

GRI 407: Freedom of Association and Collective Bargaining · Topic Standard · Cross-sectoral

Disclosure GRI 407-1

Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
At-risk operations	List the operations where workers' ability to join together, choose representatives, or bargain collectively could be restricted or at heightened risk, and note whether the risk comes from the kind of operation or from the country or area where it operates.	Human rights / Sustainability / Operations	The list is built from the wrong source system or misses a high-risk site, so the operation set does not match the current risk assessment.	Risk assessment, country or site risk review, human rights due diligence, local legal review, incident logs, and any internal mapping of higher-risk operations.
At-risk suppliers	List the suppliers where workers' ability to join together, choose representatives, or bargain collectively could be restricted or at heightened risk, and note whether the risk comes from the supplier type or from the country or area where the supplier operates.	Procurement / Supply chain / Human rights	Supplier risk is taken from a procurement list that is not aligned to the current supplier master, so a high-risk supplier or category is left out.	Supplier risk screening, procurement records, supplier due diligence, country risk mapping, audit findings, and supplier segmentation files.
Support measures taken	Describe the actions taken during the reporting period to help protect workers' ability to join together and bargain collectively, including the main measures put in place and where they were applied.	Human rights / HR / Employee relations	Actions are pulled from outside the reporting period or only from head office records, so the period covered does not match the measures actually implemented.	Policy updates, training records, worker engagement notes, remediation plans, grievance records, collective bargaining support actions, and implementation trackers for the period.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business and which supplier groups you will assess, and which countries or locations you will treat as higher risk for worker voice and bargaining rights.
- 2 Agree the screening rules you will use to flag risk,** so the same approach is applied to each operation and supplier and the basis for inclusion is clear.
- 3 Gather the supporting material for each flagged area,** such as internal assessments, supplier checks, site reviews, audit notes, grievance records, or other records that show why the area was identified.
- 4 Prepare the disclosure content in two parts:** list the operations and suppliers that meet your risk screen, then summarise the actions taken during the year to support those rights.
- 5 Record any exclusions, scope changes, or changes in how you identified risk,** so readers can see what was left out and whether the current year is directly comparable with prior reporting.
- 6 Check the final draft against the official source and your evidence pack to confirm the named areas,** the reported actions, and the scope treatment all match the underlying records.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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