

**GRI 2: General Disclosures - Universal Standard**

Disclosure GRI 2-30

# Collective bargaining agreements

**Framework:** GRI Standards

**Type:** Coverage + narrative

**Regime:** Voluntary

**Effective:** 2023-01-01

## Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Union coverage rate	Capture the share of the employee population whose pay and working terms sit under a collective agreement, using the same employee base and period as the rest of the workforce data.	HR / Employee Relations	The percentage does not reconcile to the HR headcount used in the report, or covered contractors/agency staff are mixed into the employee base.	HR or employee-relations records showing covered employees, agreement lists, and the total employee count used for the percentage calculation.
Basis for non-covered terms	State which agreement basis is used for employees outside collective coverage: either the arrangements applied to the organisation's own covered staff, or agreements taken from other organisations.	HR / Employee Relations	The response mixes the organisation's own agreement basis with external agreements, or the explanation is not aligned to the category of employees excluded from coverage.	Policy notes, HR guidance, or labour-relations documentation showing the rule applied to non-covered employees and the source agreement referenced.

## How to prepare

- 1 Set the reporting boundary first:** decide which employees are in scope for this disclosure and keep that scope consistent across both parts of the answer.
- 2 Define the coverage measure you will use:** count the workforce included in the total employee base, then identify the share whose pay and conditions are covered by a collective agreement.
- 3 Gather the supporting records:** use HR, payroll, labour-relations, or legal documents that show who is covered and how the coverage percentage was calculated.
- 4 Prepare the two required outputs:** give the percentage figure for covered employees, and for everyone outside that coverage state whether their employment terms are set by agreements used for your other staff or by agreements from other organisations.
- 5 Record any exclusions, assumptions, or changes in method:** explain if any employee groups were left out of the count, or if the calculation basis changed from the prior period.
- 6 Check the final disclosure against the source material:** confirm the percentage is shown with the correct unit, the narrative answer is complete, and the wording matches the underlying records without adding unsupported detail.

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.

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