

GRI

Revised Labor Standards: Workers' rights and protection

SR TEG 5 February 2026





Overview of the GRI Labor Project

Labor Project Overviews

1 Review and develop the labor-related GRI Standards

2 Revise in the light of the new 2021 Universal Standards and the incorporation of corporate human rights due diligence

3 Build on the latest insights from authoritative intergovernmental instruments such as:

- ILO Conventions and Recommendations
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles

4 Include new labor issues to reflect the stakeholders' expectations related to reporting labor-related impacts

Division of labor Topic Standards

Phase 1	Employment Practices and Conditions	
<ul style="list-style-type: none"> • Employment Topic Standard • Remuneration and Working Time Topic Standard • Significant Changes for Workers Topic Standard • Control of Work Standard Interpretation to GRI 2 		Public comment period: 10 June to 4 October 2024
Phase 2	Working life and Career development	
<ul style="list-style-type: none"> • Training and Education Topic Standard • Working Parents and Caregivers Topic Standard 		Public comment period: 25 February to 29 April 2025
Phase 3.1	Inclusion and Equal Opportunities at Work	
<ul style="list-style-type: none"> • Non-discrimination and Equal Opportunity Topic Standard • Diversity and Inclusion Topic Standard 		Public comment period: 01 July to 15 September 2025
Phase 3.2	Workers’ Rights and Protection at Work	
<ul style="list-style-type: none"> • Labor Rights in Business Relationships • Freedom of Association and Collective Bargaining Topic Standard • Child Labor Topic Standard • Forced Labor Topic Standard 		Public comment period: 10 December to 09 March 2026



Timeline



Types of workers

employee

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

non-employee worker

An individual whose work is controlled by the organization, but who does not have an employment relationship with it

Workers of Business Relationships

work for organizations other than the reporting organization but perform work for the organization, such as suppliers. The reporting organization does not control their work



Overview of the key changes on the revised GRI Labor Topic Standards

Labor Rights in Business Relationships Topic Standard

- Revision of current Standard *GRI 414: Supplier Social Assessment 2016*
- Disclosure to report the management system for addressing labor rights and working conditions in business relationships
 - Engagement with workers and other stakeholders
 - Assessment process
 - Actions taken to identify and adjust procurement practices
 - How organizations use and increase their leverage
 - Policy and process for responsible disengagement
 - Access to effective grievance mechanisms
- Report on the labor rights risk assessments to identify actual and potential impacts
- Asks organizations to report on incidents: number, type, number of workers, actions taken

Freedom of Association and Collective Bargaining

Topic Standard

- Revision of current Standard *GRI 407: Freedom of Association and Collective Bargaining 2016*
- Organizations are expected to report their freedom of association and collective bargaining policies
- Updated and new metrics:
 - # and % of employees covered by collective bargaining agreements, topics covered
 - # business relationships working with to improve FACB by region, and the % of workers covered by collective bargaining agreements
 - # and types of incidents of violations of FACB and prevention and remediation measures taken by region
 - # strikes and lockouts, # employees and workers who are not employees that are affected
 - list trade and employer associations that collectively bargain on their behalf

Child Labor Topic Standard

- Revision of current Standard *GRI 408: Child Labor 2016*
- Asks organizations to report on child labor policies and assessment for the organization's activities and business relationships
 - Processes used to prevent and address child labor
 - Assessment process and criteria to identify activities and business relationships at a higher risk of incidents
 - Access to effective grievance mechanisms
- Report on types of activities and business relationships at higher risks of child labor by region and actions taken to address child labor risks
- New disclosure on child labor incidents and prevention and remediation measures, actions to address the root causes, number of children affected and removed from child labor (organization's activities and business relationships)

Forced Labor Topic Standard

- Revision of current Standard *GRI 409: Forced or Compulsory Labor 2016*
- Asks organizations to report on forced labor policies and assessment for the organization's activities and business relationships
 - Processes used to prevent and address forced labor
 - Assessment process and criteria to identify activities and business relationships at a higher risk of incidents
 - Access to effective grievance mechanisms
- Report on types of activities and business relationships at higher risks of forced labor by region and actions taken to address forced labor risks
- New disclosure on forced labor incidents and prevention and remediation measures, actions to address the root causes (organization's activities and business relationships)