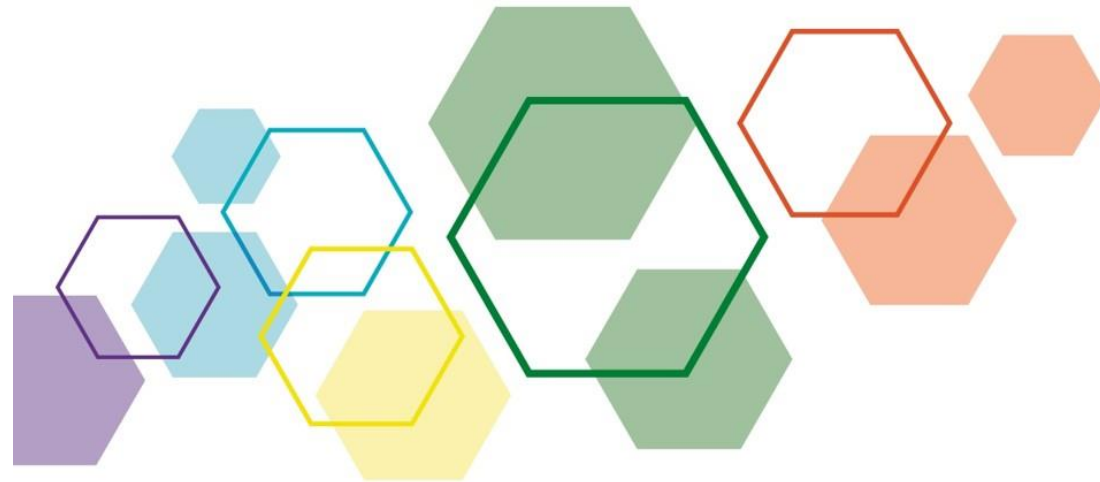


# EFRAG SRB 19 October 2022

EFRAG Secretariat recommendations to the SRB  
on S1

Sigurt Vitols  
Gemma Sanchez Danes

20 October 2022



# S1 – Own Workforce

Methodology

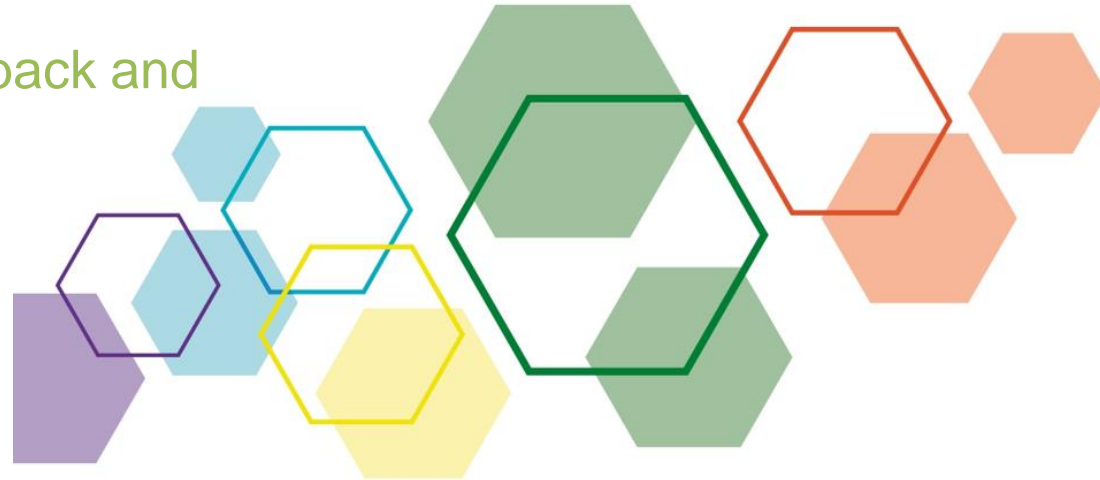
October 2022



## S1 – Own workers

Public consultation feedback and proposals

October 2022



# PTAPR (S1-1/S1-4/S1-5) : Policies, targets and action plans

Matters listed in CSRD art. 29 b, 2 a), iii

SFDR PAI (incl. additional)

Sector agnostic ?

Yes

Useful(\*) ?

Yes

Value chain?

No

Clear methodology ?

Yes

Can it be simplified?

Yes

HARMONISATION ACROSS S STANDARDS

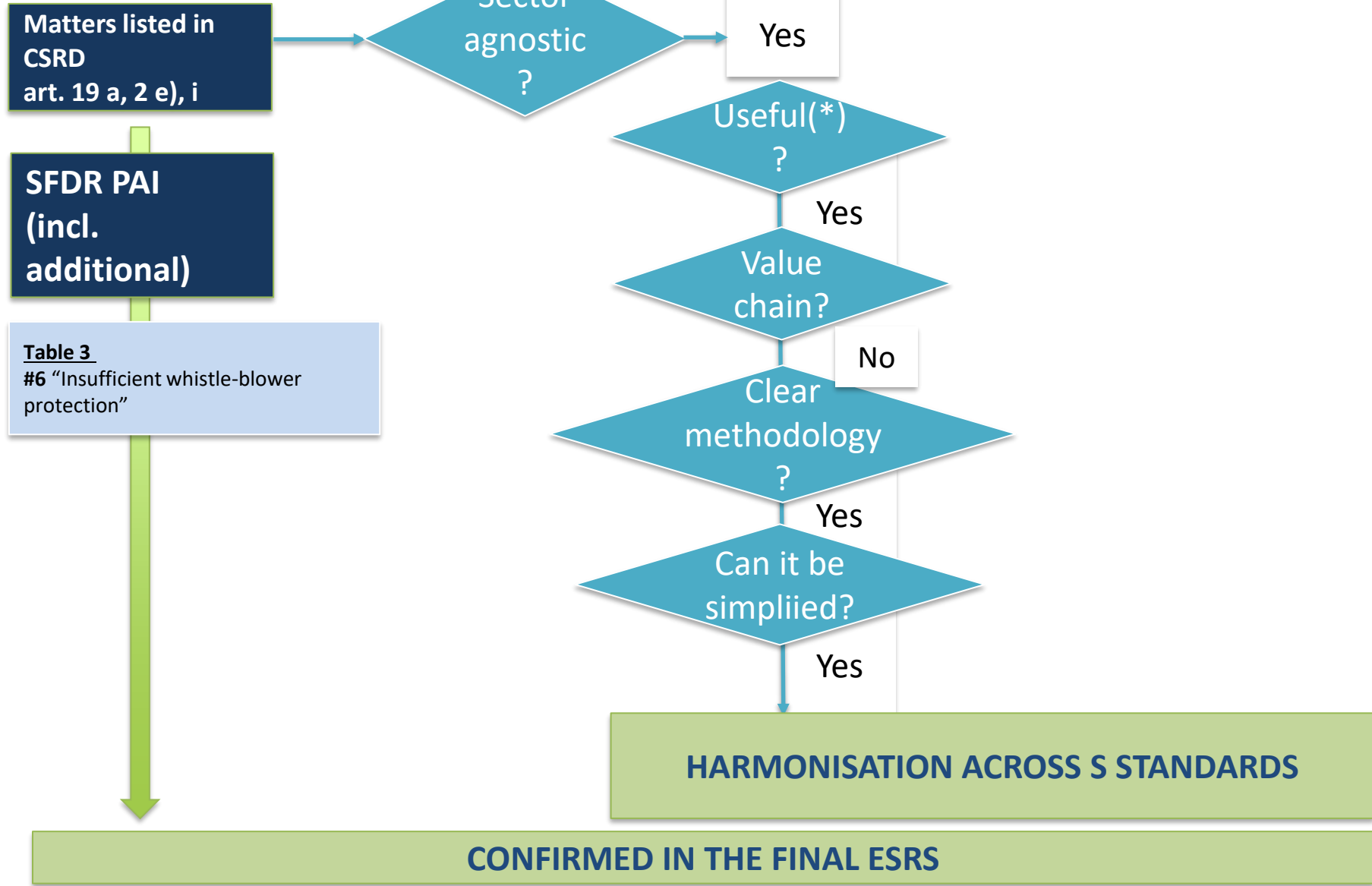
CONFIRMED IN THE FINAL ESRS

**Table 1**  
 #10 Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises  
 #11 Lack of processes and compliance mechanisms - UNGC principles and OECD Guidelines for MNEs

**Table 3**  
 #9 Lack of a human rights policy  
 #11 Lack of processes and measures for preventing trafficking in human beings  
 #14 Number of identified cases of severe human rights issues and incidents

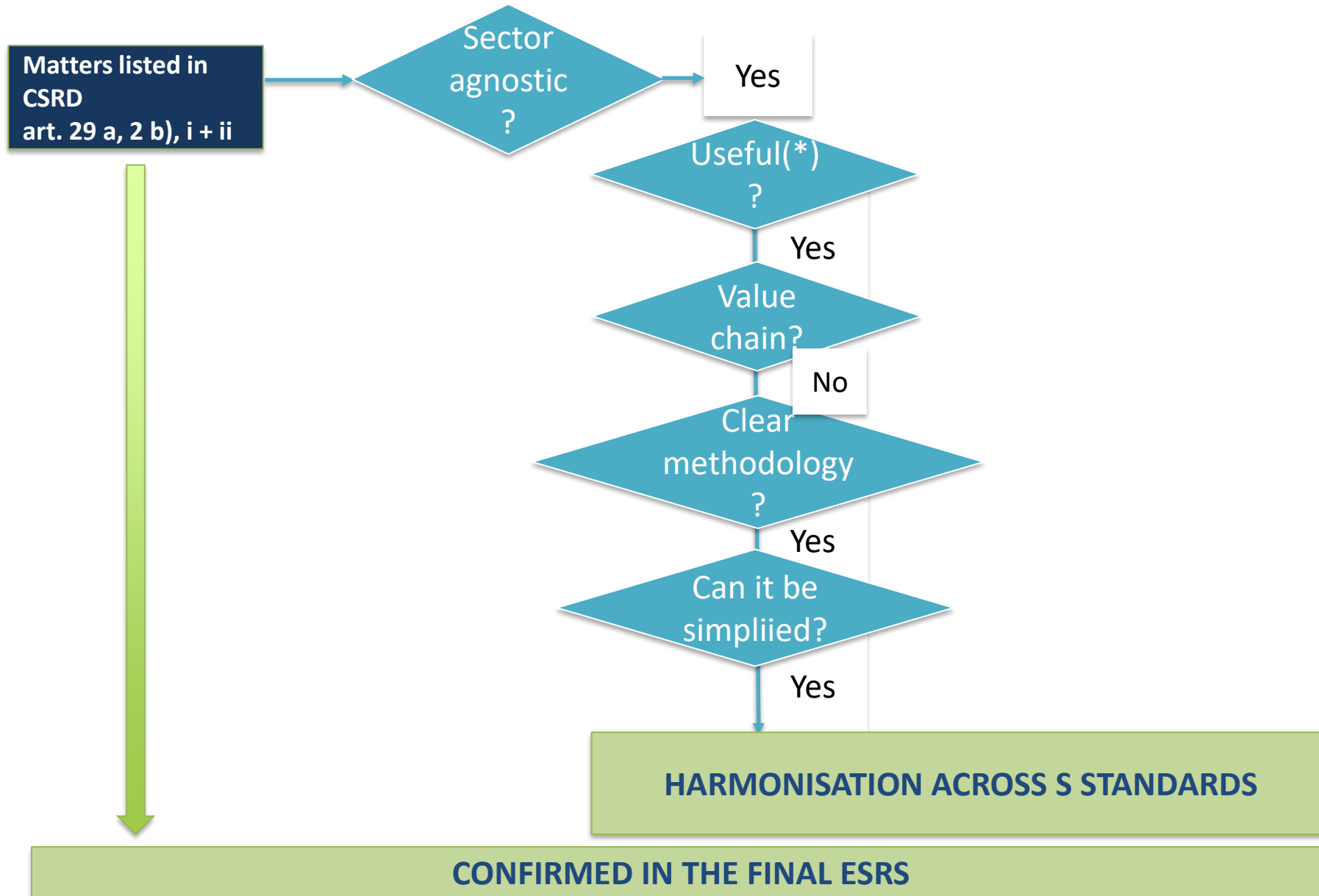
(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?

**PTAPR (S1-2/S1-3) : Processes for engaging with workers in the value chain + Processes to remediate negative impacts and channels**



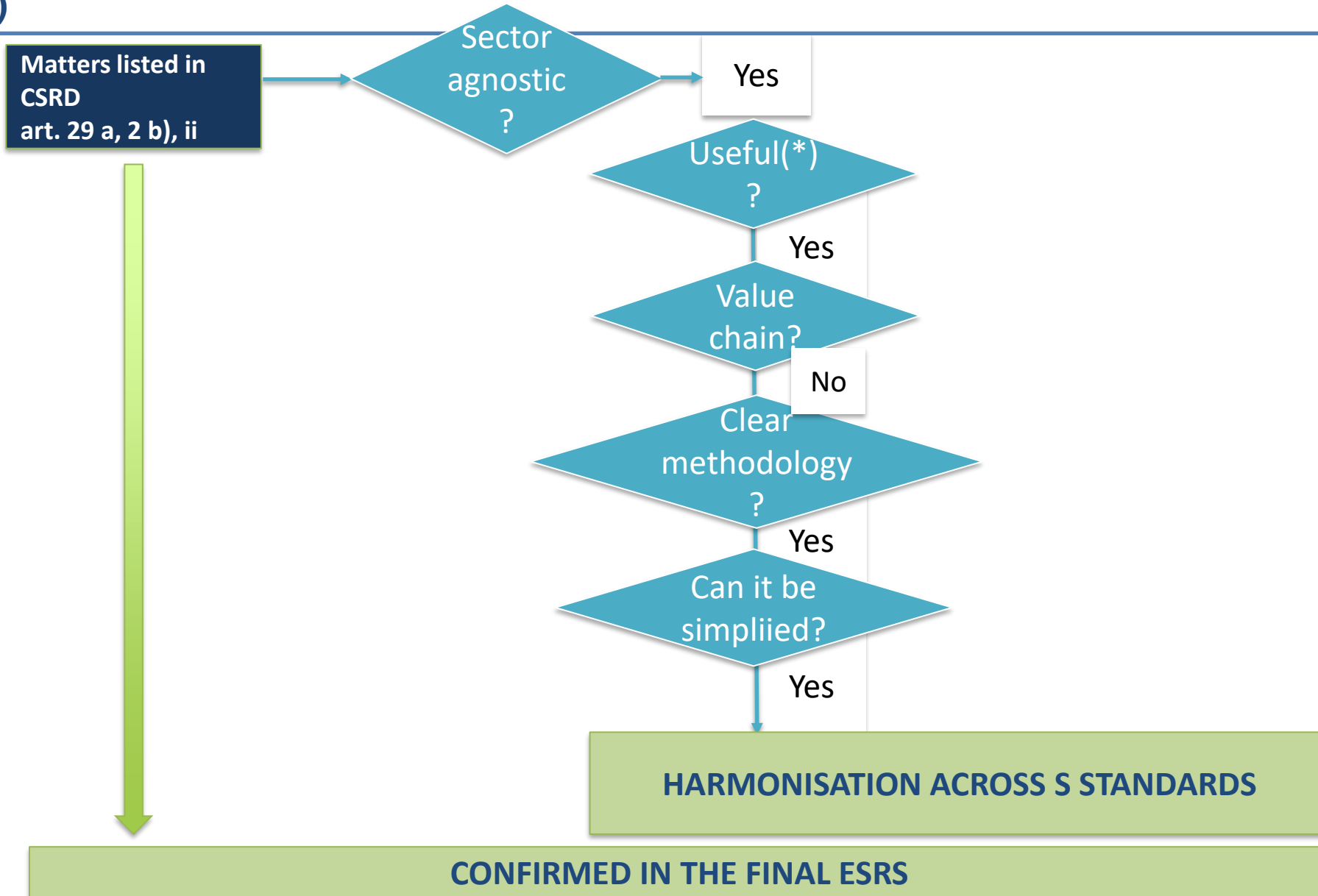
*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

## S1-6 – Characteristics of the Undertaking's Employees (formerly S1-7)



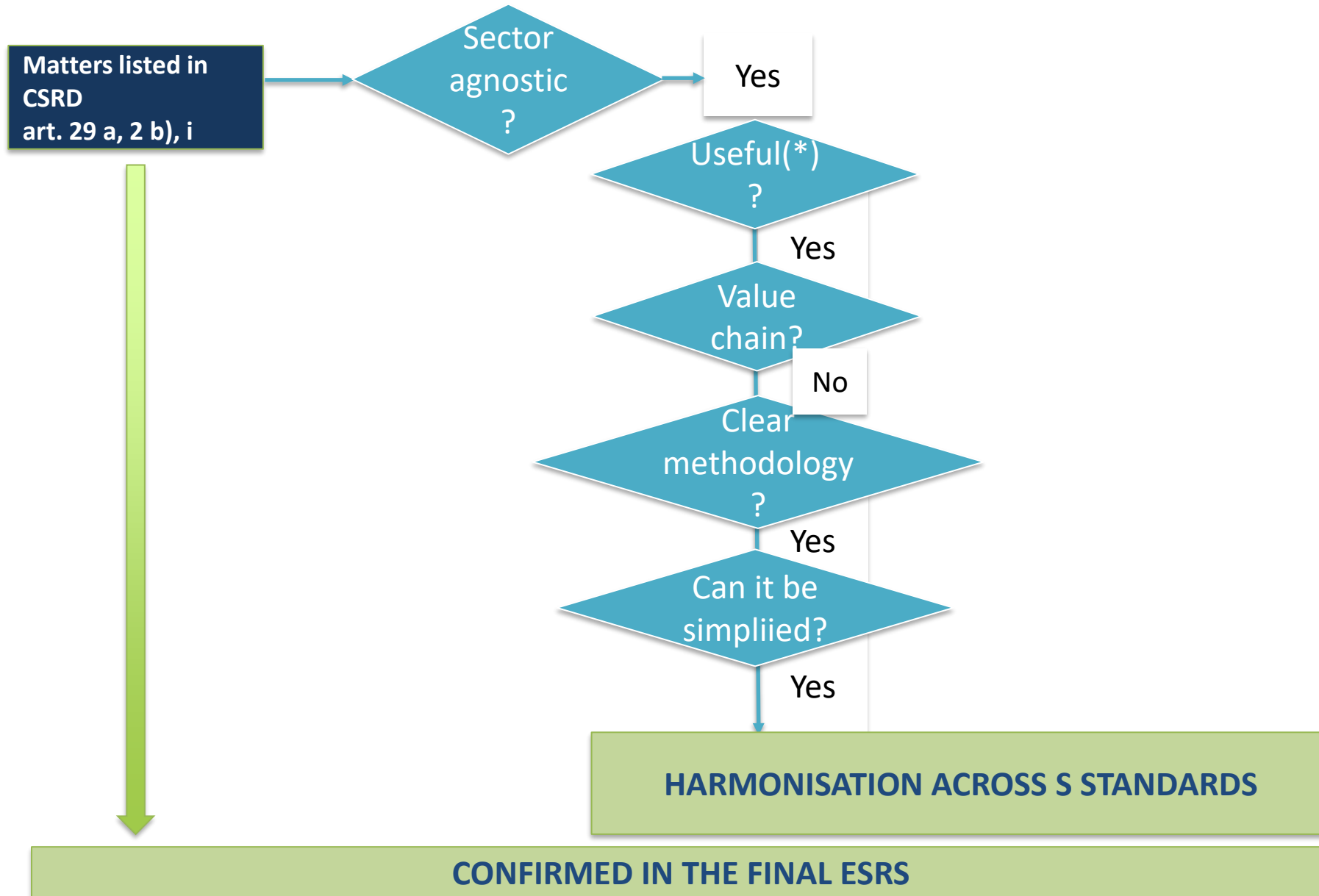
*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

# S1-7 – Characteristics of non-employee workers in the undertaking's own workforce (formerly S1-8)



*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

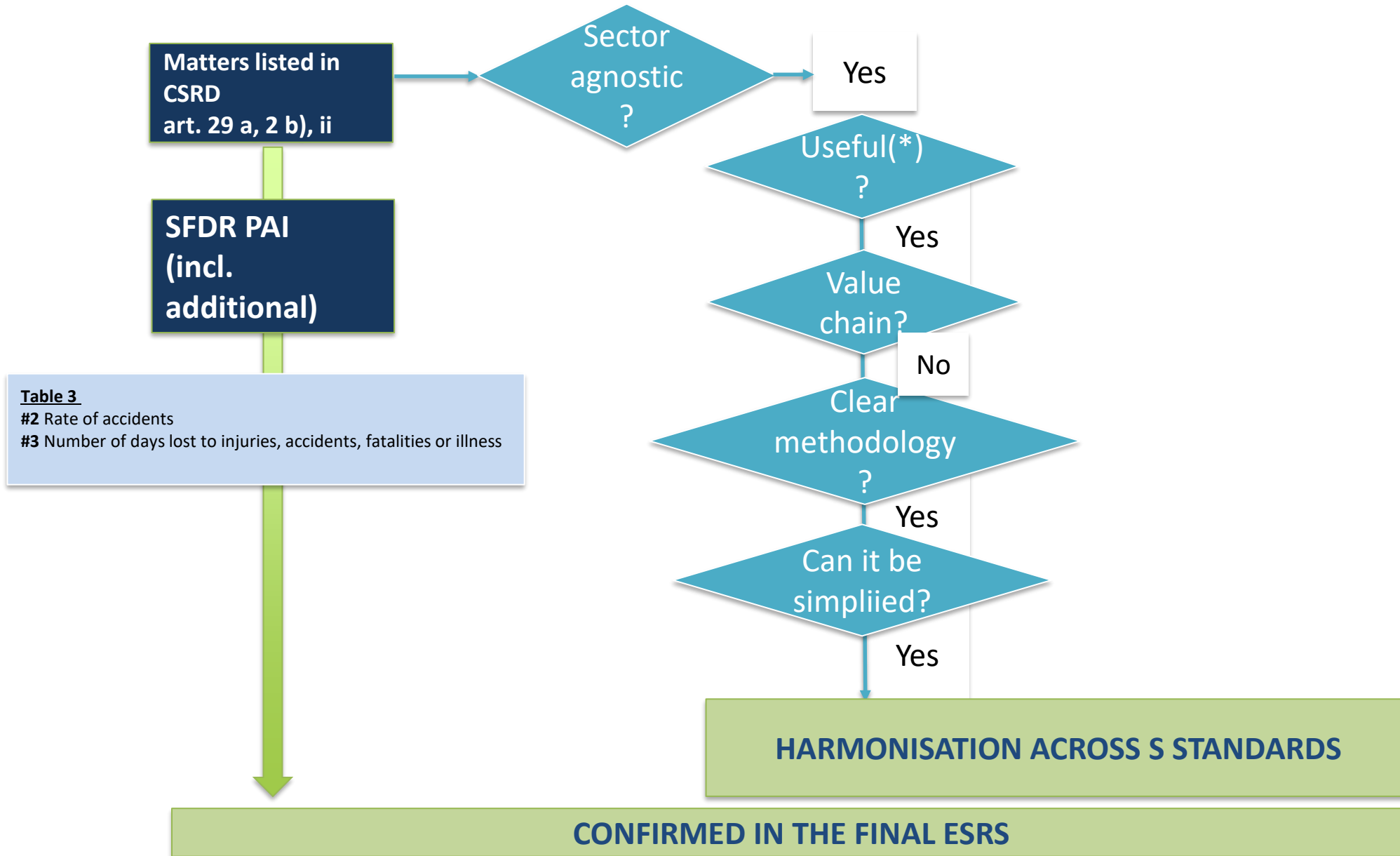
## S1-8 – Training and skills development indicators (formerly S1-9)



*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

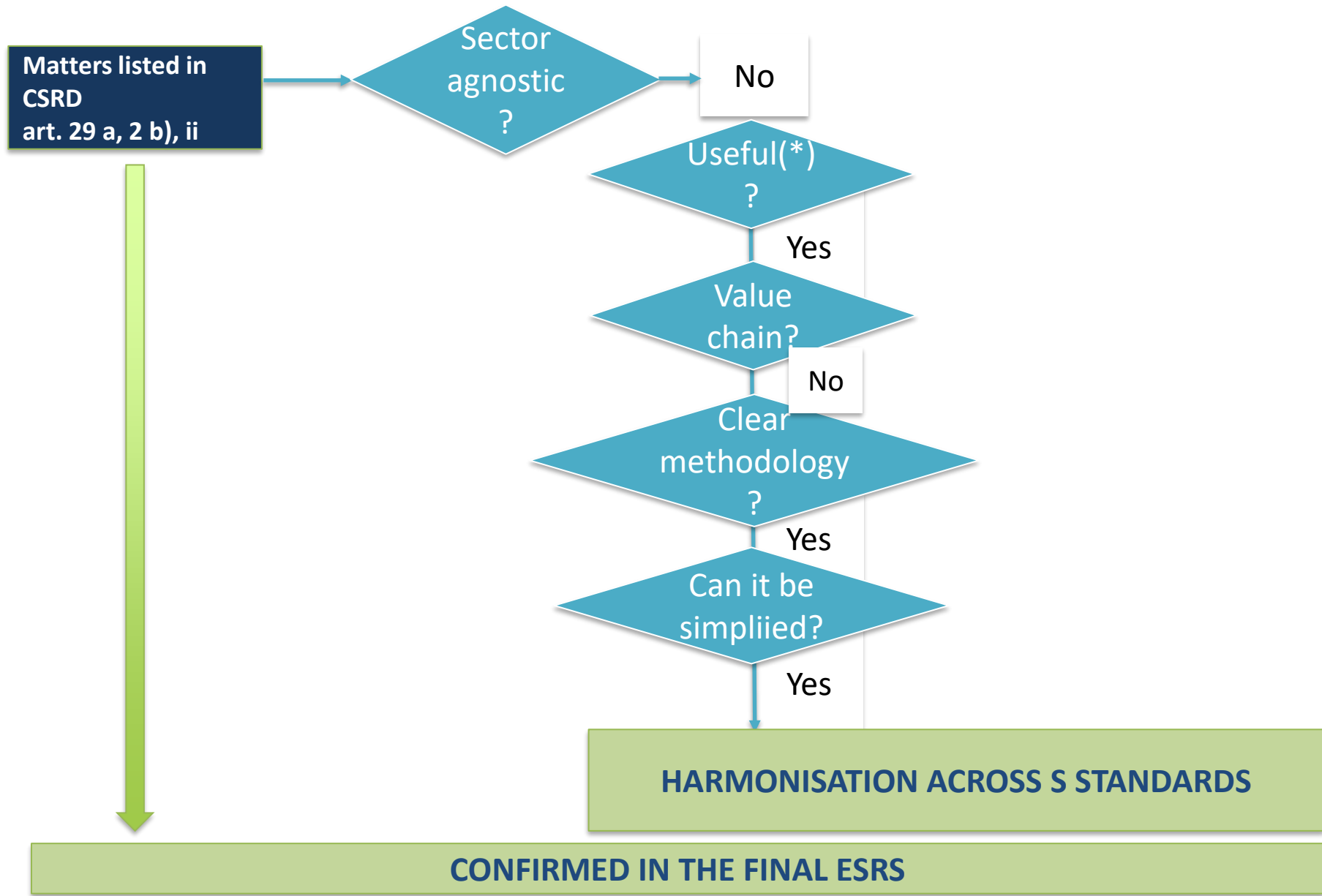


# S1-9 – Health + safety indicators (merged S1-10 + S1-11)



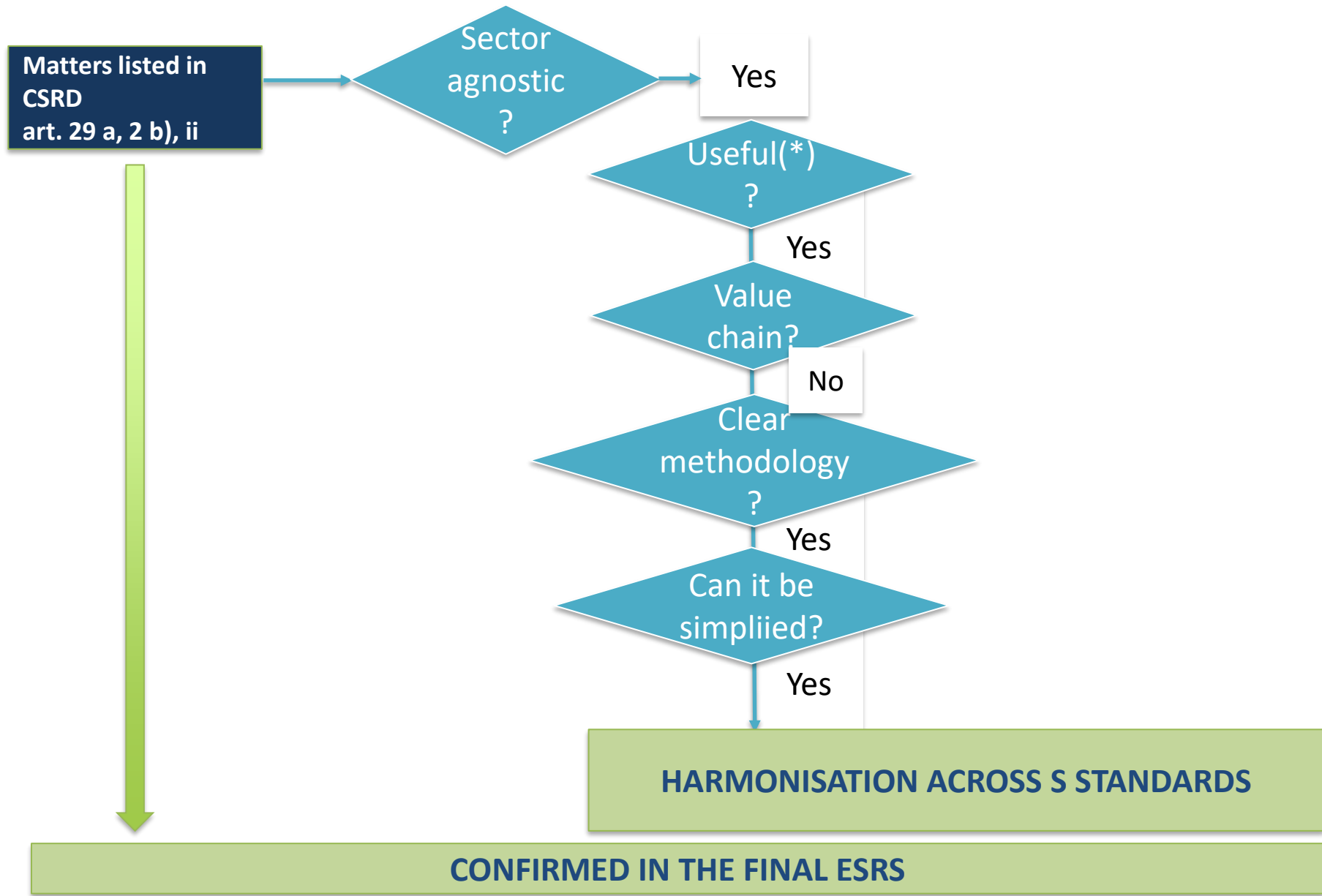
*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

Move to sector-specific – former S1-12 – Working hours



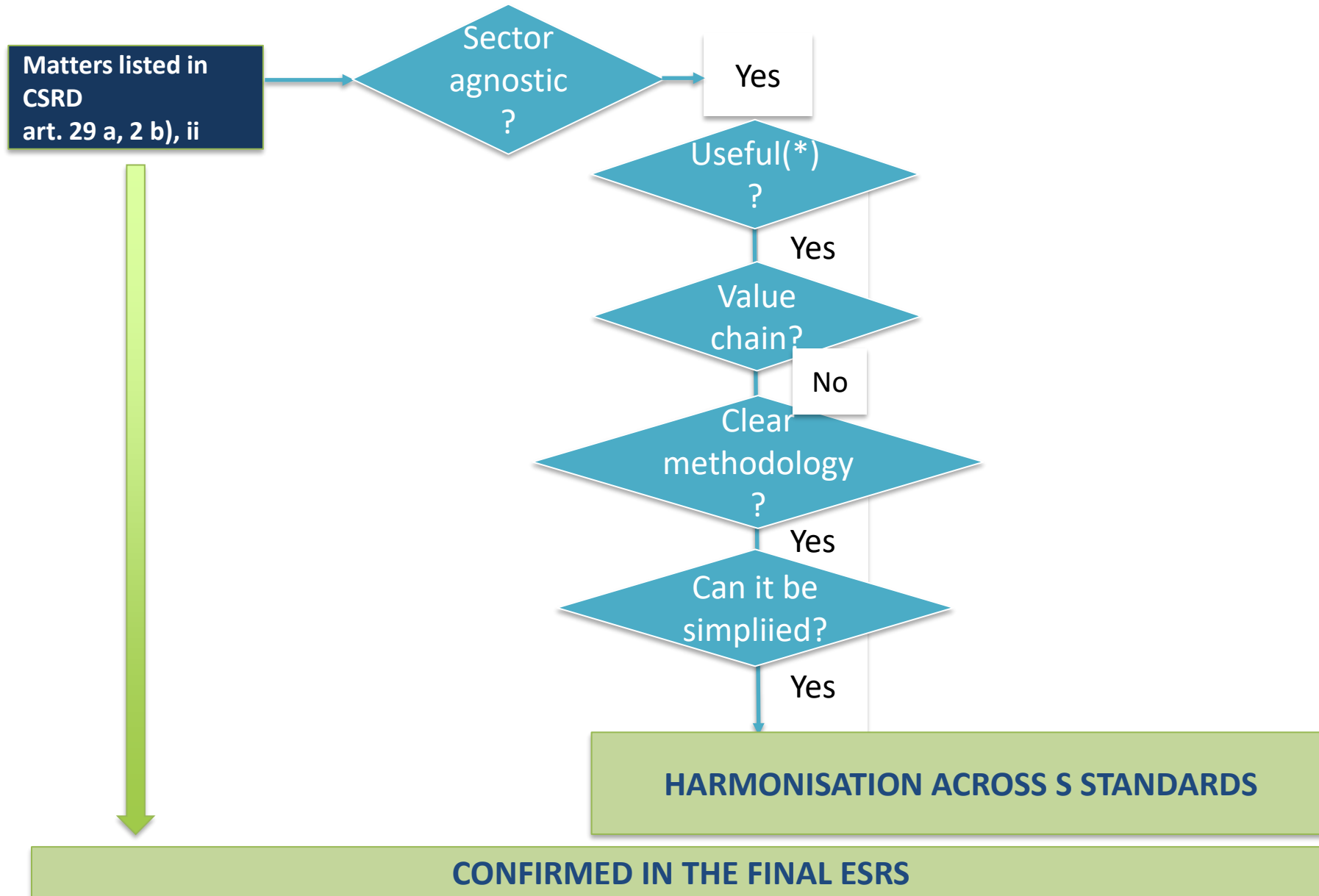
(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?

# S1-10 – Work-life balance indicators (former S1-13)



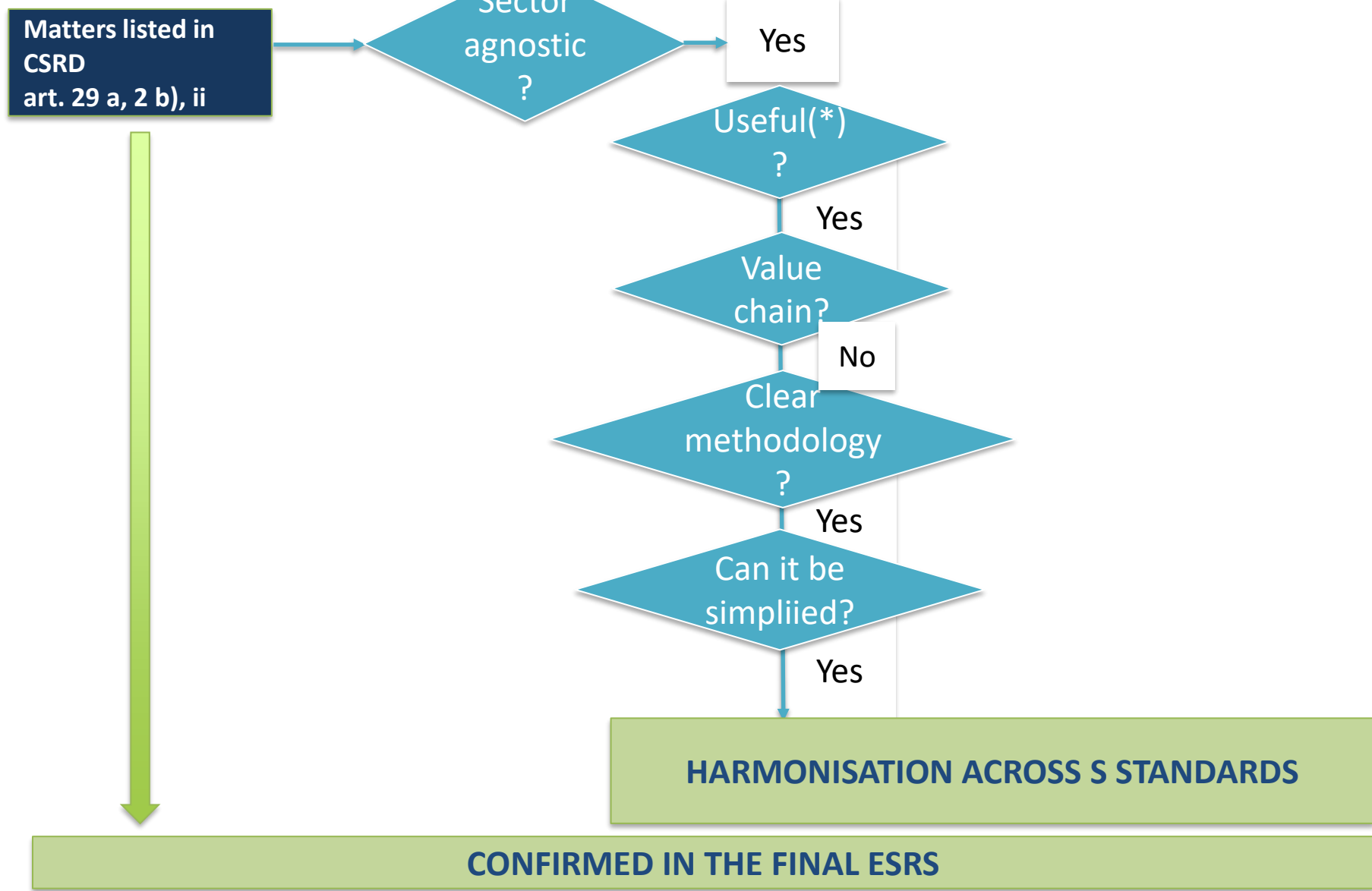
(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?

# S1-11 Adequate wages – (former Fair Remuneration S1-14)



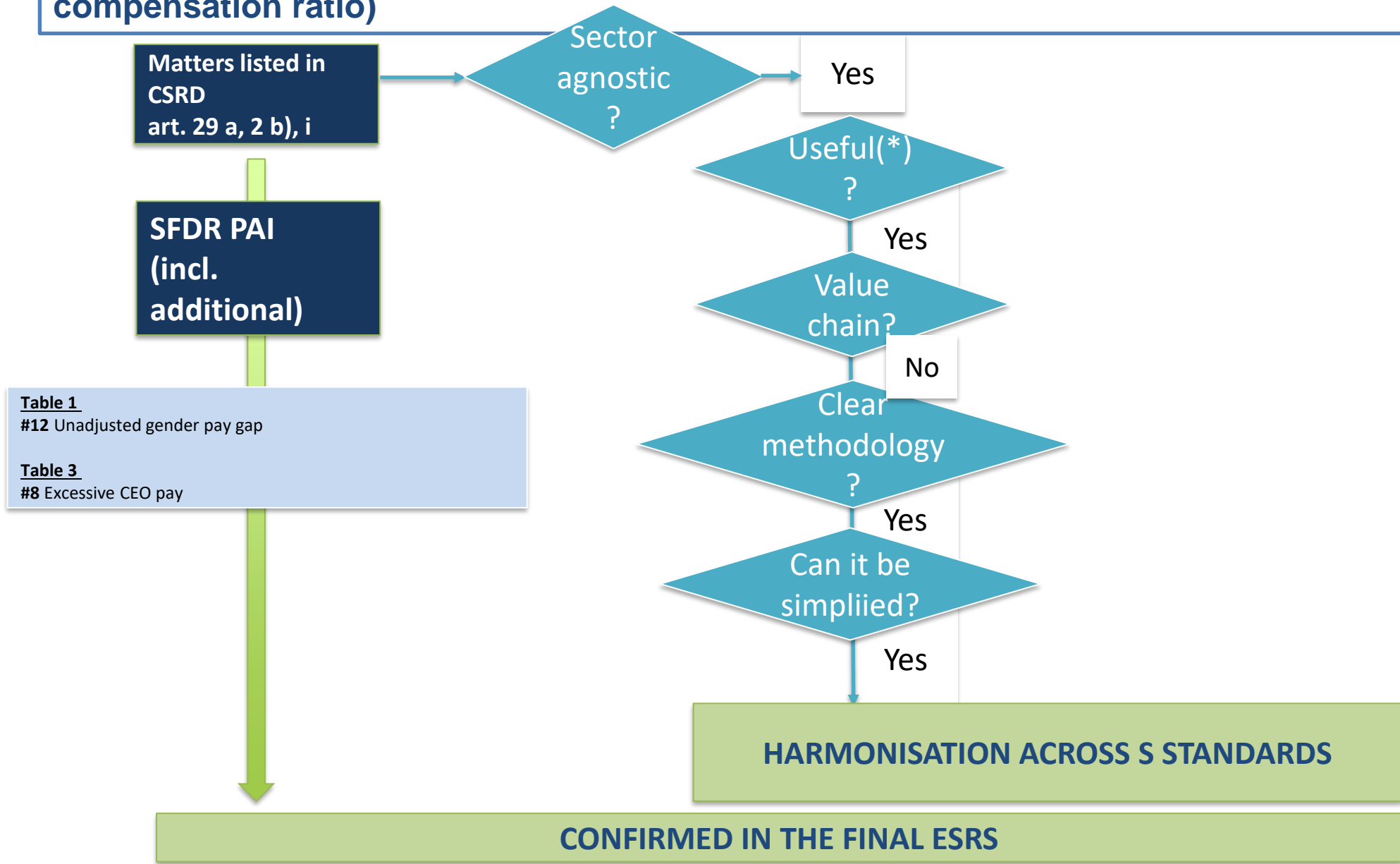
*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

**S1-12 Social protection – (merged S1-15 Social security eligibility coverage + S1-20 Differences in the provision of benefits to employees with different contract types)**



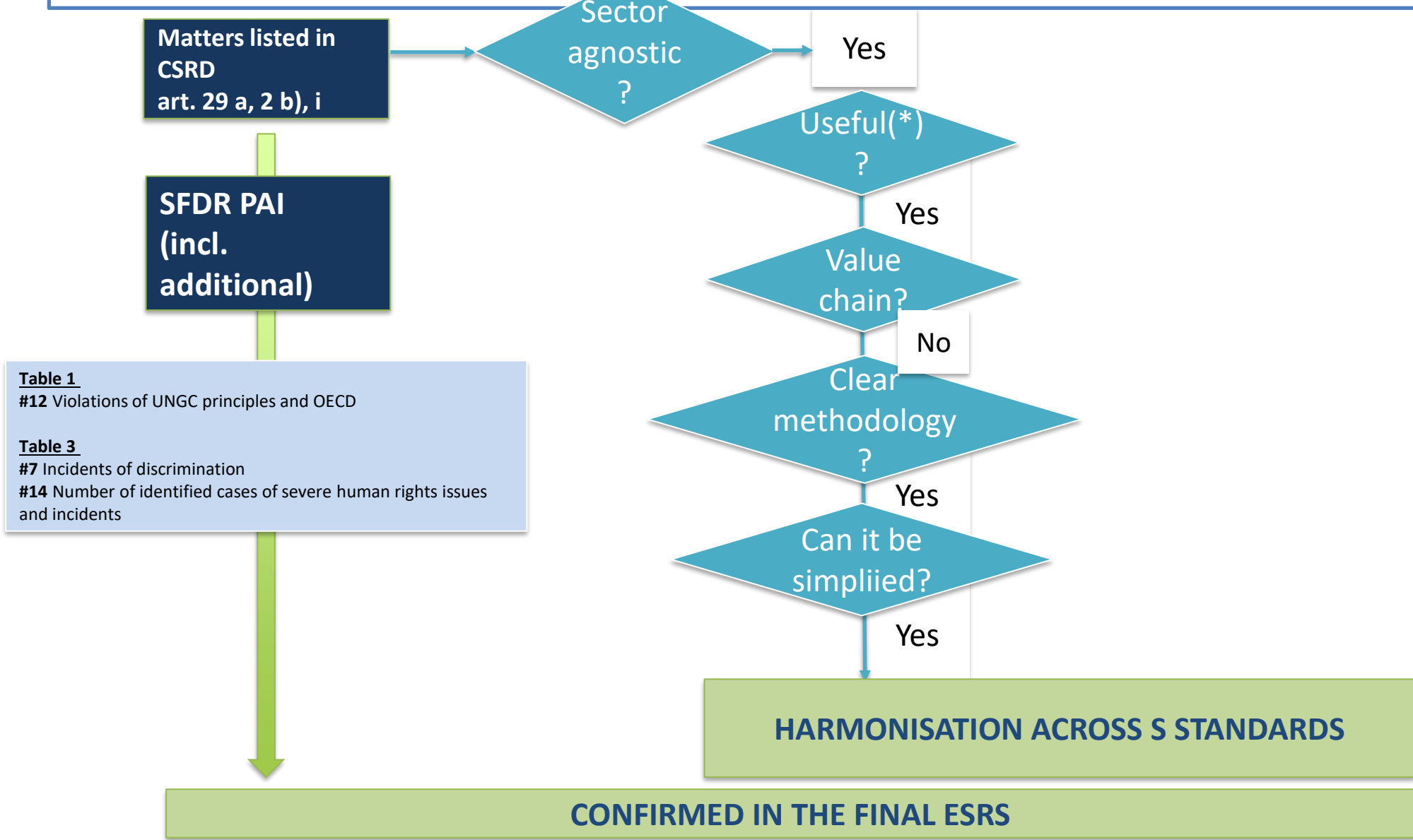
*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

# S1-13 Compensation indicators (merged S1-16 male-female pay gap and S1-17 Annual total compensation ratio)



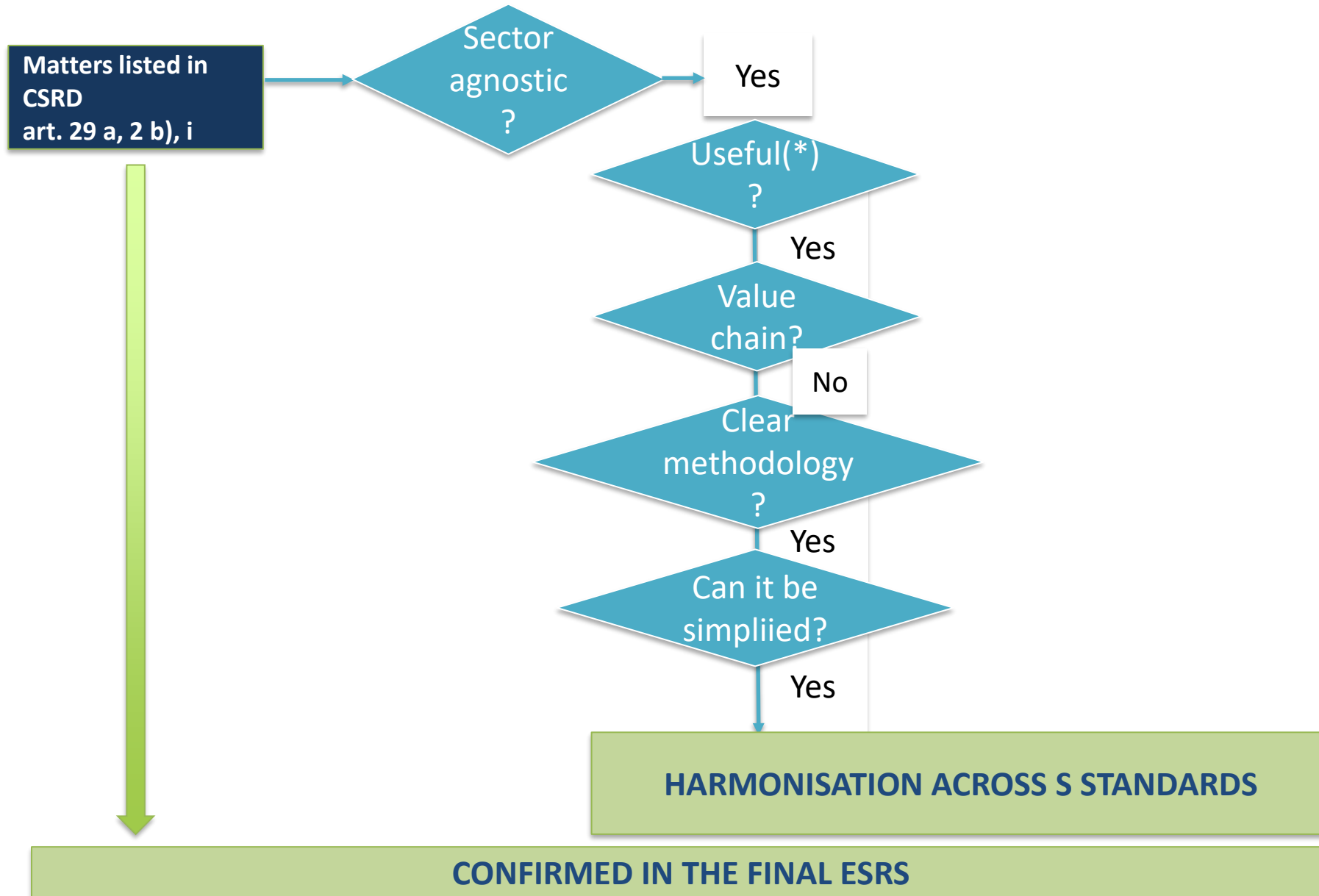
(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?

# S1-14 Work-related incidents and complaints and severe cases of human rights issues and incidents (merged S1-18, S1-19, S1-21)



(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?

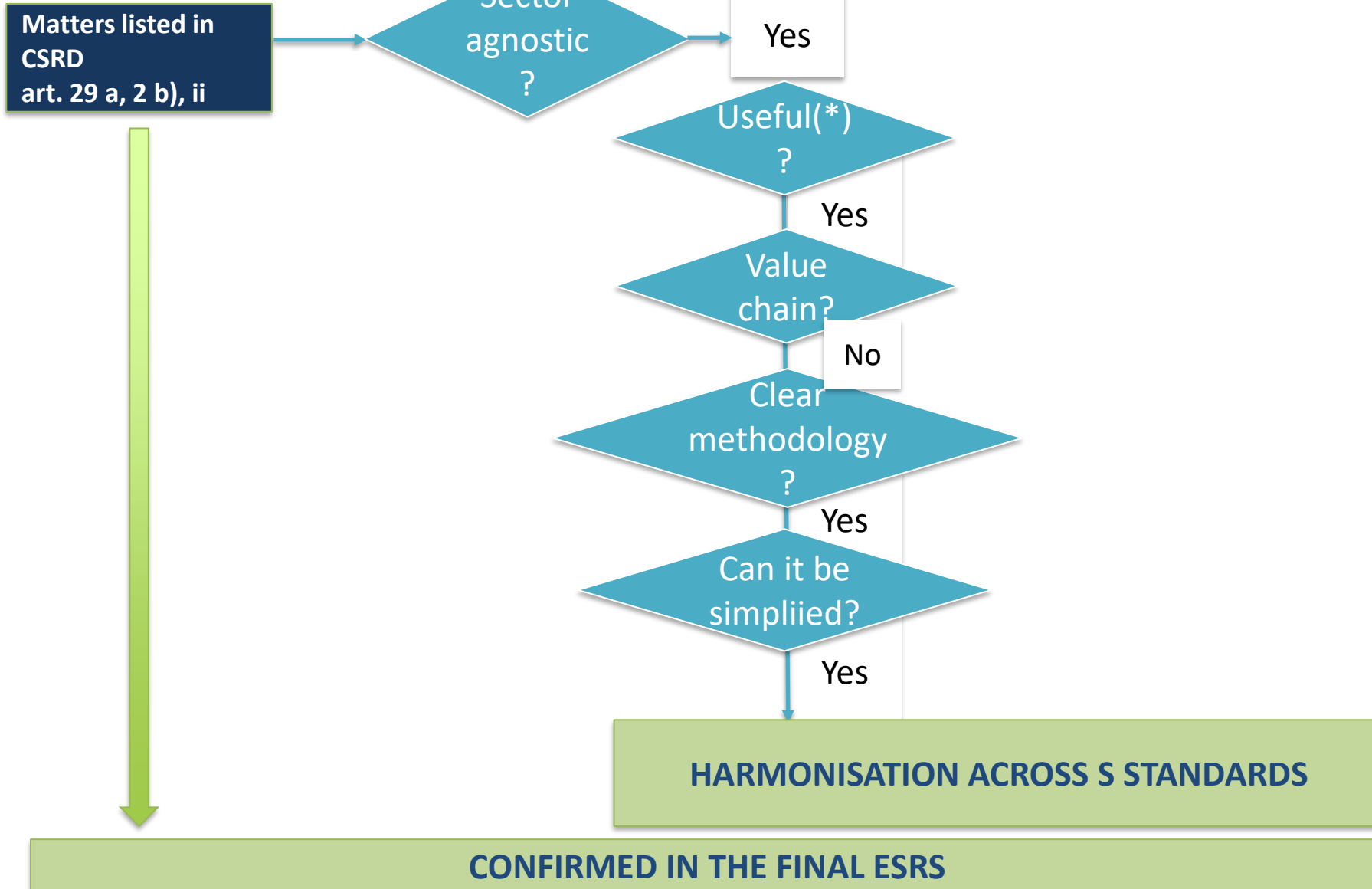
# S1-15 Diversity indicators (expanded former S1-19 Employment of persons with disabilities)



*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

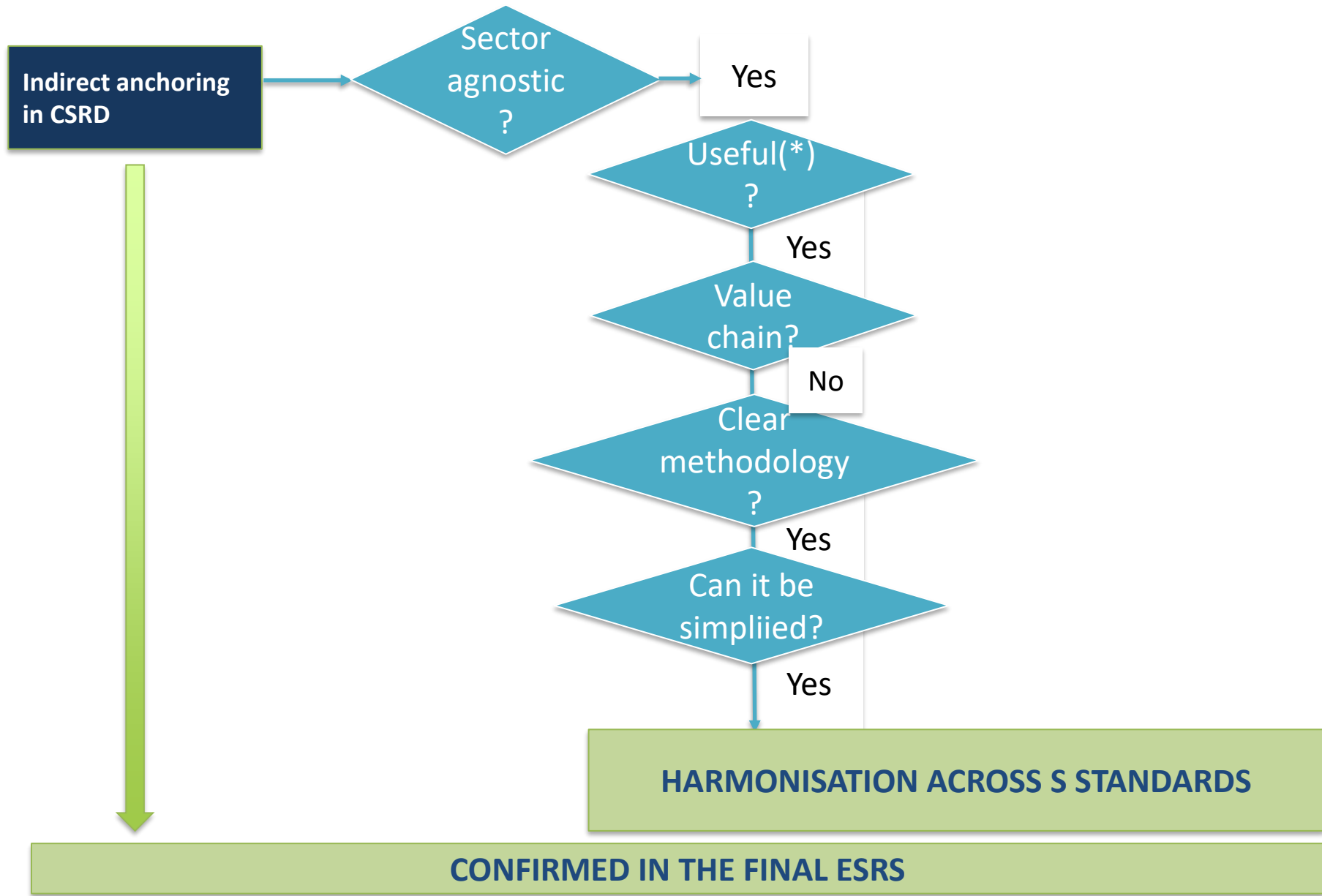


# S1-16 Collective bargaining and social dialogue (merged former S1-22 Collective bargaining coverage and S1-24 Social dialogue)



*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*

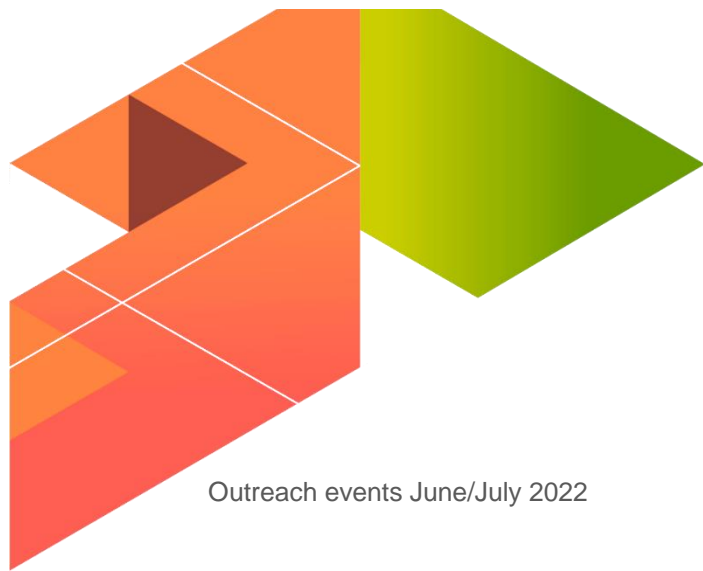
# Postpone S1-23 Work stoppages and S1-26 Privacy at work



*(\*) Is each datapoint essential for fair depiction of the matter? Is it needed for international alignment?*



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EFRAG  
Aisbl - ivzw  
35 Square de Meeüs  
B-1000 Brussel  
Tel. +32 (0)2 207 93 00  
[www.efrag.org](http://www.efrag.org)

