

Glimpse into Draft ESRS 1 Own workforce

Educational videos on the First set of draft ESRS

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*This series of educational videos was recorded
between December 2022 and February 2023.*

S1 Own workforce - scope

- **Employees** - individuals who are in an employment relationship with the undertaking according to national law or practice
- **Non-employee workers**
 - **Self-employed workers** - individual contractors supplying labour to the undertaking
 - **Agency workers** - workers provided by undertakings primarily engaged in employment activities

S1 Own workforce

Basis in the Corporate Sustainability Reporting Directive (CSRD)

- Article 29(a)
 - Due diligence process
 - Principal actual or potential adverse impacts
- Article 29(b) – social factors
 - Equal treatment and opportunities for all
 - Working conditions
 - Human rights, fundamental freedoms, democratic principles and standards

S1 Own workforce: DRs 1-5 (related to due diligence)

IRO MANAGEMENT

- DR S1-1: **Policies** related to own workforce GRI OECD UNGP SFDR
- DR S1-2: **Processes for engaging** with own workers and workers' representatives about impacts GRI OECD UNGP
- DR S1-3: Processes to **remediate** negative **impacts** and **channels** for own workers to **raise concerns** UNGP SFDR
- DR S1-4: **Taking action** on impacts on own workers, and effectiveness of those actions, and **approaches to mitigating** material risks and pursuing material opportunities related to own workforce GRI OECD UNGP

METRICS AND TARGETS

- DR S1-5: **Targets** related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities GRI UNGP

DRs 1-5 mandatory for 250+ employees
 ONLY for material impacts, risks and opportunities

ESRS 2 GENERAL DISCLOSURES

- ESRS 2 SBM-2 – **Interests and views of stakeholders** UNGP OECD
- ESRS 2 SBM-3 – **Material impacts, risks and opportunities** and their interaction with strategy and business model(s) UNGP OECD ILO

S1 Own workforce: DRs 6-17 (metrics)

MANDATORY (250+ employees)

S1-6: Characteristics of the undertaking's employees	GRI
S1-7: Characteristics of non-employee workers	GRI
S1-8 Collective bargaining and social dialogue	ILO, GRI, SASB
S1-9 Diversity indicators	SFDR, GRI

MANDATORY EXPLANATION

S1-10 Adequate wages	ILO
S1-11 Social protection	ILO

SUBJECT TO MATERIALITY ASSESSMENT

S1-12 Persons with disabilities	GRI
S1-13 Training and skills development	GRI
S1-14 Health and safety indicators	SFDR, ILO, GRI
S1-15 Work-life balance	GRI
S1-16 M-F pay gap + CEO pay ratio	SFDR, GRI
S1-17 HR incidents and complaints	SFDR, GRI

EMPTYPY
 (you will be shown
 here during the
 presentation)

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