

# How the WDI & Corporate Social Reporting Directive (CSRD) overlap

## *Introduction*

This resource sets out how the 2024 WDI survey overlaps with, complements and exceeds the CSRD in Europe as the legislation becomes mandatory. Specifically, it covers areas of alignment and shared metrics between the WDI survey and the first European Sustainability Reporting Standards (ESRS).

The WDI is supportive of the development of standardised mandatory corporate disclosures, which will play a critical role in driving positive change for investors, companies, and their workers. However, these standards – at least in the short term – are unlikely to provide enough comprehensive social data to truly help companies understand their own social impact and take steps to improve it. This is because mandatory disclosures are designed to set a baseline minimum for what sustainability factors companies must report, whereas voluntary initiatives (like WDI) offer more comprehensive and ambitious data points, pushing companies to demonstrate complete oversight over their social activities. Alignment and interoperability between these mandatory and voluntary disclosure initiatives, therefore, is key to ensure the two complement each other effectively.

This resource has been developed as a supporting tool to help organisations understand the commonalities between the WDI and CSRD frameworks. It should also be a useful tool for WDI investors engaging companies, as awaiting mandatory reporting requirements has been a leading reason for companies not to participate in the WDI survey. This document aims to reassure European companies that WDI participation provides them with the best possible preparation for upcoming mandatory reporting.

## *How to use this resource*

The resource provides generalised context for the role of voluntary disclosure initiatives amid rising mandatory reporting. More specifically, it maps the [WDI survey](#) against the disclosure standards set out by the ESRS. This follows a columnar format mapping the WDI survey questions against the relevant European sustainability standards.

As WDI is a workforce disclosure framework, ESRS crossover is limited to ESRS 1, ESRS2, ESRS S1, ESRS S2, and ESRS S3. It is important to note that the document does not list out the [ESRS in full, but rather](#), sets out the ESRS topics and maps it to the relevant WDI data points.

## *About the WDI*

**Background** - [The WDI](#) is an investor-backed project to improve the quality and quantity of corporate workforce data, via an annual survey and engagement process. Each year, on behalf of our investor signatories, the WDI requests global companies from all over the world submit an answer to our comprehensive survey that covers their social activities across both their direct operations and value chains.

**Who it applies to and when** – The WDI is an annual survey with a disclosure window that takes place between July and October each year. It is a voluntary initiative, meaning companies choose to partake each year.

**Coverage** - In 2023, 166 companies submitted responses to the WDI. These companies had a combined market capitalisation of US\$10 trillion and represented all economic sectors. Submissions covered over 10 million employees in companies' direct operations and many more in supply chains.

**Scope & data points** - The survey consists of over 130 questions and more than 200 datapoints. It is split into 13 sections covering everything from governance, risk analysis and assessment, to a breakdown of employees by demographic, how companies train and engage their colleagues, how they ensure responsible sourcing and what their supply chain looks like.

- Section 1 – Governance
- Section 2 – Risk assessment & human rights due diligence
- Section 3 – Workforce composition
- Section 4 – Diversity & Inclusion
- Section 5 – Workforce wage levels & pay gaps
- Section 6 – Stability
- Section 7 – Workforce development and adaptation
- Section 8 – Health, safety and wellbeing
- Section 9 – Worker voice & representation
- Section 10 – Grievance mechanisms
- Section 11 – Value chain transparency
- Section 12 – Responsible sourcing
- Section 13 – Value chain working conditions

The survey is sector agnostic. It does not apply a sector lens and each question has been designed so that every company can provide some information, irrespective of what industry they are from.

**Alignments** – The WDI is supporting industry efforts to deliver greater interoperability between frameworks as part of a mission to generate more comparable and comprehensive social data. To help achieve this, the WDI team has supported various standard setting initiatives – both mandatory and voluntary. The team participated in the European Financial Reporting Advisory Group's Project Taskforce, helping to develop the technical reporting standards for the CSRD. The WDI also regularly engages with other reporting frameworks and standard setters, including the International Sustainability Standards Board (ISSB).

The data points in the WDI survey are mapped against:

- Corporate Human Rights Benchmark
- Committee on Workers' Capital
- Dow Jones Sustainability Indices
- European Sustainability Reporting Standards
- Ethical Trading Initiative Reporting Framework
- Global Reporting Initiative
- International Labour Organization
- ISO 26000: Social Responsibility
- ISO 30414: Human Resource Management
- KnowTheChain
- Organisation for Economic Co-operation and Development
- UN Principles for Responsible Investment
- UN Sustainable Development Goals/Global Goals for Sustainable Development
- Securities and Exchange Board of India Core Business Responsibility and Sustainability Reporting
- Sustainable Finance Disclosure Regulation
- UN Universal Declaration of Human Rights

United Nation Global Compact  
United Nations Guiding Principles  
UN Guiding Principles Reporting Framework  
World Benchmarking Alliance  
Workplace Gender Equality Agency

The granularity of the data points is unique to the WDI due to the comprehensiveness of the survey. 49 WDI questions are directly aligned to the ESRS.

**Materiality** – The WDI is an investor-focused initiative which operates a financial materiality model. This means an issue is deemed material if it affects, or has the potential to affect, the cash flow and financial value creation for a company.

### ***About the CSRD***

The CSRD enhances the reporting requirements under the Non-Financial Reporting Directive (2014/95/EU) (NFRD) and extends non-financial reporting to significantly more organisations. It was ratified by the EU Council in 2022 and legally requires companies to report on their material impacts, risks, and opportunities in relation to environmental, social and governance sustainability matters, both within their direct operations and across their value chains.

The CSRD sets out the mandate and framework for sustainability reporting. It is supported by the European Sustainability Reporting Standards (ESRS), which are the disclosure standards companies must report to comply with the CSRD.

### ***About the EU Corporate Sustainability Due Diligence Directive (CSDDD)***

In tangent with the CSRD, EU Parliament has also voted to adopt the CSDDD, another pivotal piece of sustainability reporting legislation. It aims to foster sustainable and responsible corporate behaviour throughout global value chains by implementing due diligence obligations related to human rights and environmental standards. Unlike the CSRD, which mandates the disclosure of sustainability information, the CSDDD requires companies to identify, prevent, and mitigate adverse human and environmental impacts in their operations and value chains. It covers large EU companies, non-EU companies active in the EU, and high-risk sectors. Together, the CSRD and CSDDD make up complementary pillars of the EU's sustainability framework.

### ***About the ESRS***

**Background** - In December 2023, the European Commission published its first set of European Sustainability Reporting Standards under the CSRD ((EU) 2022/2464). This was developed by the European Financial Reporting Advisory Group (EFRAG) to improve ESG reporting within the EU, generating more accurate, comparable, and standardised data. The ESRS came into force on 1 January 2024 for financial years beginning on or after 1 January 2024.<sup>[1]</sup>

**Who it applies to and when** - The application of these sustainability reporting standards will be progressive and will be enforced between 2024 and 2028 in the following format:

- From the 1st of January 2024 for companies that are already subject to the Non-financial Reporting Directive (reporting in 2025 on data from 2024)
- From the 1st of January 2025 large companies that are currently not subject to the Non-financial Reporting Directive (reporting in 2026 on data from 2025)

From the 1st of January 2026 publicly listed SMEs and other companies (reporting in 2027 on data from 2026); SMEs can opt out until 2028

From the 1st of January 2028 for non-EU companies with significant activity in the EU (reporting in 2029 on data from 2028)<sup>[2]</sup>

**Coverage** - The ESRS is mandatory for all companies which fall under the scope of the CSRD, including all large companies and publicly listed SMEs (except micro companies) that cover at least two of the following three:

- Balance sheet total of more than 20 million euros
- Net turnover of more than 40 million euros
- 250+ employees

It also covers non-EU companies if they have securities listed in the EU, have significant activity in the EU, or are parent companies of in-scope EU subsidiaries. It is estimated that nearly 50,000 EU companies should publish sustainability information under ESRS.

**Scope and data points** – The ESRS are a set of 12 standards: two cross-cutting standards (ESRS 1 and ESRS 2) that provide general reporting concepts and overarching disclosure requirements; and ten topical standards with specific disclosure requirements for ESG matters:

ESRS 1 (cross-cutting) - General Requirements

ESRS 2 (cross-cutting) - General Disclosures

ESRS E1 (environment) - Climate

ESRS E2 (environment) - Pollution

ESRS E3 (environment) - Water and marine resources

ESRS E4 (environment) - Biodiversity and ecosystems

ESRS E5 (environment) - Resource use and circular economy

ESRS S1 (social) - Own workforce

ESRS S2 (social) - Workers in the value chain

ESRS S3 (social) - Affected communities

ESRS S4 (social) - Consumers and end users

ESRS G1 (governance) - Business conduct

= Areas of crossover with the WDI

The social standards include data points on employee rights, health and safety standards, gender equality and pay equity. They also cover a company's relationship with other stakeholders, including customers, value chain workers and affected communities.

As with the WDI survey, these European sustainability standards are sector agnostic.

**Alignments** – Throughout the drafting process, the ESRS have been amended to closer align with other frameworks and regulations, including the Sustainable Finance Disclosure Regulation (SFDR), the International Sustainability Standards Board (ISSB), and Task Force on Climate-Related Financial Disclosures (TCFD) standards. To better specifically align, EFRAG divided the standards into four similar pillars Governance; Strategy; Impact, Risk and Opportunity Management; and Data and Objectives.<sup>[3]</sup>

ESRS interoperability guidance has been released by various standard setting bodies, including the [ISSB](#), [GRI](#), and [CDP](#).

**Materiality** - ESRS is based on double materiality, meaning it includes disclosures that are relevant both because the information relates to possible financial impacts on a company (financial materiality) and/or a business's impact on people and planet (impact materiality).

### *How the WDI complements and exceeds the ESRS*

**Addressing data blind spots** – The rise of mandatory sustainability reporting has been impeded by significant industry pushback from company leaders concerned about a reporting burden. In Europe, this resulted in some aspects of the ESRS being “watered down”, including phasing-in reliefs (particularly for smaller companies with fewer than 750 employees), increased flexibility in determining materiality and the option to adopt certain requirements voluntarily.<sup>[4]</sup> This generates inevitable data gaps. In the first year, for example, companies with fewer than 750 employees may omit data on own workforce (S1), companies in the first two years, with fewer than 750 employees can omit the disclosure requirements on value-chain workers (S2), affected communities (S3), and consumers and end-users (S4).<sup>[5]</sup>

With its comprehensive social data points, the WDI survey plugs these data gaps, providing the investment community with the consistent, comparable, and reliable information necessary for investors to allocate capital in alignment with sustainability objectives.

**Helping companies prepare for ESRS** – The WDI survey is designed to be complimentary and interoperable with other reporting frameworks, meaning participating companies can use it to refine and improve their workforce reporting ahead of mandatory disclosures. Notably, companies responding to the WDI survey for the first time provided on average 36 percent of answers. This is nearly double the data collated from non-responders' reports and websites which resulted in an average completion rate of 20 percent.

The reason companies find it challenging to complete the WDI survey, even by those who have participated for seven years in a row, is that the questions are designed to stretch companies and push them to improve their oversight of workforce data, especially on emerging topics. It exists as a “gold star” disclosure level to strive for, pushing companies to go above and beyond the typical disclosure levels required by mandatory reporting frameworks.

Results show the longer companies take part in the WD survey, the more data they can provide. Third year responders provided more than double the data submitted by first-time responders, and more than three times as much as information non-responders are publishing. Meanwhile those who have participated for seven years running provided 74 percent of the data, double first-time responders and nearly three times more than non-responders. The survey is designed to help companies identify data gaps, as well as providing investors with the level of detail they need to truly understand how a company is managing its workforce. It is therefore not expected that companies will have all the answers but through the iterative nature of the WDI process, they can add more information to their response, learn more about their business and communicate directly with investors.

**Providing companies genuine oversight of social impacts** - The delays, dilutions, and modifications to the ESRS cast doubt over the robustness of the social information they will provide, which is concerning for some businesses. In the current economic climate, the financial materiality of a company's social activities is becoming increasingly clear. A CIPD survey of 1,500 UK business leaders, for example, found that the biggest issues facing organisations were related to inflation, recruitment, retention, and pay/reward. Four in 10 (42%) leaders said skills and/or labour shortages were one of the main challenges facing their business, while a similar percentage (40%) cited inflation in the general cost base and 35% specified wage inflation.<sup>[6]</sup> As the “gold standard” of social reporting, the WDI can support companies in genuinely understanding their impact on their workforce. The social

data generated by the WDI outstrips that of the ESRS in its current form, and helps companies understand what steps they need to undertake to provide better working conditions and protect their staff.

**Direct communication with investors** – Mandatory disclosure frameworks like the CSRD will be critical in generating social data for investors which is comparable across companies, countries, and sectors. However, they will not provide the same level of tailored workforce information as the WDI, which collates, compares and benchmarks the data provided by participating companies, drawing out wider workforce trends.

The data submitted in response to the WDI survey is provided directly to the group of around [50 investor signatories](#) from all over the world who [use the data in various interesting ways](#). Beyond that group, providing such detailed workforce information in a standardised, comparable format means other potential investors can fully understand how an organisation is managing its most important asset: its people.

**Comprehensive benchmarking and feedback for companies** – WDI goes on step further than mandatory standards by providing all responding companies with a “Disclosure Scorecard” and individualised feedback so they can benchmark their data collection. This resource enables companies to discover best practise from other participating companies and ultimately supports them in improving their own disclosure year on year.

**WDI crossover with the ESRS**

Shared metrics & areas of alignment (ESRS 2, S1, S2, S3)

NOTE: WDI shares 49 social data points with the ESRS.

This list of WDI data points is not exhaustive, rather it covers a sample of relevant WDI data points with a high level of crossover with the ESRS.

ESRS Disclosure Requirement	ESRS/WDI Aligned Questions (question number in brackets)	WDI Additional Relevant Questions (question number in brackets)
ESRS 2 (cross-cutting) - General Disclosures	-Does the company have a public commitment to respect all internationally recognised human rights that is approved at Board level? (1.7) -Does the company have a public commitment to prohibiting, identifying, and preventing forced labour, modern slavery and human trafficking in its operations and value chain? (1.8) -Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9) - Describe the company's process for identifying and assessing workforce risks and opportunities in its direct operations. (2.2)	- Which workforce and human rights-related topics are subject to Board level oversight (Board members and committees), if any? (1.1) - Identify the Board members and committees and/or executive management positions with governance responsibility for workforce matters in the company's direct operations and supply chains. State their remit of responsibility. (1.2) -How does the company ensure those with governance responsibility (identified at Q1.2), possess, or have access to, sufficient expertise on workforce matters, such as those identified at Q1.1? Provide one example of how the company has ensured sufficient expertise for those with governance responsibilities. (1.4) -How does the company assess and incentivise the performance of those with governance responsibility (identified at Q1.2) for workforce matters, such as those identified at Q1.1?

	<ul style="list-style-type: none"> <li>- Describe the company's process for identifying and assessing workforce risks and opportunities in its value chain. (2.3)</li> <li>- Identify three workforce opportunities for the business relating to the company's direct operations and/or supply chain. (2.4)</li> <li>- What are the company's salient human rights issues relating to workers' rights in the company's value chain? (2.6)</li> <li>- Provide a description of the company's value chain and explain its role in the company's business model. (11.1)</li> </ul>	<ul style="list-style-type: none"> <li>Include relevant KPIs and weighting in compensation or remuneration schemes. (1.5)</li> <li>- How does the company organise the day-to-day management of workforce matters, including within supply chains, to delegate responsibility for managing risks to workers' rights to the relevant business functions and senior managers, and beyond? (1.6)</li> <li>- How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</li> </ul>
<p>ESRS S1 (social) - Own workforce</p>	<ul style="list-style-type: none"> <li>- Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9)</li> <li>- How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</li> <li>- What action has the company taken, or intends to take, to prevent and mitigate the salient human rights issues identified? (2.8)</li> <li>- Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</li> <li>- Provide the total number of employees in the company's direct operations. (3.1)</li> <li>- Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce. (3.3)</li> <li>- Provide the gender balance (as a percentage (%)) for each contract type in Q3,3, as well as the overall gender breakdown of your direct operations workforce. (3.4)</li> <li>- Provide the total number and/or percentage (%) of the company's non-employee direct operations workers as a proportion of the total direct operations workforce. (3.5)</li> </ul>	<ul style="list-style-type: none"> <li>- Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</li> <li>- Provide the percentage (%) of total employees in the company's direct operations in each of the company's significant operating locations. (3.2)</li> <li>- Provide the gender balance (as a percentage for each contract types. (3.6)</li> <li>- Has the proportion of workers on contingent contracts (i.e. fixed-term/temporary employees, contractors, agency workers and/or third-party on-site workers) increased or decreased substantively over the last reporting period? (3.8)</li> <li>- What action has the company taken, or intends to take, to improve diversity and inclusion? State any time-bound diversity and inclusion targets and/or KPIs set, and progress achieved, as applicable. Attach or upload documents or policies as relevant. (4.1)</li> <li>- Provide the percentage (%) of the company's total direct operations workforce by race or ethnicity. (4.3)</li> <li>- What action has the company taken, or intends to take, to increase diversity in leadership positions? (4.8)</li> <li>- Provide the rate of internal hires (as percentage (%) of total internal hires) by race or ethnicity. (4.10)</li> <li>- Does the company have a public policy on discrimination and harassment, or similar? (4.14)</li> </ul>

	<p>Provide the percentage (%) of the company's total direct operations workforce within each age category. (3.6)</p> <p>-Provide the percentage (%) of persons with disabilities in the company's total direct operations workforce. (4.4)</p> <p>-Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender. (4.5)</p> <p>-Does the company have a parental leave policy covering birth and non-birth parents that exceeds the statutory minimum requirements? (4.13)</p> <p>-Provide the number of discrimination and harassment incidents reported and resolved in the reporting period. (4.15)</p> <p>-Provide the CEO to median worker pay ratio. (5.1)</p> <p>-Provide the company's median gender pay gap for the company's domestic operations. (5.2)</p> <p>-To what extent does the company pay its employees a living wage or above? (5.7)</p> <p>-Provide the total, involuntary and voluntary employee turnover rates (as a percentage (%)) during the reporting period by gender. (6.1)</p> <p>-Provide the number and/or percentage (%) of employees that participated in regular performance and career development reviews by gender. (7.2)</p> <p>-Provide the average number of hours of training provided to employees (on an FTE basis) by gender. (7.3)</p> <p>-Describe the risks, impacts and opportunities that may affect the company's workforce as a result of the transition to a climate-neutral economy? (7.6)</p> <p>-Explain the action has the company taken, or intends to take, to ensure workers are protected against risks and can access opportunities resulting from the transition to a climate-neutral economy. (7.7)</p> <p>-Provide the total number and/or rate of recordable incidents of ill health or work-related injuries or (excluding fatalities), as well as the change in the number of incidents since the last reporting period,</p>	<p>-Provide the company's median ethnicity pay gap for the company's domestic operations. (5.3)</p> <p>-What action has the company taken, or intends to take, to reduce pay ratios and gaps? (5.4)</p> <p>-What is the percentage (%) of employees, as a total of the direct operations workforce, whose basic salary is equal to or up to 10 per cent higher than the legal minimum wage, split by gender? (5.6)</p> <p>-Provide more detail on the process for identifying living wage levels, including the company's methodology used for determining whether at least a living wage is paid. (5.8)</p> <p>-Describe how the company's turnover rate has changed significantly since the last reporting period and explain any increase or decrease for any particular category of workers. (6.3)</p> <p>-Describe the company's strategy for developing the skills and capabilities of employees. (7.1)</p> <p>-Provide the average number of hours of training provided to employees (on an FTE basis) by contract type. (7.4)</p> <p>-How does the company measure the impact of its training programmes on business productivity and worker satisfaction? (7.5)</p> <p>- Does the company consult with workers, trade unions and/or worker representative bodies when developing and evaluating health and safety policies and practices? (8.2)</p> <p>- Does the company monitor and report on employee mental health and well-being, such as sick days due to mental health? (8.8)</p> <p>- Does the company integrate mental health safeguarding into job design and workplace conditions? (8.9)</p> <p>- Does the company offer a health and/or well-being programme? (8.11)</p> <p>- What measures does the company have in place to ensure that workers who are unwell take sick leave, and other necessary leave, and are protected economically if they need to do so? (8.12)</p> <p>- Describe the company's process for consulting with workers, their representative bodies and trade unions, as applicable, and other steps to secure workers' rights to freedom of association and collective bargaining. (9.1)</p>
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	<p>for employees for each of the company's significant operating locations. (8.3)</p> <p>-Provide the total number and/or rate of fatalities as a result of work-related injury, as well as the change in the number of fatalities since the last reporting period, for employees for each of the company's significant operating locations. (8.4)</p> <p>-Provide the total number and/or rate of recordable incidents of ill health or work-related injuries (excluding fatalities), as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations. (8.5)</p> <p>-Provide the total number and/or rate of fatalities as a result of work-related injury, as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations. (8.6)</p> <p>-Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations. (9.2)</p> <p>-Provide the percentage (%) of employees covered by collective bargaining agreements by each of the company's significant operating locations. (9.4)</p> <p>-Provide details of the channel(s)/mechanism(s) through which workers can raise complaints or concerns, including how these operate and how workers were consulted on the design of the mechanism(s). (10.1)</p> <p>--Does the company assess the effectiveness of its grievance mechanism(s) against the criteria in Principle 31 of the UN Guiding Principles on Business and Human Rights (that is, whether the mechanism(s) is legitimate, accessible, predictable, equitable, transparent, and compatible with human rights)? (10.3)</p> <p>-Provide the number of grievances relating to human rights and/or workers' rights reported and resolved in the reporting period in the company's direct operations and in the company's value chain. (10.4)</p>	<p>- How does the company secure the rights of non-employee direct operations workers to collective bargaining? (9.6)</p> <p>- Describe the mechanism(s) for enabling workers' participation in corporate decision making, such as worker representation on the Board, having a Non-Executive Director with responsibility for employee engagement, town hall meetings etc. (9.7)</p> <p>- How does the company obtain worker feedback? (9.8)</p>
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	<p>-What policies and procedures does the company have to protect workers from retaliation and reprisal for speaking up or lodging a grievance relating to their rights as workers and working conditions? (10.6)</p>	
<p>ESRS S2 (social) - Workers in the value chain</p>	<p>- Does the company have a public commitment to prohibiting, identifying, and preventing forced labour, modern slavery and human trafficking in its operations and value chain? (1.8)</p> <p>- How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</p> <p>-What action has the company taken, or intends to take, to prevent and mitigate the salient human rights issues identified? (2.8)</p> <p>-Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</p> <p>-Provide details of the channel(s)/mechanism(s) through which workers can raise complaints or concerns, including how these operate and how workers were consulted on the design of the mechanism(s). (10.1)</p> <p>-Does the company assess the effectiveness of its grievance mechanism(s) against the criteria in Principle 31 of the UN Guiding Principles on Business and Human Rights (that is, whether the mechanism(s) is legitimate, accessible, predictable, equitable, transparent, and compatible with human rights)? (10.3)</p> <p>-Provide an example of how the company has provided or contributed to providing a remedy for a human rights/workers' rights grievance raised in the reporting period, including by consulting with impacted workers and any lessons learned. (10.5)</p> <p>-What policies and procedures does the company have to protect workers from retaliation and reprisal for speaking up or lodging a grievance relating to their rights as workers and working conditions? (10.6)</p>	<p>-Provide details on the company's efforts to map its value chain, including beyond the first tier. State the percentage of the company's upstream value chain mapped to date. (11.2)</p> <p>-Does the company publicly disclose the results of its value chain mapping? (11.3)</p> <p>-Provide the number of first tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend). (11.4)</p> <p>-Does the company collect data on the gender composition of its value chain workforce? (11.8)</p> <p>-Provide details on any specific products, services, and raw materials, wherever these feature in the value chain, identified to be of particular risk of forced labour, modern slavery, and human trafficking. (11.9)</p> <p>-What measures are in place to incentivise those responsible for the company's day-to-day sourcing decisions to effectively ensure the company meets responsible sourcing and workers' rights commitments (beyond adherence to the company's Employee/Business Code of Conduct/Ethics Code etc)? (12.1)</p> <p>-Does the company assess supplier performance against its own human rights commitments, as applicable, as part of the process for selecting new suppliers? (12.2)</p> <p>-Does the company require suppliers to respect a minimum set of labour standards of workers' rights in a supplier code of conduct, or similar? (12.3)</p> <p>-How does the company assess whether its sourcing and/or purchasing practices allow a supplier to meet its workers' rights commitments e.g. by requesting feedback on the business relationship from suppliers etc? (12.5)</p> <p>-Do the company's responsible sourcing policies and practices apply to third party labour providers (labour agencies, logistics, cleaning, security, etc.)? (12.6)</p> <p>-How does the company measure whether it is effectively incentivising supplier progress on workers' rights and working conditions? (12.7)</p>

	<p>-What action has the company taken to build the capacity of other entities in its value chain to mitigate and manage risks to workers' rights, including in their own value chain (e.g. through training)? (13.1)</p> <p>-How is the company working to ensure that value chain workers can exercise their rights to freedom of association, including the right to unionise, and collective bargaining? (13.2)</p> <p>-How does the company assess whether it is improving conditions for workers in the value chain? (13.3)</p> <p>-Has the company identified any instances of forced labour, modern slavery, human trafficking or child labour in its value chain in this reporting period? (13.4)</p> <p>-Is prison labour used in the company's value chain? (13.5)</p>	
<p>ESRS S3 (social) - Affected communities</p>	<p>- Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9)</p>	

<sup>[1]</sup><https://www.ashurst.com/en/insights/first-european-sustainability-reporting-standards-esrs-apply-from-1/#:~:text=The%20ESRS%20set%20out%20the,social%20and%20governance%20sustainability%20matters.>

<sup>[2]</sup> <https://aplanet.org/resources/esrs/>

<sup>[3]</sup> <https://ksapa.org/esg-reporting-understanding-the-12-esrs-standards-shaping-csrd/>

<sup>[4]</sup> <https://sustainlab.co/blog/whats-new-in-esrs-a-deep-dive-into-the-final-release>

<sup>[5]</sup> <https://www.sustainalytics.com/esg-research/resource/investors-esg-blog/implications-of-csrd--what-the-final-standards-mean-for-investors-and-issuers>

<sup>[6]</sup> [https://www.cipd.org/globalassets/media/knowledge/knowledge-hub/reports/workforce-reporting-1\\_tcm18-113899.pdf](https://www.cipd.org/globalassets/media/knowledge/knowledge-hub/reports/workforce-reporting-1_tcm18-113899.pdf)

ESRS Disclosure Requirement	ESRS/WDI Aligned Questions (question number in brackets)	WDI Additional Relevant Questions (question number in brackets)
ESRS 2 (cross-cutting) - General Disclosures	<ul style="list-style-type: none"> <li>-Does the company have a public commitment to respect all internationally recognised human rights that is approved at Board level? (1.7)</li> <li>-Does the company have a public commitment to prohibiting, identifying, and preventing forced labour, modern slavery and human trafficking in its operations and value chain? (1.8)</li> <li>-Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9)</li> <li>- Describe the company's process for identifying and assessing workforce risks and opportunities in its direct operations. (2.2)</li> <li>- Describe the company's process for identifying and assessing workforce risks and opportunities in its value chain. (2.3)</li> <li>- Identify three workforce opportunities for the business relating to the company's direct operations and/or supply chain. (2.4)</li> <li>- What are the company's salient human rights issues relating to workers' rights in the company's value chain? (2.6)</li> <li>-Provide a description of the company's value chain and explain its role in the company's business model. (11.1)</li> </ul>	<ul style="list-style-type: none"> <li>- Which workforce and human rights-related topics are subject to Board level oversight (Board members and committees), if any? (1.1)</li> <li>- Identify the Board members and committees and/or executive management positions with governance responsibility for workforce matters in the company's direct operations and supply chains. State their remit of responsibility. (1.2)</li> <li>-How does the company ensure those with governance responsibility (identified at Q1.2), possess, or have access to, sufficient expertise on workforce matters, such as those identified at Q1.1? Provide one example of how the company has ensured sufficient expertise for those with governance responsibilities. (1.4)</li> <li>-How does the company assess and incentivise the performance of those with governance responsibility (identified at Q1.2) for workforce matters, such as those identified at Q1.1? Include relevant KPIs and weighting in compensation or remuneration schemes. (1.5)</li> <li>- How does the company organise the day-to-day management of workforce matters, including within supply chains, to delegate responsibility for managing risks to workers' rights to the relevant business functions and senior managers, and beyond? (1.6)</li> <li>- How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</li> </ul>
ESRS S1 (social) - Own workforce	<ul style="list-style-type: none"> <li>- Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9)</li> <li>-How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</li> <li>-What action has the company taken, or intends to take, to prevent and mitigate the salient human rights issues identified? (2.8)</li> <li>-Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</li> </ul>	<ul style="list-style-type: none"> <li>-Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</li> <li>-Provide the percentage (%) of total employees in the company's direct operations in each of the company's significant operating locations. (3.2)</li> <li>-Provide the gender balance (as a percentage for each contract types. (3.6)</li> <li>-Has the proportion of workers on contingent contracts (i.e. fixed-term/temporary employees, contractors, agency workers and/or third-party on-site workers) increased or decreased substantively over the last reporting period? (3.8)</li> <li>-What action has the company taken, or intends to take, to improve diversity and inclusion? State any time-bound diversity and inclusion targets and/or KPIs set,</li> </ul>

<ul style="list-style-type: none"> <li>-Provide the total number of employees in the company's direct operations. (3.1)</li> <li>-Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce. (3.3)</li> <li>-Provide the gender balance (as a percentage (%)) for each contract type in Q3,3, as well as the overall gender breakdown of your direct operations workforce. (3.4)</li> <li>-Provide the total number and/or percentage (%) of the company's non-employee direct operations workers as a proportion of the total direct operations workforce. (3.5)</li> <li>Provide the percentage (%) of the company's total direct operations workforce within each age category. (3.6)</li> <li>-Provide the percentage (%) of persons with disabilities in the company's total direct operations workforce. (4.4)</li> <li>-Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender. (4.5)</li> <li>-Does the company have a parental leave policy covering birth and non-birth parents that exceeds the statutory minimum requirements? (4.13)</li> <li>-Provide the number of discrimination and harassment incidents reported and resolved in the reporting period. (4.15)</li> <li>-Provide the CEO to median worker pay ratio. (5.1)</li> <li>-Provide the company's median gender pay gap for the company's domestic operations. (5.2)</li> <li>-To what extent does the company pay its employees a living wage or above? (5.7)</li> <li>-Provide the total, involuntary and voluntary employee turnover rates (as a percentage (%)) during the reporting period by gender. (6.1)</li> <li>-Provide the number and/or percentage (%) of employees that participated in regular performance and career development reviews by gender. (7.2)</li> <li>-Provide the average number of hours of training provided to employees (on an FTE basis) by gender. (7.3)</li> </ul>	<p>and progress achieved, as applicable. Attach or upload documents or policies as relevant. (4.1)</p> <ul style="list-style-type: none"> <li>-Provide the percentage (%) of the company's total direct operations workforce by race or ethnicity. (4.3)</li> <li>-What action has the company taken, or intends to take, to increase diversity in leadership positions? (4.8)</li> <li>-Provide the rate of internal hires (as percentage (%) of total internal hires) by race or ethnicity. (4.10)</li> <li>-Does the company have a public policy on discrimination and harassment, or similar? (4.14)</li> <li>-Provide the company's median ethnicity pay gap for the company's domestic operations. (5.3)</li> <li>-What action has the company taken, or intends to take, to reduce pay ratios and gaps? (5.4)</li> <li>-What is the percentage (%) of employees, as a total of the direct operations workforce, whose basic salary is equal to or up to 10 per cent higher than the legal minimum wage, split by gender? (5.6)</li> <li>-Provide more detail on the process for identifying living wage levels, including the company's methodology used for determining whether at least a living wage is paid. (5.8)</li> <li>-Describe how the company's turnover rate has changed significantly since the last reporting period and explain any increase or decrease for any particular category of workers. (6.3)</li> <li>-Describe the company's strategy for developing the skills and capabilities of employees. (7.1)</li> <li>-Provide the average number of hours of training provided to employees (on an FTE basis) by contract type. (7.4)</li> <li>-How does the company measure the impact of its training programmes on business productivity and worker satisfaction? (7.5)</li> <li>- Does the company consult with workers, trade unions and/or worker representative bodies when developing and evaluating health and safety policies and practices? (8.2)</li> </ul>
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<ul style="list-style-type: none"> <li>-Describe the risks, impacts and opportunities that may affect the company's workforce as a result of the transition to a climate-neutral economy? (7.6)</li> <li>-Explain the action has the company taken, or intends to take, to ensure workers are protected against risks and can access opportunities resulting from the transition to a climate-neutral economy. (7.7)</li> <li>-Provide the total number and/or rate of recordable incidents of ill health or work-related injuries or (excluding fatalities), as well as the change in the number of incidents since the last reporting period, for employees for each of the company's significant operating locations. (8.3)</li> <li>-Provide the total number and/or rate of fatalities as a result of work-related injury, as well as the change in the number of fatalities since the last reporting period, for employees for each of the company's significant operating locations. (8.4)</li> <li>-Provide the total number and/or rate of recordable incidents of ill health or work-related injuries (excluding fatalities), as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations. (8.5)</li> <li>-Provide the total number and/or rate of fatalities as a result of work-related injury, as well as the change in the number of incidents since the last reporting period, for non-employee direct operations workers for each of the company's significant operating locations. (8.6)</li> <li>-Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations. (9.2)</li> <li>-Provide the percentage (%) of employees covered by collective bargaining agreements by each of the company's significant operating locations. (9.4)</li> <li>-Provide details of the channel(s)/mechanism(s) through which workers can raise complaints or concerns, including how these operate and how workers were consulted on the design of the mechanism(s). (10.1)</li> <li>-Does the company assess the effectiveness of its grievance mechanism(s) against the criteria in Principle 31 of the UN Guiding Principles on Business and Human Rights (that is, whether the mechanism(s) is legitimate,</li> </ul>	<ul style="list-style-type: none"> <li>- Does the company monitor and report on employee mental health and well-being, such as sick days due to mental health? (8.8)</li> <li>- Does the company integrate mental health safeguarding into job design and workplace conditions? (8.9)</li> <li>- Does the company offer a health and/or well-being programme? (8.11)</li> <li>- What measures does the company have in place to ensure that workers who are unwell take sick leave, and other necessary leave, and are protected economically if they need to do so? (8.12)</li> <li>- Describe the company's process for consulting with workers, their representative bodies and trade unions, as applicable, and other steps to secure workers' rights to freedom of association and collective bargaining. (9.1)</li> <li>- How does the company secure the rights of non-employee direct operations workers to collective bargaining? (9.6)</li> <li>- Describe the mechanism(s) for enabling workers' participation in corporate decision making, such as worker representation on the Board, having a Non-Executive Director with responsibility for employee engagement, town hall meetings etc. (9.7)</li> <li>- How does the company obtain worker feedback? (9.8)</li> </ul>
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	<p>accessible, predictable, equitable, transparent, and compatible with human rights)? (10.3)</p> <p>-Provide the number of grievances relating to human rights and/or workers' rights reported and resolved in the reporting period in the company's direct operations and in the company's value chain. (10.4)</p> <p>-What policies and procedures does the company have to protect workers from retaliation and reprisal for speaking up or lodging a grievance relating to their rights as workers and working conditions? (10.6)</p>	
<p>ESRS S2 (social) - Workers in the value chain</p>	<p>- Does the company have a public commitment to prohibiting, identifying, and preventing forced labour, modern slavery and human trafficking in its operations and value chain? (1.8)</p> <p>- How did consultations with workers, worker representative bodies and/or trade unions, help the company identify these salient human rights issues? (2.7)</p> <p>-What action has the company taken, or intends to take, to prevent and mitigate the salient human rights issues identified? (2.8)</p> <p>-Provide an example of how the company has monitored the effectiveness of actions taken to address negative impacts on the human rights of workers in the reporting period, including by consulting with impacted workers and any lessons learned. (2.9)</p> <p>-Provide details of the channel(s)/mechanism(s) through which workers can raise complaints or concerns, including how these operate and how workers were consulted on the design of the mechanism(s). (10.1)</p> <p>-Does the company assess the effectiveness of its grievance mechanism(s) against the criteria in Principle 31 of the UN Guiding Principles on Business and Human Rights (that is, whether the mechanism(s) is legitimate, accessible, predictable, equitable, transparent, and compatible with human rights)? (10.3)</p> <p>-Provide an example of how the company has provided or contributed to providing a remedy for a human rights/workers' rights grievance raised in the reporting period, including by consulting with impacted workers and any lessons learned. (10.5)</p>	<p>-Provide details on the company's efforts to map its value chain, including beyond the first tier. State the percentage of the company's upstream value chain mapped to date. (11.2)</p> <p>-Does the company publicly disclose the results of its value chain mapping? (11.3)</p> <p>-Provide the number of first tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend). (11.4)</p> <p>-Does the company collect data on the gender composition of its value chain workforce? (11.8)</p> <p>-Provide details on any specific products, services, and raw materials, wherever these feature in the value chain, identified to be of particular risk of forced labour, modern slavery, and human trafficking. (11.9)</p> <p>-What measures are in place to incentivise those responsible for the company's day-to-day sourcing decisions to effectively ensure the company meets responsible sourcing and workers' rights commitments (beyond adherence to the company's Employee/Business Code of Conduct/Ethics Code etc)? (12.1)</p> <p>-Does the company assess supplier performance against its own human rights commitments, as applicable, as part of the process for selecting new suppliers? (12.2)</p> <p>-Does the company require suppliers to respect a minimum set of labour standards of workers' rights in a supplier code of conduct, or similar? (12.3)</p> <p>-How does the company assess whether its sourcing and/or purchasing practices allow a supplier to meet its workers' rights commitments e.g. by requesting feedback on the business relationship from suppliers etc? (12.5)</p>

	<p>-What policies and procedures does the company have to protect workers from retaliation and reprisal for speaking up or lodging a grievance relating to their rights as workers and working conditions? (10.6)</p> <p>-What action has the company taken to build the capacity of other entities in its value chain to mitigate and manage risks to workers' rights, including in their own value chain (e.g. through training)? (13.1)</p> <p>-How is the company working to ensure that value chain workers can exercise their rights to freedom of association, including the right to unionise, and collective bargaining? (13.2)</p> <p>-How does the company assess whether it is improving conditions for workers in the value chain? (13.3)</p> <p>-Has the company identified any instances of forced labour, modern slavery, human trafficking or child labour in its value chain in this reporting period? (13.4)</p> <p>-Is prison labour used in the company's value chain? (13.5)</p>	<p>-Do the company's responsible sourcing policies and practices apply to third party labour providers (labour agencies, logistics, cleaning, security, etc.)? (12.6)</p> <p>-How does the company measure whether it is effectively incentivising supplier progress on workers' rights and working conditions? (12.7)</p>
ESRS S3 (social) - Affected communities	<p>- Does the company have a public commitment to provide a remedy where it has caused or contributed to adverse human rights impacts affecting/linked to its business operations and relationships? (1.9)</p>	