

# Review of trade union and EWC involvement in CSRD reporting and Omnibus package

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# Why is the CSRD + ESRS important to us?

- It can be an important source of **information** for us
- It is a lever for **consultation** with management over key issues

# Why the CSRD is a game-changer: Information and consultation rights for worker reps

If undertakings carried out better sustainability reporting, the ultimate beneficiaries would be individual citizens and savers, including **trade unions and workers' representatives** who would be adequately informed and therefore able to better **engage in social dialogue**. (Recital 9)

The lack of sustainability information provided by undertakings also limits the ability of stakeholders, including civil society actors, **trade unions and workers' representatives**, to **enter into dialogue** with undertakings on sustainability matters. (Recital 14)

Member States should ensure that sustainability reporting is carried out in compliance with **workers' rights to information and consultation**. (Recital 52)

The management of the undertaking/parent undertaking **shall inform the workers' representatives at the appropriate level and discuss with them** the relevant information and the means of **obtaining and verifying** sustainability information. The **workers' representatives' opinion shall be communicated, where applicable, to the relevant administrative, management or supervisory bodies**. (Articles 19a(5) and 29a(6))

# Trade union + worker reps experiences with CSRD/ESRS

- First year CSRD reports: < 10% of companies have consulted trade unions or workers' reps
- Sometimes it is not clear that consultation is part of sustainability reporting
- Typical for EWCs – management summarizes sustainability report after publication
- Widespread perceptions:
  - sustainability reporting is mainly greenwashing
  - CSRD/ESRS too complex, company reports too long

## Lessons to date

- **Training is key** – 1-2 days can teach the basics
  - Locate own workforce data
  - Compare with other companies
  - Analyze material impacts
  - Use AI tools
  - Share experiences on developing strategy
- Workforce information **is accessible**
- **Metrics** generally more meaningful than qualitative information (policies/actions/targets)
- **Identifying priorities** for engaging with management can be a challenge

# Reporting S1 (own workforce) metrics: an example

Workforce (employees and non-employee workers) at 31 December 2024 by type of employment contract and gender

	2024							2023	2024/2023		
	VINCI Autoroutes	VINCI Airports	Other concessions	VINCI Energies	Cobra IS	VINCI Construction	VINCI Immobilier and holding cos.	Total	%	Total	Change
<b>Permanent job contracts</b>	<b>5,123</b>	<b>12,015</b>	<b>2,079</b>	<b>89,755</b>	<b>34,626</b>	<b>99,580</b>	<b>1,580</b>	<b>244,758</b>	<b>86.0%</b>	<b>235,434</b>	<b>+4.0%</b>
Men	3,064	8,128	1,261	74,802	30,012	83,858	627	201,752	82.4%	194,613	+3.7%
Women	2,059	3,887	818	14,952	4,614	15,717	953	43,000	17.6%	40,803	+5.4%
Other	0	0	0	1	0	5	0	6	0.0%	18	-66.7%
<b>Site contracts</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>4,818</b>	<b>5,869</b>	<b>6,738</b>	<b>0</b>	<b>17,428</b>	<b>6.1%</b>	<b>18,751</b>	<b>-7.1%</b>
Men	0	0	2	4,419	5,170	6,098	0	15,689	90.3%	16,855	-6.9%
Women	0	1	0	399	699	640	0	1,739	10.0%	1,896	-8.3%
Other	0	0	0	0	0	0	0	0	-	0	
<b>Non-permanent job contracts</b>	<b>46</b>	<b>436</b>	<b>424</b>	<b>3,260</b>	<b>1,834</b>	<b>7,751</b>	<b>50</b>	<b>13,801</b>	<b>4.9%</b>	<b>17,122</b>	<b>-19.4%</b>
Men	36	256	185	2,743	1,607	6,718	17	11,562	83.8%	14,306	-19.2%
Women	10	180	239	517	227	1,033	33	2,239	16.2%	2,816	-20.5%
Other	0	0	0	0	0	0	0	0	-	0	
<b>Work-based training</b>	<b>196</b>	<b>95</b>	<b>36</b>	<b>4,757</b>	<b>53</b>	<b>3,301</b>	<b>101</b>	<b>8,539</b>	<b>3.0%</b>	<b>7,959</b>	<b>+7.3%</b>
Men	132	45	20	4,002	18	2,665	55	6,937	81.2%	6,482	+7.0%
Women	64	50	16	755	35	636	46	1,602	18.8%	1,477	+8.5%
Other	0	0	0	0	0	0	0	0	-	0	
<b>Total</b>	<b>5,365</b>	<b>12,547</b>	<b>2,541</b>	<b>102,590</b>	<b>42,382</b>	<b>117,370</b>	<b>1,731</b>	<b>284,526</b>	<b>100.0%</b>	<b>279,266</b>	<b>+1.9%</b>
<b>Of which part-time at 31 December</b>	<b>424</b>	<b>909</b>	<b>96</b>	<b>5,257</b>	<b>1,300</b>	<b>2,461</b>	<b>94</b>	<b>10,541</b>	<b>3.7%</b>	<b>9,672</b>	<b>+9.0%</b>
Men	95	496	22	2,624	805	848	12	4,902	46.5%	4,388	+11.7%
Women	329	413	74	2,633	495	1,613	82	5,639	53.5%	5,284	+6.7%
Other	0	0	0	0	0	0	0	0	-	0	
<b>Temporary staff (full-time equivalents)</b>	<b>4</b>	<b>1,641</b>	<b>128</b>	<b>7,545</b>	<b>235</b>	<b>14,329</b>	<b>9</b>	<b>23,891</b>	<b>8.4%</b>	<b>24,973</b>	<b>-4.3%</b>
Men	2	1,142	65	7,175	210	13,162	2	21,758	91.1%	23,251	-6.4%
Women	2	499	63	370	25	1,167	7	2,133	8.9%	1,722	+23.9%
Other	0	0	0	0	0	0	0	0	-	0	

## Recruitments and departures

Employee turnover was around 34% in 2024, down from 37% in 2023. This is due to the expiry of temporary worksite contracts and fixed-term contracts, reflecting a Group recruitment policy adapted to new worksites. The separation rate as defined by the CSRD came to 25% in 2024.

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# Reporting S1 (own workforce) metrics: an example

## → 2.3.1.3.10 Health and safety [S1-14]

Group staff members covered by its health and safety management system, which is based on the legal requirements of countries in which the Group operates, correspond to all employees covered by divisional risk prevention policies with the exception of employees in new subsidiaries incorporated as a result of acquisition-led growth, i.e. a coverage of 95.1% of the Group's workforce in 2024. In the case of new subsidiaries joining the Group as a result of acquisition-led growth, there is a delay before the health and safety management system applies, and this may be up to one year.

Group	2024
Number of deaths due to workplace accidents* among own workforce	0
Number of deaths due to workplace accidents* among temporary workers and subcontractors	4

\* The published figure represents the number of fatal accidents in the work environment each year, excluding commuting accidents and deaths due to a medical condition such as heart or vascular disease, epileptic fit, etc.

	Construction	Infrastructure*	Energy Systems	Motorway concessions	Other concessions	Holding company
Accident frequency rate (AFR) (in and outside France) 2024	5.57	3.89	4.16	4.92	4.67	0.72
Severity rate (SR) (in and outside France) 2024	0.86	0.40	0.35	0.62	0.08	0.01
Accident frequency rate, temporary staff (France) 2024	25.90	18.81	16.26	0	15.50	0

\* Excluding Goyer (Goyer France and Defor in Poland): Goyer (AFR: 8.21 and SR: 0.13) Defor Poland (AFR: 3.98 and SR: 0.26).

# Worksheet – Assignment 1

Metric	Data point	Airbus	Leonardo	Thales
S1-6	Number of employees	171,830	60,468	83,020
S1-6	Number of employees that are women	36,565	12,284	22,724
S1-6	Number of employees that are men	135,222	48,183	60,295
S1-6	% of female employees	21%	20%	27%
S1-6	Number of employees that have permanent contracts	158,839	58,676	81,005
S1-6	Number of employees that have temporary contracts	4,647	1,792	1,965
S1-6	% of employees on temporary contracts	3%	3%	2%
S1-6	Number of employees that have non-guaranteed hours contracts	0	0	0
S1-6	Number of full-time employees	164,601	59,083	78,189
S1-6	Number of part-time employees	7,229	1,385	4,831
S1-6	% of part-time employees	4%	2%	6%
S1-6	Number of employee who have left undertaking	12,152	3,922	6,765
S1-6	Employee turnover in percent	7%	6%	8%
S1-7	Number of non-employees in own workforce	NR	2361	NR
S1-7	% of non-employees in own workforce		4%	2%
S1-8	% of employees covered by collective bargaining agreements worldwide	91%	75%	NR
S1-8	% of employees covered by collective bargaining agreements in EU	80-100%	NR	NR
S1-8	Country breakdown (home country)	France: 80-100%	Italy: 80-100%	NR
S1-9	Percentage of persons at top management level that are women	22%	20%	21.1%
S1-9	Percentage of employees that are under 30 years old	16%	15%	14%
S1-9	Percentage of employees that are between 30 and 50 years old	58%	51%	52%
S1-9	Percentage of employees that are over 50 years old	26%	34%	34%
S1-12	Percentage of persons with disabilities amongst employees, subject to legal restrictions on collection of data	NR	3.4%	2.9%
S1-13	% of employees - regular performance and career development reviews	NR	68%	67.6%
S1-13	Average number of training hours per person for employees	29.5	23	19
S1-14	% of people in its own workforce who are covered by a health and safety management system	90%	77%	NR
S1-14	Number of fatalities in own workforce	0	0	NR
S1-14	Number of fatalities of other workers working on undertaking's sites	2	0	NR
S1-14	Rate of recordable work-related accidents for own workforce	10.13	1.7	1.47
S1-14	Rate of recordable work-related accidents for non-employees	NR	4.01	NR
S1-16	Unadjusted gender pay gap	NR	2%	18.37%
S1-16	Adjusted gender pay gap	NR	NR	2.05%
S1-6	Annual total remuneration ratio	NR	37	50.6

# Exercise #2: identify *YOUR* priority issues

Topic	Priority (1=high, 2=med 3=low)	For priority issues: describe negative impact
Secure employment		
Working time		
Adequate wages		
Social dialogue		
Freedom of association + social dialogue		
Work-life balance		
Health and safety		
Gender equality and equal pay for work of equal value		
Training and skills development		
Employment of persons with disabilities		
Measures against violence and harassment		
Diversity		
Child labour		
Forced labour		
Adequate housing		
Privacy		

# What can EWCs do?

- Identify **YOUR** priority issues
- Research: **how is the company complying** with the directives?
  - What processes are set up?
  - Who is responsible in the company?
  - Who is the auditor?
- Get management's commitment to:
  - Set up a **CSR Committee** in the EWC
  - Finance **training** for this committee
  - **Consult the EWC at an early stage** of materiality/risk assessment
- If you are not happy, you can:
  - **Write an opinion** to the board
  - Contact the **auditor**
  - Complain to the **auditor's regulator**
  - For listed companies: complain to the **securities regulator**

# What if management says consulting worker reps is not necessary?

If undertakings carried out better sustainability reporting, the ultimate beneficiaries would be individual citizens and savers, including **trade unions and workers' representatives** who would be adequately informed and therefore able to better **engage in social dialogue**. (Recital 9)

The lack of sustainability information provided by undertakings also limits the ability of stakeholders, including civil society actors, **trade unions and workers' representatives**, to **enter into dialogue** with undertakings on sustainability matters. (Recital 14)

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# ESRS Provisions – ESRS 1 3.1

## 3.1 Stakeholders and their relevance to the materiality assessment process

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22. **Stakeholders** are those who can affect or be affected by the undertaking. There are two main groups of stakeholders:
- (a) affected stakeholders: individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking’s activities and its direct and indirect **business relationships** across its **value chain**; and
  - (b) users of **sustainability statements**: primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors, including asset managers, credit institutions, insurance undertakings), and other users of sustainability statements, including the undertaking’s business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.
23. Some, but not all, **stakeholders** may belong to both groups referred to in paragraph 22.
24. Engagement with affected **stakeholders** is central to the undertaking’s on-going due diligence process (see chapter 4 *Due diligence*) and sustainability **materiality** assessment. This includes its processes to identify and assess actual and potential negative impacts, which then inform the assessment process to identify the material impacts for the purposes of sustainability reporting (see section 3.4 of this Standard).

# ESRS 2 DR SBM-2 – Interests and views of stakeholders

## *Disclosure Requirement SBM-2 – Interests and views of stakeholders*

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43. The undertaking shall disclose how the interests and views of its stakeholders are taken into account by the undertaking's strategy and business model.
44. The objective of this Disclosure Requirement is to provide an understanding of how **stakeholders'** interests and views inform the undertaking's strategy and **business model**.
45. The undertaking shall disclose a summarised description of:
  - (a) its stakeholder engagement, including:
    - i. the undertaking's key **stakeholders**;
    - ii. whether engagement with them occurs and for which categories of stakeholders;
    - iii. how it is organised;
    - iv. its purpose; and
    - v. how its outcome is taken into account by the undertaking;
  - (b) the undertaking's understanding of the interests and views of its key **stakeholders** as they relate to the undertaking's strategy and **business model**, to the extent that these were analysed during the undertaking's due diligence process and/or **materiality** assessment process (see Disclosure Requirement IRO-1 of this Standard);

# What's in the Omnibus Package?

	Pre-Omnibus	Omnibus
<b>CSRD</b>		
Scope EU (emp + turnover)	250 + €50m	1000 + €450m
Scope non-EU (turnover in EU + in subsidiary/branch)	€150m + €40m or listed subsidiary	€450m + €200m
Other measures	40 branch standards Moderate reporting delays	No branch standards More reporting delays
<b>CSDDD</b>		
Scope (EU) (emp/turnover)	1000 + €450m	5000 + €1.5b
Scope (non-EU)	€450m net turnover in EU	€1.5b turnover in EU
EU Civil liability regime	Yes	No
Climate Transition plan	obligatory	No obligation
Value chain DD	Value chain	Reduced obligations

# (Re) transposition of the CSRD: an opportunity to strengthen workers' rights

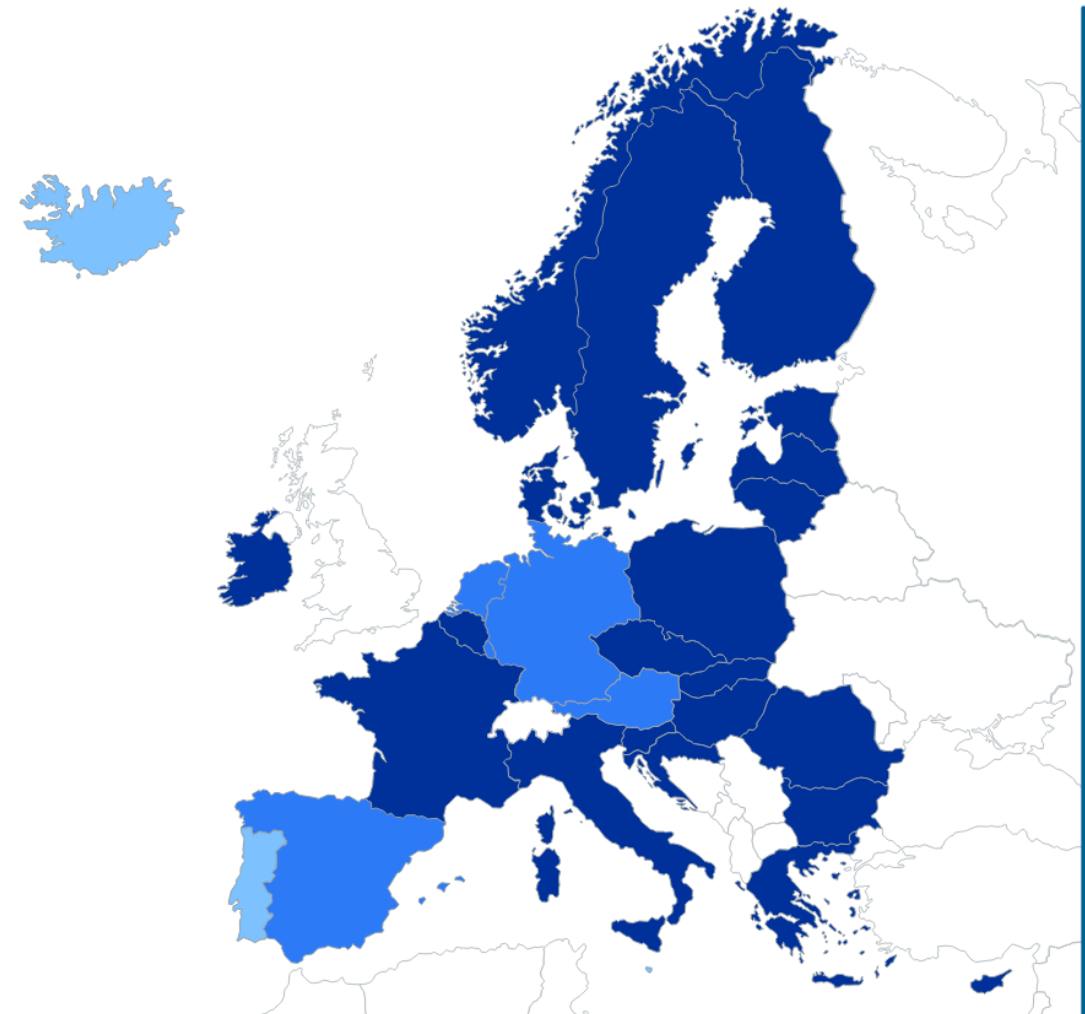
## Current Stage:

3 No Consultation Held

5 Implementing Legislation Introduced

22 Implementing Legislation Approved

27 EU Member States and 3 EEA EFTA Countries



Information presented as of January 31, 2026.

## CSRD Articles 19b(5) + 29b(6)

- The management of the (parent) undertaking shall inform the workers' representatives at the appropriate level and discuss with them the relevant information and the means of obtaining and verifying sustainability information. The workers' representatives' opinion shall be communicated, where applicable, to the relevant administrative, management or supervisory bodies.

# Belgian CSRD Transposition

the parent company shall provide the consolidated sustainability information referred to in Article 3:32/2 for discussion and, where appropriate, for advice to the works council or, in its absence, to the committee for prevention and protection at work or, in its absence, to the trade union delegation, in each of the subsidiaries.

The consolidated sustainability information, as well as the information on how such sustainability information is obtained and verified, is provided to and discussed within the Works Council or, in its absence, within the Committee for Prevention and Protection at Work, or, in its absence, is provided by the parent company to the trade union delegation and discussed with it in the course of the three months following the date of closure of the fiscal year.

The discussion takes place before the general meeting of the parent company. The report of this discussion is communicated to the shareholders during the aforementioned general meeting.

Where a European Works Council has been established, the consolidated sustainability information referred to in Article 3:32/2 shall be provided for discussion and, where appropriate, for advice to the European Works Council.

# Analysis of CSRD transposition – 21 EU Member States

Country	Implementation Date	Includes provisions on:		Missing provisions on:	
		National labour law	Specific types of representation	Group level rights	"appropriate level"
Austria	Jan 2026	x	x	x	
Belgium	Nov 2024	x	x		
<b>Bulgaria</b>	<b>Sept 2024</b>				
Croatia	July 2024		x	x	
Cyprus	June 2025				
Czechia	Jan 2024	x		x	
Demark	May 2024				x
Estonia	Dec 2024	x	x	x	
Finland	Jan 2024				
France	Dec 2023	x	x	x	
Greece	Dec 2024				
Hungary	Jan 2024			x	x
Ireland	July 2024	x	x		
<b>Italy</b>	<b>June 2024</b>	<b>x</b>			
Latvia	Sept 2024				x
<b>Lithuania</b>	<b>July 2024</b>				<b>x</b>
<b>Poland</b>	<b>Dec 2024</b>				<b>x</b>
<b>Romania</b>	<b>Jan 2024</b>				
Slovakia	April 2024			x	
Slovenia	Dec 2024	x			
Sweden	May 2024				x

# Polish CSRD transposition

“at the appropriate level“ is missing



## Article 63r

8.. The **head of the unit consults** with employee representatives [...] on the sustainability information relevant to the unit's employees and the means of obtaining and verifying such information. The head of the unit shall communicate the opinion of the employee representatives to the members of the supervisory board or other body of the unit, if the unit has such a body.

## Article 63x

11.. The **head of the parent company consults** with employee representatives [...] on information relevant to the employees on the sustainability of the capital group, as well as ways of obtaining and verifying such information. The head of the parent company shall communicate the opinion of the employee representatives to the members of the supervisory board or other supervisory body of the parent company, if the parent company has such a body.