

Name	Data Type
Policies to manage material impacts, risks and opportunities related to its own workforce. (see ESRs 2 MDR-P)	MDR-P
Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or for specific geographical areas.	semi-narrative
Disclosure of explanations of significant changes to policies adopted during reporting year.	narrative
Description of relevant human rights commitments relevant to own workforce	SFDR
Disclosure of general approach in relation to respect for human rights including labour rights of people in its own workforce	SFDR
Disclosure of general approach in relation to engagement with people in its own workforce	SFDR
Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	SFDR
Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	SFDR
Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	SFDR
Workplace accident prevention policy or management system is in place	SFDR
Specific policies aimed at elimination of discrimination are in place	semi-narrative
Grounds for discrimination are specifically covered in policy	semi-narrative
Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability	narrative
Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated or eliminated	narrative
Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom the policies are intended	narrative
Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement of employees	semi-narrative
Has or planning to assign responsibility at top management level for equal treatment and opportunities in employment, issue clear communication on non-discrimination policies and practices are in planned or in place	semi-narrative
Staff training on non-discrimination policies and practices are in planned or in place	semi-narrative
Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are planned or in place	semi-narrative
Plans to evaluate or has evaluated whether there is a risk that job requirements have been defined in a way that would systematically disadvantage people with disabilities	semi-narrative
Planning to keep or keeping an up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for people with disabilities	semi-narrative
Has put in place or plans to put in place grievance procedures to address complaints, handle appeals and provide recourse for employees with disabilities	semi-narrative
Have or plans to have programs to promote access to skills development	semi-narrative
Disclosures to be reported in case the undertaking has not adopted policies	semi-narrative
Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts	narrative
Engagement occurs with own workforce or their representatives	semi-narrative
Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative
Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens	narrative
Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	narrative
Disclosure of how effectiveness of engagement with its own workforce is assessed	narrative
Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts of climate change	narrative
Statement in case the undertaking has not adopted a general process to engage with its own workforce	narrative
Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a general process to engage with its own workforce	narrative
Disclosure of how undertaking engages with at-risk or persons in vulnerable situations	narrative
Disclosure of how potential barriers to engagement with people in its workforce are taken into account	narrative
Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate communication channels	narrative
Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved	narrative
Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged	narrative
Information about effectiveness of processes for engaging with its own workforce from previous reporting periods	narrative
Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to adverse human rights impacts	narrative
Third-party mechanisms are accessible to all own workforce	semi-narrative
Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	narrative
Disclosure of how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed	semi-narrative
Grievance or complaints handling mechanisms related to employee matters exist	semi-narrative
Disclosure of processes through which undertaking supports or requires availability of channels	narrative

Entwurf Liste der ESRs-Datenpunkte im Excel-Format (Draft EFRAG IG 3) (Excel-Dokument)

<https://efrag.sharefile.com/share/view/s1a12c-193b86d406e90b1bcd7b6bb8f6f/fo37c90b-9d9b-4432-a76b-27760cfcc01b>

