

This paper provides the technical advice from EFRAG SR TEG to the EFRAG SRB, following EFRAG SR TEG's public discussion. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB. This paper is made available to enable the public to follow the EFRAG's due process. Tentative decisions are reported in EFRAG Update. EFRAG positions as approved by the EFRAG SRB are published as comment letters, discussion or position papers or in any other form considered appropriate in the circumstances.

## Cover note

### GRI consultation on Workers' rights and protections – Comment letter

#### Objective

To discuss and approve EFRAG's Comment Letter on the revision of GRI's Workers' rights and protections.

#### Background

1. GRI has been working on the revision of its Labour standards since 2024. The last set of Labour standards that are being revised are GRI Workers' rights and protection standards. Specifically, these are the four topical standards described below:
  - GRI LRBR: Labor Rights in Business Relationships
  - GRI FACB: Freedom of Association and Collective Bargaining
  - GRI CL: Child Labor
  - GRI FL: Forced Labor
2. GRI launched the publication of the Exposure drafts for these four topical standards ("EDs") on the 10 December 2025. The public comment period will conclude on the 9 March 2026.
3. GRI Standards are referred to in CSRD as well as in draft ESRS 1 AR5 in the revised ESRS as a source of entity-specific information. In this respect, GRI Standards are relevant for ESRS and therefore it is meaningful to contribute to the GRI public consultation to express the European views.

#### EFRAG Process followed

4. EFRAG Secretariat presented a preliminary analysis of GRI's EDs with a focus on interoperability with the revised ESRS on the 5 February 2026 SR TEG meeting and 12 February 2026 SRB meeting. Following the SR TEG and SRB meetings, written feedback was obtained from the members.
5. In parallel, EFRAG adopted the best practices for engagement with the European Union stakeholders when issuing comment letters. In this case, the public consultation was not a viable alternative as EFRAG started to work on the revision of GRI's EDs once the Omnibus deliverables were issued to the European Commission in December 2025. The tight timeline

allowed for EFRAG to arrange two workshops <sup>1</sup> with European Union stakeholders on the 17 and 19 February 2026 following a public call for participants.

6. Feedback from the two workshops and the surveys shared by the participants have been incorporated in the comment letter. The points that were raised in relation to feasibility of the GRI's EDs have also been included and clearly identified.
7. GRI's public consultation on these topical standards ends on 9 March. EFRAG has sought an extension to the 18 March to submit the response and this has been granted by GRI.
8. EFRAG SR TEG recommended the Draft comment letter on 3 March 2026. Refer to the appendix for the results of the SR TEG approval.

### Next steps

9. Submission of the public letter to GRI and upload in EFRAG's website.

### Questions for the SRB

10. Does the SRB approve EFRAG's Comment Letter?
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### Agenda Papers

11. In addition to this cover note, agenda papers for this session are:
  - a. Agenda paper 01-02 – EFRAG Comment Letter;
  - b. Agenda paper 01-03 – EFRAG Comment Letter (mark up from SR TEG approval);
  - c. Agenda paper 01-04 – Report from the EU stakeholder workshops

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<sup>1</sup> <https://www.efrag.org/en/news-and-calendar/news/help-shape-europes-voice-on-the-new-gri-labor-standards-exposure-drafts-join-efrags-workshops>

**Appendix – SR TEG 3 March 2026**

The following members voted in favour: Chiara Del Prete (Chair), Sigurt Vitols, Robert Adamczyk, PierMario Barzaghi (written approval), Kati Beiersdorf, Piotr Biernacki, Roberta Ceccon, Eric Duvaud, Julia Koelzer (written approval), Thierry Langreny (written approval), Jannik Leiendecker, Signe Andreasen Lysgaard, Jose Moneva, Elena Philipova (written approval), Luis Piacenza, Olivier Scherer, Christoph Töpfer and Julia Zicke.