations can be to conduct a thorough analysis of Labor Standards in each country where the organization operates or sources from, in order to understand where it is likely to face challenges.



I have questions about the ILO Conventions and Recommendations. Where can I find more information?

You can find detailed information about ILO Conventions and Recommendations through several official and reliable sources:

- ILO NORMLEX Database: [NORMLEX - Information System on International Labour Standards](#), which brings together information on International Labour Standards (such as ratification information, reporting requirements, comments of the ILO's supervisory bodies, etc.) as well as national labour and social security laws.
- ILO's Main Website: www.ilo.org
- ILO Helpdesk for Business: www.ilo.org/business
 - This is especially useful if you are from the private sector or an organization and seek simplified explanations of Labor Standards and their relevance to businesses.



Draft Labor Standards for Phase 3: Inclusion and Equal Opportunities

What areas does Phase 3.1 of Labor Standards: Workers' rights and protection cover?

Phase 3.1 of the GRI Topic Standard Project for Labor includes two Standards: Non-discrimination and Equal Opportunity, and Diversity and Inclusion. This set of Standards focuses on the areas of non-discrimination and equal opportunity, including violence and harassment policies and incidents reporting, and diversity and inclusion at work. Specifically, diversity in governance bodies and among employees, as well as meaningful engagement on diversity and inclusion with workers, and the employee perception of inclusion.

Phase 3 encompasses two Standards:

- [Non-discrimination and Equal Opportunity exposure draft](#)
- [Diversity and Inclusion exposure draft](#)

What scope of workers is covered?

The scope of the workers in the Non-discrimination and Equal Opportunity exposure draft is the organization's employees and workers who are not employees and whose work is controlled by the organization (workers who are not employees), and workers in business relationships. Workers who are not employees perform work for the organization but are not in an employment relationship with the organization. Workers in business relationships work for organizations other than the reporting organization but perform work for the organization, such as suppliers.

The scope of workers in the Diversity and Inclusion exposure draft is employees and workers who are not employees but whose work is controlled by the organization.

What ILO conventions or recommendations are in Phase 3.1 of Labor Standards?

- International Labour Organization (ILO), Declaration on Fundamental Principles and Rights at Work, 1998.
- International Labour Organization (ILO), Discrimination (Employment and Occupation) Convention, 1958 (No. 111).
- International Labour Organization (ILO), Equal Remuneration Convention, 1951 (No. 100).
- International Labour Organization (ILO), Hours of Work (Commerce and Offices) Convention, 1930 (No. 30).
- International Labour Organization (ILO), Human Resources Development Convention, 1975 (No. 142).
- International Labour Organization (ILO), Termination of Employment Convention, 1982 (No.158).
- International Labour Organization (ILO), Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, 2017.
- International Labour Organization (ILO), Violence and Harassment Convention, 2019 (No. 190).



General questions about GRI

I just learned about GRI. Can you share more information about the GRI Standards and how my organization can use them in different country contexts?

Welcome to GRI! We're so happy you are here. For over 25 years, GRI has been a leader in global sustainability impact reporting.

The GRI Standards enable any organization – large or small, private or public – to understand and report on its impacts on the economy, environment, and people in a comparable and credible manner, thereby increasing transparency on its contribution to sustainable development. In addition to companies, the Standards are highly relevant to many stakeholders, including investors, policymakers, capital markets, and civil society.

The Standards are designed as an easy-to-use modular set, delivering an inclusive picture of an organization's material topics, their related impacts, and how they are managed.

Therefore, the GRI Standards can be applied to any country and sector context.

You can find more information about the GRI Standards and resources for how to report on the [GRI website](#).

Here are more answers to common questions on the GRI Standards, covering all new and recently launched Universal, Topic and Sector Standards

Where can I find information about occupational health and safety?

GRI 403: Occupational Health and Safety 2018 represents global best practice in reporting on occupational health and safety management systems, the prevention of harm, and the promotion of health at work. The Standard was developed with expert, multi-stakeholder contributions and is rooted in the public interest.

More information about the Topic Standard for Occupational Health and Safety can be found [here](#).

What resources are available to support organizations in their reporting efforts?

GRI can help companies improve their sustainability reporting, meet stakeholder transparency expectations, foresee and act on risks and opportunities, and make more informed strategic decisions. Our services, membership program, and online learning portal provide the essential expertise to help you achieve accurate and high-quality sustainability reporting. Plus, through our partnerships with training and software providers, we can direct you to further support resources, certified by GRI.

Take your sustainability reporting to the next level with [our full range of support options](#) for applying the GRI Standards – the most widely used set of sustainability reporting standards in the world.

Where can I find more information about specific sectors, such as mining, oil and gas, or construction?



GRI has Sector Standards intended to increase the quality, completeness, and consistency of reporting by organizations. Standards will be developed for 40 sectors, starting with those with the highest impact, such as oil and gas, agriculture, aquaculture, and fishing.

The Standards list topics that are likely to be material for most organizations in a given sector and indicate relevant disclosures to report on these topics. If an applicable Sector Standard is available, an organization is obliged ('required') to use it when reporting with the GRI Standards.

For more information, here are additional FAQs about the Standards [GRI - Questions and answers \(globalreporting.org\)](https://www.globalreporting.org)

Are there best practices GRI can share for verifying or auditing these disclosures?

While not required, the GRI Standards recommend that an organization seek external assurance for its sustainability reporting, in addition to using internal controls.

Section 5.2 of *GRI 1: Foundation 2021* describes various ways an organization can enhance the credibility of its sustainability reporting, including through external assurance, internal controls, and stakeholder or expert panels.

What should an organization do if it does not have all the data required to comply with a disclosure?

An organization can use reasons for omission if it cannot comply with a disclosure or with a requirement in a disclosure for which reasons for omission are permitted.

Reasons for omission are permitted for all disclosures from the GRI Standards except for five disclosures from *GRI 2: General Disclosures 2021* and two disclosures from *GRI 3: Material Topics 2021*.

There are four reasons for omission that an organization is permitted to use:

- Not applicable
- Legal prohibitions
- Confidentiality constraints
- Information unavailable/incomplete

An organization still reports in accordance with the GRI Standards as long as it complies with the requirements for the reasons for omission specified in Requirement 6 in *GRI 1: Foundation 2021*. See Requirement 6 in section 3 of *GRI 1* for more information on applying the reasons for omission.