

**GRI 409: Forced or Compulsory Labor - Topic Standard - Cross-sectoral**  
Disclosure GRI 409-1

## Operations and suppliers at significant risk for incidents of forced or compulsory labor

**Framework:** GRI Standards  
**Regime:** Voluntary

**Type:** Metrics + narrative  
**Effective:** 2018-07-01

### Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
High-risk operations	List the business operations the reporter has identified as carrying a higher chance of forced-labour incidents, and note why they are flagged — either because of the kind of activity involved or because they sit in countries or areas seen as higher risk.	Compliance / Human rights / Operations	The list is built from the wrong source system or geography set, so a low-risk site is flagged while a higher-risk operation is missed.	Risk assessment, site or country risk mapping, supplier/operating footprint review, internal audit or compliance notes.
High-risk suppliers	Identify the suppliers the reporter has marked as higher risk for forced-labour incidents, with the reason for the flag based on supplier type or the countries/areas where they operate.	Procurement / Supplier risk / Compliance	Supplier risk is taken from an outdated vendor list or misclassified by category, so the flagged population does not match procurement records.	Supplier risk assessment, procurement due diligence records, vendor master data, country risk screening, audit findings.
Forced-labour actions	Capture the actions taken during the reporting period that were meant to help remove forced labour in any form, with enough detail to show what was done in that period.	Compliance / Human rights / Operations	Actions from outside the reporting period are mixed in, or in-period measures are omitted, so the disclosure does not match the stated period.	Action plans, remediation logs, training records, supplier corrective actions, policy updates, project trackers.

### How to prepare

- 1 Set the reporting boundary first:** decide which parts of your own operations and which supplier relationships you will assess for forced-labour risk, using a clear and consistent basis for the period.
- 2 Define what counts as higher risk in practical terms.** Use the nature of the activity, the country or area involved, and any other internal risk indicators you already rely on, so the same logic is applied across the disclosure.
- 3 Gather the supporting records for each risk area you identify.** Keep the underlying evidence that shows why a site, activity, supplier, country, or region was treated as higher risk.
- 4 Compile the disclosure content in two parts:** list the higher-risk operations and higher-risk suppliers, then describe the actions taken during the reporting period that were meant to help remove forced labour in any form.
- 5** Record any exclusions, boundary changes, or shifts in your risk approach so readers can see what was left out and why, and can compare the current period with prior reporting on a like-for-like basis.
- 6 Check the final draft against the source material and your evidence file.** Confirm that the scope, the risk basis, and the actions described all match the underlying records and the official reporting source.

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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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