

Currently, no role foreseen for workers participation in the reporting process or in the content of CSR Reporting

**The role of employee representation in the process must be secured in the PROCESS, aligning it and explicitly linking it to the EU Acquis in these areas.**

- **At the beginning:** workers' representatives to be consulted
  - the design of the reporting system,
  - including the indicators included and
  - the means of obtaining and verifying sustainability information.
  - On the identification of risks and impacts of the company on the environment and people.
- **And at the end:**
  - Consultation prior to the submission of the sustainability report to the auditor.
  - Any opinion of the employee representatives to be appended to the sustainability report
  - Information to trade unions about the report
- Workers' representatives to be provided to the **resources** they need, including the support of an expert.

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**With specific reference to EU labour law acquis, employee representation and other avenues of social dialogue must be reflected in the **CONTENT** of CSR Reporting**

- Workers' involvement is a key social indicator to be included in the CSR Report, such as
  - Arrangements for information, consultation and board-level participation in compliance with EU Acquis and national law and practice
  - Collective bargaining coverage and trade union representation
  - The goal is to map the various institutions for workers' involvement in a transparent and verifiable way.
- In order to be relevant and verifiable, all data on the workforce must be broken down **country by country**.