



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

Comments to be received by 15 September 2025

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 405: Diversity and Equal Opportunity 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

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.

1 Explanatory memorandum

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

6 Objectives for the project

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

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

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

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

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

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

33 The labor project is divided into three sets of thematic Standards to allow targeted messaging and
34 stakeholder engagement during the public comment periods. This ensures the workload is
35 manageable for stakeholders and GRI reporters worldwide reviewing the draft Standards during
36 public inquiry, the GSSB, the technical committee, the advisory group, the GRI Standards Division,
37 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 from 30 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

81 **Summary of the proposals**

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

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

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

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

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

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

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

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

129 **GSSB involvement and views on the development of** 130 **this draft**

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

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

- 136 The exposure draft was approved by the GSSB on 19 June 2025.
137 All GSSB meetings are recorded and made available on the [GSSB GRI YouTube channel](#).

138 **Note on reading this document**

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

Exposure draft for public comment

145 **GRI DIVE: Diversity and inclusion**
146 **202X**

147 **Content**

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148 Introduction

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

151 The Standard is structured as follows:

- 152 • [Section 1](#) contains one disclosure, which provides information about how the organization
153 manages its diversity and inclusion-related impacts.
- 154 • [Section 2](#) contains two disclosures, which provide information about the organization's
155 diversity and inclusion-related impacts.
- 156 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
157 Standards. The terms are underlined in the text of the GRI Standards and linked to the
158 definitions.
- 159 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
160 used in developing this Standard.

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

163 Background on the topic

164 This Standard addresses the topic of diversity and inclusion in the workplace.

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

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

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

175 This Standard covers the organization's employees and workers who are not employees and whose
176 work is controlled by the organization, hereafter 'workers who are not employees'. Workers who are
177 not employees perform work for the organization but are not in an employment relationship with it.
178 Control of work implies that the organization directs the work performed or has control over the means
179 or methods for performing the work. See the [Control of Work Standard Interpretation to GRI 2:
180 General Disclosures 2021](#) for more information.

181 System of GRI Standards

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

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

189 Universal Standards: GRI 1, GRI 2 and GRI 3

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

193 **GRI 2: General Disclosures 2021** contains disclosures that the organization uses to provide
 194 information about its reporting practices and other organizational details, such as its activities,
 195 governance, and policies.

196 **GRI 3: Material Topics 2021** provides guidance on how to determine material topics. It also contains
 197 disclosures that the organization uses to report information about its process of determining material
 198 topics, its list of material topics, and how it manages each topic.

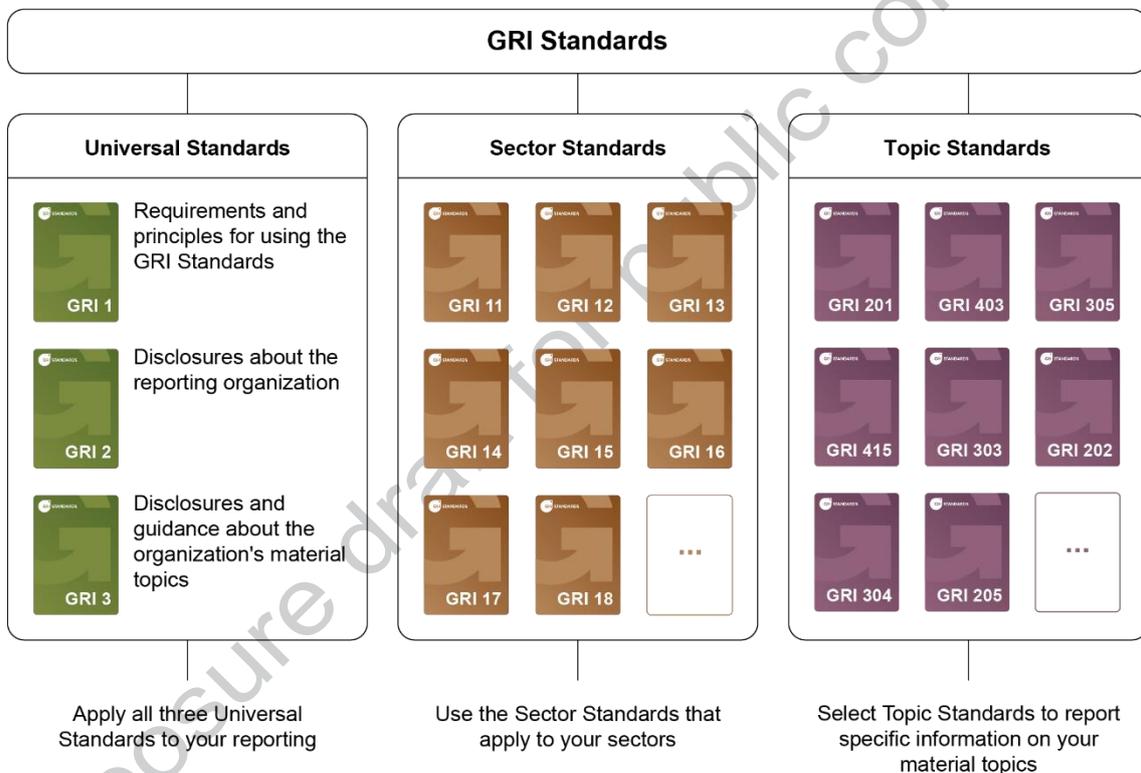
199 **Sector Standards**

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

203 **Topic Standards**

204 The Topic Standards contain disclosures that the organization uses to report information about its
 205 impacts in relation to particular topics. The organization uses the Topic Standards according to the list
 206 of material topics it has determined using *GRI 3*.

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



208 Using this Standard

209 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
210 or reporting experience – to report information about its diversity and inclusion-related impacts. In
211 addition to this Standard, disclosures that relate to this topic can be found in [GRI 2: General](#)
212 [Disclosures 2021](#) (see also [Standard Interpretation 1 to GRI 2: General Disclosures 2021, Control of](#)
213 [work](#)), [GRI EMPL: Employment 202X](#), and [GRI TRED: Training and education 202X](#).

214 An organization reporting in accordance with the GRI Standards is required to report the following
215 disclosures if it has determined diversity and inclusion to be a material topic:

- 216 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 217 • Any disclosures from this Topic Standard that are relevant to the organization's diversity and
218 inclusion-related impacts (Disclosure 1 through Disclosure 3).

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

220 Reasons for omission are permitted for these disclosures.

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

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

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

236 **Requirements, guidance and defined terms**

237 The following apply throughout this Standard:

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

240 Requirements may be accompanied by guidance.

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

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

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

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

248 1. Topic management disclosures

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

251 An organization that has determined diversity and inclusion to be a material topic is required to report
252 how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is
253 also required to report any disclosure from this section (Disclosure DIVE 1) that is relevant to diversity
254 and inclusion-related impacts.

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

256 Disclosure DIVE 1 Diversity and inclusion governance 257 and policies

258 REQUIREMENTS

259 The organization shall:

- 260 a. describe its diversity and inclusion policies for employees and workers who are not
261 employees, including:
- 262 i. strategies and how these are integrated into operations;
 - 263 ii. the most senior management level with oversight of, or accountability for, the
264 implementation of the policies;
 - 265 iii. how employees and workers who are not employees are informed about the policies;
- 266
- 267 b. report targeted actions for employees and workers who are not employees from vulnerable
268 groups and under-represented social groups;
- 269
- 270 c. describe how workers' representatives are involved in developing diversity and inclusion
271 policies;
- 272
- 273 d. describe how it seeks to ensure meaningful engagement on diversity and inclusion with
274 employees and workers who are not employees, including:
- 275 i. how views from vulnerable and under-represented social groups are taken into
276 account;
 - 277 ii. how barriers to engagement are identified and removed.

278 GUIDANCE

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

281 The organization is required to separately report the information in [DIVE-1-a-i](#) to [iv](#) for employees and
282 workers who are not employees.

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

286 Guidance to DIVE 1-a

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

292 See Disclosure EMPL 3 and Disclosure EMPL 4 in *GRI EMPL: Employment 202X* and Disclosure
293 TRED 1 in *GRI TRED: Training and education 202X*.

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

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

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

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

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

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

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

308 **Guidance to DIVE 1-b**

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

313 **Guidance to DIVE 1-d**

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

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

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

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

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

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

334 2. Topic disclosures

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

338 Disclosure DIVE 2 Diversity of governance bodies and 339 employees

340 REQUIREMENTS

341 The organization shall:

- 342 a. for each significant location of operation, report the number in head count and percentage
343 of individuals within governance bodies in the following categories:
- 344 i. gender;
 - 345 ii. age group;
 - 346 iii. under-represented social group;
- 347 b. for each significant location of operation, report the number in head count and percentage
348 of employees by employee category in the following categories:
- 349 i. gender;
 - 350 ii. age group;
 - 351 iii. under-represented social group;
- 352 c. for each significant location of operation, report the number in head count and percentage
353 of employees by employee type, and a breakdown by the following categories:
- 354 i. gender;
 - 355 ii. age group;
 - 356 iii. under-represented social group;
- 357 d. report the definition used for 'significant locations of operation';
- 358
- 359 e. describe actions or commitments to improve diversity among governance bodies and
360 employees;
- 361
- 362 f. report contextual information necessary to understand how the data has been compiled,
363 including standards, methodologies, and assumptions used, including whether the
364 numbers are reported at the end of the reporting period, as an average across the
365 reporting period, or using another methodology.

366 GUIDANCE

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

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

372 The organization can also report DIVE 2-c for workers who are not employees by type of worker as
373 reported under Requirement 2-8-a-i in *GRI 2: General Disclosures 2021*. For clarity, the term 'workers
374 who are not employees' refers to workers who are not employed by the organization but whose work
375 is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2](#) for more
376 information.

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

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

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

382 The organization should use the following age groups:

- 383 • Under 20 years old;
- 384 • 20-30 years old;
- 385 • 31-50 years old;
- 386 • Over 50 years old.

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

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

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

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

398 **Guidance to DIVE-2-a**

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

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

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

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

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

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

407 * Gender as specified by the individuals themselves.

408 ** Gender is not disclosed by the individuals themselves.

409 **Guidance to DIVE-2-b**

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

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

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

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

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

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

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

419 * Gender as specified by the employees themselves.

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

421 **Guidance to DIVE 2-b**

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

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

427 **Guidance to DIVE-2-c**

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

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

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

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

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

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

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

437 * Gender as specified by the employees themselves.

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

439 **Guidance to DIVE-2-d**

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

443 **Guidance to DIVE-2-e**

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

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448 Disclosure DIVE 3 Employee inclusion

449 REQUIREMENTS

450 The organization shall:

- 451 a. for each significant location, report the employees' perception of inclusion;
- 452
- 453 b. report the indicators or measures used to understand employees' perception of inclusion;
- 454
- 455 c. describe actions and commitments made to improve inclusion for employees and workers
- 456 who are not employees;
- 457
- 458 d. report contextual information necessary to understand how the data has been compiled,
- 459 including standards, methodologies, and assumptions used.

460 GUIDANCE

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

465 The organization can also report DIVE 3-a for workers who are not employees by type of worker as
466 reported under Requirement 2-8-a-i in [GRI 2: General Disclosures 2021](#). For clarity, the term 'workers
467 who are not employees' refers to workers who are not employed by the organization but whose work
468 is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2](#) for more
469 information.

470 Guidance to DIVE 3-a

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

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

- 478 • Under 20 years old;
- 479 • 20-30 years old;
- 480 • 31-50 years old;
- 481 • Over 50 years old.

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

488 Guidance to DIVE 3-b

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

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

- 495 • feeling respected;
- 496 • having a strong sense of belonging;

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

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

506 **Guidance to DIVE-3-d**

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

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

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511 Glossary

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

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

517 **employee**

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

520 **employee category**

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

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

524 **full-time employee**

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

527 **governance body**

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

531 **impact**

532 effect the organization has or could have on the economy, environment, and people, including on their
533 human rights, which in turn can indicate its contribution (negative or positive) to sustainable
534 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'

535 **non-guaranteed hours employee**

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

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

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

538 **material topics**

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

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

541 **parental leave**

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

544 **part-time employee**

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

547 **permanent employee**

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

550 **temporary employee**

551 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific
552 time period expires, or when the specific task or event that has an attached time estimate is
553 completed (e.g., the end of a project or return of replaced employees)

554 **under-represented social group**
555 group of individuals who are less represented within a subset (e.g., a body or committee, employees
556 of an organization) relative to their numbers in the general population, and who therefore have less
557 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.

558
559 **vulnerable group**

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

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

Note: Vulnerabilities and impacts can differ by gender.

563
564 **worker**

565 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.

566 **worker representative**

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

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

574 **Bibliography**

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

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