



COMMUNITY
BUSINESS

Building the Business Case for DE&I in Asia

Inclusion Action Toolkits



Foreword

Community Business, in conjunction with a legal knowledge partner, developed this toolkit to support organisations in navigating key diversity, equity and inclusion (DE&I) legal and regulatory considerations across selected jurisdictions. As organisations across Asia and globally continue to embed DE&I into their people strategies, understanding the regulatory context has become both increasingly important and more complex.

Given the rapidly evolving DE&I landscape and heightened sensitivities in some markets, the knowledge partner who contributed to this work has chosen to remain anonymous. This decision reflects the current global context and does not detract from the rigour or credibility of the information presented.

Community Business hopes this toolkit serves as a practical starting point for organisations seeking to strengthen their understanding of DE&I obligations and considerations, while recognising that legal interpretation and application will vary by jurisdiction and organisational context.

Important Notice

The information contained in this document is provided for general informational purposes only. It is not intended to, and should not be construed as, legal, regulatory, financial, or commercial advice, nor relied upon as a substitute for professional guidance. While every effort has been made to ensure accuracy and relevance at the time of publication, laws, regulations, and best practices relating to DE&I are continually evolving and may vary by jurisdiction.

No representation or warranty is given as to the completeness, accuracy, or applicability of the information to any specific circumstances. Organisations should obtain independent legal or other professional advice before acting on any information contained in this document, or where there is uncertainty regarding the application or interpretation of relevant laws or regulations.

Introduction

Today's most successful companies recognise that fostering inclusion and belonging is critical to unlocking the region's immense talent and potential.

Asia's business landscape is undergoing rapid transformation, driven by demographic shifts, economic growth and evolving workplace expectations. Yet, the journey toward DE&I remains nuanced across the region's multitude of cultures, norms and regulatory realities. This toolkit is designed to help organisations across Asia navigate these complexities by making the business case for DE&I clearer and more urgent than ever before.



The Asian Context: **Challenges and Barriers**

Asia is a region defined by its range of cultures, languages, religions and histories, making the DE&I conversation uniquely nuanced:

- » Organisations often operate across markets where regulatory requirements and social norms on workplace inclusion, gender, disability and LGBTQ+ rights differ significantly.
- » Despite progress, structural barriers such as entrenched workplace hierarchies, generational divides and taboos persist, hindering open discussion and sustained change.
- » In a recent research by Community Business, Inclusion and Belonging (2023):



Over **30%** respondents **lacked an understanding of workplace inclusion and belonging.**

- » Hybrid and remote work have created new opportunities for flexibility and talent retention, yet have also contributed to increased isolation and reduced sense of connection, especially for new employees, caregivers and those from minority backgrounds.



One in five respondents felt that inclusion policies were **not translated into actionable changes**, underscoring the gap between advocacy and impact on the ground.

The Case for Change

The Inclusion and Belonging (2023) Research by Community Business highlights that:

Do you feel like you belong in your current workplace?



Only **28%** of employees in Asia report always feeling a sense of belonging at work

while **18%** have never or only occasionally felt they belong.

Companies with inclusive cultures experience:



Stronger Employee Engagement



Better Retention



Enhanced Innovation



Improved Business Performance



The majority (67%) of respondents want to work in organisations that emphasise belonging and connection.



Four out of five consider a company's inclusion policies when choosing a **new employer**.

Purpose of This Toolkit

This toolkit aims to:



Offer a comprehensive understanding of the regulatory landscape across Asian markets, providing up-to-date guidance on laws, reporting obligations and compliance relating to DE&I.



Articulate the robust business case for DE&I tailored to the Asian context, highlighting both the risks of non-compliance and the benefits of creating inclusive, high-performing workplaces.



Serve as a foundation for sustainable action—whether your organisation is just beginning its DE&I journey or is looking to strengthen existing initiatives.

Following toolkits will dive deeper into inclusion in the context of APAC culture and a guideline for getting started.

Cultivating a truly inclusive workplace is not just a compliance exercise; it is a strategic advantage in Asia's dynamic, competitive environment. By advancing DE&I, organisations can unleash the full potential of their diverse talent, drive sustainable growth and lead the way in shaping a future where everyone feels they truly belong.

Comparative Snapshot of the DE&I Legal and Regulatory Landscape Across Asia-Pacific

This table provides a high-level view of the DE&I legal and regulatory landscape across 14 jurisdictions: Australia, Mainland China, Hong Kong, Japan, South Korea, India, Indonesia, Malaysia, New Zealand, Singapore, the Philippines, Taiwan, Thailand and Vietnam. It serves as a quick reference to help organisations understand the core obligations, protections and mandates shaping DE&I compliance across the region. The information presented is based on data collected as of 8 September 2025. While the tables highlight major legislation and policy frameworks, they are not exhaustive and should be supplemented with jurisdiction-specific legal advice.

A particular emphasis is placed on developments within the last three years, reflecting the rapidly evolving nature of DE&I governance in Asia. Despite the emergence of anti-DE&I sentiment in some global markets, many jurisdictions in the region continue to strengthen inclusion-related laws and standards. This underscores the need for organisations to remain proactive, embedding inclusive practices and monitoring ongoing regulatory change.

The snapshot uses colour indicators to show the status of protections across markets, including:

- **Significant progress or recent reform**
- **Positive legislation with limited or no recent development**
- **Activities explicitly prohibited by law**
- **No relevant legislation or regulation**
- **Progress with limited enforcement**
- **Legal contradictions, where protections exist alongside restrictions**

These indicators enable quick identification of areas of advancement, risk and uncertainty.

- » **Table 1** focuses on Gender Equality, Disability Regulations and LGBTQ+ Protections, outlining key foundations of workplace inclusion.
- » **Table 2** covers Freedom of Religion, Race/Ethnicity, Age, Mental Health, and Corporate Governance & Reporting Requirements, offering a broader view of regulatory expectations and gaps across jurisdictions.

Together, these two tables provide organisations with a concise yet comprehensive understanding of the regional DE&I landscape, supporting strategic planning, risk assessment and the development of inclusive, legally compliant workplace practices.



Table 1 – Comparative snapshot of DE&I Legal and Regulatory Landscape across jurisdictions

	Australia	Mainland China	Hong Kong	Japan	South Korea	India	Indonesia	Malaysia	New Zealand	Singapore	Philippines	Taiwan	Thailand	Vietnam
Reflects significant progress or reform within the last three years														
Indicates positive legislation exists, but either hasn't been enacted or lacks recent development.														
Denotes activities that remain explicitly banned under current law														
Signals the absence of any relevant law or regulation.														
Show Progress with limited enforcement or gaps														
Highlight legal contradictions – positive frameworks exist, but some actions remain banned														
Gender Equity Regulations														
1 Inclusive hiring process	Green	Green	Green	Blue	Blue	Blue	Green	Grey	Blue	Green	Green	Blue	Blue	Blue
2 Equal pay	Green	Green	Green	Blue	Blue	Blue	Blue	Grey	Green	Grey	Green	Blue	Blue	Blue
3 Paid maternity/paternity/ parental leave	Green	Green	Green	Green	Blue	Blue	Green	Blue	Blue	Green	Blue	Blue	Green	Blue
Disability Inclusion														
4 Inclusive hiring process and pay	Blue	Green	Green	Green	Blue	Blue	Green	Blue	Blue	Green	Blue	Green	Blue	Purple
5 Accessibility standards and workplace accommodation	Green	Green	Green	Blue	Blue	Green	Blue	Blue	Blue	Green	Green	Green	Green	Blue
6 Government support programs	Green	Green	Green	Blue	Blue	Green	Blue	Blue	Blue	Blue	Blue	Green	Green	Blue
LGBTQ+ protections														
7 Anti-sex discrimination laws	Green	Green	Green	Grey	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
8 Anti-sexual orientation discrimination laws	Purple	Grey	Grey	Grey	Blue	Blue	Grey	Grey	Blue	Blue	Blue	Blue	Green	Grey
9 Non-binary gender identity legal recognition	Purple	Grey	Grey	Red	Red	Blue	Grey	Grey	Red	Grey	Blue	Blue	Blue	Blue
10 Legal status of same sex marriage	Blue	Red	Yellow	Yellow	Yellow	Grey	Grey	Blue	Red	Grey	Green	Green	Red	Red

Table 2 – Comparative snapshot of DE&I Legal and Regulatory Landscape across jurisdictions

	Regional Legal Overview: Asia-Pacific														
	Australia	Mainland China	Hong Kong	Japan	South Korea	India	Indonesia	Malaysia	New Zealand	Singapore	Philippines	Taiwan	Thailand	Vietnam	
Legend:	Reflects significant progress or reform within the last three years Indicates positive legislation exists, but either hasn't been enacted or lacks recent development. Denotes activities that remain explicitly banned under current law Signals the absence of any relevant law or regulation. Show Progress with limited enforcement or gaps Highlight legal contradictions - positive frameworks exist, but some actions remain banned														
Freedom of Religion															
11 Anti-religion discrimination laws															
Race/Ethnicity															
12 Anti-race/ethnicity discrimination laws															
Age															
13 Anti-age discrimination laws															
Mental Health															
14 Employers' obligations related to mental health															
15 Workplace mental health policies															
Corporate Governance & Reporting Requirements															
16 CSR mandates															
17 ESG disclosure requirements															
18 Gender and minority representation on boards															
19 Whistleblower protections															

Narrative Summaries: Jurisdictional Highlights

To accompany the comparative table of regulations, we have provided narrative summaries for selected jurisdictions. These were not chosen according to a rigid formula; rather, they reflect a combination of recent legislative developments—particularly in markets coded green—and jurisdictions of strategic relevance. In instances where recent progress was limited, we have drawn on slightly older developments to ensure the narrative offers a meaningful and contextually rich overview of the legal and practical landscape.

Gender Equity Regulations



Indonesia

Indonesia has issued Circular Letter No. M/6/HK/04/V/2025 by the Minister of Manpower ("Circular Letter") on 28 May 2025.¹ The Circular Letter prohibits employers from applying discriminatory criteria in recruitment processes. Employers are prohibited from including any discriminatory criteria in their recruitment processes, including but not limited to age, gender, physical appearance, marital status, disability, religion, or ethnicity.

Furthermore, on 2 July 2024, the Indonesian government enacted the Law No. 4 of 2024 on Mother and Child Healthcare in the First One Thousand Days of Life (Law 4/2024).²



Japan

The Child Care and Nursing Care Act prohibits the discrimination of any employee who applied for, or utilised, child care or nursing care leave and other measures under this Act.³

2025 Amendments to Japan's Act on Childcare Leave and Caregiver Leave further support employees who are caring for young children or elderly family members. Eligible employees who have worked for less than six months are now able to avail themselves of family care leave. Previously, employers could omit such employees by executing a labour-management agreement.^{4,5}



New Zealand

In 2025,⁶ New Zealand enacted amendments to the Equal Pay Act 1972 which introduced new limits and restrictions on pursuing pay equity claims. New claims must now show current and historical undervaluation in workforces that have been at least 70% female for the past 10 years, up from 60%. Claims also require suitable comparators from the same or similar employers; if none are found, the claim cannot proceed. The changes, which retroactively cancelled 33 existing claims, are now being challenged in court by five unions representing female-dominated workforces for allegedly breaching the Bill of Rights Act.⁷



Philippines

Issued on April 21, 2025, by the “Department of Labor and Employment (DOLE) in the Philippines, Department Order No. 251-25 represents a landmark advancement in the country’s DE&I legal landscape.” Building on earlier legislation such as Republic Act No. 6725 and RA 10151, which prohibited sex-based discrimination and lifted restrictions on women working night shifts, DO 251-25 supersedes the 1990 Implementing Rules and Regulations with a clearer, enforceable framework. It redefines key concepts like “compensation” and “equal remuneration,” ensuring that women receive equal pay for work of equal value—even if job roles differ. The order also establishes a transparent process for reporting workplace gender discrimination and empowers Labor Arbiters to adjudicate such cases. Over the past three years, this regulation has significantly strengthened legal recourse for victims and imposed stricter compliance obligations on employers, marking a pivotal shift from theoretical equality to actionable enforcement in Philippine labor law.⁸



South Korea

Effective February 2025, South Korea amended its Labor Standards Act which doubled paternity leave to 20 days and extended maternity leave for premature births to 100 days, with expanded wage subsidies for small and medium enterprises.⁹

The Act on Equal Employment Opportunity and Work-Family Balance Assistance was also amended to enhance parental leave entitlements, including longer childcare leave durations and broader eligibility for paid leave benefits.¹⁰

Disability Inclusion



India

India has made some progress in advancing accessibility standards and workplace accommodations for persons with disabilities over the past three years. In 2023, the country officially adopted IS 17802, which became enforceable under the Rights of Persons with Disabilities (Amendment) Rules, 2023. This development marks a shift from previously voluntary guidelines to a statutory requirement for digital accessibility compliance across a broad range of platforms and services. The standard aligns with internationally recognized frameworks, such as the Web Content Accessibility Guidelines and reflects India's ongoing commitment to equitable access, consistent with its obligations under the UN Convention on the Rights of Persons with Disabilities.¹¹



Mainland China

In June 2025, the PRC State Council issued "Promote Employment for Disabled Persons Three-Year Action Plan (2025-2027)",¹² which outlines a comprehensive strategy to enhance employment opportunities for disabled individuals through government guidance, departmental collaboration, market mechanisms, and social participation, aiming to improve employment quality, protect rights, and foster a supportive environment. Key measures include ten targeted actions, such as requiring public institutions to hire disabled employees, encouraging enterprises to assist in job creation, promoting self-employment and flexible work, enhancing vocational training and services, and ensuring labor rights protections.



Philippines

The Philippines has made significant strides in advancing accessibility standards and workplace accommodations for persons with disabilities (PWDs) within its DE&I legal and regulatory framework. The cornerstone of this effort is Republic Act No. 7277, or the "Magna Carta for Persons with Disabilities," enacted in 1992 and subsequently strengthened by R.A. 9442, R.A. 10070, and R.A. 10524. These laws collectively mandate non-discrimination in employment, require reasonable workplace accommodations, and encourage both public and private sectors to reserve at least 1% of jobs for PWDs.^{13,14}

In the last three years, DOLE Labor Advisory No. 15 (Series of 2023) reinforced these mandates by reminding employers of their obligations to provide barrier-free environments, prioritize PWDs in hiring, and ensure equal treatment in all employment aspects.¹⁵ This advisory also aligned with the Philippines' commitments under the UN Convention on the Rights of Persons with Disabilities, emphasizing inclusive employment as a national priority. These developments reflect a growing institutional commitment to disability inclusion, not just as a legal requirement but as a societal imperative.



South Korea

South Korean government provides subsidies to employers to support the employment of persons with disabilities. For instance, the government would pay monthly subsidies to employers who hire persons with disabilities at a level above the mandatory employment quota – ranging from KRW 350,000 to KRW 900,000 per employee, depending on the severity of the disability and gender.¹⁶



Taiwan's People with Disabilities Rights Protection Act ("PDRP")¹⁷ is the main law safeguarding equal rights for persons with disabilities. Amendments enacted on June 30, 2022 strengthened employment protections by: (1) requiring employers to provide accessible interview environments and ensure equal participation in recruitment; (2) increasing penalties for non-compliance with disability hiring quotas; and (3) imposing stricter obligations on the government to ensure accessibility in public facilities and services.

To support implementation of the PDRP, the Reasonable Accommodation Administrative Guidance,¹⁸ issued by the Ministry of Labor, came into effect on July 1, 2025. It outlines how employers must provide reasonable accommodations – adjustments that do not cause undue burden – to support employees with disabilities. This initiative (1) applies to individuals with or without official disability certificates, if they can show documented need; (2) encourages dialogue and case-by-case assessment when accommodations are requested; and (3) requires government support, including subsidies and consultation services, to help employers comply.

LGBTQ+ Protections



Japan

By June 2025, five High Courts in Japan—Sapporo, Tokyo, Nagoya, Fukuoka, and Osaka—ruled that the country's ban on same-sex marriage is unconstitutional. These decisions have been appealed to the Supreme Court, with plaintiffs arguing that the non-recognition of same-sex marriage also violates the State Compensation Act. Whilst same-sex marriage remains unrecognized, the Supreme Court's ruling is expected to influence future legislation and prompt debate in the Diet on potential legal reforms.¹⁹



Singapore

Singapore passed the Workplace Fairness Bill in January 2025, which prohibits discrimination in key employment decisions based on protected characteristics (including sex).²⁰



South Korea

Although same-sex marriage is currently not recognized in South Korea, in May 2023, a bill to legalize same-sex marriage was submitted to South Korea's National Assembly, proposing amendments to the Civil Code.²¹ In July 2024, South Korea's Supreme Court issued a landmark ruling recognizing the dependent status of a same-sex spouse under the national health insurance system, marking a significant step toward marriage equality.²² In February 2025, South Korea saw its first constitutional petition challenging the Civil Code's exclusion of same-sex marriage, seeking a ruling from the Constitutional Court on its unconstitutionality.²³



On May 17, 2019, Taiwan's Legislative Yuan passed the Act for Implementation of Judicial Yuan Interpretation No. 748 (the "748 Act"), legalizing same-sex marriage. The 748 Act took effect on May 24, 2019, making Taiwan the first jurisdiction in Asia to recognize same-sex marriage. However, the legislation included certain limitations: unlike heterosexual couples, same-sex couples could only adopt children if one partner was the biological parent, and foreign same-sex couples could only register their marriage if at least one partner was from a country that also recognized same-sex unions.²⁴



Thailand's Anti-Discrimination Bill ("ADB"), first proposed in 2019 by civil society organizations, has gained significant momentum in the past three years and is now poised for Cabinet approval as of 2025.²⁵ This landmark legislation aims to establish a unified legal framework prohibiting discrimination across a wide spectrum of identities – including gender, disability, sexual orientation, religion, race, ethnicity, and socioeconomic background – marking a major evolution in Thailand's DE&I legal and regulatory landscape.²⁶ The ADB complements recent reforms such as the 2025 Marriage Equality Act and the pending Gender Recognition Law (further details below), and aligns with international treaties like the ICCPR and ICESCR.²⁷ If enacted, ADB will fill critical gaps in existing laws and provide legal recourse for individuals facing identity-based discrimination, positioning Thailand as a regional leader in inclusive policy reform.

In a landmark advancement for LGBTQ+ rights, Thailand passed the Marriage Equality Act (formally the Civil and Commercial Code Amendment Act (No. 24), B.E. 2567) in June 2024, which came into effect on 23 January 2025,²⁸ legalising same-sex marriage and replacing gendered terms with gender-neutral ones such as "spouses" and "individuals".^{29,30,31} The law grants equal rights in inheritance, adoption, medical care, and taxation to same-sex couples, aligning Thailand's civil code with international human rights standards and making it the first Southeast Asian country to enact marriage equality through legislation.³² The law's enactment also has implications for corporate governance, requiring employers to update HR policies and benefits to reflect the new legal definition of family, including equal access to spousal benefits for same-sex partners.³³

Thailand's Gender Recognition Bill aims to legally affirm the gender identity of transgender and non-binary individuals, allowing self-identification without medical certification and the use of gender-neutral titles. Despite initial rejection by Parliament in early 2024, revised drafts—supported by civil society and advocacy groups—are under review.³⁴ The bill, modeled after progressive laws in Malta and Argentina, seeks to allow individuals to self-identify their gender without requiring medical certification and to choose gender-neutral titles.³⁵ Following the enactment of the Marriage Equality Act in January 2025, the bill gained momentum and is seen as a key step toward full legal inclusion.³⁶



Article 37 of the Civil Code (introduced in 2015) states that each person who has undergone “sex reassignment” has the right and obligation to apply for a change of civil status as set out in the Law on Civil Status (2015). However, the Law on Civil Status only notes that gender reassignment constitutes a parameter of a person’s civil status warranting registration and does not outline the procedure for this.³⁷ There is a draft Law on Gender Change which outlines the processes and procedures for seeking to obtain legal gender recognition – the latest draft was published in December 2023 (with the intention to take effect from 2026) and a consultation was held in January 2024, however this law has not yet been passed.³⁸

Freedom of Religion



Philippines

The 1987 Philippine Constitution guarantees freedom of religion, prohibits state endorsement of religion, and bars religious tests for civil or political rights.³⁹ House Bill 6492, passed by the House in January 2023, seeks to protect religious freedom from government or private interference. It outlines key rights and imposes penalties of up to ₱2 million or 10 years' imprisonment for violations.⁴⁰



Singapore

Singapore passed the Workplace Fairness Bill in January 2025, which prohibits discrimination in key employment decisions based on protected characteristics (including religion).⁴¹



Vietnam

The constitution of Vietnam guarantees the right to freedom of belief and religion, including the right not to follow any religion, and affirms that all religions are equal before the law. It also states that the state must respect and protect freedom of belief and religion and further prohibits citizens from violating this freedom. In March 2024, Decree 95 came into effect to limit local authorities' discretion and improve transparency in recognizing religious groups. However, implementation remains inconsistent and problematic. The 2023 U.S. State Department report documents arbitrary arrests, harassment, and physical abuse of members of unregistered religious groups, particularly among ethnic minorities. Authorities continue to use vague legal provisions to restrict religious activities under the guise of national security and social unity. As a result, on December 29, 2023, the U.S. Secretary of State placed Vietnam on the Special Watch List for severe violations of religious freedom.⁴²

Race/Ethnicity



Hong Kong

The Race Discrimination Ordinance (Cap. 602), enacted in July 2008 and effective from 10 July 2009, prohibits discrimination, harassment, and vilification based on race across employment, education, and access to services. It empowers the Equal Opportunities Commission (EOC) to investigate complaints, issue enforcement notices, and promote racial equality. The Code of Practice on Employment, published in May 2009, remains a key tool for employers to prevent indirect racial discrimination—especially where religion and ethnicity intersect.⁴³ The RDO was amended in June 2020⁴⁴ to extend protections to discrimination based on the race of an associate (e.g., spouse or carer) and racial harassment between non-employees in shared workplaces, reinforcing employer liability and workplace inclusion.



Singapore

Singapore passed the Workplace Fairness Bill in January 2025, which prohibits discrimination in key employment decisions based on protected characteristics (including race).⁴⁵



South Korea

No comprehensive anti-age discrimination laws but in the context of employment, the Prohibition of Age Discrimination in Employment and Aged Employment Promotion Act (AEPA), which was enacted in 2008, provides targeted protections in the workplace. It prohibits employers from discriminating based on age in areas such as hiring, pay, training, promotion, and termination. The law also covers indirect discrimination, where neutral criteria may result in age-based disadvantage. Employees are protected from retaliation if they report or take legal action against age discrimination. Employers who violate these provisions may face criminal fines or imprisonment, depending on the severity of the offense.⁴⁶



Vietnam

The 2025 Employment Law, effective January 2026,⁴⁷ explicitly prohibits age discrimination and promotes training and re-skilling for older workers. This builds on the Labor Code 2019 (effective January 2021), which bans labor discrimination—including age—and allows administrative penalties for violations. However, employers may still terminate contracts at retirement age, and while the Code encourages elderly employment, it offers limited implementation guidance beyond flexible work arrangements.

Mental Health



Philippines

The Department of Labor and Employment (DOLE) issued Department Order No. 208 (2020) requiring all formal sector employers, including those deploying OFWs, to establish mental health workplace policies that ensure non-discrimination, confidentiality, and reasonable accommodations. This was further strengthened by Labor Advisory No. 19 (2023), which mandates access to mental health services, flexible work arrangements, data privacy compliance, and annual reporting of program implementation to DOLE.^{48,49}



Singapore

As of 1 January 2025, amendments to “Singapore’s Workplace Safety and Health (WSH) Regulations⁵⁰ require employers to identify, assess, and manage not only physical but also psychosocial risks—including those affecting mental health.” Risk assessments must now be reviewed at least once every three years and extend to platform operators, reflecting a broader duty of care across employment models. Employers also have a legal obligation to prevent and manage workplace harassment, which is actionable under the Protection from Harassment Act.⁵¹ Complementing these legal duties, the WSH Council is rolling out new mental health guidelines in 2025 to help employers support affected employees through recognition, referral, and reintegration strategies.

Corporate Governance & Reporting Requirements



Australia

Australia has introduced mandatory climate-related financial disclosures under the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024, requiring large entities to report on climate risks and strategies from January 2025.⁵² These disclosures must align with new Australian Sustainability Reporting Standards, with phased assurance requirements and modified liability protections. The Australian Securities and Investments Commission has issued guidance⁵³ and is actively enforcing against greenwashing, signaling a strong regulatory shift.



Hong Kong

Following the 2021 amendments to the HKEx Listing Rules,⁵⁴ listed companies must have at least one director of a different gender by 1 January 2025. This requirement, aimed at enhancing gender diversity and governance, included a three-year transition for existing issuers and a mid-2022 deadline for new applicants.⁵⁵ Companies failing to comply must immediately announce the details and reasons, and appoint a qualifying director within three months.⁵⁶



India

India became the first country to mandate CSR under Section 135 of the Companies Act, 2013, requiring eligible companies to allocate at least 2% of their average net profits toward socially beneficial activities. In July 2025, the Ministry of Corporate Affairs introduced a web-based CSR-1 registration system and stricter eligibility criteria for implementing agencies, enhancing transparency and accountability.⁵⁷



Japan

On gender representation, the Japanese government formulated and published the “Basic Policy on Gender Equality and Empowerment of Women (the Intensive Policy for Gender Equality and the Empowerment of Women 2023)” in June 2023. Based on this policy, in October 2023, the Tokyo Stock Exchange set numerical targets for appointment of female executives, such as directors, by listed companies on the Prime Market to at least one in or around 2025 and to 30% or more of total executives by 2030.⁵⁸



Mainland China

In 2024, China saw significant development with regarding to ESG information disclosure requirements for listed companies, driven by central policies like the Ministry of Finance’s “Enterprise Sustainability Disclosure Standards – Basic Standards (Trial)”⁵⁹ and local initiatives in regions such as Beijing and Shanghai, alongside exchange-level guidelines from Shanghai, Shenzhen, and Beijing Stock Exchanges that emphasize alignment with international standards like IFRS S1 and S2. Disclosure rates rose to 41.93% overall for A-share companies, with central state-owned enterprises leading at 93.63%, and with financial, insurance and minerals industries seeing strong compliance.



Malaysia

Malaysia mandates ESG reporting for listed companies, with the National Sustainability Reporting Framework (NSRF) taking effect from 2025 for firms with a market capitalisation of RM2 billion and above.⁶⁰ The NSRF aligns with the International Financial Reporting Standards Sustainability Disclosure Standards, established by the International Sustainability Standards Board, focusing on transparency in sustainability risks, climate-related disclosures, and greenhouse gas emissions. Bursa Malaysia ESG Reporting Platform supports compliance by requiring sustainability statements that detail key ESG metrics.



South Korea

Currently, ESG reporting is not yet mandatory for all companies in South Korea. South Korea plans to phase in mandatory ESG disclosures starting in 2026,⁶¹ beginning with large listed companies (assets over KRW 2 trillion), and expanding to all listed firms by 2030. These reports will include information on how companies manage environmental risks (like carbon emissions), treat workers, and make ethical decisions. The final rules and scope are still being developed, with climate-related disclosures expected to be a key focus.⁶²

South Korea's whistleblower protections span both public and private sectors under the Anti-Corruption and Civil Rights Commission⁶³ and the Act on the Protection of Public Interest Whistleblowers (WPA),⁶⁴ covering misconduct in areas like corruption, safety, and consumer rights. A major amendment to the WPA,⁶⁵ effective August 7, 2024, removes the KRW 3 billion cap on compensation, now allowing up to 30% of recovered funds. It also expands legal support for anonymous whistleblowers and obligates companies to comply with ACRC enforcement on retaliation and confidentiality. The scope of protected disclosures now includes violations under additional laws, such as the Financial Consumer Protection Act.



Thailand

Previously limited, whistleblower protections in Thailand were governed by the Organic Act on Anti-Corruption (2018). In June 2025, Thailand enacted the Organic Act on Anti-Corruption (No. 2) B.E. 2568, significantly strengthening whistleblower protections.⁶⁶ Key updates include legal immunity for whistleblowers acting in good faith.

Conclusion

The regulatory environment for DE&I in Asia is rapidly evolving, with diverse requirements and expectations across countries. These tables offer a foundational understanding of key legislation and recent developments, helping organisations navigate complexity and align their DE&I strategies with local legal frameworks.

Given the pace of change, businesses should regularly monitor updates and engage with local experts to remain compliant and responsive to emerging best practices. Leveraging the momentum from recent regulatory progress—while understanding the wider cultural and business context—will enable organisations to foster inclusive, equitable workplaces that are both legally sound and future-ready.

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