WDi

Workforce Disclosure Initiative

2026 Survey Guidance Document

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Version control

Version	Date	Changes made
1	July 2026	Initial document published

Table of contents

Introduction to the Workforce Disclosure Initiative

The Workforce Disclosure Initiative (WDI) is an investor collaborative designed to help companies improve the standard of reporting on workforce metrics. It was created in response to investor concerns that companies' public reports do not yet provide the meaningful and comparable information on workforce issues that investors seek.

The WDI provides companies with a comprehensive online reporting platform to disclose data on the workforce policies and practices underpinning the management of their employees and wider workforce. The WDI survey is designed to capture information that companies already collect and disclose as well as new information of importance to investors.

The long-term goal of the WDI is to improve the quality of jobs in the direct operations and supply chains of listed companies around the world. As such, the WDI adopts a holistic view of a company's workforce, encompassing the employees and contingent workers in a company's direct operations as well as workers in its supply chain.

As of July 2025, the WDI has 25 investor signatories with over $4.2 trillion in AUM.

Companies that disclose through the WDI will have the opportunity to show, to a significant group of investors, that they are prioritising workforce issues and taking their responsibilities as employers and businesses seriously. Participation also indicates that companies are demonstrating leadership by being prepared to work collaboratively towards the goal of greater transparency and ultimately towards better outcomes for their business and their workers.

Governance of the WDI

The WDI is coordinated by Thomson Reuters Foundation (TRF) which uses the combined power of journalism and the law to build global awareness of critical issues faced by humanity, inspire collective leadership and help shape a prosperous world where no one is left behind. TRF is the corporate foundation of Thomson Reuters, the global news and information services company that works to advance media freedom, foster more inclusive economies, and promote human rights. Through news, media development, free legal assistance, training and convening initiatives, TRF combines its unique services to drive systemic change.

The WDI is supported by TRF and investor signatories contribute a fee based on their institution type and size.

This guidance document

This guidance document provides companies with information on how to complete the WDI survey. The document follows the structure of the survey and sets out why transparency in each area is important and a glossary of key words/phrases used throughout this document and the survey.

For a detailed breakdown of the survey questions themselves, as well as guidance on how to answer each question, the Excel version of the survey (downloadable from this page of the website) shows what companies should try and include in each of their answers. Guidance notes are also embedded next to each question in the WDI online reporting platform (explained below). Companies are encouraged to read the guidance alongside each question as this will help ensure they provide the correct information in each answer. We have also compiled all the best responses from 2024 in the “2025 Good Practice Guide” available to view on the WDI website.

If you have any questions about completing the survey, please contact:
wdi@thomsonreuters.com.

For company-focussed WDI resources visit: https://wdi.trust.org/disclose-as-a-company/.

The business case: Why take part?

In a business environment shaped by rapid technological change, geopolitical uncertainty, labour-market disruption, and increasing supply-chain scrutiny, workforce management has become a core driver of corporate performance. The WDI 2025 report's own analysis notes that as companies increasingly formalise workforce governance structures and policy commitments, the outstanding challenge is no longer whether these structures exist, but whether they are consistently translating into decisions, incentives, and measurable outcomes in practice. For companies, this creates both a challenge and an opportunity: those able to demonstrate robust workforce governance are better placed to build trust, anticipate risk, and compete for capital, customers, and talent.

The Workforce Disclosure Initiative provides companies with a practical framework to do exactly that. By adopting WDI, companies can move beyond fragmented or reactive reporting and develop a clearer view of how workforce practices affect business performance across direct operations and supply chains. This includes areas such as retention, health and safety, workforce stability, grievance mechanisms, labour standards, and supplier oversight. These are not peripheral compliance issues; they are material business factors that influence operational continuity, legal exposure, investor confidence, and licence to operate. WDI is moving from a framework that captures what companies report to one that evaluates how well they report it. Central to this is the 3A scoring architecture - Awareness, Approach, and Action - where awareness evaluates a company's understanding of its risks and responsibilities, approach assesses governance structures and policies, and action captures implementation and improvement.

For companies, participation in WDI is not simply a transparency exercise. It provides a structured way to assess workforce-related risks, strengthen internal accountability, and identify gaps in governance, data, and coordination before they become costly problems. For businesses with complex operating models or global supply chains, visibility into workforce practices, including among contracted labour[1], can help surface under-monitored risks and strengthen oversight. WDI transforms workforce disclosure from a reporting exercise into a strategic management tool that supports this effort.

Participation also strengthens engagement with investors, customers, regulators, and other stakeholders by improving the quality and consistency of workforce disclosure. Structured, comparable data allows stakeholders to assess a company's practices and progress more accurately, recognise genuine improvement, and distinguish stronger governance from limited or less rigorous reporting. It supports internal readiness for external scrutiny and helps companies align workforce reporting with evolving expectations under human rights due diligence standards, including the corporate responsibility to respect human rights set out in the UN Guiding Principles on Business and Human Rights.[2] The absence of this data carries its own cost, however, where companies under-report or omit material workforce issues, they widen the gap between what management knows internally and what investors can observe externally. Disclosure research consistently finds that higher disclosure provides great benefits for companies as well as investors and lenders, since increasing disclosure reduces information asymmetry and the cost of capital, thereby increasing firm value.[3] Research has also found that corporate investments in human capital are strongly associated with increased profitability and performance as well as broader economic growth,[4] which is precisely why institutional and retail investors are increasingly demanding workforce-related information to close the gap between what management knows and what is disclosed publicly.[5]
This pattern extends into the supply chain, where under-disclosure of labour issues can obscure risks that later surface as direct financial exposure. Cross-industry analysis compiled to inform SASB's human capital standards has linked harms to workers in value chains to regulatory risk, reputational risk, and operational cost, concluding that mistreatment of workers in supply chains is a financially material risk rather than a peripheral compliance concern.[6]

Regulatory expectations around workforce and human rights disclosure continue to expand. Recent analysis of the ESG regulatory environment describes it as increasingly fragmented, with different jurisdictions moving at markedly different speeds and several major rules facing

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[1] Business & Human Rights Resource Centre. (2025). *Not Just a Number: Tracking Migrant Worker Abuse in Global Supply Chains — 2025 Global Analysis.*https://www.business-humanrights.org/en/from-us/briefings/migrant-worker-analysis-2025/not-just-a-number-tracking-migrant-worker-abuse-in-global-supply-chains-2025-global-analysis/
[2] UN Office of the High Commissioner for Human Rights. (2011). *Guiding Principles on Business and Human Rights.*https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf
[3] Recursive correlation between voluntary disclosure, cost of capital, information asymmetry, and firm value. Cogent Business & Management. https://www.tandfonline.com/doi/full/10.1080/23311975.2022.2154489
[4] Claudia Goldin, "Human Capital," *Handbook of Cliometrics* (2014): 1–42, available at https://scholar.harvard.edu/files/goldin/files/human_capital_handbook_of_cliometrics_0.pdf
[5] It's Time for a Workforce Disclosure Reset. Center for American Progress. https://www.americanprogress.org/article/time-workforce-disclosure-reset/
[6] Evidence of Corporate Risk from Harms to Workers in their Value Chains. Rights CoLab. https://rightscolab.org/evidence-of-corporate-risk-of-harms-to-workers-in-their-value-chains/

delay, revision, or renewed uncertainty over scope and timing.[7] A company waiting for a single, stable rulebook to emerge before investing in workforce data infrastructure is, in effect, waiting for something that current research suggests may not settle on a predictable timeline. Building disclosure capability ahead of that uncertainty appears to carry protective value in its own right. Firm-level evidence has found that corporate ESG disclosure reduces the likelihood of regulatory inquiry by lowering agency costs and business risks, effectively rewarding companies that are already transparent before scrutiny arrives.[8] A company that builds WDI participation into its regular reporting cycle is therefore developing the systems, data infrastructure, and cross-functional coordination that a shifting regulatory landscape is likely to require in some form, whatever shape the final rules take, on its own timeline rather than under the pressure of one.

Ultimately, WDI gives companies a practical route to strengthen workforce governance, improve decision-making, and demonstrate preparedness in a more demanding operating environment. By participating now, companies can build trust, reduce exposure to emerging risks, and position workforce management as a source of resilience and long-term value.

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[7] Regulatory Shifts in ESG: What Comes Next for Companies? Harvard Law School Forum on Corporate Governance. https://corpgov.law.harvard.edu/2025/04/12/regulatory-shifts-in-esg-what-comes-next-for-companies/
[8] Corporate ESG disclosure and regulatory inquiry: Evidence from comment letters on annual reports. ScienceDirect. https://www.sciencedirect.com/science/article/abs/pii/S1062940825000282

WDI survey methodology

Survey structure and content

The WDI survey has been revised and refined in order to meet the needs of investor signatories and elicit the most meaningful workforce data from globally listed companies. The WDI follows an iterative process each year to ensure the survey provides a robust and comprehensive framework for assessing companies on their workforce management, and that it reflects a rapidly evolving corporate reporting landscape which brings about complex reporting challenges for companies. We are grateful to all stakeholders who have contributed time and constructive feedback to the process since the first survey was sent out during our pilot year in 2017.

Survey structure

The WDI survey comprises 13 sections:

Section	Subject of section	Part of business
1	Governance	Direct operations and value chain
2	Risk assessment and human rights due diligence	Direct operations and value chain
3	Workforce composition	Direct operations
4	Diversity and inclusion	Direct operations
5	Workforce wage levels and pay gaps	Direct operations
6	Stability	Direct operations
7	Workforce development and adaptation	Direct operations
8	Health, safety and wellbeing	Direct operations
9	Worker voice and representation	Direct operations
10	Grievance mechanisms	Direct operations and value chain
11	Value chain transparency	Value chain
12	Responsible sourcing	Value chain
13	Value chain working conditions	Value chain

Questions in the WDI have been designed to be relevant to all business models and sectors.

Question tiers

The WDI can be a time and resource intensive process for those at the very start of their reporting journey where the systems and processes for collecting and reporting data have not yet been established. In recognition of this, the WDI introduced question tiers (formerly Disclosure levels) to help companies new to this area of reporting prioritise their reporting efforts. A summary of these tiers is provided below. Companies are encouraged to prioritise Foundation tier questions in their first years of reporting to the WDI, gradually working up to Intermediate and ultimately Comprehensive tiers. While many companies may find that they have data to report and gaps to fill across all levels, the question tiers are a useful lens for those companies in need of a more structured approach in the early days of workforce reporting.

Foundation: questions that ask for information on the governance of the workforce, policy commitments and risk assessment processes across the workforce; basic human capital metrics in the direct operations such as the number of employees and turnover rates; and simple information on the structure and composition of the first tier supply chain and the company's sourcing and purchasing practices. Foundation questions make up about 43% of the survey.

Intermediate: questions that go beyond commonly reported metrics to provide additional insights into the risks and opportunities in the direct operations such as pay ratios and the effectiveness of remedial actions. In the supply chain, questions ask for information on the size and location of the first-tier workforce and the risks to workers' rights. Intermediate questions make up about 41% of the survey.

Comprehensive: questions that reflect the challenges of collecting and reporting information on aspects which are often overlooked such as detailed demographic breakdowns of the workforce and the outcomes of worker representation; and in the supply chain, more detailed information on its composition. Comprehensive questions make up about 15% of the survey.

Core indicators

The Core indicators are a small set of WDI indicators which capture the fundamental data companies need to be able to understand and monitor in order to improve the conditions of their workforce. These indicators have been introduced to provide responding companies with an additional framework to consider when prioritising certain parts of the survey.

Core indicators are not the most rudimentary or basic information a company should report on their workforce. Instead, they are indicators that provide data that, when not collected, significantly hampers a company's ability to meaningfully improve working conditions and/or data that is indicative of a company's broader approach to managing its workforce.

Companies can opt to only complete the core indicators and you will be able to change this setting whenever you like within the Nossa Data online reporting platform (where all the answers need to be submitted) but this setting will determine the initial view of the survey questions you're presented with. For companies that are just starting out on their reporting journey or those that are short of time, the Core Indicators are a good starting point. Companies can, of course, add any extra datapoints to their response by changing the setting from Core Indicators to view all the questions at any stage.

A full list of the Core indicators can be found in Appendix IV and more background information can be found here.

Thematic modules

In 2026, we have introduced thematic modules to the survey. These modules group questions from different sections in the survey that overlap thematically. For example, Section 4 is the Diversity and Inclusion section, some questions in Section 5 Wage levels and pay gaps and Section 7 Workforce development and adaptation that also cover diversity related datapoints.

As a result, the whole of Section 4 and the relevant questions from Section 5 and 7 are grouped together in the Diversity and Inclusion module. Companies can choose to answer or skip a particular module. However, excluding a particular module from the response will impact their overall score and limit the benchmarking capabilities. See below for more information about scoring.

Public answers vs answers for WDI signatory investors only

For the majority of the survey, companies can choose to make each answer public or available only to WDI signatory investors. If public, the answers are viewable via the WDI website to all who wish to view them (the 2025 public data is downloadable from here: https://wdi.trust.org/wp-content/uploads/2026/05/2025-WDI-public-company-response-data.xlsx.. Otherwise, companies can make their answers available only to the WDI signatory investors, but the data will be used in aggregate analysis.

Our signatory investors encourage companies to make as much of their response public as possible and in an effort to promote this, there are a handful of questions in the survey whose answers are mandatorily public. These are mostly Foundation tier questions and are shown in this document in the "Privacy setting of answer" columns below as well as in the online reporting platform and the Excel version of the survey which can be found here.

To understand more about how your data will be used after it has been submitted, please read the "submission agreement".

Self-disclosure data will remain restricted to the investor signatory group and will not be shared more broadly. Public-source data gathered as part of the pre-population process may be made available to research partners through a licensing arrangement to support research and knowledge-sharing activities.

Scope of disclosure and additional contextual information about your response

When companies report workforce data, it is not always clear which aspects of the business the data relates to. As such, in an effort to continuously improve the comparability of the data companies report, the WDI is evolving its approach to understand the 'scope' or boundary for reporting.

At the end of every topic, there is a free text box for "Notes on this topic" which the company can use to add any extra contextual information for their answers in that topic. This information is not scored.

In 2025, companies are asked to set out their significant operating locations, that is, countries or regions which are of significance to the company because of, for example, the level of spend, the number of employees and/or the criticality of the location to business continuity. These options refer to questions on employee breakdown, collective bargaining agreement coverage and occupational health and safety. Given the complexity of providing a clear reporting boundary, companies will still be able to explain or clarify criteria they have used to determine what constitutes a significant operating location for them.

Alignment with other frameworks

The workforce reporting landscape is complex. However, across different frameworks there are many important convergence points that help bring greater transparency to a long-neglected aspect of corporate business. The WDI reflects the existing universe of workforce indicators and organisations by referencing them throughout the WDI survey where there is obvious overlap in the data being requested. This cross-referencing shows how different reporting requests integrate with each other and alerts companies to data points they may have reported elsewhere. A list of frameworks referenced in the survey is included in Appendix I.

WDI survey consultees

Numerous stakeholders, each with specific expertise and insight, have provided critique and comment on the WDI survey since its conception in 2016. These include: participating and non-participating companies, investor signatories, civil society, reporting frameworks and standards, trade unions, social auditors, academics and a mixed group of external topic experts in areas such as gender equality, human resources, and responsible sourcing. We are especially grateful to the numerous individuals and organisations who provided insight and expertise in support of the project. The comments provide an ongoing source of learning and debate, feeding into the ongoing evolution of the project.

The reporting process and scoring

The online reporting platform

Companies must submit their answers online through the WDI online reporting platform, provided by Nossa Data. Any companies not already in receipt of a web link to access the platform should contact the WDI team to request one: wdi@thomsonreuters.com. An Excel version of the survey can be used to draft answers and it contains guidance on what companies should try and include in their answers; it can be downloaded from here.

Please note that there are a couple of functions in the online reporting platform users should be aware of:

- inside the online reporting platform, company users can mark answers as “Not started/In progress/Flagged” etc; these settings are for the company users to help mark progress through the response and so they can communicate with colleagues about which questions are finished or which are not going to be answered for this year etc;
- There are also comment boxes for each question. These are also for your organisation to use internally to communicate with any other users in the platform;

Both these features don’t have a bearing on the score of the response and they won’t be communicated to the investor signatories or viewed by the WDI team.

Companies have until Friday 30 October 2026 to submit their response via the online reporting platform.

The WDI team is available throughout the reporting period to support companies individually or via group webinars. Companies are encouraged to contact the team as early as possible over the reporting period. We recognise that companies are at different stages of workforce data collection and reporting and that establishing new data collection systems takes time. We invite all companies to be open about gaps in their current data, and the challenges in collecting and reporting the requested information. We also encourage companies to provide feedback on the reporting process which is crucial to helping develop a more robust survey for future years. There is a glossary at the end of this document to provide clarification on words and phrases.

All the information disclosed via the WDI will be made available to the WDI investor signatories. Investors will be able to use this information to inform their direct engagements with companies and to integrate into their financial assessments of companies. The WDI will also make available to investors the reasons companies give for not taking part in the Initiative. To understand more about how your data will be used after it has been submitted, please read the "submission agreement" referred to above.

Scoring and benchmarking your data and how you can get feedback on it: Every company will receive a public source response that has been compiled using information in the public domain by our AI tool. This public source response will be scored on the maturity of the data it demonstrates, using our new 3A scoring framework, and each company will get a benchmarking report on how their data compares to peers. The 3A framework assesses each topic and section as well as the overall response on the following three dimensions:

- Awareness — Does the company recognise its obligations, risks, and the relevance of this workforce dimension?
- Approach — Does the company have governance structures, policies, and systems in place to address it?
- Action — Has the company implemented, monitored, and improved its practices in relation to it?

Both the public source response and the score it achieves will be shared with our investor signatory group. When a company reviews this public source information, edits it and submits it as a formal response by the deadline of **30 October**, the score will be recalculated to give a self-disclosure score. This self-disclosure score will be final and we will offer all responders feedback on their response and this score. The self-disclosure scores will be ready by the end of January 2027 and will only be shared with investor signatories if the company wishes to do so.

Please keep an eye on our website for updates on scoring during the 2026 disclosure window, including how we will be celebrating the 2026 responding companies for their efforts.

The WDI team will facilitate dialogue between investors and companies on the responses submitted and topics covered in the survey and we encourage all companies to come to all the webinars and events we hold; please check this page regularly for upcoming events.

In May 2027, the WDI team will publish a public report on the results of the responses in 2026, with an emphasis on the progress being made in workforce reporting and transparency, sharing examples of good practice from disclosing companies and providing guidance on ways to further improve workforce reporting. This report will contain a list of all responding companies and you can see the 2025 version here.

General advice and FAQs

The list below includes some of the most common questions from companies when responding to the WDI survey.

Advancing reporting through the WDI survey

I am just getting started with the survey, are there any areas that I should prioritise?

The WDI survey and question guidance is structured in a way to support companies to prioritise their responses and progressively increase the level of workforce data they report as they become more accustomed to responding to the survey. There are three main ways companies can prioritise their response.

Companies should focus on providing data for the Foundation tier questions, which ask for the most basic and commonly reported workforce metrics. Companies should also aim to respond to as many of the Core Indicators as possible, as these ask companies for the data that can be most insightful when looking to improve workforce practices. Lastly, the guidance for each question has been structured to highlight what data can be reported when a company is 'getting started' and what would be the more detailed data companies provide as 'next steps'. Even if the company cannot meet every criteria in the guidance, providing data on just the 'getting started' components can help prioritise data collection and responses and establish a foundation for more detailed data in future years.

My organisation has been taking part for a couple of years, how can we improve our WDI response?

Organisations that are looking to advance their workforce reporting should aim to complete as many Intermediate tier questions as possible. Companies should also aim to report against all Core Indicators.

Companies should also aim to provide more comprehensive data for the questions they are already responding to, for example, by providing data that covers more operating locations and a larger proportion of the workforce. They should be meeting all 'getting started' criteria in the guidance for every data point they provide, as well as aiming to provide data for more 'next steps' criteria. Organisations should also consider how they can provide more data on topics that are traditionally underreported, such as workforce stability.

How can my organisation become a leading WDI responder?

Companies that are looking to establish themselves as leaders in workforce reporting should be aiming to provide data for as many Comprehensive tier indicators as possible. These are questions that reflect the challenges of collecting and reporting information on aspects which are often overlooked. Leading companies should already be providing detailed data against all Core Indicators and, wherever possible, providing data that covers as large a proportion of the companies' operations as possible. Leading companies should also be meeting the majority of all guidance criteria (both 'getting started' and 'next steps') for each question.

Question formats and answer structures

The question is asking for an example of something that my company has never done, how should I respond?

Example question: 1.3 How does the company ensure those with governance responsibility (identified at Q1.1) 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.
Recommended approach: Where the company does not have a formal example of ensuring workforce or human rights expertise among those with governance responsibilities, it can explain how relevant governance bodies access expertise through internal functions. Input from teams such as Human Resources, Legal, Compliance, or Internal Audit helps Board and executive-level bodies understand specialist workforce and human rights issues and interpret relevant data. The company should describe the specific type of information these functions provide. For example, HR may provide employee turnover, diversity and inclusion, training, and wellbeing data. Legal or Compliance may provide updates on regulatory compliance, whistleblowing, or labour-related disputes. This information helps the relevant governance body exercise informed oversight by identifying key workforce and human rights risks. The company may also disclose planned enhancements, such as targeted training, periodic expert briefings, or inclusion of workforce expertise in Board or executive skills assessments.

What should I do if my company only has partial data for a question?

Example question: 3.3 Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.
Recommended approach: Organisations should provide whatever data they currently have and utilise the 'notes on this topic' questions to provide any further context around the data they have provided. Companies should not feel concerned about providing partial data, as even limited data is greatly valued by investors. Providing partial data can also help the company identify where there are gaps in their data collection and opportunities to progressively build upon the information the company already has, helping the organisation improve its own reporting.

The question is asking for numerical data which my organisation has, but the answer is zero, should I still include this?

Example question: 9.2 Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations
Recommended approach: Companies should provide whatever data they have, even if the answer is zero. This is both helpful to investors when looking to understand the company's

approach to workforce management, as well as ensuring the company's actual level of workforce data is reflected in its score.

A question is not relevant to my organisation and/or we do not publish this data. Should I just put N/A?

Unless specifically stated in the guidance, any answers where companies put 'N/A' or similar (for example, 'not publicly disclosed') will not receive disclosure points. For questions where 'N/A' is included in the guidance, companies will still receive disclosure points for including this in their response.

Sector-specific considerations and relevance

My organisation does not have an extensive supply chain and/or is not involved in manufacturing; do I need to respond to questions looking at the value chain?

All questions in the WDI survey have been designed so that companies from every sector can provide at least some data. It is inevitable that certain topics will be more salient for certain companies than for others, but companies should aim, and be able to, provide data for every section of the survey, including the sections on the value chain. While service-based companies often lack goods-focused supply chains of an equivalent scale to manufacturing organisations, it is extremely unlikely that they will have no value chain to report on at all, as service-based companies often have upstream value chains that consist of other services, tools, software and so on.[9] As the value chain sections consider the whole value chain, companies can and should also consider the downstream value chain (the process of getting products from the company to the end user), rather than just the upstream value chain (the process of getting materials to the manufacturer) in their answers.

The 'getting started' criteria in the guidance can serve as a helpful guide as to the information that may be more appropriate for organisations with less extensive value chains. Additionally, as the WDI's focus is transparency, and not performance, companies will not be penalised for responding to questions with limited data. Where a question asks about value chain practices that the organisation does not engage in, the company can simply state this.

It is unusual for workers to unionise in my organisation's sector, are questions on collective bargaining relevant to me?

Even in sectors or organisations where unionisation and collective bargaining are less common, companies should still aim to respond to questions addressing these topics. Collective bargaining is fundamental human right for all workers, regardless of sector, as evidenced by its

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[9] Taylor, E. (2014). *Differences in supply chain designs for a manufacturing industry vs. a service industry*. The Houston Chronicle: Managing Employees. http://smallbusiness.chron.com/differences-supply-chain-designs-manufacturing-industry-vs-service-industry-14610.html

inclusion in numerous national and international legal standards.[10] Consequently, data on collective bargaining is incredibly important and an area of significant interest for investors, regardless of sectoral prevalence, given its fundamental nature.

The WDI's focus on transparency, rather than performance, results in the survey being inclusive of companies with a range of approaches to workforce management, and so a lower prevalence of certain practices, such as collective bargaining, should not prevent companies from answering questions on these topics. For example, for question 9.2, a company could simply state that they have 0% collective bargaining agreement coverage across their operations, rather than ignoring these questions.

However, to ensure investors can gain a full understand of how the company engages with workers, companies operating in sectors with low collective bargaining agreement coverage should place a strong emphasis on questions that allow them to demonstrate how they are listening to their workforce, such as Q2.7 and Q9.7, amongst others.

[10] Including, for example, the ILO Freedom of Association and Protection of the Right to Organise Convention, 1948 (No.87), the ILO Right to Organise and Collective Bargaining Convention, 1949 (No.98), Article 23.4 of the Universal Declaration of Human Rights

Overview of the sections and topics in the WDI survey

This section provides an overview of the sections and topics covered within the WDI survey, and sets out why disclosure on these areas is important. A full overview of the questions in the survey and the guidance for each question can be found in the WDI survey spreadsheet, which can be downloaded at: https://shareaction.org/workforce-disclosure-initiative/disclose-as-a-company

Section 1: Governance – Direct operations and value chain

Why this section is important

Building a productive and engaged workforce within a rights-respecting workplace culture requires leadership from the highest levels of authority in a company. Companies should identify the positions with governance responsibility for workforce matters and the topics under their mandate to give investors insight on which topics have been prioritised and who is ultimately accountable for performance. This information also gives insight on a company's wider governance structure, culture and values and can highlight any gaps in this structure.

A company's commitment to effectively manage workforce matters can be evidenced by the role of the Board, how regularly Board members receive updates and report on progress towards workforce targets and objectives, and how those with governance responsibility are incentivised to make decisions that support a company's strategic goals. Linking Key Performance Indicators (KPIs) to remuneration or compensation schemes can act as a form of accountability and shows a company's commitment to evaluating and incentivising performance on non-financial indicators, such as diversity and inclusion, employee engagement and representation, and responsible sourcing.

Policy commitments are also important for communicating a company's values, commitments and principles. They should set out how a company will take action and influence decision-making within the business to ensure the commitment is fulfilled in practice. Investors also want to understand the process for delegating responsibilities through senior management and beyond. A clear process is required if practices are to align with a company's overall culture and values.

Establishing appropriate governance structures and accountability mechanisms increases the chance of policy commitments being fulfilled and translating into positive outcomes for the business and its people.

Governance structure and management

Why this topic is important

Effective management of workforce risks and opportunities requires leadership from the highest levels of authority in a company. Identifying the most senior level of responsibility for workforce issues can help investors understand who is ultimately accountable for workforce risks and opportunities and where there are gaps in the governance structure. It also indicates the degree to which a company prioritises workforce matters at the most senior levels of the organisation, as well as how management of workforce matters shapes the overall business strategy. A clear process is required if policies and practices are to align with a company's overall commitments and objectives.

Board performance

Why this topic is important

For effective workforce management to take place, it's essential that those at the highest levels of authority in a company with responsibility for workforce matters have sufficient expertise (or access to information) to steward this vital asset. The use of performance indicators can indicate how committed a company is to improving workforce management. When linked to the monitoring of the areas identified in Q1.2 they can be used to incentivise and hold those at the highest level of a company to account.

Human rights policy commitment

Why this topic is important

Companies should have a public commitment to respect universal human rights – at a minimum those set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the core International Labour Organization (ILO) standards – that is approved by the highest governance body. A policy commitment on human rights represents an important public document that communicates a company's values and principles in this area. It is a first step in setting out how a company will take action and influence decision-making within the business to ensure the commitment is made in practice. A company's human rights policy should commit to respecting the human rights of workers and of other individuals or communities as relevant to the industry.

In line with the UNGPs, where a company has caused or contributed to a negative human rights impact, it must address the harm by providing a remedy. The form of remedy (e.g. compensation, reimbursement of unpaid wages) must be identified in consultation with impacted workers. As a first step, a company should have a public commitment to provide a remedy where it is linked to harm to human rights, and should provide details on the grievance mechanism or channel through which impacted individuals can raise concerns – grievance mechanisms are covered in more detail in Section 10.

Investors want to see that companies are taking responsibility for any adverse impacts they have caused in a fair and prompt manner as the repercussions, especially reputationally, [11], for failing to do so are considerable.[12] Consulting the affected stakeholders is key to understanding which remedial action is most appropriate and fair, as well as providing scope for a Just Transition to a low-carbon future.

A growing number of countries have introduced mandatory reporting on the steps companies take to identify and prevent modern slavery and other forms of forced labour. Even if operating in jurisdictions without applicable legislation, companies have a duty to publicly prohibit forced labour, modern slavery and human trafficking across their business operations and relationships and to set out clear actions on how they are fulfilling this commitment.

Section 2: Risk assessment and human rights due diligence – Direct operations and value chain

Why this section is important

Investors want to understand a company's processes for assessing, identifying and managing risks to the business and to people impacted by a company's business activities. A robust risk management process indicates that a company is well-positioned to anticipate and respond to risks before they become adverse impacts, while proactively seeking to generate opportunities that could benefit its workforce and business strategy. This is particularly relevant as companies transition their business activities to align with a low carbon economy. Companies must give due consideration to the relationship between workforce and climate-related risks and opportunities in order to ensure the transition is both just and socially inclusive.[13]

Human rights due diligence is the starting point for any meaningful identification of risks to people. In line with the UN Guiding Principles on Business and Human Rights (UNGPs), companies have a responsibility to assess and identify their salient human rights issues (these are the most severe potential or actual negative impacts in connection with a company's operations or value chain), take action to prevent and mitigate adverse impacts, and provide a remedy where it has caused or contributed to harming human rights. Conducting human rights due diligence should be an ongoing process that considers all people potentially impacted by a company's activities, with particular attention being paid to vulnerable groups.

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[11] Harvard Law School Forum on Corporate Governance, "The Wells Fargo Cross-Selling Scandal" by Bryan Tayan, accessed 20th June 2020, https://corpgov.law.harvard.edu/2019/02/06/the-wells-fargo-cross-selling-scandal-2/.
[12] This is Money, "Toxic tactics by Ryanair crashed our shares, say investors suing airline for staff strife and walkout by pilots", accessed 20th June 2020, https://www.thisismoney.co.uk/money/markets/article-7391071/Toxic-tactics-Ryanair-crashed-shares-say-investors-suing-airline.html.
[13] Section B in Final TCFD Recommendations Report, "Recommendations of the Task Force on Climate-related Financial Disclosures", page 13, accessed 24th June 2020, https://www.fsb-tcfd.org/wp-content/uploads/2017/06/FINAL-2017-TCFD-Report-11052018.pdf.

Investors are keen to understand this as a company's salient human rights issues likely correlate with risk to the business, "as seen in the many instances where they lead to reputation-damaging campaigns, disruption and delays to operations, increased costs of managing conflict, litigation and other costs or loss in value to the business."[14]

Findings from the company's human rights due diligence process should inform wider risk management strategies. In line with the UNGPs, "human rights due diligence can be included within broader enterprise risk management systems, provided that it goes beyond simply identifying and managing material risks to the company itself, to include risks to rights-holders".

Human rights due diligence

Why this topic is important

It is crucial that all companies have a robust, well documented and ongoing human rights due diligence process to ensure they fully understand, identify and account for the positive and negative impacts they're having on people and society. Investors are keen to understand how companies are managing this as the failure to identify, prevent and address adverse human rights impacts may lead to reputational, operational, financial and legal risk, which impacts a company's share price. As employers and customers, companies have a responsibility to identify and assess human rights risks and impacts and to communicate openly and clearly with all stakeholders. Further, as the public becomes more concerned about companies' impact on human rights,[15] it's in companies' interests to be transparent on these issues. As the European Union moves to introduce mandatory human rights due diligence, companies that already have these processes established will be significantly better placed to comply with any proposed legislation.

Risks and opportunities

Why this topic is important

A company's activities will impact human rights in various ways, both positive and negative. Companies with large-scale operations will have multiple human rights risks and impacts, potentially across different geographies. As part of their ongoing human rights due diligence, companies should be identifying the salient human rights issues. They should be defined by their scale (the gravity of the impact on human rights), scope (the number of individuals that are or could be affected) and remediation (how difficult it would be to rectify the resulting harm).

Investors are interested in understanding if a company has a distinct risk assessment process in relation to the direct operations workforce; how this relates to other processes such as ongoing human rights due diligence and wider enterprise risk management; and how robust this process is. Equally, investors are keen to see how companies are making the most of new opportunities to innovate, expand and add value to their business.

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[14] Business and Human Rights Resource Centre, "Caroline Rees of Shift explains why companies should address salient human rights issues", accessed 25th July 2020, https://www.business-humanrights.org/en/latest-news/caroline-rees-of-shift-explains-why-companies-should-address-salient-human-rights-issues/.

[15] Accenture, "From Me to We, the Rise of the Purpose-led Brand", accessed 14th July 2020, https://www.accenture.com/_acnmedia/thought-leadership-assets/pdf/accenture-competitiveagility-gcpr-pov.pdf#zoom=50.

Once the salient human rights issues have been identified, companies need to take action to stop risks to human rights from becoming adverse human rights impacts and/or to mitigate the harmful impact. The objective of [human rights due diligence]() is to prevent the occurrence of harm which can amount to a breach of human rights. Sometimes, a company may be able to modify its own behaviour to prevent such harm occurring. However, where the potential or actual harm involves third parties, companies should use any leverage it has over that third party to mitigate the harmful impact.

Responding to human rights risk across the value chain

Why this topic is important

In line with the UNGPs, where a company has caused or contributed to a negative human rights impact, it must address the harm by providing a remedy. The form of remedy (e.g. compensation, reimbursement of unpaid wages) must be identified in consultation with impacted workers. As a first step, a company should have a public commitment to provide a remedy where it is linked to harm to human rights, and should provide details on the grievance mechanism or channel through which impacted individuals can raise concerns – grievance mechanisms are covered in more detail in Section 10.

Investors want to see that companies are taking responsibility for any adverse impacts they have caused in a fair and prompt manner as the repercussions, especially reputationally,[16] for failing to do so are considerable.[17] Consulting the affected stakeholders is key to understanding which remedial action is most appropriate and fair, as well as providing scope for a Just Transition to a low-carbon future.

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[16] Harvard Law School Forum on Corporate Governance, "The Wells Fargo Cross-Selling Scandal" by Bryan Tayan, accessed 20th June 2020, https://corpgov.law.harvard.edu/2019/02/06/the-wells-fargo-cross-selling-scandal-2/.
[17] This is Money, "Toxic tactics by Ryanair crashed our shares, say investors suing airline for staff strife and walkout by pilots", accessed 20th June 2020, https://www.thisismoney.co.uk/money/markets/article-7391071/Toxic-tactics-Ryanair-crashed-shares-say-investors-suing-airline.html

Section 3: Workforce composition – Direct operations

Why this section is important

The workforce is often cited as a company's most valuable asset and investors increasingly demand greater transparency on workforce composition.[18] Investors seek clarity on the scale and geographic scope of a company's workforce and look for detail on the various contract types used to employ those who contribute to business activities and business value.[19] To offer a comprehensive understanding of the workforce model, companies should adopt a broad interpretation of their direct operations workforce so that their headcount includes employees, contractors and non-employee direct operations workers who provide regular company services.

The combination of this emphasis on transparency and the growing number of workers employed on non-permanent contracts has enhanced public and regulatory scrutiny of workforce models and related risks.[20] Heightened dependency on employees on fixed-term or non-guaranteed hours contracts is indicative of a less secure workforce with access to fewer employment benefits than comparable permanent employees.[21]

Enhanced scrutiny of workforce models and their related risks has only increased demand for more information at a disaggregated level. Investors are particularly interested in understanding a company's use of various contract types in combination with workforce demographics, such as female employees, which tend to be prevalent in different contractual working arrangements.[22] Demands for greater transparency also come at a time when third-party organisations for recruitment and contracting are widely used.[23] Companies' lack of oversight of employment practices in these arrangements presents specific challenges, particularly due to workers' increased exposure to labour rights risks, demonstrating the need for more comprehensive reporting across the entire workforce.[24]

An effective workforce model can drive increased productivity, worker wellbeing and operational benefits for companies.[25] Conversely, an over-reliance on temporary staff and lack of oversight of workforce issues has the opposite effect and creates potential reputational, financial and legal risks.[26]

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[18] Integrated Reporting, "Creating Value: The Value of Human Capital Reporting", page 4, accessed 15th July 2020, https://integratedreporting.org/wp-content/uploads/2015/12/CreatingValueHumanCapitalReporting_IIRC06_16.pdf.
[19] Financial Reporting Council, "Workforce Related Corporate Reporting: Where to next?", page 3, accessed 15th July 2020, https://www.frc.org.uk/getattachment/59871f9b-df44-4af4-ba1c-260e45b2aa3b/LAB-Workforce-v8.pdf.
[20] EY Global, "How the Gig Economy is Changing the Workforce", accessed 16th July 2020, https://www.ey.com/en_gl/tax/how-the-gig-economy-is-changing-the-workforce.
[21] National Institute of Economic and Social Research, "International Trends in Insecure Work", page 5, accessed 19th July 2020, https://www.niesr.ac.uk/sites/default/files/publications/InternationalTrendsinInsecureWork.pdf.
[22] Trades Union Congress, "Experiencing Workplace Insecurity in the UK", page 13, accessed 17th July 2020, https://www.tuc.org.uk/sites/default/files/insecure%20work%20report%20final%20final.pdf.
[23] International Labour Organisation, "Non-standard Employment Around the World", page 49, accessed 17th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf..
[24] See previous footnote, page 203.
[25] Integrated Reporting, "Creating Value: The Value of Human Capital Reporting", page 3, accessed 15th July 2020, https://www.integratedreporting.org/wp-content/uploads/2015/12/CreatingValueHumanCapitalReporting_IIRC06_16.pdf
[26] See previous footnote, page 8.

Structure and location of direct operations

Why this topic is important

It is important for investors to have an accurate understanding of both the overall volume and the geographical spread of workers delivering core services on behalf of a company. Knowledge of the number of employees involved in a company's activities provides crucial insight into the potential scale of impacts which may arise from workforce issues.[27] Awareness of the key locations in which a company's direct operations take place gives investors a contextual understanding of the information disclosed by companies throughout the survey. With increasing understanding of the value workers contribute to a company's performance and share price, investors seek more transparency as to its structure in order to understand how this resource is being utilised.

Contract Types

Why this topic is important

The rapidly changing employment environment and increased use of contingent contracts has resulted in investors placing a greater focus on the types of contracts companies use.[28] Investors look for a breakdown of the contract types used in order to gain insight into the different types of labour a company uses to realise its business objectives.

Whilst the flexibility of non-standard working arrangements may be desirable to some workers, increasing dependence on contingent work contracts results in increased job insecurity[29] as demonstrated by the lack of employment benefits received by contingent workers which permanently contracted employees are usually entitled to (e.g. holiday leave, sickness pay, and training and development opportunities).[30] With women making up a greater proportion of the contingent workforce than men, the rise in non-permanent contracts poses a real threat to gender equality in the workplace.[31]

Investor concern about growing reliance by companies on subcontracted workers and those recruited by agencies is heightened when such third-party organisations are located in high-risk geographies or employ a high proportion of vulnerable workers. The lack of company oversight over employment practices exacerbates workers' exposure to labour rights risks. It also means that companies themselves are potentially exposed to legal, financial and reputational risks associated with precarious and exploitative labour practices.[32]

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[27] GRI, "Guidance for Disclosure", section 102-8-d, page 10, accessed 15th July 2020, https://www.globalreporting.org/standards/media/1037/gri-102-general-disclosures-2016.pdf.
[28] European Foundation for the Improvement of Living and Working Conditions, "Non-permanent Employment, Quality of Work and Industrial Relations", accessed 17th July 2020, https://www.eurofound.europa.eu/publications/report/2002/non-permanent-employment-quality-of-work-and-industrial-relations.
[29] ILO, "The Consequences of Job Insecurity for Employees: the Moderator Role of Job Dependence", page 1, accessed 27th July 2020, http://www.oit.org/wcmsp5/groups/public/---ed_dialogue/---actrav/documents/meetingdocument/wcms_161364.pdf.
[30] National Institute of Economic and Social Research, "International Trends in Insecure Work", page 5, accessed 19th July 2020, https://www.niesr.ac.uk/sites/default/files/publications/InternationalTrendsinInsecureWork.pdf.
[31] Trades Union Congress, "Experiencing Workplace Insecurity in the UK", page 13, accessed 17th July 2020, https://www.tuc.org.uk/sites/default/files/insecure%20work%20report%20final%20final.pdf.
[32] International Labour Organisation, "Non-standard Employment Around the World", page 203, accessed 17th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf.

Section 4: Diversity and inclusion – Direct operations

Why this section is important

Diversity is any dimension that reflects people's different identities and backgrounds, including their ethnicity, sexual orientation, gender, social background, religion and beliefs. There is a compelling business case for investing in workforce diversity.[33] Workforce diversity enhances the potential for different perspectives on and approaches to issues and how to manage them. More specifically, research on the impact of diverse leadership teams, in terms of gender and ethnicity, has found a positive correlation between greater diversity and company performance,[34] on the basis that companies that commit themselves to establishing diverse leadership are generally more successful.[35]

However, a diverse workforce alone is insufficient to generate value if the working environment is not also inclusive, that is, one in which people are valued for their distinctive identities, experiences and perspectives and which provides equal opportunity for participation. An inclusive working environment requires a workplace culture that is grounded on equality and equity and respects and protects different demographic groups as well as effectively addressing harms caused by discrimination and harassment.

Investors want to know what actions a company is taking to measure and improve workforce diversity in line with its diversity and inclusion (D&I) strategy and to see indications of outcome, such as the retention and promotion of minority worker groups and efforts to measure the return on investment in D&I actions.

Composition data disaggregated by different demographic groups allows investors to understand workforce diversity, while disaggregated data on internal hires can act as a proxy metric for workplace inclusivity.

Monitoring diversity and inclusion

Why this topic is important

There is increasing evidence of a link between diversity and company performance so investors want to see that companies are actively working to improve the diversity of its workforce and leadership.[36] Investors also want to know the makeup of a company's workforce to ensure that companies are responding to the needs of workers from different groups through initiatives

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[33] McKinsey & Company, "Diversity Wins: How Inclusion Matters", accessed 19th July 2020, https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins-interactive?cid=other-eml-alt-mip-mck&hlkid=bebcf0fe25d945f9a125c9175c61a3a0&hctky=9593361&hdpid=d039ebfc-d884-4650-ae7d-9bf849e843aa .
[34] McKinsey & Company, "Delivering Through Diversity", accessed 19th July 2020, https://www.mckinsey.com/business-functions/organization/our-insights/delivering-through-diversity.
[35] McKinsey & Company, "Why Diversity Matters", accessed 19th July 2020, https://www.mckinsey.com/business-functions/organization/our-insights/why-diversity-matters.
[36] McKinsey & Company, "Diversity wins - How inclusion matters", accessed 17 July 2020, https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins-interactive?cid=other-eml-alt-mip-mck&hlkid=bebcf0fe25d945f9a125c9175c61a3a0&hctky=9593361&hdpid=d039ebfc-d884-4650-ae7d-9bf849e843aa.

such as training and other policies and practices, and to ensure that a company is attracting and retaining a diverse talent pool across the employee base.

Parental leave

Why this topic is important

The extent to which companies provide support and allow agile/flexible working to parents is an important indication to investors that the needs of a diverse workforce are being accommodated, and that working parents are supported and are not discriminated against. It also sheds light on how a company is working towards promoting diversity in its workforce.

Discrimination and harassment

Why this topic is important

The number of incidents raised and resolved are useful figures to understand the scale of the abuses and the effectiveness of a company's approach to dealing with discrimination and harassment in the workplace. A sustained high number of incidents raised over time, regardless of how many of these are resolved, may suggest the company is failing to address the underlying causes. A low figure may hint at additional concerns over whether workers are able to access and use the mechanisms available to them to raise complaints. Identifying and remedying reported discrimination and harassment incidents through an effective grievance mechanism (see Section 10) is essential for fostering an inclusive working environment.

Section 5: Workforce wage levels and pay gaps – Direct operations

Why this section is important

Wage level data gives investors a key insight into how a company values and compensates its workforce. A fairly compensated workforce is one in which workers earn at least a living wage and are equally compensated for their work, irrespective of their demographic group.[37] Higher wages can result in increased productivity, as a result of improved employee motivation, job retention, and company reputation, whereas companies with a high proportion of employees on low wages and with excessive pay gaps are vulnerable to higher absentee rates, lower staff engagement and higher staff turnover.[38]

Disclosing the pay ratio between the highest and lowest paid employee can help to improve transparency and build trust between the executive level and rest of the workforce.[39] Publishing CEO to worker ratios and pay gaps is becoming an increasingly popular practice and in some countries is even a legal requirement. Data on pay ratios, when considered alongside other workforce information, can help investors understand a company's approach to distributing its returns across the organisation. This information is particularly insightful when considered in relation to other sector peers. Investors also want to understand the extent of pay disparity present in a company. High levels of pay disparity can have negative consequences for companies' performance: [40] significant disparities can also cause consumers to avoid companies.[41]

Investors are interested in how companies are avoiding exacerbating precarious work and want to see that companies are taking their responsibilities as an employer seriously. It is important for companies to carry out due diligence to ensure workers employed on fixed-term/temporary contracts, either directly by a company itself or indirectly through third-party suppliers, are paid fairly and are not disadvantaged compared to their permanently employed counterparts. Failure to do so risks creating a two-tier workforce with deficits in workforce morale, engagement and productivity. It also presents potentially damaging legal and reputational risks.

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[37] Living Wage Foundation, "The Living Wage: Good For Society", accessed 14th July 2020, https://www.livingwage.org.uk/good-for-society.
[38] Harvard Business Review, "The Case For Good Jobs", accessed 14th July 2020, https://hbr.org/cover-story/2017/11/the-case-for-good-jobs.
[39] UK Government, "New Executive Pay Transparency Measures Come Into Force", accessed 14th July 2020, https://www.gov.uk/government/news/new-executive-pay-transparency-measures-come-into-force.
[40] Kaur et al, "The Morale Effects of Pay Inequality", accessed 14th August 2020, https://economics.mit.edu/files/10732.
[41] Mohan et al, "Journal of Consumer Psychology", accessed 14th August 2020, https://www.hbs.edu/faculty/Publication%20Files/Mohan_et_al-2018-Journal_of_Consumer_Psychology_26084303-75cb-44cb-a6ef-e1ff3e78105f.pdf

Pay gaps and pay ratios

Why this topic is important

Companies that are transparent about their pay ratios can benefit from greater trust from their workforce, and the impact of pay ratios on employee morale and consumer preference make it a particular area of interest for investors.

Information on differences in pay is also revealing when considered for different demographic groups. Most countries have made it illegal to pay women less than men for comparable work; however, the enforcement of those laws varies greatly, and several nations are now taking steps toward greater pay transparency through expanded reporting and availability of pay data.[42] Gender pay gap reporting is designed to improve transparency on gender pay differences and to drive action to improve gender equality.[43] Pay gap data can be used to assess levels of equality in the workplace and can shed light on how effectively a company is maximising talent.

Wage levels

Why this topic is important

Wage levels offer investors a unique insight into a company's wider approach to workforce management. Wage levels indicate how, and the degree to which, a company values and compensates its workforce. It's important for investors to understand the distribution of genders throughout wage quartiles to shed light on pay parity between genders and the potential pipeline of employees for future leadership positions.

Just as pay gaps persist across wages, disparities in access to non-pay benefits remain equally significant. Non-pay benefits - encompassing well-being subsidy, and other forms of indirect compensation form a substantial and often underappreciated component of a worker's total earnings. However, companies routinely draw distinctions between worker categories - permanent, temporary, fixed-term, full-time, part-time employment when determining benefits eligibility. This structural bifurcation between worker categories can hide the compensation inequality that the wage data alone won't reveal. It is precisely for this reason that disclosure becomes so important.

[42] Cloudpay, "A Guide To Pay Parity Laws Around The World", accessed 14th July 2020, https://www.cloudpay.net/resources/a-guide-to-pay-parity-laws-around-the-world.
[43] CIPD, "Gender Pay Gap Reporting Guide", accessed 15th July 2020, https://www.cipd.co.uk/knowledge/fundamentals/relations/gender-pay-gap-reporting/guide.

Section 6: Stability – Direct operations

Why this section is important

Understanding the stability of a company's workforce using turnover rates and internal hires can indicate the degree to which a company is able to retain talent, how effectively a company can promote workforce satisfaction, and whether the working environment is inclusive[44]. Indirectly, turnover data gives an indication of the financial cost of re-skilling and recruiting new workers; both of which can impact the productivity and the stability of a company.

Turnover rates are particularly useful when considered alongside other workforce data. Investors will be keen to understand turnover data in the wider context of structural changes within an organisation, the organisation's employment model, the different types of labour contracts used, the composition of the workforce and any efforts to create an inclusive workplace (such as workforce development opportunities).

By disaggregating worker turnover data for different demographics, such as gender, companies can identify where there may be challenges in retaining certain types of workers and what further work is required to develop a diverse and stable workforce. Given the rise in the use of fixed-term/temporary workers, investors also want to see that the data companies collect on turnover rates includes contingent workers[45].

It is also important that companies demonstrate they have processes to regularly monitor and anticipate changes in staff turnover, and that they are well positioned to address the underlying causes of unfavourable turnover rates if they present risks to the business or to worker wellbeing.

Employee turnover rates

Why this topic is important

Turnover rates provide a snapshot of the stability of the workforce. They can indicate the degree to which a company is able to retain talent and the financial costs of re-skilling and recruiting workers, both of which can impact the productivity and the stability of the company.[46] Disaggregated turnover data by gender or contract type can indicate the level of certainty and satisfaction among different groups in the workforce. It can also highlight where there may be challenges in retaining certain types of workers and what further work is required to develop a diverse and stable workforce.[47]

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[44] CIPD, "Turnover Retention Factsheet", accessed 15th July 2020, https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet.
[45] European Foundation for the Improvement of Living and Working Conditions, "Non-permanent Employment, Quality of Work and Industrial Relations", accessed 17th July 2020, https://www.eurofound.europa.eu/publications/report/2002/non-permanent-employment-quality-of-work-and-industrial-relations.
[46] CIPD, "Turnover Retention Factsheet", accessed 15th July 2020, https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet.
[47] CIPD, "Diversity Management That Works: An Evidence-Based Review", accessed 15th July 2020, https://www.cipd.co.uk/Images/7926-diversity-and-inclusion-report-revised_tcm18-65334.pdf.

High levels or expected increases in turnover can lead to a reliance on contingent workers.[48] This can, in turn, drive insecure or precarious work. Some sectors will naturally experience more turnover than others but turnover rates above sector norms can indicate an unfavourable workplace. Investors are looking for companies to demonstrate their ability to regularly monitor and anticipate changes in staff turnover and, if possible, to identify any internal mechanisms or processes that can help address the underlying causes of high turnover rates if they present risks to the business or to workers. It is also important for companies to expand data collection on turnover rates to cover contingent workers.

[48] CIPD, "Turnover Retention Factsheet", accessed 15th July 2020, https://www.cipd.co.uk/knowledge/strategy/resourcing/turnover-retention-factsheet.

Section 7: Workforce development and adaptation – Direct operations

Why this section is important

The nature of work is rapidly changing, making it essential that workers have the skills necessary to adapt to contextual and organisational developments. Investment in effective training programmes is critical to ensuring that the workforce is well-equipped to adapt to significant changes to the employment environment and meet wider sectoral challenges.[49] Failure to provide sufficient training programmes which allow employees to upskill in conjunction with long-term goals risks not only disruption to business activities, but also job losses and uncertainty for workers.[50] Furthermore, if a workforce is insufficiently equipped to meet changing demand some companies may face a lack of consumer confidence with potential financial and reputational consequences.

With many companies now adapting their business models to align with a low carbon future, the workforce must be adequately trained and prepared to support key changes and secure a smooth transition. If not carefully managed, economic changes as a result of the transition to a climate-neutral economy could result in increased social inequality, worker disillusionment, strikes or civil unrest and reduced productivity, as well as less competitive businesses, sectors and markets.[51] Investors are therefore interested in whether companies have sufficient information to be able to identify and respond to potential impacts from the transition to a carbon neutral economy and whether they are taking the steps necessary to promote positive outcomes.

Technological developments, particularly the increasing use of AI and automation in the workplace, have the potential to significantly enhance organisation's productivity.[52] However, they also pose notable risks to workers when used without sufficient consideration of safeguards, ranging from poorer working conditions[53] and job displacement to increased inequality and negative diversity impacts.[54, 55] The potential for reputation, regulatory[56] and retention impacts as a result of the irresponsible use of new technologies means investors

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[49] OECD Employment Outlook 2019, "The Future of Work", page 7, accessed 28th July 2020, https://www.oecd.org/employment/Employment-Outlook-2019-Highlight-EN.pdf.
[50] See previous footnote.
[51] ILO, "Frequently Asked Questions on just transition", accessed 7th June 2023, https://www.ilo.org/global/topics/green-jobs/WCMS_824102/lang--en/index.htm.
[52] McKinsey, "AI, automation, and the future of work: Ten things to solve for", accessed 7th June 2023, https://www.mckinsey.com/featured-insights/future-of-work/ai-automation-and-the-future-of-work-ten-things-to-solve-for
[53] White House, European Commission, "The impact of artificial intelligence on the future of workforces in the European Union and the United States of America", accessed 7th June 2023, https://www.whitehouse.gov/wp-content/uploads/2022/12/TTC-EC-CEA-AI-Report-12052022-1.pdf
[54] PwC, "How will automation impact jobs?", accessed 7th June 2023, https://www.pwc.co.uk/services/economics/insights/the-impact-of-automation-on-jobs.html
[55] OECD, "The impact of EI on the workplace: Main findings from the OECD ai surveys of employers and workers", accessed 7th June 2023, https://www.oecd.org/publications/the-impact-of-ai-on-the-workplace-main-findings-from-the-oecd-ai-surveys-of-employers-and-workers-ea0a0fe1-en.htm
[56] For example, the proposed Artificial Intelligence (Regulation and Workers' Rights) Bill in the UK, which would regulate the use of artificial intelligence technologies in the workplace to protect workers' rights: https://bills.parliament.uk/bills/3464

want to know that companies have appropriate oversight over the technologies they are using and are deploying them in a way that is consistent with international and organisational human rights norms and principles.

Training and development

Why this topic is important

Establishing a comprehensive approach to developing employee skills enables a company to develop suitable training plans that align with future business needs, equipping employees with the skills needed to meet strategic targets in a quickly evolving workplace. Improving the skills of employees enhances the organisation's human capital and contributes to employee satisfaction, which correlates strongly with better workforce performance.[57]

In ever-changing markets, companies rely on the adaptability of their employees to keep up with shifting demand.[58] Employees' ability to adapt is inextricably linked to the existence and efficacy of training and development opportunities and so it is crucial that companies are tracking and evaluating the upskilling programmes they provide. Investors are also increasingly interested to see how companies monitor and assess the effectiveness of their training programmes. Investors look to determine how proactively a company is adapting its programmes as part of the company strategy to match the skills needs of the workforce and to ensure investments in training lead to positive impacts for both itself and to its employees.

Disclosure on the types of training programmes implemented along with the average number of training hours provided gives investors an insight into the scale and ambition of a company's commitment to investing in its workforce. Disaggregated data by gender, job role and contract type can provide additional insights as to how equally training and development opportunities are distributed across the workforce and who benefits from them. The existence of equal development opportunities throughout the workforce often corresponds with higher employee satisfaction rates and, in turn, improved performance.[59]

As companies across the globe increasingly rely on non-permanent contracts to employ their workers, there comes the danger of creating barriers to the skill development of employees on such contracts. Typically, employees on fixed-term or temporary contracts have access to far fewer training and development opportunities than their permanent-employee colleagues,[60] leading to a potential stagnation of skills. Not only can this harm employees' long-term career prospects but it is also damaging to the employees' personal development as the opportunity to upskill may be unobtainable.[61] At the very least, it is vital that companies who employ contingent workers are monitoring the training and development provisions

[57] GRI, "Training and Education – GRI Standards Guidance", Disclosure 404-2, page 8, accessed 26th July 2020, https://www.globalreporting.org/standards/media/1019/gri-404-training-and-education-2016.pdf.
[58] Oxford Economics, "Better Workforce, Better Business Performance", page 5,accessed 28th July 2020, http://www.oxfordeconomics.com/publication/open/261335.
[59] LinkedIn Learning, "Workforce Learning Report", page 29, accessed 28th July 2020, https://learning.linkedin.com/content/dam/me/learning/en-us/pdfs/linkedin-learning-workplace-learning-report-2018.pdf.
[60] OECD, "Employee Outlook", page 158, accessed 26th July 2020, https://www.oecd.org/employment/emp/17652675.pdf.
[61] ILO, "Non-Standard Employment Around the World", page 207, accessed 28th July 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_534326.pdf.

available, and ideally are supporting these workers to access opportunities that may enable them to find more permanent work.

The just transition

Why this topic is important

The transition to a climate-neutral economy will affect all countries and all sectors of the economy, either directly or indirectly. Without adequate measures in place to ensure this transition is fair and equitable, there is a significant risk that the low-carbon, environmentally sustainable economy that is needed to ensure the wellbeing of future generations won't be achieved. Poorly managed transitions may entrench or exacerbate existing inequalities, or establish new ones, leading to social unrest, decreased productivity and less effective market performance. In contrast, a just transition has the potential to be a new and sustainable engine for growth across all economies, fostering inclusion and helping eradicate poverty.

As a result, there is significant momentum behind investor efforts to understand and address the just transition in companies.[62] Investors therefore want to know that companies understand how the transition to a climate-neutral economy will affect their workforce and can articulate how they will address them, to ensure risks are managed and opportunities are capitalised upon. Companies should also be tracking the impacts the transition to a climate-neutral economy is having on their workforce. The number of workers that have been reskilled, redeployed or had their employment ended as a result of the transition provides a critical insight for investors into whether the organisation is well prepared for the transition or is likely to face potential consequences to its reputation or productivity.

Technology, data and automation

Why this topic is important

New technologies have the potential to revolutionise the workplace, creating better quality jobs and more efficient companies. However, if these technologies and systems are adopted without an explicit consideration of the potential human rights impacts they may have on workers, worker support may be withdrawn and companies may face legal risks, operational disruption and reduced productivity.

The COVID-19 pandemic has highlighted the use of workforce surveillance, particularly in response to the increase in home working. There have also been longer-term concerns around the use of surveillance and the impact this has on workers, for example, the use of surveillance to increase productivity and prevent unionisation.[63] While there may be legitimate reasons for the use of worker surveillance, investors want to know how companies are ensuring these measures are proportionate and do not pose unnecessary restrictions on workers' rights.

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[62] Grantham Research Institute on Climate Change and the Environment, "Just zero: 2021 Report of the UK Financing a Just Transition Alliance", accessed 7th June 2023, https://www.lse.ac.uk/granthaminstitute/wp-content/uploads/2021/10/Just-Zero_2021-Report-of-the-UK-Financing-a-Just-Transition-Alliance.pdf

[63] For example: The Independent, "Amazon uses worker surveillance to boost performance and stop staff joining unions, study says", accessed 15th June 2021 https://www.independent.co.uk/news/world/americas/amazon-surveillance-unions-report-a9697861.html

Automation is increasingly playing a key role in shaping the employment landscape. It can lead to job losses through some roles focusing on repetitive and routine tasks being made obsolete.[64] It will also transform the nature of other jobs, with an emphasis on roles that require creativity, critical thinking and complex decision making potentially leading to more rewarding jobs, while also requiring some workers to adapt their skills and acquire new ones to remain relevant in the evolving jobs market.[65] As a result, investors want to understand how companies' workforces are being impacted by automation. Quantitative data on the numbers of workers who have been reskilled, redeployed, or had their employment ended can demonstrate whether the organisation is actively taking steps to adapt its workforce in the face of automation and can maximise the return on investment in the technology.[66]

By automating processes, optimising operations, and generating actionable insights, AI can reduce costs, increase efficiency, and drive revenue growth.[67] However, when deployed irresponsibly, it can have wide ranging impacts on companies' workforces. Algorithmic biases can create or exacerbate biases,[68] and an overreliance on AI technologies without sufficient oversight and intervention can mean that workers are subject to opaque decisions about their employment with a limited ability to understand and contest these decisions.[69] To demonstrate to investors that they are managing the legal, reputational and operational risks that this entails, companies should monitor how AI is used and be taking steps to safeguard workers' rights and mitigate any negative impacts it may have.

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[64] World Economic Forum, "These are the jobs most likely to be lost – and created – because of AI", accessed 8th June 2023, https://www.weforum.org/agenda/2023/05/jobs-lost-created-ai-gpt/
[65] World Economic Forum, "Future of Jobs Report", accessed 8th June 2023, https://www3.weforum.org/docs/WEF_Future_of_Jobs_2023.pdf
[66] Forbes, "Trade Unions Can Help To Drive Mutually Beneficial Automation", accessed 8th June 2023, https://www.forbes.com/sites/adigaskell/2023/02/14/trade-unions-can-help-to-drive-mutually-beneficial-automation/
[67] Forbes, "Understanding The Benefits And Risks Of Using AI In Business", accesed 8th June 2023, https://www.forbes.com/sites/forbesbusinesscouncil/2023/03/01/understanding-the-benefits-and-risks-of-using-ai-in-business/
[68] The New Statesman, "Automation and the trade unions", accessed 8th June 2023, https://www.newstatesman.com/spotlight/2021/09/automation-and-the-trade-unions
[69] Wales TUC, "Negotiating the future of work: Automation and New Technology", accessed 8th June 2023, https://www.tuc.org.uk/sites/default/files/2021-12/Negotiating%20Automation%20-%20report_0.pdf

Section 8: Health, safety and wellbeing – Direct Operations

Why this section is important

A safe and healthy working environment is fundamental to ensuring that workers can carry out their duties in the workplace effectively and without fear of harm. Strong company performance on health and safety requires policy commitments, controls and systems to track and improve progress over time. Failure to do this can expose a company to legal risks and operational disruptions. Monitoring and effectively combatting health and safety risks ensures that a company is well placed for a Just Transition.

Mental wellbeing is essential for employee morale and productivity. If a company pays significant attention to non-physical health issues it can serve as an indication of their approach and commitment to employee welfare.[70] Investors are interested to know how companies understand and prioritise employee wellbeing, especially since a high employee wellbeing rate indicates a favourable work culture and a workforce committed to a company's objectives.[71]

Occupational health and safety

Why this topic is important

The most severe health and safety issues expose workers to the threat of serious harm or even death, in turn exposing a company to legal and operational risks.[72] A commitment to occupational health and safety (OH&S) needs to be supported by a robust system of risk management, including preventative measures to ensure workers are safe and well at work. Companies should also monitor incidents across their business activities. The health and safety metrics below provide two measures of a company's health and safety performance for different workers.

Just as companies must ensure the health and safety of employees, they must apply the same diligence to contingent workers who are increasingly common in many companies' workforces. Companies should be able to report health and safety performance for all workers, including contingent workers who work on-site.[73]

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[70] BITC, "Mental Health at Work Report 2019", accessed 16th July 2020, https://www.bitc.org.uk/wp-content/uploads/2019/10/bitc-wellbeing-report-mhawmentalhealthworkfullreport2019-sept2019-2.pdf.

[71] Centre for the Understanding of Sustainable Prosperity, "Wellbeing & Productivity A Review of the Literature", accessed 16th July 2020, https://www.cusp.ac.uk/wp-content/uploads/pp-wellbeing-report.pdf.

[72] Linder Meyers Solicitors, "Employer sued for ignoring health and safety in the workplace", accessed 17th July 2020, https://www.lindermyers.co.uk/employer-sued-for-ignoring-health-and-safety-in-the-workplace/.

[73] Harvard Public Health Review, "Contingent Workers and Occupational Health: A Review on the Health Effects of Non-Traditional Work Arrangements", accessed 17th July 2020, http://harvardpublichealthreview.org/garry/.

Mental health risks and safeguarding

Why this topic is important

Unaddressed mental health issues and a lack of safeguarding can impact both the wellbeing of workers and the performance of companies.[74] Investors have identified mental health and safeguarding as a key risk for portfolio companies and increasingly look for comprehensive information about how companies engage with these issues.[75] Investors are also aware that the more effective a company is at addressing mental health risks, the more effective it is at attracting and retaining employees.[76]

Worker well-being

Why this topic is important

Work, health and wellbeing are closely related. In a rapidly changing world of work, wellbeing is increasingly becoming a key determinant of an engaged and productive workforce. Promoting wellbeing at work can help companies support workers to manage workplace stress, creating positive working conditions that are mutually beneficial for the company and the workforce. This can in turn reduce the negative impacts of poor health outcomes for workers and their employer and bring about positive outcomes for both.[77]

Work-life balance

Why this topic is important

Supporting workers to have a health work-life balance can promote a more productive workforce, with better mental and physical health and reduced turnover.[78] It can also positively impact organisational diversity.[79] Following the Covid-19 pandemic in particular, flexible working has emerged as a key mechanism for supporting better work-life balance. Investors therefore want to know whether, and to what extent, companies are enabling workers to work flexibly. They also want to know which workers are covered by flexible working measures, as often the workers that experience the least healthy work-life balance are least able to access measures to improve it, such as the contingent workforce, despite the potential impacts this has on recruitment and retention.[80]

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[74] World Health Organisation, "Mental Health in the Workplace", accessed 17th July 2020, https://www.who.int/mental_health/in_the_workplace/en/.
[75] European Agency for Safety and Health at Work, "Investing in occupational safety and health for successful and sustainable businesses", accessed 11th August 2020 https://osha.europa.eu/en/publications/investing-occupational-safety-and-health-successful-and-sustainable-businesses.
[76] British Association of Supported Employment, "Staff Retention", accessed 18th July 2020, https://www.base-uk.org/staff-retention.
[77] CIPD, "Health and Wellbeing at Work", accessed 18th July 2020, https://www.cipd.co.uk/Images/health-and-well-being-at-work-2019.v1_tcm18-55881.pdf.
[78] Harvard Business Review, "The Surprising Benefits of Work/Life Support", accessed 5th June 2023, https://hbr.org/2022/09/the-surprising-benefits-of-work-life-support
[79] Harvard Business Review, "The Surprising Benefits of Work/Life Support", accessed 5th June 2023, https://hbr.org/2022/09/the-surprising-benefits-of-work-life-support
[80] Forbes, "Why Employers That Neglects The Contingent Worker Experience Risk Losing The War For Talent", accessed 5th June 2023, https://www.forbes.com/sites/forbeshumanresourcescouncil/2022/07/13/why-employers-that-neglect-the-contingent-worker-experience-risk-losing-the-war-for-talent/

Section 9: Worker voice and representation – Direct Operations

Why this section is important

For workers to speak out to improve conditions for themselves and the wider workforce, they must be adequately represented and have the resources to make their voices heard. The concept of worker voice and representation encompasses the fundamental rights of freedom of association and collective bargaining; key enabling rights which allow workers to defend and claim their workplace entitlements and provide the foundation for employees to improve working conditions. As the exercise of these rights requires an enabling environment,[81] investors seek assurance that a company is taking the necessary steps to secure adherence with these fundamental standards for its workforce.

Not only can freedom of association and collective bargaining directly promote improvements in working conditions, they can also contribute to broader economic and social development and consequently to better business performance.[82] A dialogue-based workplace which allows for employee input has been shown to empower and engage its workers, in turn enhancing morale and leading to improvements in productivity and performance.[83] Where a company proactively seeks to secure the rights to collective bargaining and freedom of association, this indicates a willingness to work together with employees and create an environment built on mutual confidence and trust.[83] Investors also look for evidence that companies are considering the everyday experiences of their workforce by providing effective mechanisms for obtaining feedback and employee opinions. A company's willingness to incorporate feedback into operational developments can indicate a strong commitment to providing a better workplace.

Bargaining and negotiation opportunities and trade union meetings should be viewed as part of companies' human rights due diligence process (that is a way to identify, assess and act upon actual or potential adverse human rights impacts) and part of a company's approach to enhancing social dialogue.[84] Given the need for business to continuously adapt in order to maintain competitiveness and respond to wider socio-economic challenges, engagement with trade unions can ensure the needs of workers are accounted for in all significant business decisions and plans. With increasing pressure on companies to align their business strategy with goals to achieve a low-carbon future, it is essential that workers are adequately included in the process to secure a smooth and equitable transition for all involved.

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[81] ILO, "Freedom of association and the effective recognition of the right to collective bargaining", accessed 3rd August 2020, https://www.ilo.org/declaration/principles/freedomofassociation/lang--en/index.htm.
[82] ILO, "Freedom of Association and Collective Bargaining Q&A", page 1, accessed 3rd August 2020, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_5_en.pdf.
[83] Ethical Trading Initiative, "Freedom of Association in Company Supply Chains", page 5, accessed 3rd August 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/foa_in_company_supply_chains.pdf.
[84] ITUC-CsI, "The UN Guiding Principles on Business and Human Rights and the Human Rights of Workers to Form or Join Trade Unions and to Bargain Collectively", page 15, accessed 3rd August 2020, https://www.ituc-csi.org/IMG/pdf/12-11-22_ituc-industriall-ccc-uni_paper_on_due_diligence_and_foa.pdf.

Freedom of association and collective bargaining

Why this topic is important

Collective bargaining is a key mechanism through which companies and workers can establish fair working conditions and address issues in the workplace through social dialogue. The legal system for collective bargaining varies significantly from country to country. In some contexts, the rights of freedom of association and collective bargaining are protected by law while in others there may be legal restrictions preventing workers from freely exercising these rights. Due to the varying degrees by which the rights to collective bargaining and freedom of association are protected around the world, investors seek more detail as to how companies are securing such rights for their workers to give a clearer picture of how effectively workers are able to communicate about workforce practices and contribute to corporate decision making.

Freedom of association and collective bargaining are enshrined in international law as fundamental human rights at work. As such, investors look for evidence that these fundamental values are present in the workplace through the existence of effective employer-employee consultation mechanisms and collective bargaining agreements.[85] Disclosures regarding the collective bargaining coverage rate, that is the proportion of workers covered by mutually acceptable collective agreements following a voluntary negotiation process between employees and workers' representatives, provides an insight into how proactive a company is in securing such rights across its operations. A higher coverage rate is indicative of a more involved, engaged and adequately represented workforce.n
Increasing numbers of workers are engaged outside the traditional employment relationship, presenting a major challenge to collective bargaining.[86] Investors therefore seek to understand what companies are doing to secure adherence to fundamental rights for those workers employed via labour providers and suppliers.

Worker voice

Why this topic is important

Investors are interested in the degree to which workers can express their opinions on workforce matters, as well as their involvement in decision-making processes at the company level. It follows that better and more informed decision-making, successful implementation of collaborative ideas, and attraction and retention of skilled and engaged staff results in a workforce which is better able to cope with change.[87] This ability to adapt is arguably more important than ever if a company is to successfully align its business plan with goals to achieve a low-carbon future. Obtaining a long-term ambition is dependent upon workers being sufficiently involved in the transition process or else a company runs the risk that the workforce will be unable to keep up with crucial changes.

[85] ILO, "Freedom of Association and Collective Bargaining Q&A", page 1, accessed 3rd August 2020, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_decl_fs_5_en.pdf.
[86] Ethical Trading Initiative, "Freedom of Association in Company Supply Chains", page 31, accessed 3rd August 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/foa_in_company_supply_chains.pdf.
[87] Forbes, "Five Powerful Steps to Improve Employee Engagement", accessed 4th August 2020, https://www.forbes.com/sites/brentgleeson/2017/10/15/5-powerful-steps-to-improve-employee- engagement/.

Employee engagement is vital in retaining valuable talent and minimising the risk of employer/employee disputes and claims against the company.[88] As such, investors look for evidence that companies are proactively seeking feedback from their workers and incorporating this feedback into visible outcomes. Investors want to understand how a company incorporates employee views into decision-making going beyond an employee satisfaction score alone to demonstrate continuous engagement with the workforce.[89]

Section 10: Grievance mechanisms – Direct operations and value chain

Why this section is important

Where a company has caused negative impacts on workers' human rights through its activities, investors need to know that it will provide fair and effective remedy to those affected. Grievance mechanisms form part of a company's responsibility to respect human rights by providing access to a remedy where individuals have been potentially or actually negatively impacted by a company's activities. They can also be important early warning systems for companies and can provide critical information for broader human rights due diligence processes. Without them, companies can be exposing themselves to serious reputational and financial risk.[90]

Grievance mechanisms provide the workforce with the opportunity to raise concerns or complaints in such instances. If concerns are not identified and addressed, they may lead to major disputes or systematic rights abuses. Companies must ensure that workers are aware of and familiar with the company's grievance mechanism and that the mechanism is independent and locally adaptable. How easy these mechanisms are to access, how well they are monitored, and the protections in place for whistleblowers are all key indications to investors of how open the company is to scrutiny and of the extent to which it wants to provide a safe and decent working environment.

Effective and accessible grievance mechanisms are key in ensuring that a company is held to account and concerns can be quickly and objectively remedied. This is essential if companies are to fulfil their responsibilities to respect human rights. The number of grievances raised and resolved are useful figures to understand the scale of the abuses and the effectiveness of a company's grievance mechanisms in dealing with them. Putting in place effective and accessible grievance mechanisms now means companies will be well-placed to cope with a Just Transition to a low-carbon future.

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[88] Deloitte, "Employee Engagement and Retention", accessed 4th August 2020, https://www2.deloitte.com/us/en/insights/focus/human-capital-trends/2016/employee- engagement-and-retention.html.
[89] CWC Guidelines, "Guidelines for the Evaluation of Worker's Human Rights and Labour Standards", page 12, accessed 31st July 2020, https://www.workerscapital.org/IMG/pdf/cwc_guidelines- workers_human_rights_and_labour_standards_final_may17.pdf
[90] Reuters, "Back whistleblowers to stop abuses, says UK anti-slavery tsar after Boohoo fallout", accessed 22 July 2020, https://uk.reuters.com/article/boohoo-suppliers/back-whistleblowers-to-stop-abuses-says-uk-anti-slavery-tsar-after-boohoo-fallout-idUKL8N2EG32L.

Grievance mechanisms

Why this topic is important

Companies likely have a variety of mechanisms, channels and processes through which workers and other people can raise concerns about their activities. These can include worker representative bodies, whistle-blowing processes, Speak-Up hotlines and specific reporting mechanisms for issues such as sexual harassment. Companies should be clear about what issues can be reported through which mechanism(s) and how workers are consulted in the design in line with the UNGPs.

In order to understand whether a company's grievance mechanism or channel is effective, that is that those potentially impacted by a company's activities can actually lodge a concern or complaint and that it can provide access to remedy, the mechanism should be evaluated in line with the effectiveness criteria in Principle 31 of the UNGPs.

Section 11: Value chain transparency – Value chain

Why this topic is important

Understanding the structure and complexity of the value chain is the first step in identifying potential and actual risks to business and workers. A thorough understanding of a company's value chain also enhances that company's capacity to recognise new and unforeseen opportunities for workers and business.[91]

Companies with extensive value chains need to be able to prioritise their efforts to manage and address risks to workers' rights. One notable way of doing this is by carrying out an assessment – typically as part of human rights due diligence – to identify where the risks to workers is greatest. Investors want to know whether a company has identified the point in the value chain where workers are most at risk, and therefore where the risk to business is greatest. Investors are aware that all companies are exposed to labour risks, including the most extreme forms of exploitative labour such as forced labour, modern slavery and human trafficking, and it's important that they are transparent about how they monitor and remedy these incidences.

Value chain transparency reinforces business accountability and credibility.[92] Therefore, it is key that companies are clear about the structure of their value chain from the outset. It is important that investors understand which part of the value chain is being addressed in this disclosure. Information on the number and location of suppliers is paramount for investors to get a sense of the scale, structure and reach of a company's supply chain and its influence over its suppliers' workers.

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[91] CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.
[92] CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.

Value chain structure and location

Why this topic is important

When companies are transparent about their value chain structure, they make significant progress toward being fully accountable to external stakeholders such as consumers, civil society and unions. At the same time, companies demonstrate leadership in a complex and sensitive area which inevitably bodes well with investors.[93]

While it is important to recognise that companies operate through different business models with varying levels of engagement with their value chain workforce, which may not extend to lower-tier suppliers, it is worth noting that demand for value chain transparency is growing rapidly. Companies across all sectors should be working towards understanding the length and complexity of their value chain, beyond direct suppliers, to mitigate the risk of blind spots and drive internal discussion and more effective action on global workforce issues.

Value chain numbers

Why this topic is important

Companies with global value chains can find it difficult to identify the numerous actors that contribute to the delivery of their business. However, this opaqueness can obscure the poor labour practices and human rights abuses that are often present but hidden deep in a company's value chain.[94] Investors are interested in knowing how companies are proactively seeking to better understand their value chain, not only to mitigate these risks, but to build a better understanding of how labour practices can be improved so that they generate efficiencies and benefits for both business and the supply chain workforce. Sourcing locations, the number of first-tier supplier organisations, the number of workers in the first-tier supply chain and the demographic composition of these workers are all key data points which can help to establish supply chain transparency.

High-risk value chain areas

Why this topic is important

Ensuring that a company's activities do not harm human rights is paramount to a company's long-term success, reputation and attractiveness as an employer. Not addressing human rights abuses can have severe consequences not only for the victims involved, but also for both investors and companies.[95] Whether the consequences are immediate or the result of retrospective scrutiny, the damage to business can be irrecoverable. Because of this, investors are looking for companies to demonstrate how they are actively trying to identify, mitigate and prevent forced labour, modern slavery and human trafficking. Knowing which products, services and raw materials in the value chain are most at risk is crucial to business continuity and effectively addressing these issues.

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[93] CBI, "Transparency in Supply Chains", accessed 18th July 2020, https://www.cbi.org.uk/media/3459/transparency-in-supply-chains_cbi-response_final.pdf.
[94] PRI, "Managing ESG Risks in the Supply Chains of Private Companies and Assets", accessed 18th July 2020, https://www.act.is/media/1747/pri_managing-esg-risk-in-the-supply-chains-002.pdf.
[95] UN Guiding Principles Reporting Framework, accessed 20th July 2020, https://www.ungpreporting.org/resources/salient-human-rights-issues/.

Section 12: Responsible sourcing – Value Chain

Why this section is important

Heightened awareness of the duty companies have towards the human rights of those working in their supply chains has led to growing investor demand for businesses to behave responsibly.[96] This demand for responsible behaviour relates not only to the way in which a company conducts its business relationships but, importantly, it creates the expectation that companies are proactively engaging with their human rights responsibilities prior to the onset of a business arrangement, when sourcing new suppliers.[97]

The sourcing strategies of public companies can have a significant impact on the ability of suppliers to respect workers' rights and provide decent working conditions for their workforce. Responsible sourcing and purchasing takes into account the sourcing country's record on protecting human and labour rights, uses criteria to select and reward suppliers based on their track record on labour standards and incentivises purchasing teams to meet company commitments on workers' rights and responsible sourcing. A robust selection process that considers performance on human and labour rights issues alongside other criteria, such as price, determines the character of the future relationship between company and supplier.

Whilst having a responsible sourcing strategy in place is a crucial starting point, it is desirable that companies can give examples of positive action taken to ensure that their suppliers are providing at least the minimum decent working conditions that employers should deliver.[98] Specifically, investors look for evidence that a company has gone beyond the mere implementation of a responsible sourcing policy to the proactive monitoring and assessment of the suppliers it has chosen to enter a business relationship with. Investors seek assurance that responsible sourcing strategies lead to decent working conditions in practice; a request which can only be satisfied where those strategies are subject to comprehensive and legitimate evaluation methods.[99]

By disclosing information to this section, companies can demonstrate to investors their understanding of how sourcing decisions affect the quality of jobs for their supply chain workforce. Poor sourcing strategies and purchasing decisions can increase a company's exposure to operational and reputational risks particularly if suppliers are under pressure to deliver within tight margins and severe time pressures, and are unable to maintain and adhere to labour practices.

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[96] Business, Human Rights and the Environment Research Group, "Modern Slavery and Human Rights in Global Supply Chains", page 5, accessed 17th July 2020,https://static1.squarespace.com/static/56e9723a40261dbb18ccd338/t/5857c23dcd0f68bab21a76b6/1482146488056/Modern+Slavery+and+Human+Rigths+Risks+in+Global+Supply+Chains+Insights+for+HEIs+2016.pdf.

[97] CIPS, "Ethical and Sustainable Procurement", page 2, accessed 19th July 2020, https://www.cips.org/Documents/About%20CIPS/2/CIPS_Ethics_Guide_WEB.pdf.

[98] For example, this may be part of a company's aspiration to achieve UN Sustainable Development Goal 8: 'Decent Work for All', https://sdgs.un.org/topics/employment-decent-work-all-and-social-protection, accessed 19th July 2020.

[99] CCLA Good Investment, "Find It, Fix It, Prevent It: An investor project to tackle modern slavery", page 13, accessed 17th July 2020, https://modernslaveryccla.co.uk/.

Sourcing strategy

Why this topic is important

As a company's visibility and presence diminish throughout each tier of a supply chain, so does its ability to identify and prevent labour rights violations.[100] As such, it is crucial that a potential supplier's propensity to uphold a company's workers' rights commitment is considered when deciding whether to enter into a new business relationship.[101] Investors look for such considerations in a company' responsible sourcing strategy as this demonstrates a company's understanding that its sourcing and purchasing decisions impact the behaviour and practices of suppliers and, in turn, have direct consequences for workers.

Strong coherence between a company's sourcing strategy and its workers' rights commitment helps ensure the procurement of suppliers does not in itself undermine that company's human rights commitments. It also ensures suppliers can meet company expectations as well as their own labour rights responsibilities. Investors are particularly interested to see evidence of responsible sourcing practices as a means of setting minimum standards for decent working conditions throughout the entirety of a company's workforce. As well as complying with international labour rights standards, improving labour practices in supply chains can increase productivity, reduce absenteeism and enhance quality control.[102]

Intertwined with the sourcing strategy is the process of responsible purchasing; investors look for evidence that companies use due diligence when negotiating prices with suppliers. As companies have greater power to control prices, agreeing a fair price for goods is crucial if a supplier is to manufacture its product safely while still meeting its labour standards obligations to its workforce. When purchasing prices drop to an unsustainable level, it is the workforce which feels the results in the form of unsafe working conditions and excessive working hours.[103] This is exacerbated further by growing consumer demand for speedier production and delivery of goods, making it imperative that those making sourcing and pricing decisions are taking such risks into account with due diligence and accountability.[104]

While the specifics of responsible sourcing methods may differ between sectors, requiring suppliers to meet a minimum set of labour standards as part of their contractual obligations with a company is an important first step to ensure suppliers' and companies' human and labour rights commitments are aligned.[105] Beyond this, providing incentives to those employees

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[100] Know the Chain, "Resource and Action Guide for ICT Companies", page 8, accessed 16th July 2020, https://knowthechain.org/wp-content/uploads/2016/09/KTC_ICT-Sector-Guidance-Small_16September2016.pdf.
[101] Know the Chain, "3.1 Benchmark Methodology", accessed 16th July 2020, https://knowthechain.org/wp-content/uploads/KTC_BenchmarkMethodology_Oct2017_v3-1.pdf.
[102] Ethical Trading Initiative, "Integrating Ethical Trade Principles into Core Business Practices", page 2, accessed 19th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/integrating_ethical_trade_principles_in_core_business_practice.pdf.
[103] OECD, "Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector", page 75, accessed 29th July 2020, https://www.oecd-ilibrary.org/oecd-due-diligence-guidance-for-responsible-supply-chains-in-the-garment-and-footwear-sector_5j8z4fxjpnr7.pdf?itemId=%2Fcontent%2Fpublication%2F9789264290587-en&mimeType=pdf.
[104] Ethical Trade Initiative, "Guide to Buying Responsibly", page 12, accessed 29th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/guide_to_buying_responsibly.pdf.
[105] See previous footnote.

responsible for making sourcing decisions can be an effective method of ensuring that responsible sourcing standards are upheld.[106]

Monitoring suppliers

Why this topic is important

Whilst a responsible sourcing strategy is a crucial first step in securing adherence to human rights standards throughout the entire workforce, investors look for evidence that companies are adopting a proactive approach when it comes to enforcement of this strategy. With forced labour occurring frequently in supply chains across the globe,[107] investors urgently seek information on how companies are monitoring their suppliers' human rights performance. Although contractual obligations provide the basis for ongoing supplier due diligence and are essential for holding suppliers to account, investors look for further evidence that companies are taking practical steps to prevent labour rights abuses through practices such as effective monitoring or auditing methods. Arranging unannounced audits of suppliers, reviewing relevant documentation and carrying out interviews with workers are just some of the ways in which a company can show investors that it is going beyond the bare minimum in adhering to labour rights responsibilities.[108]

In order to prevent the occurrence of human rights abuses throughout the supply chain, the expectation that suppliers will provide decent working conditions as a minimum ought to be positively reinforced throughout a company's business relationships.[109] Incentivising suppliers is a powerful way of aligning policies and practices between a company and its suppliers; this signals to investors that a company is committed to building stable and lasting supplier relationships, where possible.[110] In incentivising suppliers to improve labour conditions by rewarding positive performance, companies can also help minimise their own exposure to operational and reputational risks.[111]

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[106] CIPS, Ethical and Sustainable Procurement, page 6, accessed 19th July 2020, https://www.cips.org/Documents/About%20CIPS/2/CIPS_Ethics_Guide_WEB.pdf.
[107] In 2016, the International Labour Organization estimated that 40.3 million people were in modern slavery, including 24.9 million in forced labour: https://www.ilo.org/global/topics/forced-labour/lang--en/index.htm, accessed 19th July 2020.
[108] CCLA Good Investment, "Find It, Fix It, Prevent It: An investor project to tackle modern slavery", page 5, accessed 17th July 2020, https://modernslaveryccla.co.uk/.
[109] OHCHR, "The Corporate Responsibility to Respect Human Rights", page 48, accessed 21st July 2020, http://www.ohchr.org/Documents/publications/hr.puB.12.2_en.pdf.
[110] Ethical Trade Initiative, "Integrating Ethical Trade Initiatives into Core Business Practices", page 24, accessed 19th July 2020, https://www.ethicaltrade.org/sites/default/files/shared_resources/integrating_ethical_trade_principles_in_core_business_practice.pdf.
[111] UN Global Impact, "Supply Chain Business Case", accessed 19th July 2020, https://www.unglobalcompact.org/what-is-gc/our-work/supply-chain/business-case.

Section 13: Value chain working conditions – Value Chain

Why this section is important

In addition to effective mapping and responsible sourcing practices in the value chain, companies have a responsibility to respect and protect the human and labour rights of workers in their value chains. Modern value chains are complex, multi-tiered and span the globe. Production typically occurs in developing countries, where labour rights policy may not be sufficiently evolved or enforced, and workers may not be able to freely negotiate improved working conditions with their employers. Workers face numerous rights infringements, including sexual, physical and verbal assaults, dangerous working conditions and workplace accidents, and gender or ethnicity-based discrimination. Often, the people that suffer the greatest rights abuses in value chains are those who have the most limited ability to call attention to these practices, including workers who are women, children, migrants, or residents of rural or poor urban areas.[112] Given the scale and lack of visibility in many company value chains, and the limited ability of those most affected to highlight poor practices, it is imperative that companies work with suppliers and other stakeholders to establish robust processes to identify violations and protect workers' rights. Poor practices and violations of workers' rights in value chains pose serious reputational and legal risks to companies. Because of this, investors want to know how companies are acting to recognise risks to workers in their value chains and improve suppliers' and other value chain actors' working conditions.

Value chains are also often the site of the most severe human rights risks, such as forced labour, human trafficking and modern slavery. Investors are aware that the vast majority of companies' value chains include forced labour,[113] and want to understand how companies are working to identify, remedy and prevent this. Modern slavery conditions are often found beyond tier one of the supply chain, so companies that are leading in this area are those whose work to improve working conditions extends beyond tier one.

Improving working conditions in the value chain

Why this topic is important

Companies are expected to demonstrate that their efforts are actually reducing the risk to workers or achieving the desired outcome, and that companies are willing to work collaboratively to improve value chain workers' lives. [114] Investors are interested in understanding what mechanisms companies' have in place to ensure robust standards can be implemented in the value chain, including through protecting fundamental enabling rights such

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[112] Human Rights Watch, "Human Rights in Supply Chains", accessed 19th July 2020, https://www.hrw.org/report/2016/05/30/human-rights-supply-chains/call-binding-global-standard-due-diligence.

[113] CCLA, "Engagement expectations - Find It, Fix It, Prevent It: An investor project to tackle modern slavery", accessed 25 July 2020 https://modernslaveryccla.co.uk/sites/default/files/2020-05/Modern%20Slavery%20Engagement%20Expectations%20Final.pdf.

[114] CCLA, "Engagement expectations - Find It, Fix It, Prevent It: An investor project to tackle modern slavery", accessed 25 July 2020, https://modernslaveryccla.co.uk/sites/default/files/2020-05/Modern%20Slavery%20Engagement%20Expectations%20Final.pdf.

as the right to freedom of association and collective bargaining. They also want to know that companies are actually assessing whether these measures are effective, to ensure resources are being targeted appropriately and impacts are being addressed.

Workers' rights in the value chain

Why this topic is important

In line with the UNGPs, companies have a responsibility to identify and assess human rights risks and impacts across their value chain, integrate and act upon the findings of an assessment, and track and communicate how effective actions have been. It is crucial that companies, particularly in light of the growing expectation on companies across all sectors, have a robust, well-documented and ongoing human rights due diligence process and report publicly on their findings and efforts to remediate rights violations to all workers, not just those in their direct operations.

As global value chains are often opaque, it is essential that companies actively engage suppliers and other value chain actors in efforts to address worker's rights. Companies should also take steps to ensure workers throughout their value chains can access the tools and resources they need to assert their rights. As well as more general action on working conditions in the value chain, investors are interested in understanding how companies are addressing specific risks, such as child labour and prison labour.

While not all work performed by children is damaging, child labour deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. Despite previous progress on child labour, the number of children in child labour has increased by 8.4 million in the last four years – with 9 million additional children at risk due to the impact of COVID-19.[115] Investors are keen to understand what steps companies are taking to address child labour in their value chains. In addition to the severe consequences for children engaged in child labour, instances of child labour can often act as a proxy for broader workforce issues. Additionally, investors want to understand how all companies are tackling this issue, as while certain sectors are at particularly high risk, some risk is near universal, with almost a fifth of children in situations of child labour working in the service sector.[116]

Similarly, free prison labour, or work that is performed voluntarily, can be a valuable activity for detained people but it becomes exploitative when there are elements of coercion, force, and threat of punishment against detainees. The natural power dynamics in prisons, and the often opaque nature of work in prisons, can create circumstances where risks to workers' rights are more acute, particularly around practices such as forced labour and modern slavery. Investors want to know what approach companies are taking to prison labour, and if prison labour does make up part of their value chain, how the company ensures that work is enriching and not exploitative.

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[115] ILO, Unicef, "Child Labour: Global Estimates 2020, Trends and the Road Forward", accessed 15th July 2021, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---ipec/documents/publication/wcms_797515.pdf
[116] ILO, Unicef, "Child Labour: Global Estimates 2020, Trends and the Road Forward", accessed 15th July 2021, https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---ipec/documents/publication/wcms_797515.pdf

Appendix I: Alignment references

Framework initials	Framework name
CHRB	Corporate Human Rights Benchmark
CWC	Committee on Workers' Capital
DJSI	Dow Jones Sustainability Indices
ESRS	European Sustainability Reporting Standards
ETI RF	Ethical Trading Initiative Reporting Framework
GRI	Global Reporting Initiative
ILO	International Labour Organization
ISO 26000	ISO 26000: Social Responsibility
ISO 30414: 2018	ISO 30414: Human Resource Management
KTC	KnowTheChain
OECD	Organisation for Economic Co-operation and Development
PRI	UN Principles for Responsible Investment
SDGs	UN Sustainable Development Goals/Global Goals for Sustainable Development
SEBI BRSR	Securities and Exchange Board of India Core Business Responsibility and Sustainability Reporting
SFDR	Sustainable Finance Disclosure Regulation
UNDHR	UN Universal Declaration of Human Rights
UNGC	United Nation Global Compact
UNGP	United Nations Guiding Principles
UNGPRF	UN Guiding Principles Reporting Framework
WBA CSI	World Benchmarking Alliance
WGEA	Workplace Gender Equality Agency

Appendix II: Glossary

Word/Phrase	Definition
Agency workers	Workers employed indirectly through a third-party labour agency or business or recruitment agency to undertake tasks that are supervised or controlled by the user company rather than the third-party agency. The agency worker works under the supervision and direction of the user company but only has a contract (an employment contract or a contract to perform work or services personally) with the third-party agency.
Artificial intelligence	The use of computer systems to enable problem solving and complete tasks normally requiring human intelligence, such as visual perception, speech recognition, and decision-making.
Automation	The application of processes or systems using technology (software and/or hardware) to do repeatable or predictable workflows without requiring manual intervention or direct human input.
Basic salary	The fixed, minimum amount paid to an employee for performing his or her work duties. This excludes any additional remuneration such as payments for overtime working or bonuses.[117]
Business activities	Actions and processes that contribute to the different revenue streams the company reports in its financial reporting, as well as those undertaken by a company in the course of fulfilling the strategy, purpose and objectives of the business.
Category of workers	Breakdown of employees by: > level (such as senior management, middle management); and/or > function (such as technical, administrative, production); and/or > contract type (such as indefinite/permanent workers, contractors etc.).
CEO to median worker pay ratio	The ratio of the compensation of the company's Chief Executive Officer (CEO) to the median compensation of its employees, excluding the CEO. Companies are directed to the SEC guidance on the calculation of the company pay ratio: 'SEC Adopts Rule for Pay Ratio Disclosure' (August 2015) and the GRI Disclosure 102-38 'Annual total compensation ratio'.

[117] GRI Standards Glossary 2018 'basic salary accessible at: https://www.globalreporting.org/standards/media/1913/gri-standards-glossary.pdf#page=5.

Word/Phrase	Definition
Child labour	Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that: > is mentally, physically, socially or morally dangerous and harmful to children; and/or > interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. For the purpose of this definition, a child refers to a person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher.
Civil society organisation (CSO)	Non-state, not-for profit, voluntary entities which are formed by people in the social sphere and are separate from the State and the market. CSOs can include community-based organisations and non-governmental organisations. In the context of the WDI, CSOs do not include business or for-profit associations.
Collective bargaining	Collective bargaining refers to the voluntary negotiation mechanism through which companies and trade unions determine mutually acceptable terms and conditions of work, including details of pay and working time, and engage in discussions to regulate relations between employers and workers.
Collective bargaining agreements	A written legal agreement between an employer and the body representing the employees (e.g. a trade union), which arises as a result of negotiations between the two parties and sets out the terms and conditions of employment.
Collective bargaining coverage rate	The percentage of workers whose terms and conditions of employment are covered by one or more collective bargaining agreements as a percentage of the total number of workers.
Company	The financial reporting legal entity which consists of subsidiaries, joint ventures and associates or affiliates and employs workers directly and/or indirectly.
Compensation	The total remuneration payable by the employer to the employee in return for work done by the employee during the employment period. Compensation may be direct, including wages and salaries, or indirect, including contributions to social insurance schemes, overtime pay and annual leave.
Contingent workers	Workers not on a permanent contract i.e. those who are hired on a per-project or fixed-term basis. Contingent workers include fixed-term/temporary workers, non-guaranteed hours employees, contractors, agency workers and any third party on site workers not on a fixed-term contract.

Word/Phrase	Definition
Contractors (independent, self-employed)	An organisation or individual that is working for a company and is bound by a direct contractual arrangement other than a contract of employment with the company. The contract is for a fixed duration and ends at the expiration of a specified time period, or when a specified task with an estimated duration is completed.
Core ILO standards	The core human rights which constitute the minimum 'enabling rights' people need in order to protect and improve their rights and conditions at work, to work in freedom and dignity, and to develop in life. These are freedom from forced labour; from child labour; from discrimination at work; and to form and join a union and bargain collectively. These core standards are enshrined in eight International Labour Organisation (ILO) conventions.
Core indicator	Core WDI indicators are a small set of WDI metrics which capture the fundamental data companies need to be able to understand and improve the conditions of their workforce. Core indicators are not the most rudimentary or basic information a company should report on their workforce. Instead, they are indicators that provide data that, when not collected, significantly hampers a company's ability to meaningfully improve working conditions and/or data that is indicative of a company's broader approach to managing its workforce. It is, essentially, the data that acts as a 'key' to unlock better corporate action on workforce issues.
COVID-19	The infectious disease caused by the strain of coronavirus that was discovered in 2019.
Direct operations	Operations that are core to the delivery of the company's business activities as stated in the company's financial reporting. For the purposes of the WDI, the direct operations workforce encompasses employees, contingent workers and other on-site workers.
Disability	A physical or mental condition that limits a person's movements, senses, or activities.
Discrimination	Discrimination in employment refers to any distinction, exclusion, preferential or unequal treatment granted to a person/s because of characteristics which are unrelated to their merit, work performance or the inherent requirements of the job.
Employee	An individual who is party to a direct employment relationship with the company, according to national law or its application. The relationship includes permanent, temporary, fixed-term, full-time, part-time employment.
Employer Pays Principle	The principle that no worker should pay for a job; all recruitment costs and associated fees should be borne by the employer and not the worker.

Word/Phrase	Definition
Ethnicity/ethnic group/race	A group of people whose members identify with each other through a common heritage, often consisting of a common language, common culture (which can include a religion) and/or an ideology which stresses a common ancestry.
Ethnic minority	A group of people from a particular ethnic group living in a country or area where most people are from a different ethnic group.
Ethnicity pay gap	The ethnicity pay gap shows the difference in the average hourly rate of pay between ethnic minority employees and non-ethnic minority employees. In Q5.3 specifically the median ethnicity pay gap is requested, which refers to the ratio of the median compensation of the company's non-ethnic minority employees to the median compensation of its ethnic minority employees
Executive management/committee	Top ranking member of the management team who are responsible for the day-to-day management of the company. They possess the highest level of responsibility for decision-making in relation to the company's operations and resources. The Executive Management team includes the Chief Executive Officer, Chief Operating Officer, and Chief Financial Officer. It can also be termed C-suite management.
Fatalities as a result of work-related injury	The death of a worker occurring as a result of an disease or injury sustained or contracted during the performance of work duties which are controlled by the organisation, or which are performed in a workplace that the organisation controls.[118]
First-tier supplier	An organisation with which the company possesses a direct contractual relationship.
Fixed-term/temporary contract employees	Refers to a temporary employment contract between an employee and the company. The contract is for a limited duration and ends when a specific time period expires, or when a specific task that has a time estimate attached is completed.
Forced labour, modern slavery and human trafficking	Forced labour refers to all work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntary. The term encompasses all situations in which persons are coerced by any means to perform work, and includes both traditional 'slave-like' practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and modern slavery. Modern slavery refers to situations of exploitation that a person cannot refuse or leave because of threats, violence, coercion,

[118] GRI Standards Glossary 2016 – 'work-related fatalities' https://www.globalreporting.org/standards/media/1035/gri-standards-glossary-2016.pdf

Word/Phrase	Definition
	deception, and/or abuse of power. Modern slavery encompasses a wide range of situations including human trafficking, forced labour, debt bondage, descent-based slavery, child slavery, and forced and early marriage. Human trafficking refers to the act of recruiting, transporting, harbouring, transferring or receiving persons by threats, coercion, fraud, deception, abuse of power or payment for the purposes of exploitation. It describes any circumstances in which these conditions are met, which may include forced labour, but also extends beyond situations involving labour. For the purposes of the WDI, only labour-based forms of modern slavery and human trafficking will be relevant.
Franchisee worker	Persons that work for individuals or organisations that are granted a franchise or license by the reporting organisation. Franchises and licenses permit specified commercial activities, such as the production and sale of a product. For the purposes of the WDI, it's likely that only on-site franchisee workers will be relevant.
Full-time employees	An employee whose working hours per week, month, or year are defined according to national legislation and practice regarding working time (such as national legislation which defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).
Full Time Equivalent (FTE) basis	A full-time equivalent (FTE) is a unit used to measure employees in a way that makes them comparable although they may work a different number of hours per week. The FTE unit is calculated by comparing the average number of hours worked by a part-time worker to the average number of hours of a full-time worker. The full-time worker is counted as one FTE and the part-time worker is assigned a score in proportion to the hours he or she works. For example, a part-time worker employed for 20 hours a week where full-time work consists of 40 hours a week is counted as 0.5 FTE.
Freedom of association	Freedom of association is a fundamental human right which enables workers and employers to freely join and establish organisations of their own choosing without prior authorisation or interference by the state or any other entity. The purpose of such association includes, but is not limited to, realising all other fundamental principles and rights at work.
Gender	A socially constructed term used to distinguish differences in the attributes, behaviours, roles and responsibilities of men and women. Gender goes beyond binary categories of biological sex to include non-binary forms of identification.
Gender balance	The percentage of female, male and non-binary workers set out as a proportion of the total workforce or particular contract type.

Word/Phrase	Definition
Gender identity	A person's innate sense of their own gender, whether male, female or something else, which may or may not correspond to the sex assigned at birth.
Gender pay gap	The difference between average hourly earnings of men and average hourly earnings of women expressed as a percentage of average hourly earnings of men. This indicator provides a measure of the relative difference between the hourly earnings of men and those of women. If women do more of the less well-paid jobs within an organisation than men, the gender pay gap is usually bigger.
Grievance mechanism	A system put in place by the company consisting of procedures, roles and rules for receiving complaints, addressing concerns and providing remedies. Grievance mechanisms must be legitimate, transparent and accessible to all workers.
Hazard (in the workplace)	A source or situation in the workplace that has the potential to cause injury or ill health.
Highest governance body	The official group of persons formally allocated with ultimate authority in an organisation.
Human rights	Basic international standards aimed at securing dignity and equality for all. This encompasses the universal rights and freedoms to which all persons are entitled, as set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. They also include the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.
Human rights due diligence	An ongoing risk management process that a company needs to follow in order to identify, prevent, mitigate and account for how it addresses its actual and potential adverse human rights impacts. This includes four key steps: assessing actual and potential human rights impacts; integrating and acting on the findings; tracking responses; and communicating about how impacts are addressed.
Indefinite/permanent employees	A contract between an employee and the company for employment for an indeterminate period. The contract may be full-time or part-time work.
Internal hires	The number of open positions which are filled by the company's existing workforce as opposed to external candidates.
Internal hire rate	The number of employees that have moved from one role within the company to another role within the company as a percentage of the total hire rate.
Involuntary turnover rate	The number of employees who leave the company due to dismissal (including redundancy) or death in service as a

Word/Phrase	Definition
	percentage of the average total number of employees. These are usually unplanned departures, however, in some instances of redundancy, this may not be the case.
Just Transition	A transition to a low-carbon economy that secures the future and livelihoods of workers. It is based on social dialogue between workers and their unions, employers, government and communities.
Key performance indicators (KPIs)	Indicators of progress towards an intended target or result. KPIs should be measurable and time-bound.
Labour rights	*See Workers' rights*
Leadership positions	Employment positions within a company which come with the authority to direct and guide other workers. In the context of the WDI, leadership positions refers to the Board, executive management and senior management.
Legal minimum wage	The minimum compensation for employment per hour, or other unit of time, as set out by statutory law. The legal minimum wage may differ according to region and/or employment category.
Living wage	A wage sufficient to provide households with a minimum acceptable standard of living. The living wage goes beyond the legal minimum wage by taking into account the cost of living as well as local living standards and needs. As such, the living wage varies by country and region. The reference guide provides guidance on the living wage principles and global case studies: https://www.livingwage.org.uk/sites/default/files/pi-living-wage-global-overview%20final%20draft_0.pdf
Location	The separate geographical areas which the company carries out financial reporting for. The company may classify the geographical breakdown by country or by region.
Mental health	A state of well-being in which the individual realises his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and is able to contribute to his or her community. Mental health encompasses psychological, emotional and social well-being.
Non-employee direct operations workers	Workers that are not employed directly by the company but for whom the company has oversight responsibilities, especially for those that work on-site. This can include contractors (independent, self-employed), agency workers (e.g. labour agency, recruitment agency workers, franchisee workers) and third party on site workers (e.g. subcontracted service workers, third-party contract workers).
Non-guaranteed hours employees (e.g. casual workers, on-call employees, zero-hours contracts)	Workers who are employed by the company on a contract which does not guarantee a minimum number of working hours. The worker may be required to make themselves available for work, but the company is not obliged to offer the worker any fixed number of working hours per day, week or month. This includes

Word/Phrase	Definition
	on-call employees, casual workers, and those on a zero-hours contract.
Occupational health and safety	The anticipation, recognition, evaluation and control of hazards arising in or from the workplace that could impair the health and well-being of workers.
Opportunities	Situations, circumstances or parts of the business or workforce where it is possible to do something that could have a positive impact on the workforce and/or the business.
Part-time employees	An employee whose working hours per week, month, or year are less than the legal minimum number of hours required to constitute full-time work as determined by relevant national legislation. For example, where full-time work consists of a minimum of 30 hours of work contributed per week, any worker on a contract for 29 hours per week or less would be classified as a 'part-time employee'.
Performance review	A review based on criteria known to the employee and their superior. The review is carried out with the employee's awareness at least annually and may include an evaluation from the employee's direct superior, colleagues, or a broader group of employees. The process may also the Human Resources department.
Prison labour	Work that is performed by incarcerated and/or detained people. This includes people working in both prisons and other forms of state detention, such as immigration detention.
Recordable work-related injuries or ill health (excluding fatalities)	Negative impacts on health arising from exposure to hazards at work that result in any of the following: days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. It also includes significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.
Remedy	The process of restoring an individual or group that has been harmed by the company's activities to the situation they would have been in had the adverse impact or human rights harm not occurred. Where restoration is not possible, a remedy may involve providing compensation with the aim of making amends for the harm caused. The concept of remedy covers a range of actions including, but not limited to, acknowledgement and apology; restitution and rehabilitation; management-level changes; financial compensation; and the implementation of measures that prevent future occurrences.
Remuneration	Payment or compensation received for services or employment. This includes a base salary and any bonuses or other economic

Word/Phrase	Definition
	benefits that an employee receives, which could include equity such as stocks and shares and benefit payments.
Religion or belief	Religion means any religion and a reference to religion includes a reference to a lack of religion. Belief means any religious or philosophical belief and a reference to belief includes a reference to a lack of belief.
Reporting period	A 12 month reporting period (not more than 2 years out of date) that is the specific time span covered by the information reported in the company's submission to the WDI. In most cases, companies use the most recently completed financial year.
Resolved Grievance	A grievance for which the grievance mechanism has reached a documented outcome, including any applicable remedy or corrective action, communicated the outcome to the complainant where appropriate, and formally closed the case.
Responsible sourcing	A voluntary commitment by companies to take into account social and environmental considerations when managing their relationships with suppliers.
Salient human rights issues	The human rights that are at risk of the most severe negative impact because of the company's activities or business relationships. Salient human rights issues should be defined by their scale (the gravity of the impact on human rights), scope (the number of individuals that are or could be affected) and remediation, that is (how hard difficult it would be to rectify the resulting harm). This concept of salience uses the lens of **risk to people -** not to business - as the starting point, while recognising that where risks to people's human rights are greatest, there is strong convergence with risk to the business. In Section 2 of the WDI survey, companies are asked to talk about three of their salient human rights issues.
Scope of disclosure	The part of the business or the workforce that is covered by the company's answer to a specific question or set of questions within the WDI survey.
Second tier and below	Refers to a supplier with whom the company contracts indirectly (a sub-contractor) or the supplier of a direct supplier.
Senior management	Any senior position/individual who directly reports to the Executive management team e.g. team leaders, supervisors.
Sexual orientation	A person's enduring pattern of emotional, romantic, or sexual attraction (or a combination of these). Sexual orientations include gay, lesbian, straight, bisexual, and asexual.
Significant operating location	Countries or regions which are of significance to the company because of, for example, the level of spend, the number of employees and/or the criticality of the location to business continuity.
Stakeholder	Entity or individual that can reasonably be expected to have an interest in or be significantly affected by the company's activities,

Word/Phrase	Definition
	products and services, or whose actions can reasonably be expected to affect the ability of the company to successfully implement its strategies and achieve its objectives.
Supplier	An organisation or person that provides a product or service used in the supply chain of the reporting organisation.
Supply chain	The network of suppliers who produce and distribute a specific product or service to a purchasing company. It consists of all the individuals, organisations, resources, activities and technology involved directly or indirectly in the creation and sale of a product/service, through to its eventual delivery to the end purchaser. This includes all relationships, direct and indirect, in tier 1 and beyond.
Supply chain mapping	The process of engaging across companies and suppliers to document the exact source and pathway involved in bringing every material, every process and every shipment of goods to market.
Supply chain tier	A description of the multiple levels of suppliers and their relationship to the end-product producer. Suppliers are referred to as Tier 1, Tier 2, Tier 3, Tier-n suppliers, depending on their distance from the end-product producer. Tier 1 or first tier suppliers interact with the main company directly (for example, if Company X supplies a Car Manufacturer with steel, Company X is a Tier 1 supplier) and Tier 2 suppliers provide goods and services to Tier 1 suppliers. Tier 3 suppliers supply Tier 2 suppliers and so on throughout the supply chain.
Third party on site workers	Workers employed indirectly through a third party business to undertake tasks that are supervised or controlled by the third party, but take place on the site or premises of the user company and for which the user company has some responsibility.
Trade unions	A workers' organisation constituted for the purpose of furthering and defending the interests of workers. For example, the trade union could represent its members when determining wages and working conditions and when addressing workers' day-to-day grievances with management.
Turnover rate	The number of employees who leave the organisation voluntarily or involuntarily as a percentage of the average total number of employees.
Value chain	The full range of activities or processes needed to create a product or service. This includes entities with which the company has a direct or indirect business relationship, both upstream and downstream of its own activities, which either (a) supply products or services that contribute to the organisation's own products or services, or (b) receive products or services from the organisation.

Word/Phrase	Definition
Voluntary turnover	The number of employees who choose to leave the company voluntarily, including to retire, as a percentage of the average total number of employees.
Worker	An individual who is party to any kind of employment relationship with the company, according to national law or its application. The relationship may be for direct or indirect employment including permanent, temporary, fixed-term, full-time, part-time employment or as a contractor, agency worker, on-site franchisee worker and other subcontracted workers.
Worker representatives or bodies	An individual, union, works council or other agency selected by workers within an organisation to represent these workers at negotiations or consultations with the employer. Through formal or informal processes and on a cooperative basis, the representative can take part in discussions between managers and workers, information sharing, collective bargaining and have a place in management bodies.
Workers' rights	The core ILO standards as well as other rights that apply specifically to workers, such as the right to enjoy favourable working conditions with fair remuneration, the right to rest and reasonable limitations on working hours and the right to privacy at work.
Workforce matters	The broad spectrum of issues, considerations and all other affairs relating to the management and maintenance of an organisation's workforce in direct operations and the supply chain.
Workforce surveillance	Any form of worker monitoring undertaken by an employer. This can include any of the following: > Key logger software > Video surveillance (on premises or working from home e.g., CCTV or through webcams) > Facial recognition software > Screen recording > Audio recording (e.g., of calls) > Geolocation tracking > Social media monitoring > Physical searches > Timing work activities

Word/Phrase	Definition
Worst forms of child labour	Work where children are enslaved, separated from their families, exposed to serious hazards and illnesses and/or left to fend for themselves. It includes, such as: > all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict; > the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances; > the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; > work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children (for example, work in a physically dangerous environment).

Appendix III: Survey and guidance changes

Structural changes

Change	Rationale
Modular approach	If a company is at an early stage of its disclosure journey or lacks confidence in certain areas or has a specific focus strategy, it can prioritise the modules most relevant to its current level of maturity. However, companies are strongly encouraged to respond to all modules, as the overall score is calculated across the full range of topics - meaning that leaving modules unanswered can impact a company's overall score.
Questions converted into tabular format	Certain questions have been converted into a table format in order to make them more objective. They have been converted from a qualitative and descriptive format to a table format with multi-select options, drop-down lists as well as short free text fields wherever relevant.

Log of changes made in 2026

i.e. when the survey was last reviewed

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
1. Governance	WDI 2026 1.1	1. Governance	WDI 2025 1.1	Format - Structured table	Converted from free text into a structured table.	Increase comparability by standardising role/responsibility reporting while still allowing brief context where needed.
1. Governance	WDI 2026 1.2	1. Governance	WDI 2025 1.3	Content - Guidance update	Free text retained and improved guidance so responses are concise and focused on decision-useful details.	Preserve nuance while improving cross-company comparability by discouraging overly long narrative answers.
1. Governance	WDI 2026 1.4	1. Governance	WDI 2025 1.5	Content - Guidance update	Expanded/refined drop-down examples in guidance.	Maintain continuity year-on-year while improving response quality and comparability through clearer prompts.
1. Governance	WDI 2026 1.5	1. Governance	WDI 2025 1.7, WDI 2025 1.8, WDI 2025 1.9	Format - Consolidate questions	Combined commitment from multiple questions into one structured table with standardized options and links/short explanations.	Improve comparability and reduce question burden by standardising how companies report on core commitments.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	**Question**	**Section**	**Question**			
2. Risk assessment and human rights due diligence	WDI 2026 2.1	2. Risk assessment and human rights due diligence	WDI 2025 2.1	Format - Standardise Yes/No	Standardised the Yes/Not yet question format.	Improve comparability and data quality by reducing inconsistent interpretations and uneven response lengths.
2. Risk assessment and human rights due diligence	WDI 2026 2.1a	2. Risk assessment and human rights due diligence	WDI 2025 2.1a	Format - Reduce response word limit	Follow up response reduced to 150 words.	Make descriptions concise and improve data quality.
2. Risk assessment and human rights due diligence	WDI 2026 2.2	2. Risk assessment and human rights due diligence	WDI 2025 2.2, WDI 2025 2.3	Format - Merge questions	Combined 2.2 and 2.3 into a single structured table. (added across the value chain aspect)	Enable more consistent reporting on processes and make direct operations vs value chain approaches easier to compare.
2. Risk assessment and human rights due diligence	WDI 2026 2.3	2. Risk assessment and human rights due diligence	WDI 2025 2.4, WDI 2025 2.6	Content+Format - Restructure + Split prompts	Separated direct operations and value chain opportunities (still within one table).	Improve comparability by clearly distinguishing where opportunities occur (direct operations vs value chain).
2. Risk assessment and human rights due diligence	WDI 2026 2.4	2. Risk assessment and human rights due diligence	WDI 2025 2.5	Content - Split prompts	Split into different fields: action taken for risks and action taken for opportunities.	Make responses easier to compare and analyse by separating risk mitigation from opportunity/value creation actions.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
2. Risk assessment and human rights due diligence	WDI 2026 2.4	2. Risk assessment and human rights due diligence	WDI 2025 2.7	Format - Yes/No gateway / Question order	Amalgamated into 2.4	Improve comparability by making consultation evidence easier to identify and reducing variability of narrative answers.
2. Risk assessment and human rights due diligence	WDI 2026 2.4	2. Risk assessment and human rights due diligence	WDI 2025 2.8	Content - Align structure / Question order	Amalgamated into 2.4	Increase consistency and comparability of action reporting across related questions.
2. Risk assessment and human rights due diligence	WDI 2026 2.5	2. Risk assessment and human rights due diligence	WDI 2025 2.9	Format - Yes/No gateway	Converted to a Yes/No gateway.	Improve decision-usefulness and comparability by ensuring evidence-based examples rather than generic statements.
2. Risk assessment and human rights due diligence	WDI 2026 2.5a	2. Risk assessment and human rights due diligence	WDI 2025 2.9	Restructured as a follow-up question	Included as a follow-up to Question 2.5 to focus on monitoring action effectiveness, worker consultation, and lessons learned.	Improve decision-usefulness and comparability by ensuring evidence-based examples rather than generic statements.
2. Risk assessment and human rights due diligence	WDI 2026 2.5b	2. Risk assessment and human rights due diligence	WDI 2025 2.9	Restructured as a follow-up question	Included as a follow-up to Question 2.5 to outline future plans or alternative measures that address human rights due diligence.	Improve decision-usefulness and comparability by ensuring evidence-based examples rather than generic statements.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
3. Workforce composition	WDI 2026 3.3	3. Workforce composition	WDI 2025 3.3	Format - Add field	Included a field to ask companies how they calculate the number/percentage (methodology/scope).	Improve comparability and interpretability of reported figures by capturing calculation scope.
3. Workforce composition	WDI 2026 3.5	3. Workforce composition	WDI 2025 3.8	Content+Format - Define threshold	Removed the word "substantively" and a drop-down response is included.	Improve comparability by reducing subjective interpretation of "substantive" and standardising trend reporting.
3. Workforce composition	WDI 2026 3.5a	3. Workforce composition	WDI 2025 3.8a	Restructured as a follow-up question	Included as a follow-up to Question 3.5 to know the reason of change and if the trend is expected to continue.	Encourage better-quality supporting information to understand the reasoning.
3. Workforce composition	WDI 2026 3.5b	3. Workforce composition	WDI 2025 3.8b	Restructured as a follow-up question	Included as a follow-up to Question 3.5 to know if the change is likely to happen in the future.	Encourage better-quality supporting information to understand the future perspective if there is.
4. Diversity and inclusion	WDI 2026 4.1	4. Diversity and inclusion	WDI 2025 4.1	Content+Format - Yes/No gateway	Removed the word "improved" in order to better understand companies position with D&I and structured follow-ups have been included.	Make D&I action disclosures more comparable and less narrative-driven while keeping room for clear, standardised commitments.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
4. Diversity and inclusion	WDI 2026 4.1a	4. Diversity and inclusion	WDI 2025 4.1	Restructured as a follow-up question	Included as a follow-up to Question 4.1 to focus on the action related to diversity and inclusion	Increase comparability by focussing on the actionable insights.
4. Diversity and inclusion	WDI 2026 4.1b	4. Diversity and inclusion	WDI 2025 4.1	Restructured as a follow-up question	Included as a follow-up to Question 4.1 to focus on the future roadmap or if there are any alternate measures to address diversity and inclusion	Improve comparability by focussing on the future prospects.
4. Diversity and inclusion	WDI 2026 4.8	4. Diversity and inclusion	WDI 2025 4.8	Content+Format - Align structure	Added a Yes/No gateway and structured follow-ups.	Improve comparability of leadership D&I actions and reduce long, non-standard narratives.
4. Diversity and inclusion	WDI 2026 4.8a	4. Diversity and inclusion	WDI 2025 4.8	Restructured as a follow-up question	Included as a follow-up to Question 4.8 to understand the actions taken in order to increase representation in leadership positions	Increase comparability of leadership D&I actions
4. Diversity and inclusion	WDI 2026 4.8b	4. Diversity and inclusion	WDI 2025 4.8	Restructured as a follow-up question	Included as a follow-up to Question 4.8 to know the state and progress of the time-bound targets and KPI if any.	Encourage better-quality supporting information.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
4. Diversity and inclusion	WDI 2026 4.9	4. Diversity and inclusion	WDI 2025 4.9	Format - Structured table	Converted to a table requiring reporting across multiple demographics.	Increase comparability across companies and broaden insight while recognising legal constraints on collecting some data.
4. Diversity and inclusion	WDI 2026 4.10	3. Workforce composition	WDI 2025 3.4	Format - Move section	Question moved to Diversity and inclusion (section 4).	Improve survey structure and usability by grouping demographic breakdowns with D&I disclosures.
4. Diversity and inclusion	WDI 2026 4.11	3. Workforce composition	WDI 2025 3.6	Format - Move section	Question moved to Diversity and inclusion (section 4).	Align demographic reporting with D&I section to improve coherence and comparability.
4. Diversity and inclusion	WDI 2026 4.11	3. Workforce composition	WDI 2025 3.7	Content - Remove question	Removed as a standalone question and amalgamated into the 2026 Q4.11 to give better granularity in answers.	Reduce duplication and respondent burden while still capturing key scope information in a standardised way.
4. Diversity and inclusion	WDI 2026 4.12	4. Diversity and inclusion	WDI 2025 4.11	Content	Scope now extends to disclosure on internal hires	Improve comparability and completeness by standardising scope for diversity disclosures

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
4. Diversity and inclusion	WDI 2026 4.13	4. Diversity and inclusion	WDI 2025 4.12	Content+Format - Yes/Not yet gateway	Converted to a Yes/No gateway and categories are moved to a follow-up question.	Improve comparability and reduce complexity in the initial question while keeping flexibility to capture additional categories consistently.
4. Diversity and inclusion	WDI 2026 4.13a	4. Diversity and inclusion	WDI 2025 4.12a	Content - Tone update	Replaced the word evidence with example.	Encourage better-quality supporting information and higher completion rates without discouraging participation.
4. Diversity and inclusion	WDI 2026 4.13b	4. Diversity and inclusion	WDI 2025 4.12b	Content - Alternative measures	Rephrased question to focus on alternative processes for workforce oversight where data is not collected.	Maintain decision-useful insight while recognising legal/practical constraints and improving comparability of "what do you do instead?" responses.
4. Diversity and inclusion	WDI 2026 4.13c	4. Diversity and inclusion	WDI 2025 4.12c	Restructured as a follow-up question	Included as a follow-up to Question 4.13 to gather more information on the accessibility or inclusion provisions offered.	Increase comparability by getting insights on accessibility and inclusion provisions.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
4. Diversity and inclusion	WDI 2026 4.14	4. Diversity and inclusion	WDI 2025 4.13	Format - Structured table	Converted to a structured table including coverage and duration across parent categories and whether benefits exceed statutory minimum.	Improve comparability and completeness by standardising what "coverage" and "exceeds statutory" mean in practice.
4. Diversity and inclusion	WDI 2026 4.15a	4. Diversity and inclusion	WDI 2025 4.14a	Format - Add dropdown	Added a drop-down list to classify the type of policy/process alongside the link/upload field.	Improve comparability by standardising what types of documents/processes are being referenced.
4. Diversity and inclusion	WDI 2026 4.15b	4. Diversity and inclusion	WDI 2025 4.14b	Content - Alternative measures	Question shifted to asking what alternative measures/processes are in place to prevent discrimination and harassment, instead of publication plans.	Capture decision-useful information even where no public policy exists and reduce non-comparable "plans" narratives.
4. Diversity and inclusion	WDI 2026 4.16	4. Diversity and inclusion	WDI 2025 4.15	Content - Guidance update	Elaborated the definition of "resolved" in the guidance.	Improve comparability and prevent inconsistent interpretation of closure/resolution across companies.
5. Workforce wage levels and pay gaps	WDI 2026 5.2	5. Workforce wage levels and pay gaps	WDI 2025 5.2	Content - Add methodology	Added an unscored follow-up about how the pay gap is calculated and what scope is used; clarify handling where data is not available.	Improve interpretability and comparability of pay gap figures by documenting calculation approach and scope.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
5. Workforce wage levels and pay gaps	WDI 2026 5.4	5. Workforce wage levels and pay gaps	WDI 2025 5.4	Content - Guidance update	Updated guidance on recommended metrics to measure action plans such as CEO pay ratio, Gender pay gap, Ethnicity pay gap, other pay gaps. Also includes what actions can be taken to reduce pay gaps, e.g. root-cause analysis, pay equity audits and pay adjustments.	Preserve flexibility while improving response quality and comparability through clearer prompts.
5. Workforce wage levels and pay gaps	WDI 2026 5.5	5. Workforce wage levels and pay gaps		New question	Included to capture more information on the benefits offered to workers	Increase comparability by getting insights on non-pay benefits
5. Workforce wage levels and pay gaps	WDI 2026 5.5a	5. Workforce wage levels and pay gaps		New question	Included to capture information on scope of these benefits	Increase comparability by getting insights on non-pay benefits
5. Workforce wage levels and pay gaps	WDI 2026 5.7	5. Workforce wage levels and pay gaps	WDI 2025 5.6	Content+Format - Structured table	Simplified wording and structured responses as a table for top significant operating locations.	Improve comprehension and comparability by standardising location-based reporting and reducing misinterpretation.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
5. Workforce wage levels and pay gaps	WDI 2026 5.8	5. Workforce wage levels and pay gaps	WDI 2025 5.8	Format - Yes/No gateway	Converted to start with a yes/no gateway and then a structured table for benchmark type, coverage assessed, and frequency.	Increase comparability by standardising living wage methodologies and coverage disclosures.
5. Workforce wage levels and pay gaps	WDI 2026 5.8a	5. Workforce wage levels and pay gaps	WDI 2025 5.8	Restructured as a follow-up question	Included as a follow-up to Question 5.8 to provide details on the approach to identify living wage levels	Increase comparability by getting insights on living wage.
5. Workforce wage levels and pay gaps	WDI 2026 5.8b	5. Workforce wage levels and pay gaps	WDI 2025 5.8	Restructured as a follow-up question	Included as a follow-up to Question 5.8 to focus on any future plan or alternative measures to ensure fair pay.	Improve clarity on the future plans or measures if any.
5. Workforce wage levels and pay gaps	WDI 2026 5.9	5. Workforce wage levels and pay gaps	WDI 2025 5.7	Format - Reorder questions	Change in order of the question and added a yes/no gateway for living wage.	Improve clarity and comparability by ensuring the basis for "living wage" claims is structured and visible.
5. Workforce wage levels and pay gaps	WDI 2026 5.10	5. Workforce wage levels and pay gaps	WDI 2025 5.9	Content+Format - Yes/No gateway	Expanded the scope of workers covered by the question and added a yes/no gateway, then structured drop-down(s) plus a short free text action field.	Improve comparability and reduce confusion by standardising responses and capturing meaningful alternatives where direct wage improvement programmes are not in place.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
5. Workforce wage levels and pay gaps	WDI 2026 5.10a	5. Workforce wage levels and pay gaps	WDI 2025 5.9	Restructured as a follow-up question	Included as a follow-up to Question 5.10 to focus on the actions taken to improve wage levels.	Improve comparability and insight into actions taken to improve wage levels.
5. Workforce wage levels and pay gaps	WDI 2026 5.10b	5. Workforce wage levels and pay gaps	WDI 2025 5.9	Restructured as a follow-up question	Included as a follow-up to Question 5.10 to focus on alternative measures to ensure fair and competitive pay.	Encourage better-quality supporting information to understand alternative measures for fair and competitive pay.
6. Stability	WDI 2026 6.1	6. Stability	WDI 2025 6.1	Content+Format - Multi-year table	Question changed to focus on the total turnover as well as voluntary/involuntary by gender.	Improve trend comparability and interpretability for investors by standardising turnover reporting and disclosing calculation method.
6. Stability	WDI 2026 6.3	6. Stability	WDI 2025 6.3	Content - Add benchmark	Focusses on the plan/actions if the company's actual turnover exceeds the benchmark.	Make narrative responses more decision-useful and comparable by anchoring commentary to a defined benchmark.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
6. Stability	WDI 2026 6.3a	6. Stability	WDI 2025 6.3	Restructured as a follow-up question	Included as a follow-up to Question 6.3 to focus on the category of workers, other factors, and any actions taken or planned in response.	Make narrative responses more decision-useful and comparable by making it comprehensive.
7. Workforce development and adaptation	WDI 2026 7.1	7. Workforce development and adaptation	WDI 2025 7.1	Content - Remove KPIs	Excluded the KPI reference and added a structured follow-up.	Improve comparability by separating narrative strategy from standardised turnover metrics. Keeping free text responses as companies likely to have different ways of calculating turnover rates.
7. Workforce development and adaptation	WDI 2026 7.1a	7. Workforce development and adaptation	WDI 2025 7.1	Restructured as a follow-up question	Included as a follow-up to Question 7.1 to get more specific details on the capacity building programme/initiatives.	Improve comparability and insight into capacity building programme/initiatives.
7. Workforce development and adaptation	WDI 2026 7.2	7. Workforce development and adaptation	WDI 2025 7.2	Content+Format - Expand demographics	Added additional demographics - race/ethnicity/disability	Improve comparability where data exists while acknowledging jurisdictional constraints and maintaining fairness.
7. Workforce development and adaptation	WDI 2026 7.3	7. Workforce development and adaptation	WDI 2025 7.3	Content+Format - Expand demographics	Added additional demographics - race/ethnicity/disability	Improve comparability and insight into

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
						equitable access to training.
7. Workforce development and adaptation	WDI 2026 7.5	7. Workforce development and adaptation	WDI 2025 7.5	Format - Yes/No gateway	Added a yes/no gateway.	Improve comparability and reduce vague statements by separating mature measurement from interim approaches.
7. Workforce development and adaptation	WDI 2026 7.5a	7. Workforce development and adaptation	WDI 2025 7.5	Restructured as a follow-up question	Included as a follow-up to Question 7.5 to focus on how the measurement of training and development programmes is carried out.	Improve comparability by consolidating mature measurement.
7. Workforce development and adaptation	WDI 2026 7.5b	7. Workforce development and adaptation	WDI 2025 7.5	Restructured as a follow-up question	Included as a follow-up to Question 7.5 to know if there are any future plans or alternative measures to ascertain that the training and development programmes are useful/ effective.	Improve clarity by reducing ambiguity and requiring tangible future roadmaps.
7. Workforce development and adaptation	WDI 2026 7.A	7. Workforce development and adaptation	WDI 2025 7.A	Added an optional note box	To be used in case there is any additional information to be disclosed. Completion of this is entirely	Improves comparability and helps gain more insights into the issue.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
					voluntary and will not influence the scoring.	
7. Workforce development and adaptation	WDI 2026 7.6	7. Workforce development and adaptation	WDI 2025 7.6	Format - Structured table	Converted to a table with separate parts for direct operations and value chain workforce impacts.	Improve comparability and clarity by separating operating areas while acknowledging reporting limitations.
7. Workforce development and adaptation	WDI 2026 7.7	7. Workforce development and adaptation	WDI 2025 7.7	Format - Yes/No gateway	Added a yes/no gateway.	Increase standardisation and comparability of transition-related workforce planning disclosures.
7. Workforce development and adaptation	WDI 2026 7.7a	7. Workforce development and adaptation	WDI 2025 7.7	Restructured as a follow-up question	Included as a follow-up to Question 7.7 to gather more details on actions taken to protect workers against risks resulting from a climate-neutral economy.	Increase standardisation and comparability of transition-related workforce planning disclosures.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
7. Workforce development and adaptation	WDI 2026 7.7b	7. Workforce development and adaptation	WDI 2025 7.7	Restructured as a follow-up question	Included as a follow-up to Question 7.7 to focus on any other measures in place to ensure workers are protected against risks and can access opportunities from the transition to a climate-neutral economy.	Increase standardisation and comparability of transition-related workforce planning disclosures.
7. Workforce development and adaptation	WDI 2026 7.8	7. Workforce development and adaptation	WDI 2025 7.8	Content+Format - Clarify causality	Changed wording from "as a result of" to "related to".	Improve clarity and comparability by reducing causality, ambiguity and requiring brief contextualisation for reported figures.
7. Workforce development and adaptation	WDI 2026 7.9a	7. Workforce development and adaptation	WDI 2025 7.9	Format - Yes/No gateway	Changed to a yes/no gateway.	Improve comparability by standardising whether surveillance exists and reducing long narrative where possible.
7. Workforce development and adaptation	WDI 2026 7.10	7. Workforce development and adaptation	WDI 2025 7.10	Content+Format - Update scope	Changed wording from "as a result of" to "related to" and updated the scope to "automation and AI".	Improve relevance and comparability as AI becomes a material driver of workforce change, while requiring concise context.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
7. Workforce development and adaptation	WDI 2026 7.11	7. Workforce development and adaptation	WDI 2025 7.11	Format - Yes/No gateway	Added a Yes/No gateway for whether the company uses AI in workforce management in addition to other follow-up questions.	Improve comparability and decision-usefulness by standardising AI use cases and capturing core governance safeguards.
7. Workforce development and adaptation	WDI 2026 7.11a	7. Workforce development and adaptation	WDI 2025 7.11	Restructured as a follow-up question	Added a structured drop-down framework on AI-use cases.	Improve comparability of cases in which artificial intelligence is used in workforce management
7. Workforce development and adaptation	WDI 2026 7.11b	7. Workforce development and adaptation	WDI 2025 7.11	Restructured as a follow-up question	Added a yes/no gateway focussing on presence of anti-bias training.	Improve comparability of cases in which artificial intelligence is used in workforce management
7. Workforce development and adaptation	WDI 2026 7.11c	7. Workforce development and adaptation	WDI 2025 7.11	Restructured as a follow-up question	Included as a follow-up to Question 7.11 to focus on how AI is used fairly/appropriately in workforce management.	Improve comparability of usage of AI in workforce management.
7. Workforce development and adaptation	WDI 2026 7.12	7. Workforce development and adaptation	WDI 2025 7.11	Restructured as a follow-up question	Question focusses on whether AI-related training is provided to all employees.	Improve comparability of AI-related training provided to employees.
7. Workforce development and adaptation	WDI 2026 7.C	7. Workforce development and adaptation	WDI 2025 7.C	Added an optional note box	To be used in case there is any additional information to be disclosed. Completion of this is entirely	Improves comparability and helps gain more insights into the issue.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
					voluntary and will not influence the scoring.	
8. Health, safety and wellbeing	WDI 2026 8.1	8. Health, safety and wellbeing	WDI 2025 8.1	Format - Yes/Not yet gateway	Added a yes/not yet gateway.	Improve comparability and reduce overly broad narrative answers while still allowing concise context.
8. Health, safety and wellbeing	WDI 2026 8.1a	8. Health, safety and wellbeing	WDI 2025 8.1	Restructured as a follow-up question	Included as a follow-up to Question 8.1 to focus on selecting mechanisms that have been implemented as part of the risk identification process and provide details on the management strategy.	Improve comparability by gathering detailed information.
8. Health, safety and wellbeing	WDI 2026 8.1b	8. Health, safety and wellbeing	WDI 2025 8.1	Restructured as a follow-up question	Included as a follow-up to Question 8.1 to focus any future plans or alternative measures to ensure worker's well-being.	Improve comparability by capturing alternatives to ensure worker's well-being.

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2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
8. Health, safety and wellbeing	WDI 2026 8.3	8. Health, safety and wellbeing	WDI 2025 8.3	Content+Format - Expand coverage	Question revised to a single table covering the entire workforce and the company's top 10 significant operating locations (rather than 20 as in previous years).	Improve comparability and completeness by standardising worker coverage and focusing reporting on comparable, material locations.
8. Health, safety and wellbeing	WDI 2026 8.3	8. Health, safety and wellbeing	WDI 2025 8.5	Content+Format - Consolidate question	Question amalgamated into 8.3.	Reduce duplication and improve comparability by consolidating workforce coverage into a single standardised table.
8. Health, safety and wellbeing	WDI 2026 8.4	8. Health, safety and wellbeing	WDI 2025 8.4	Content+Format - Expand coverage	Question revised to a single table covering the entire workforce and the company's top 10 significant operating locations (rather than 20 as in previous years).	Improve comparability of safety outcomes and reduce gaps between employee and contractor reporting.
8. Health, safety and wellbeing	WDI 2026 8.4	8. Health, safety and wellbeing	WDI 2025 8.6	Content+Format - Consolidate question	Question amalgamated into 8.4.	Reduce duplication and improve comparability by consolidating workforce coverage into a single standardised table.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
8. Health, safety and wellbeing	WDI 2026 8.A	8. Health, safety and wellbeing	WDI 2025 8.A	Added an optional note box	To be used in case there is any additional information to be disclosed. Completion of this is entirely voluntary and will not influence the scoring.	Improves comparability and helps gain more insights into the issue.
8. Health, safety and wellbeing	WDI 2026 8.6	8. Health, safety and wellbeing	WDI 2025 8.8	Format - Yes/No gateway	Added a yes/no gateway focussing on monitoring and reporting on employee mental health and well-being.	Improve comparability of employee mental health and well-being information.
8. Health, safety and wellbeing	WDI 2026 8.6a	8. Health, safety and wellbeing	WDI 2025 8.8a	Restructured as a follow-up question	Included as a follow-up to Question 8.6 to include details on employee mental health and well-being.	Improve comparability of employee mental health and well-being information.
8. Health, safety and wellbeing	WDI 2026 8.6b	8. Health, safety and wellbeing	WDI 2025 8.8b	Restructured as a follow-up question	Included as a follow-up to Question 8.6 to focus on any plans/alternative measures.	Improve comparability of employee mental health and well-being information.
8. Health, safety and wellbeing	WDI 2026 8.7a	8. Health, safety and wellbeing	WDI 2025 8.9a	Restructured as a follow-up question	Included as a follow-up to Question 8.7 to focus on the details of integration of mental health safeguarding into job design and workplace conditions.	Improve comparability by integrating mental health safeguarding into job design and workplace conditions.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
8. Health, safety and wellbeing	WDI 2026 8.7b	8. Health, safety and wellbeing	WDI 2025 8.9b	Restructured as a follow-up question	Included as a follow-up to Question 8.7 to focus on any existing alternative measures/ future plans to do so.	Improve comparability by integrating mental health safeguarding into job design and workplace conditions.
8. Health, safety and wellbeing	WDI 2026 8.8	8. Health, safety and wellbeing	WDI 2025 8.10	Format - Yes/No gateway	Added a yes/no gateway.	Improve comparability by standardising risk categorisation and ensuring companies address identification vs management distinctly.
8. Health, safety and wellbeing	WDI 2026 8.9	8. Health, safety and wellbeing	WDI 2025 8.11	Content+Format - Standardise categories	Added a followup for yes with the options and another follow-up for no.	Improve comparability of health and/or well-being programmes.
8. Health, safety and wellbeing	WDI 2026 8.10	8. Health, safety and wellbeing	WDI 2025 8.12	Content - Guidance update	Guidance includes measures in place and which workers the measures apply to.	Preserve nuance in leave/sick pay practices while improving response consistency through clearer prompts.
8. Health, safety and wellbeing	WDI 2026 8.10a	8. Health, safety and wellbeing	WDI 2025 8.13	Format - Reposition follow-up	Question repositioned as a follow-up to 8.10 to focus on the type of workers included.	Improve comparability by standardising worker coverage reporting alongside the relevant policy description.
8. Health, safety and wellbeing	WDI 2026 8.10b	8. Health, safety and wellbeing	-	Restructured as a follow-up question	Included as a follow-up to Question 8.10 to focus on cases based	Improve comparability by standardising worker coverage reporting alongside

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
					on short-term and minor illnesses.	the relevant policy application.
8. Health, safety and wellbeing	WDI 2026 8.10c	8. Health, safety and wellbeing	-	Restructured as a follow-up question	Included as a follow-up to Question 8.10 to focus on any consideration providing more flexible alternatives for employees.	Improve comparability by standardising worker coverage reporting alongside the relevant policy description.
8. Health, safety and wellbeing	WDI 2026 8.11a	8. Health, safety and wellbeing	WDI 2025 8.14a	Content - Expand prompt	Includes return-to-office policies and flexible working initiative details	Improve comparability and investor usefulness by capturing the practical reality of flexibility policies, not just stated intent.
8. Health, safety and wellbeing	WDI 2026 8.11b	8. Health, safety and wellbeing	WDI 2025 8.14b	Content - Alternative measures	Excluded "Steps" and included "alternative measures" to promote a better work-life balance.	Improve comparability by focusing on concrete alternative arrangements rather than narrative justification.
9. Worker voice and representation	WDI 2026 9.1	9. Worker voice and representation	WDI 2025 9.1	Format - Yes/No gateway	Added a yes/no gateway.	Improve comparability by standardising whether consultation occurs and how often, while retaining brief context.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
9. Worker voice and representation	WDI 2026 9.1a	9. Worker voice and representation	WDI 2025 9.1	Restructured as a follow-up question	Included as a follow-up to Question 9.1 to focus on the frequency of consultations to secure workers' rights to freedom of association and collective bargaining.	Improve comparability by focussing on the consultations and its frequency with different stakeholders.
9. Worker voice and representation	WDI 2026 9.1b	9. Worker voice and representation	WDI 2025 9.1	Restructured as a follow-up question	Included as a follow-up to Question 9.1 to focus on the future plans or alternative measures to ensure workers' participation.	Improve comparability by gathering information on the future prospects.
9. Worker voice and representation	WDI 2026 9.4	9. Worker voice and representation	WDI 2025 9.4	Content - Add instruction	Included reporting on only total coverage where location breakdown is not available.	Improve usability and completeness while still enabling comparability where detailed data exists.
9. Worker voice and representation	WDI 2026 9.5	9. Worker voice and representation	WDI 2025 9.6	Format - Reorder question	Question reordered.	Improve survey coherence for more consistent disclosures.
9. Worker voice and representation	WDI 2026 9.5a	9. Worker voice and representation	WDI 2025 9.6a	Restructured as a follow-up question	Included as a follow-up to Question 9.5 to focus on identifying the main risks/ restrictions and to provide an example of action taken to address them.	Improve survey coherence for more consistent disclosures.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
9. Worker voice and representation	WDI 2026 9.5b	9. Worker voice and representation	WDI 2025 9.6b	Restructured as a follow-up question	Included as a follow-up to Question 9.5 to provide an example of action taken to identify and prevent risks or restrictions.	Improve survey coherence for more consistent disclosures.
9. Worker voice and representation	WDI 2026 9.6	9. Worker voice and representation	WDI 2025 9.5	Format - Structured table	Converted to a table covering different worker types.	Improve comparability by standardising which worker groups are addressed and making coverage explicit.
9. Worker voice and representation	WDI 2026 9.7	9. Worker voice and representation	WDI 2025 9.7	Content+Format - Structured options	Included a structured set of mechanisms, frequency drop-down, effectiveness evaluation and a short example field.	Improve comparability by standardising mechanism types and ensuring concise, evidence-based disclosure.
9. Worker voice and representation	WDI 2026 9.8	9. Worker voice and representation	WDI 2025 9.8	Content+Format - Structured channels	Moved from a free text to a table question with more structured feedback channels.	Improve comparability by separating "channels used" from "survey metrics" and standardising what is reported.
9. Worker voice and representation	WDI 2026 9.9	9. Worker voice and representation	WDI 2025 9.9	Content - Guidance update	Guidance is more detailed with additional information.	Preserve narrative evidence while improving response quality and comparability through clearer examples of what qualifies as "issue of substance."

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
10. Grievance mechanisms	WDI 2026 10.1	10. Grievance mechanisms	WDI 2025 10.1	Format - Yes/Not yet gateway	Added a yes/no gateway.	Improve comparability and usability by standardising mechanism attributes and coverage across companies.
10. Grievance mechanisms	WDI 2026 10.1a	10. Grievance mechanisms	WDI 2025 10.1	Restructured as a follow-up question	Included as a follow-up to Question 10.1 to focus on the mechanism(s) through which workers can raise complaints or concerns.	Improve comparability and usability by standardising mechanism attributes and coverage across companies.
10. Grievance mechanisms	WDI 2026 10.1b	10. Grievance mechanisms	WDI 2025 10.1	Restructured as a follow-up question	Included as a follow-up to Question 10.1 to focus on the alternative approaches that ensure management's consideration of workers voice.	Improve comparability and usability by standardising mechanism attributes and coverage across companies.
11. Value chain transparency	WDI 2026 11.2	11. Value chain transparency	WDI 2025 11.2	Content - Structured approach	Structured as a value chain mapping progress question.	Improve comparability of mapping maturity and ensure investors can interpret mapping percentages consistently.
11. Value chain transparency	WDI 2026 11.4	11. Value chain transparency	WDI 2025 11.4	Content - Add clarification	Added a field where companies can provide the number of first tier suppliers in each of the company's top ten sourcing locations.	Improve interpretability and comparability by clarifying the basis of "top ten" sourcing locations.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
11. Value chain transparency	WDI 2026 11.8	11. Value chain transparency	WDI 2025 11.8	Content+Format - Expand scope	Broadened the scope to include "what type of workforce data".	Improve comparability by standardising the scope of value chain workforce data collection beyond gender alone.
11. Value chain transparency	WDI 2026 11.8a	3. Workforce composition	WDI 2025 3.5	Content+Format - Expand scope	Added value chain questions to capture non-employee or contracted workforce beyond direct operations where feasible.	Improve investor visibility of workforce composition across the value chain and enable better cross-company comparisons.
11. Value chain transparency	WDI 2026 11.9	11. Value chain transparency	WDI 2025 11.9	Format - Structured table	Converted to a structured table where each row corresponds to a risk type.	Improve comparability by standardising risk categorisation and ensuring consistent coverage of key labour rights risks.
12. Responsible sourcing	WDI 2026 12.2a	12. Responsible sourcing	WDI 2025 12.2a	Format - Split fields	Answer format split into numeric field and written field.	Improve comparability and reduce ambiguous mixed-format answers.
12. Responsible sourcing	WDI 2026 12.3	12. Responsible sourcing	WDI 2025 12.3	Content - Reframe mechanism	Question reframed to include exclusionary screening.	Improve clarity and comparability by focusing on the mechanism used, not just policy existence.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
12. Responsible sourcing	WDI 2026 12.3b	12. Responsible sourcing	WDI 2025 12.3b	Content - Alternative measures	Includes what alternative measures are in place if no supplier code/standard requirement exists.	Improve decision-usefulness by capturing operational alternatives rather than non-comparable publication timelines.
12. Responsible sourcing	WDI 2026 12.4	12. Responsible sourcing	WDI 2025 12.4	Format - Structured table	Converted to a table to capture process undertaken for monitoring supplier performance and scope of such process	Improve comparability by standardising the structure of complex monitoring/auditing disclosures.
12. Responsible sourcing	WDI 2026 12.4a	12. Responsible sourcing	WDI 2025 12.4	Restructured as a follow-up question	Included as a follow-up to Question 12.4 to focus on the process for monitoring or auditing supplier performance, including beyond the first tier of the upstream value chain.	Improve comparability by standardising the structure of complex monitoring/auditing disclosures.
12. Responsible sourcing	WDI 2026 12.4b	12. Responsible sourcing	WDI 2025 12.4	Restructured as a follow-up question	Included as a follow-up to Question 12.4 to focus on any future plans and existing alternative measures.	Improve comparability by standardising the structure of complex monitoring/auditing disclosures.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
12. Responsible sourcing	WDI 2026 12.7	12. Responsible sourcing	WDI 2025 12.7	Content+Format - Structured response	Expanded to a structured response capturing whether measurement exists, plus fields for incentives/KPIs and capacity-building elements.	Improve comparability by standardising measurement and capacity-building disclosures, enabling clearer investor benchmarking.
13. Value chain working conditions	WDI 2026 13.1	13. Value chain working conditions	WDI 2025 13.1	Format - Structured table	Included a structured table capturing types of capacity building, topics/areas, coverage, and process/frequency.	Improve comparability and enable clearer assessment of scale and maturity of capacity-building programmes.
13. Value chain working conditions	WDI 2026 13.2	13. Value chain working conditions	WDI 2025 13.2	Content - Guidance update	Made guidance detailed to include additional information for what is required in an answer.	Preserve nuance while improving response consistency with clearer guidance.
13. Value chain working conditions	WDI 2026 13.3	13. Value chain working conditions	WDI 2025 13.3	Content - Guidance update	Guidance updated on what "assess" and "effectiveness" should include.	Improve comparability and reduce vague claims by steering toward consistent evidence types.

2026 Question		2025 Question		Type of change	Description of change	Rationale of change
Section	Question	Section	Question			
13. Value chain working conditions	WDI 2026 13.4	13. Value chain working conditions	WDI 2025 13.4	Content - Add follow-up	For no responses, structured disclosure on which parts/tier(s) of the value chain were assessed to support that conclusion were added.	Improve comparability and credibility of "no incidents" answers by standardising what due diligence coverage means.
13. Value chain working conditions	WDI 2026 13.5	13. Value chain working conditions	WDI 2025 13.5	Content - Add follow-up	For no responses, structured disclosure on which parts/tier(s) of the value chain were assessed to support that conclusion were added. For yes included where in the value chain it occurs.	Improve comparability and investor understanding of risk coverage and exposure location.
13. Value chain working conditions	WDI 2026 13.6	1. Governance	WDI 2025 1.6	Format - Move section	Converted to a table-based question and moved to the value chain section.	Reduce duplication and improve usability by placing operational/value chain management content in the most relevant section, using a more structured response format.
13. Value chain working conditions	WDI 2026 13.C	13. Value chain working conditions	WDI 2025 13.B	Added an optional note box	To be used in case there is any additional information to be disclosed. Completion of this is entirely voluntary and will not influence the scoring.	Improves comparability and helps gain more insights into the issue.

Appendix IV: Core indicators

Question No.	Question
WDI 2026 2.1	Does the company conduct regular human rights due diligence to identify, prevent, mitigate and account for human rights risks and adverse impacts?
WDI 2026 2.1a	If yes, provide more information (see guidance for what to include).
WDI 2026 2.1b	If not yet, state any plans to conduct human rights due diligence in the future.
WDI 2026 3.3	Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.
WDI 2026 3.4	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.
WDI 2026 3.5	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 over the last reporting period? Please state the % change in the proportion of contingent workers.
WDI 2026 3.5a	If there is a change, explain why and if the company expects this trend to continue in the future.
WDI 2026 3.5b	If it remained broadly stable, state if there is likely to be a change in the use of contingent workers in the future.
WDI 2026 4.5	Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender identity. If the company is legally prohibited from collecting disability data in all of its locations or if disclosing these numbers would mean individuals are identifiable, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.

Question No.	Question
WDI 2026 4.10	Provide the gender identity balance (as a percentage (%)) for each contract type in Q3.3, as well as the overall gender identity breakdown of your direct operations workforce.
WDI 2026 4.11	Provide the gender identity balance (as a percentage ((%) of the figures presented at Q3.5) for each contract types.
WDI 2026 5.1	Provide the CEO to median worker pay ratio.
WDI 2026 5.2	Provide the company's median gender pay gap for the company's domestic operations.
WDI 2026 5.6	Provide the percentage (%) of employees in the bottom, lower middle, upper middle, and upper pay quartiles by gender identity.
WDI 2026 5.7	What is the percentage (%) of employees, as a total of the direct operations workforce, whose basic salary is EQUAL TO or NO MORE THAN 10 per cent higher than the legal minimum wage, split by gender identity? For example, if the legal minimum wage is $10 per hour, include employees earning between $10.00 and $11.00 per hour.
WDI 2026 5.9	To what extent does the company pay its employees a living wage or above? Select one option from the drop-down list as applicable.
WDI 2026 6.1	Provide the employee turnover rates (as a percentage (%)) for workers in the company's direct operations, by gender identity, for the current and previous reporting period, including overall, voluntary, and involuntary turnover.
WDI 2026 6.3	How has the workforce turnover changed during the reporting period? select the one best fit your situation and state the % of change
WDI 2026 6.3a	Describe which category of workers drives this change and/or other factors involves in, and any actions taken or planned in response.

Question No.	Question
WDI 2026 7.1	Describe the company's strategy for developing the skills and capabilities of employees, including the process to identify skills gaps.
WDI 2026 8.10	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?
WDI 2026 8.10a	Which workers are covered under the above mentioned policies and measures? Select all that apply from the drop-down list.
WDI 2026 9.2	Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations
WDI 2026 9.3	Scope of disclosure (relates to Q9.2)
WDI 2026 9.9	Provide one example of how workers have influenced decision making on an issue of substance in the reporting period.
WDI 2026 10.4	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.
WDI 2026 11.4	Provide the number of first tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend).
WDI 2026 12.5	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, also mention the assessment results and effectiveness of the sourcing and/or purchasing practice.

Question No.	Question
WDI 2026 13.3	How does the company assess whether it is improving conditions for workers in the value chain? Describe any steps or initiatives the company is taking to improve the working conditions of value chain workers and provide evidence demonstrating the effectiveness of these measures.

Appendix V: Question number reference and 3A Tagging

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 1.1	WDI 2025 1.1, 1.1a, 1.2	Which workforce and human rights–related topics, if any, are subject to Board-level or executive-level oversight (including oversight by Board members and/or Board committees)? For each relevant oversight body, please select the workforce- and human rights–related topics it oversees and describe the remit and responsibilities of that oversight body.	Awareness | Approach
WDI 2026 1.2	WDI 2025 1.3	Describe how information on workforce matters is integrated into governance processes, and how this informs company strategic planning.	Approach
WDI 2026 1.A	WDI 2025 1.A	Notes on Governance structure and management	Not scored
WDI 2026 1.3	WDI 2025 1.4	How does the company ensure those with governance responsibility (identified at Q1.1) 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.	Approach | Action
WDI 2026 1.4	WDI 2025 1.5	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.	Approach | Action
WDI 2026 1.B	WDI 2025 1.B	Notes on Board performance	Not scored
WDI 2026 1.C	WDI 2025 1.C	Notes on Delegating authority	Not scored

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2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 1.5	WDI 2025 1.7, 1.8, 1.9	Does the company have public commitments covering the following human rights topics?	Awareness | Action
WDI 2026 1.D	WDI 2025 1.D	Notes on Human rights policy commitment	Not scored
WDI 2026 2.1	WDI 2025 2.1	Does the company conduct regular human rights due diligence to identify, prevent, mitigate and account for human rights risks and adverse impacts?	Awareness
WDI 2026 2.1a	WDI 2025 2.1a	If yes, provide more information (see guidance for what to include).	Approach | Action
WDI 2026 2.1b	WDI 2025 2.1b	If not yet, state any plans to conduct human rights due diligence in the future.	Awareness | Approach
WDI 2026 2.A	WDI 2025 2.A	Notes on Human rights due diligence	Not scored
WDI 2026 2.2	WDI 2025 2.2, WDI 2025 2.3	Describe the company's approach and process for identifying and assessing workforce risks and opportunities in its direct operations and across the value chain. Include how the company's human rights due diligence activities inform the process.	Approach
WDI 2026 2.3	WDI 2025 2.4, WDI 2025 2.6	Identify three workforce opportunities for the business relating to the company's direct operations and/or supply chain. Identify three workforce opportunities and risks for the company's direct operations and value chain.	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 2.4	WDI 2025 2.5, WDI 2025 2.7, WDI 2025 2.8	What action has the company taken in relation to its workforce risks and workforce opportunities, to ensure these are managed appropriately and/or add value to the company? If none, please explain any plans to do so in the future.	Awareness | Approach | Action
WDI 2026 2.B	WDI 2025 2.B	Notes on Risks and Opportunities	Not scored
WDI 2026 2.5	WDI 2025 2.9	Does the company monitor the effectiveness of actions taken to address negative impacts on the human rights of workers?	Awareness
WDI 2026 2.5a	WDI 2025 2.9	If yes, please provide one example of how the company monitored the effectiveness of these actions during the reporting period, including whether and how impacted workers were consulted, and any lessons learned.	Approach | Action
WDI 2026 2.5b	WDI 2025 2.9	If not yet, please explain any future plans or alternative approach to monitor the effectiveness of actions taken to address negative impacts on the human rights of workers.	Awareness | Approach
WDI 2026 2.C	WDI 2025 2.C	Notes on Responding to human rights risks across the value chain	Not scored
WDI 2026 3.1	WDI 2025 3.1	Provide the total number of employees in the company's direct operations.	Awareness
WDI 2026 3.2	WDI 2025 3.2	Provide the percentage (%) of total employees in the company's direct operations in each of the company's significant operating locations.	Awareness
WDI 2026 3.2a	WDI 2025 3.2a	Please define what a “significant operating location” is for your company.	Approach
WDI 2026 3.2b	WDI 2025 3.2b	How many operating locations does your company have in total in your direct operations?	Awareness
WDI 2026 3.A	WDI 2025 3.A	Notes on Structure and location of direct operations	Not scored
WDI 2026 3.3	WDI 2025 3.3, 3.7	Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 3.4	WDI 2025 3.5	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.	Awareness
WDI 2026 3.5	WDI 2025 3.8	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 over the last reporting period? Please state the % change in the proportion of contingent workers.	Awareness
WDI 2026 3.5a	WDI 2025 3.8a	If there is a change, explain why and if the company expects this trend to continue in the future.	Awareness
WDI 2026 3.5b	WDI 2025 3.8b	If it remained broadly stable, state if there is likely to be a change in the use of contingent workers in the future.	Awareness
WDI 2026 3.B	WDI 2025 3.B	Notes on Contract types	Not scored
WDI 2026 4.1	WDI 2025 4.1	Has the company taken or plan to take any action related to diversity and inclusion?	Awareness
WDI 2026 4.1a	WDI 2025 4.1	If yes, what action has been taken related to diversity and inclusion (including time-bound diversity and inclusion targets and/or KPIs set and progress achieved, as applicable)? Attach or upload documents or policies as relevant.	Approach | Action
WDI 2026 4.1b	WDI 2025 4.1	If not yet, please explain any future plans tackling Diversity & Inclusion in your organisation, or share details of alternate measures to address inclusivity issues for workers.	Awareness | Approach
WDI 2026 4.2	WDI 2025 4.2	Provide the percentage (%) of the company's total direct operations workforce within each age category.	Action
WDI 2026 4.3	WDI 2025 4.3	Provide the percentage (%) of the company's total direct operations workforce by race or ethnicity. *If the company is legally prohibited from collecting ethnicity data in **all** of its locations, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.*	Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 4.4	WDI 2025 4.4	Provide the percentage (%) of persons with disabilities in the company's total direct operations workforce. *If the company is legally prohibited from collecting disability data in* ***all*** *of its locations or if disclosing these numbers would mean individuals are identifiable, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.*	Action
WDI 2026 4.5	WDI 2025 4.5	Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender identity. *If the company is legally prohibited from collecting disability data in all of its locations or if disclosing these numbers would mean individuals are identifiable, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.*	Action
WDI 2026 4.6	WDI 2025 4.6	Provide the percentage (%) of the company's total direct operations workforce in leadership positions by race or ethnicity. *If your company is legally prohibited from collecting ethnicity data in* ***all*** *of its locations or if providing information here would mean individuals are identifiable, please provide an explanation below.*	Action
WDI 2026 4.7	WDI 2025 4.7	Provide the percentage (%) of the company's total direct operations workforce with disabilities in leadership positions. *If the company is legally prohibited from collecting disability data in* ***all*** *of its locations or if disclosing these numbers would mean individuals are identifiable, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.*	Action
WDI 2026 4.8	WDI 2025 4.8	Does the company take any action, or intend to take any action, relating to the representation of under-represented demographic groups in leadership positions?	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 4.8a	WDI 2025 4.8	If yes, provide details on the actions taken to increase representation of under-represented demographic groups in leadership positions?	Approach | Action
WDI 2026 4.8b	WDI 2025 4.8	If the company has time-bound targets and KPI, please specify the targets and state the progress of the target.	Action
WDI 2026 4.9	WDI 2025 4.9, 4.10	Provide internal hire rates, expressed as a percentage of total internal hires, by demographic group for gender identity, age group, and race/ ethnicity, where data is available. *If the company is legally prohibited from collecting diversity data in all of its locations if disclosing these numbers would mean individuals are identifiable, they can explain that in the text box and the company won't be penalised.*	Action
WDI 2026 4.10	WDI 2025 3.4	Provide the gender identity balance (as a percentage (%)) for each contract type in Q3,3, as well as the overall gender identity breakdown of your direct operations workforce.	Action
WDI 2026 4.11	WDI 2025 3.6, WDI 2025 3.7	Provide the gender identity balance (as a percentage ((%) of the figures presented at Q3.5) for each contract types.	Action
WDI 2026 4.12	WDI 2025 4.11	Scope of disclosure (relates to Q4.2-4.9): - what part(s) of the business does this data cover? - if providing ethnicity data, state the source of the ethnicity categories used in Q4.3, Q4.6 and Q4.10 or provide more information on how the categories are defined if using an internal classification system - If the company is restricted from collecting data on employees' age, state which jurisdictions this restriction applies to.	Awareness
WDI 2026 4.13	WDI 2025 4.12	Does the company collect any other categories of diversity data?	Awareness
WDI 2026 4.13a	WDI 2025 4.12a	If yes, select all that apply from the drop-down list. Please provide example(s) of when and how this data has been collected.	Action
WDI 2026 4.13b	WDI 2025 4.12b	If not yet, state any plans to do so in the future or outline what other processes are in place to ensure oversight of the diversity and inclusion of the workforce.	Awareness | Approach

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 4.13c	WDI 2025 4.12c	Which of the following accessibility or inclusion provisions does your workplace offer? (Select all that apply)	Action
WDI 2026 4.A	WDI 2025 4.A	Notes on Monitoring diversity and inclusion	Not scored
WDI 2026 4.14	WDI 2025 4.13, 4.13a	How does the company's parental leave policy apply to birth and non-birth parents?	Approach | Action
WDI 2026 4.B	WDI 2025 4.B	Notes on Parental leave	Not scored
WDI 2026 4.15	WDI 2025 4.14	Does the company have a public policy on discrimination and harassment, or similar?	Awareness
WDI 2026 4.15a	WDI 2025 4.14a	If yes, please provide a link to or attach the relevant public document, and indicate the document type using the dropdown list	Approach | Action
WDI 2026 4.15b	WDI 2025 4.14b	If not yet, state any plans to do so in the future or outline what other processes are in place to prevent discrimination and harassment?	Awareness | Approach
WDI 2026 4.16	WDI 2025 4.15	Provide the number of discrimination and harassment incidents reported and resolved in the reporting period.	Action
WDI 2026 4.C	WDI 2025 4.C	Notes on Discrimination and harassment	Not scored
WDI 2026 5.1	WDI 2025 5.1	Provide the CEO to median worker pay ratio.	Action
WDI 2026 5.2	WDI 2025 5.2	Provide the company's median gender pay gap for the company's domestic operations.	Action
WDI 2026 5.3	WDI 2025 5.3	Provide the company's median ethnicity pay gap for the company's domestic operations. *If the company is legally prohibited from collecting ethnicity data in **all** of its locations, they can explain that in the online reporting platform in a 150 word text box and the company won't be penalised.*	Action
WDI 2026 5.4	WDI 2025 5.4	What action has the company taken, or intends to take, to reduce pay ratios and gaps? State any KPIs and progress towards these, as applicable.	Approach | Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 5.5	-	What non-pay benefits does the company provide to workers during the reporting period?	Action
WDI 2026 5.5a	-	Which categories of workers are eligible to receive the non-pay benefits reported in the previous question.	Approach
WDI 2026 5.A	WDI 2025 5.A	Notes on Pay gaps and pay ratios	Not scored
WDI 2026 5.6	WDI 2025 5.5	Provide the percentage (%) of employees in the bottom, lower middle, upper middle, and upper pay quartiles by gender identity.	Action
WDI 2026 5.7	WDI 2025 5.6	What is the percentage (%) of employees, as a total of the direct operations workforce, whose basic salary is EQUAL TO or NO MORE THAN 10 per cent higher than the legal minimum wage, split by gender identity? For example, if the legal minimum wage is $10 per hour, include employees earning between $10.00 and $11.00 per hour.	Action
WDI 2026 5.8	WDI 2025 5.8	Does the company have an approach to identifying living wage levels, including the company's methodology used for determining whether at least a living wage is paid.	Awareness
WDI 2026 5.8a	WDI 2025 5.8	If yes, provide more details on the this approach.	Approach
WDI 2026 5.8b	WDI 2025 5.8	If not yet, please state any plan in the future or alternative measures to ensure fair pay.	Awareness | Approach
WDI 2026 5.9	WDI 2025 5.7	To what extent does the company pay its employees a living wage or above? Select one option from the drop-down list as applicable.	Action
WDI 2026 5.10	WDI 2025 5.9	Has the company taken action to improve wage levels for any of the following worker types?	Approach
WDI 2026 5.10a	WDI 2025 5.9	If yes, provide details on the actions taken to improve wage levels.	Approach | Action
WDI 2026 5.10b	WDI 2025 5.9	If not yet, provide details on alternative measures adopted to ensure fair and competitive pay	Awareness | Approach
WDI 2026 5.B	WDI 2025 5.B	Notes on Wage levels	Not scored

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 6.1	WDI 2025 6.1	Provide the employee turnover rates (as a percentage (%)) for workers in the company's direct operations, by gender identity, for the current and previous reporting period, including overall, voluntary, and involuntary turnover.	Action
WDI 2026 6.2	WDI 2025 6.2	Provide the rate (as a percentage (%)) of employee turnover by contract type (if no employees on any one of the contract types, state "n/a").	Action
WDI 2026 6.3	WDI 2025 6.3	How has the workforce turnover changed during the reporting period? Select the options that best describes your situation and state the percentage change of turnover, if any.	Awareness
WDI 2026 6.3a	WDI 2025 6.3	Describe which category of workers drives this change and/or other factors involves in, and any actions taken or planned in response.	Awareness | Action
WDI 2026 6.A	WDI 2025 6.A	Notes on Employee turnover rates	Not scored
WDI 2026 7.1	WDI 2025 7.1	Describe the company's strategy for developing the skills and capabilities of employees, including the process to identify skills gaps.	Approach | Action
WDI 2026 7.1a	WDI 2025 7.1	Provide details on company's capacity building programme/initiatives including types, coverage, frequency and effectiveness evaluation	Approach | Action
WDI 2026 7.2	WDI 2025 7.2	Provide the number and/or percentage (%) of employees that participated in regular performance and career development reviews by gender identity, age category and by race/ethnicity.	Action
WDI 2026 7.3	WDI 2025 7.3	Provide the average number of hours of training provided to employees (on an FTE basis) by gender identity, age category and by race/ethnicity.	Action
WDI 2026 7.4	WDI 2025 7.4	Provide the average number of hours of training provided to employees (on an FTE basis) by contract type (if no employees on any one of the contract types, state "n/a").	Action
WDI 2026 7.5	WDI 2025 7.5	Does the company measure the impact of its training programmes on business productivity and worker satisfaction?	Awareness
WDI 2026 7.5a	WDI 2025 7.5	If yes, describe how the company measures the impact of its training and development programmes.	Approach | Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 7.5b	WDI 2025 7.5	If not yet, describe future plan or alternative measures does the company currently use to confirm that its training and development programmes are useful and effective	Awareness | Approach
WDI 2026 7.A	WDI 2025 7.A	Notes on Training and development	Not scored
WDI 2026 7.6	WDI 2025 7.6	Describe the risks, impacts and opportunities that may affect the company's direct operations and/or value chain workforces as a result of the transition to a climate-neutral economy.	Awareness | Approach
WDI 2026 7.7	WDI 2025 7.7	Has the company taken, or does it intend to take, actions to ensure workers are protected against risks and can access opportunities resulting from the transition to a climate-neutral economy?	Awareness
WDI 2026 7.7a	WDI 2025 7.7	If yes, provide more details.	Approach | Action
WDI 2026 7.7b	WDI 2025 7.7	If not yet, what other measures do you currently have in place to ensure workers are protected against risks and can access opportunities from the transition to a climate-neutral economy?	Awareness | Approach
WDI 2026 7.8	WDI 2025 7.8	Provide the number and/or percentage (%) of employees that have been reskilled, redeployed or had their employment ended related to the transition to a climate-neutral economy.	Action
WDI 2026 7.B	WDI 2025 7.B	Notes on The just transition	Not scored
WDI 2026 7.9	WDI 2025 7.9	Does the company use any workforce surveillance measures to monitor workers.	Approach
WDI 2026 7.9a	WDI 2025 7.9	If yes, describe the workforce surveillance measures used, and how the company ensures this does not have a disproportionate impact on workers' right to privacy.	Awareness | Approach | Action
WDI 2026 7.10	WDI 2025 7.10	Provide the number and/or percentage (%) of employees that have been reskilled, redeployed, or had their employment ended, related to automation and AI during the reporting period.	Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 7.11	WDI 2025 7.11	Does the company use artificial intelligence in workforce management?	Awareness
WDI 2026 7.11a	WDI 2025 7.11	If yes, please select in which workforce management use cases is AI used?	Awareness
WDI 2026 7.11b	WDI 2025 7.11	If yes, does the HR function have anti-bias training in place related to AI context?	Action
WDI 2026 7.11c	WDI 2025 7.11	If yes, please briefly describe how the company ensures AI is used fairly/appropriately in workforce management	Awareness | Approach
WDI 2026 7.12	WDI 2025 7.11	Does the company provide AI-related training to all the employees?	Approach | Action
WDI 2026 7.C	WDI 2025 7.C	Notes on Technology, data and automation	Not scored
WDI 2026 8.1	WDI 2025 8.1	Does the company have a strategy to identify and manage health and safety risks?	Awareness
WDI 2026 8.1a	WDI 2025 8.1	If yes, please select which of the following mechanisms have been implemented as a part of the risk identification process and provide details on the management strategy	Approach | Action
WDI 2026 8.1b	WDI 2025 8.1	If not yet, please state any plan in the future or alternative measures to ensure worker's well-being.	Awareness | Approach
WDI 2026 8.2	WDI 2025 8.2	Does the company consult with workers, trade unions and/or worker representative bodies when developing and evaluating health and safety policies and practices?	Awareness
WDI 2026 8.2a	WDI 2025 8.2a	If yes, provide more details (see guidance for what details to include).	Approach
WDI 2026 8.2b	WDI 2025 8.2b	If not yet, state any plans to do so in the future or the alternative measures to ensure workers' participation.	Awareness | Approach

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 8.3	WDI 2025 8.3, WDI 2025 8.5	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/ rate of incidents since the last reporting period, for employees and non-employees (direct operations workers) for the each of the company's top 10 significant operating locations.	Action
WDI 2026 8.4	WDI 2025 8.4, WDI 2025 8.6	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 and non-employees (direct operations workers) for each of the company's top 10 significant operating locations.	Action
WDI 2026 8.5	WDI 2025 8.7	Please select the contract types included under "Non-employee direct operations workers" category selected in Q8.3 and Q8.4	Awareness
WDI 2026 8.A	WDI 2025 8.A	Notes on Occupational health and safety	Not scored
WDI 2026 8.6	WDI 2025 8.8	Does the company monitor and report on employee mental health and well-being, such as sick days due to mental health?	Awareness
WDI 2026 8.6a	WDI 2025 8.8a	If yes, provide more details (see guidance for what details to include).	Approach
WDI 2026 8.6b	WDI 2025 8.8b	If not yet, state any plans to do so in the future or alternative measures.	Awareness | Approach
WDI 2026 8.7	WDI 2025 8.9	Does the company integrate mental health safeguarding into job design and workplace conditions?	Awareness
WDI 2026 8.7a	WDI 2025 8.9a	If yes, provide more details (see guidance for what details to include).	Approach
WDI 2026 8.7b	WDI 2025 8.9b	If not yet, state any future plans to do so or any existing alternative measures	Awareness | Approach
WDI 2026 8.8	WDI 2025 8.10	Has the company identified any of its operating locations, business lines and workforce demographics where physical and/or mental health and safety risks and injuries are reported to be higher, and are there any processes in place to address problem areas?	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 8.8a	WDI 2025 8.10	If yes, please provide the details regarding the operating locations, business lines and workforce demographics as well as redressal mechanisms in place.	Awareness | Approach
WDI 2026 8.8b	WDI 2025 8.10	If not yet, please provide details on controls in place through which the company ensures that no areas are at heightened risk.	Awareness | Approach
WDI 2026 8.B	WDI 2025 8.B	Notes on Mental health risks and safeguarding	Not scored
WDI 2026 8.9	WDI 2025 8.11	Does the company offer a health and/or well-being programme?	Awareness
WDI 2026 8.9a	WDI 2025 8.11a	If yes, select the type of offerings provided by the company and provide an example of how the company has improved workers' well-being and how the company can evidence this.	Approach | Action
WDI 2026 8.9b	WDI 2025 8.11b	If not yet, please state future plans or alternative measures that ensure health and well-being of workers	Awareness | Approach
WDI 2026 8.10	WDI 2025 8.12	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?	Approach
WDI 2026 8.10a	WDI 2025 8.13	Which workers are covered under the above mentioned policies and measures? Select all that apply from the drop-down list.	Approach
WDI 2026 8.10b	-	In the case of short-term, minor illnesses, does the company require a medical sick note to justify employee absences?	Approach
WDI 2026 8.10c	-	Considering the administrative burden that medical notes place on physicians and the healthcare system, has the company considered providing more flexible alternatives for employees, such as a pool of personal leave days that don't require a medical certificate? If yes, describe the alternatives and whether they apply equally to all employees across the company	Approach
WDI 2024 8.C	WDI 2025 8.C	Notes on Worker wellbeing	Not scored

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 8.11	WDI 2025 8.14	Does the company enable workers to work flexibly?	Awareness
WDI 2026 8.11a	WDI 2025 8.14a	If yes, please provide details of the company's flexible working initiatives and return-to-office policies, including which categories of workers these initiatives/policies apply to and the levels of uptake.	Approach | Action
WDI 2026 8.11b	WDI 2025 8.14b	If not yet, state any future plans and/or describe any alternative measures implemented by the company to promote a better work-life balance amongst its workforce.	Awareness | Approach
WDI 2026 8.D	WDI 2025 8.D	Notes on Work-life balance	Not scored
WDI 2026 9.1	WDI 2025 9.1	Does the company have a mechanism to consult with workers, their representative bodies and trade unions, as applicable, and/or implement any other steps to secure workers' rights to freedom of association and collective bargaining?	Awareness
WDI 2026 9.1a	WDI 2025 9.1	If yes, select frequency of such consultations from the drop-down and provide details on the processes in place.	Approach | Action
WDI 2026 9.1b	WDI 2025 9.1	If the company has not yet undertaken such consultations, describe any plans to do so, including the expected date, or any alternative measures to ensure workers' participation	Awareness | Approach
WDI 2026 9.2	WDI 2025 9.2	Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the direct operations	Action
WDI 2026 9.3	WDI 2025 9.3	Scope of disclosure (relates to Q9.2)	Awareness
WDI 2026 9.4	WDI 2025 9.4	Provide the percentage (%) of employees covered by collective bargaining agreements by each of the company's significant operating locations. If a percentage (%) breakdown by significant location is unavailable, please provide overall percentage (%) of employees covered by collective bargaining agreements and mention "Total" under location name	Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 9.5	WDI 2025 9.6	Has the company identified any risks or restrictions to employees' right to freedom of association or collective bargaining in any of its direct operations?	Awareness
WDI 2026 9.5a	WDI 2025 9.6a	If yes, identify the main risks or restrictions and provide an example of action taken to address them, including through engagement with workers, trade unions and/or worker representative bodies, as applicable.	Awareness | Approach | Action
WDI 2026 9.5b	WDI 2025 9.6b	If no provide an example of action taken to identify and prevent risks or restrictions, including through engagement with workers, trade unions and/or worker representative bodies, as applicable.	Approach | Action
WDI 2026 9.6	WDI 2025 9.5	How does the company secure the rights of non-employee direct operations workers to collective bargaining?	Approach
WDI 2026 9.A	WDI 2025 9.A	Notes on Freedom of association and collective bargaining	Not scored
WDI 2026 9.7	WDI 2025 9.7	Which of the following mechanisms have been implemented by the company for enabling workers' participation in corporate decision making, Please select all relevant options from the drop-down, the frequency of such opportunities as well as effectiveness evaluation conducted on the implemented mechanism. Also provide an example wherein worker's contributed to corporate decision making with a short description.	Approach | Action
WDI 2026 9.8	WDI 2025 9.8	How does the company obtain worker feedback? Provide the percentage (%) of employees who participated in the company's most recent engagement survey or equivalent and the level of satisfaction indicated along with other details mentioned in the table.	Approach | Action
WDI 2026 9.9	WDI 2025 9.9	Provide one example of how workers have influenced decision making on an issue of substance in the reporting period.	Action
WDI 2026 9.B	WDI 2025 9.B	Notes on Worker voice	Not scored
WDI 2026 10.1	WDI 2025 10.1	Does the company provide mechanism(s) through which workers can raise complaints or concerns?	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 10.1a	WDI 2025 10.1	If yes, please provide the details on the grievance channels available, type of workers covered, option to maintain anonymity for the aggrieved and a brief description on grievance mechanism	Approach
WDI 2026 10.1b	WDI 2025 10.1	If not yet, what are the alternative approaches that ensure management's consideration of workers voice	Awareness | Approach
WDI 2026 10.2	WDI 2025 10.2	Which workers can access the channel(s)/mechanism(s) identified in Q10.1? Select all that apply from the drop-down list.	Approach
WDI 2026 10.2a	WDI 2025 10.2a	For every group of workers covered, provide more details (see guidance for what details to include).	Approach
WDI 2026 10.2b	WDI 2025 10.2b	For any group of workers not covered, state any plans to give access in the future.	Awareness | Approach
WDI 2026 10.3	WDI 2025 10.3	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)?	Awareness
WDI 2026 10.3a	WDI 2025 10.3a	If yes, provide more details (see guidance for what details to include).	Approach | Action
WDI 2026 10.3b	WDI 2025 10.3b	If not yet, how does the company assess whether workers trust the mechanism(s)?	Awareness | Approach
WDI 2026 10.4	WDI 2025 10.4	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.	Action
WDI 2026 10.5	WDI 2025 10.5	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.	Action
WDI 2026 10.6	WDI 2025 10.6	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?	Approach

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 10.A	WDI 2025 10.A	Notes on Grievance mechanisms	Not scored
WDI 2026 11.1	WDI 2025 11.1	Provide a description of the company's value chain and explain its role in the company's business model.	Awareness
WDI 2026 11.2	WDI 2025 11.2	Provide details on the company's approach to map its value chain, including beyond the first tier. State the percentage of the company's upstream value chain mapped to date.	Approach | Action
WDI 2026 11.3	WDI 2025 11.3	Does the company publicly disclose the results of its value chain mapping?	Awareness
WDI 2026 11.3a	WDI 2025 11.3a	If yes, provide a link to or attach the relevant public document and state the total number of first tier suppliers.	Action
WDI 2026 11.3b	WDI 2025 11.3b	If not yet, state any future plans and/or describe any alternative measures implemented by the company to improve transparency of its value chain? Include examples	Awareness | Approach
WDI 2026 11.A	WDI 2025 11.A	Notes on Value chain structure and location	Not scored
WDI 2026 11.4	WDI 2025 11.4	Provide the number of first tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend).	Action
WDI 2026 11.5	WDI 2025 11.5	Provide the estimated number of workers in the first tier of the company's upstream value chain. Companies can indicate what percentage of their upstream value chain this covers in 11.6.	Awareness
WDI 2026 11.6	WDI 2025 11.6	Scope of disclosure (relates to Q11.5)	Awareness
WDI 2026 11.7	WDI 2025 11.7	Provide the average length of relationship the company has with its direct suppliers.	Awareness
WDI 2026 11.8	WDI 2025 11.8	What type of data company collects related to its value chain workforce?	Approach
WDI 2026 11.8a	WDI 2025 11.8a	For the selected parameters in the previous question please indicate the data source or collection methodology deployed and provide further details	Approach | Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 11.8b	WDI 2025 11.8b	If the company has not collect any of workforce related data, state any plans to do so in the future or alternative approach to maintain oversight of value chain.	Awareness | Approach
WDI 2026 11.B	WDI 2025 11.B	Notes on Value chain numbers	Not scored
WDI 2026 11.9	WDI 2025 11.9	Provide details on any products, services and/or raw materials, at any stage of the value chain, that the company considers to be potentially or has been exposed to heightened risks of forced labour, held labour, modern slavery or human trafficking.	Awareness | Approach | Action
WDI 2026 11.C	WDI 2025 11.C	Provide details on any products, services, and/or raw materials, at any stage of the value chain, that the company considers to be potentially exposed to, or has been exposed to, heightened risks of forced labour, child labour, modern slavery, or human trafficking.	Not scored
WDI 2026 12.1	WDI 2025 12.1	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)?	Approach
WDI 2026 12.2	WDI 2025 12.2	Does the company assess supplier performance against its own human rights commitments, as applicable, as part of the process for selecting new suppliers?	Awareness
WDI 2026 12.2a	WDI 2025 12.2a	If yes, what percentage of new suppliers (in the last reporting period) were assessed in this way and how is performance on workers' rights weighted or balanced against other selection criteria?	Approach | Action
WDI 2026 12.2b	WDI 2025 12.2b	If not yet, state any future plans and/or describe any alternative measures implemented by the company to assess supplier performance against its own human rights commitments.	Awareness | Approach
WDI 2026 12.3	WDI 2025 12.3	Does the company screen out (exclude) suppliers that do not meet minimum labour standards and workers' rights requirements?	Awareness

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 12.3a	WDI 2025 12.3a	If yes, provide a link to or attach the relevant public document or describe the terms included in contractual arrangements.	Approach | Action
WDI 2026 12.3b	WDI 2025 12.3b	If not yet, state any future plans and/or describe any alternative measures implemented by the company to screen out suppliers that do not meet minimum labour standards and worker's right requirements.	Awareness | Approach
WDI 2026 12.A	WDI 2025 12.A	Notes on Sourcing strategy	Not scored
WDI 2026 12.4	WDI 2025 12.4	Does the company have a process for monitoring or auditing supplier performance against the document disclosed in Q12.3?	Awareness
WDI 2026 12.4a	WDI 2025 12.4	If yes, describe the process for monitoring or auditing supplier performance against the document disclosed earlier, including beyond the first tier of the upstream value chain, State the percentage of suppliers independently audited.	Approach | Action
WDI 2026 12.4b	WDI 2025 12.4	If not yet, state any future plans to adopt one and any existing alternative measures	Awareness | Approach
WDI 2026 12.5	WDI 2025 12.5	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, also mention the assessment results and effectiveness of the sourcing and/or purchasing practice.	Approach | Action
WDI 2026 12.6	WDI 2025 12.6	Do the company's responsible sourcing policies and practices apply to third party labour providers (labour agencies, logistics, cleaning, security, etc.)?	Awareness
WDI 2026 12.6a	WDI 2025 12.6a	If yes, provide more details (see guidance for what details to include).	Approach
WDI 2026 12.6b	WDI 2025 12.6b	If not yet, state any future plans to incorporate responsible sourcing policies and practices in the context of third-party labour providers.	Awareness | Approach
WDI 2026 12.7	WDI 2025 12.7	How does the company measure whether it is effectively incentivising supplier progress on workers rights and working conditions? State the performance incentives and KPIs used, and progress against these.	Approach | Action

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
WDI 2026 12.B	WDI 2025 12.B	Notes on Monitoring suppliers	Not scored
WDI 2026 13.1	WDI 2025 13.1	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)?	Approach | Action
WDI 2026 13.2	WDI 2025 13.2	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?	Approach | Action
WDI 2026 13.3	WDI 2025 13.3	How does the company assess whether it is improving conditions for workers in the value chain? Describe any steps or initiatives the company is taking to improve the working conditions of value chain workers and provide evidence demonstrating the effectiveness of these measures.	Approach | Action
WDI 2026 13.A	WDI 2025 13.A	Notes on Improving working conditions in the value chain	Not scored
WDI 2026 13.4	WDI 2025 13.4	Has the company identified any instances of forced labour, modern slavery, human trafficking or child labour in its value chain in this reporting period?	Awareness
WDI 2026 13.4a	WDI 2025 13.4a	If yes, provide more details (see guidance for what details to include).	Awareness | Approach | Action
WDI 2026 13.4b	WDI 2025 13.4b	If no, please specify which parts or tiers of the value chain were assessed during the reporting period to support this conclusion.	Approach | Action
WDI 2026 13.5	WDI 2025 13.5	Is prison labour used in the company's value chain?	Awareness
WDI 2026 13.5a	WDI 2025 13.5a	If Yes, provide more details (see guidance for what details to include).	Awareness | Approach
WDI 2026 13.5b	WDI 2025 13.5b	If no, please specify which parts or tiers of the value chain were assessed during the reporting period to support this conclusion.	Approach | Action
WDI 2026 13.6	WDI 2025 1.6	How does the company organise the day-to-day management of workforce matters, including within supply chains, to delegate responsibility for	Approach

2026 Q no	2025 Q no	Question text	3A Scoring Bucket
		managing risks to workers' rights to the relevant business functions and senior managers, and beyond?	
WDI 2026 13.B	WDI 2025 1.C	Notes on Delegating authority	Not scored
WDI 2026 13.C	WDI 2025 13.B	Notes on Workers' rights in the value chain	Not scored

General Information

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