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Exposure draft of *GRI 403: Occupational Health and Safety*

Public comments received via email

Date	20 December 2017
Description	The Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, started a project to review the *GRI 403: Occupational Health and Safety 2016* Standard. Following the GSSB's Due Process Protocol, an exposure draft of the Standard was released for public comment from 10 August to 9 October 2017. This document includes the full set of public comments received via email during the public comment period. The table on the next page lists all respondents that provided feedback via email, and the full submissions are included, in alphabetical order by the respondent's last name, in this file. Please note that some respondents listed here also provided feedback on the exposure draft via the GRI Standards Consultation Platform; these comments are included in a separate Excel file, which can be downloaded on the GRI Standards website. The GSSB will publish a separate 'Basis for Conclusions' document after the approval of *GRI 403: Occupational Health and Safety*, summarizing the main themes from the public comments and how they have been addressed in the final Standard.

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Overview of respondents that submitted comments by email

The table below lists all respondents that submitted comments by email directly to the GSSB or GRI Standards Division during the public comment period on the exposure draft of *GRI 403: Occupational Health and Safety* (from 10 August to 9 October 2017).

Number	First name	Last name	Representation	Organization	Country	Region	Constituency	Page
1	Cristiana	Ciaraldi	Organizational	WBCSD- Cement Sustainability Initiative	Switzerland	Europe	other	Page 4
2	Tim	Fisher	Organizational	ASSE	United States	Northern America	other	Page 6
3	Wolfgang	Frosch	Organizational	BASF SE	Germany	Europe	Business Enterprise	Page 8
4	Ben	Heisler	Organizational	UPS	United States	Northern America	Business Enterprise	Page 10
5	Richard	Jones	Organizational	Institute of Occupational Safety and Health	United Kingdom of Great Britain and Northern Ireland	Europe	Mediating Institution	Page 11
6	Artemis	Kostareli	Organizational	IPIECA	United Kingdom	Europe	Mediating Institution	Page 17
7	Suman	Majumdar	Organizational	JSW Steel Ltd.	India	Asia	Business Enterprise	Page 21
8	Rob	McDonald	Organizational	BHP	Australia	Oceania	Business Enterprise	Page 22
9	Victor	Toy	Organizational	U.S. Technical Advisory Group (TAG) to the American	United States	Northern America	Mediating Institution	Page 23

				National Standards Institute (ANSI)				
10	Qi	Zhang	Personal		China, Mainland	Asia	Business Enterprise	Page 28

1. Comments from Cristiana Ciaraldi (on behalf of WBCSD – Cement Sustainability Initiative)

Thanks again for organising the webinar on the new GRI standard. I would like to share with you some comments I received on the new standard following the webinar. However, since I have not received many responses from our members, this may not represent the vision of the whole CSI. The comments are not detailed enough to fill out the questionnaire on line, this is why I am sending this to you directly.

The comments may be summarised as follow:

Regarding the exposure draft of GRI 403: Occupational Health and Safety, we would like to provide the following comments:

- In general, we welcome the updating of the safety standard. However, the exposure draft requires too much detail in some cases. For example, 403-2 requires both the rate of recordable work-related injuries as well as the number of such injuries and the hours worked. It is unnecessary to require both the raw data and the result.
- We understand that the safety disclosures are evolving based on international practice on safety management. However, several of the proposed indicators are useful as management tools but not useful as reporting tools. The item of most concern to us is within 403-2, regarding "the number of high potential incidents". While the definition of these is reasonable, in practice, applying the definition can only lead to inconsistent classification of incidents. Also, in companies/industries/countries with an evolved reporting system for near misses, there may be a relatively high number of such near misses reported. This would give the impression of such a company having a poorer safety performance than a company with a lower number of such near misses, with the latter company having a lesser evolved culture of reporting. In this case, the company with the higher number of near misses is in fact the "better" company. We believe that this is therefore not a suitable reporting indicator. The indicator on near misses, as it stands, may provide an incorrect impression to stakeholders.
- In relation to occupational health and safety management systems (403-1), we consider that in countries where stringent permits and frequent inspections by authorities are carried out, this system should be considered as equivalent to being audited or certified by an external party. We suggest that this situation be explained in the guidance.
- We support the proposed removing of the requirement for breakdowns in safety data by gender and region (403-2, 403-3). We believe that all employees, whatever their gender or country of residence, deserve the same safety protection.
- We support the use of the OSHA definition for recordables.
- Regarding the scope of the definition of "workers", this has been changed in the exposure draft to "'workers whose work, or workplace, is controlled by the organization'." And the exposure draft specifically states that this includes suppliers. We believe that companies do have a responsibility to workers in their supply chain, however, the GRI does not take into account the different types of suppliers. For suppliers of purchased materials, in our case, we are generally not the sole customer of our supplier, therefore safety data for these suppliers is very difficult to obtain. We consider that GRI should respect this and ensure that the data on "workers (excluding employees)" is focused to those companies where this is more material, and that there should be an ability for companies to opt-out of reporting this data. Note that in our industry, use of contractors that perform work at a company's location is common, and we already include these workers in our safety data: the exposure draft does not specifically reference this practice.

We suggest that all indicators on workers (excluding employees) be placed in a separate indicator, and that the reporting requirement is only where material.

If I can provide any further clarity regarding these comments, please do not hesitate to contact me.

Best regards,

Cristiana Ciaraldi | Manager, Cement Sustainability Initiative (CSI)

World Business Council for Sustainable Development (WBCSD)

2. Comments from Tim Fisher (on behalf of ASSE)

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October 2, 2017

Global Sustainability Standards Board, (GSSB)
C/O: Ms. Laura Espinach, Standards Manager
Barbara Strozzilaan 336
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ASSE TECHNICAL COMMENTS
GRI 403: Occupational Health and Safety

The American Society of Safety Engineers (ASSE) is pleased to submit these technical comments for the records addressing the proposed draft criteria for: *GRI 403: Occupational Health and Safety*. The specific technical comments contained in this statement have also been submitted via the GSSB standards development platform.

Introduction: Founded in 1911, the American Society of Safety Engineers (ASSE) is the world's oldest professional safety society. ASSE is a global association of occupational safety professionals representing more than 36,000 members worldwide. ASSE promotes the expertise, leadership and commitment of its members, while providing them with professional development, advocacy and standards development. It also sets the occupational safety, health and environmental community's standards for excellence and ethics.

ASSE also has interest in the issue due its ongoing commitment to the Center for Safety and Health Sustainability (CSHS). The Center provides over 100,000 occupational safety and health professionals in over 70 countries with a stronger voice in shaping sustainability policies. Officially launched in June 2011, CSHS was established to create awareness of the fact that a

Protecting People, Property and the Environment since 1911

sustainable organization cannot be one that does not ensure safe and healthy working conditions for its employees and contractors.

ASSE Position: ASSE supports the direction and intent of the proposed criteria. While we have technical comments on specific issues and points the Society affirms its overall support for the proposed criteria and will work to advocate its use on a global basis to assist with the prevention of occupational fatalities, illnesses, injuries, and to move the profession of occupational safety forward.

In addition, the Society also notes the following:

- GRI should review the technical comments from the United States TAG to the American National Standards Institute authored by Vic Toy, (Attached).

- The draft criteria must specifically recognize and include the ANSI/ASSE Z10-2017 American National Standard (Occupational Health and Safety Management Systems. The criteria recognizes a series of standards and documents and Z10 warrants inclusion. The standard and a tech brief are attached to this statement.

Conclusion

ASSE thanks you for your attention to this matter and we standby to provide additional assistance if called upon.

Respectfully Submitted,

James D. Smith, CSP
President, ASSE

3. Comments from Wolfgang Frosch (on behalf of BASF SE)

Q1. In your opinion, do the disclosures in GRI 403: Occupational Health and Safety adequately cover an organization's main impacts on the health and safety of workers, or are there any critical contents missing?

Yes.

Specific comments:

#1. The definition of the target group "workers" is too broad.

It includes suppliers, such as workers of external power plant companies, water supply companies, logistic providers or service providers like cleaning contractors, assemblers or

gastronomy partners etc. The reporting about workers of the external parties is limited if the work is only temporarily and/or not on/in the reporting companies own premises/facilities. E.g. the information about occupational diseases or work-related illnesses is not guaranteed (see also comment in question 10); health promotion measures and/or programs aim on long-term health effects, reporting not feasible for third parties or temporary contractors.

(comment #2 was not registered)

Q2. Do you believe the disclosures in GRI 403 are feasible for all organizations to report?

No

Specific comment:

See question 1, comment #1

Q3. Are there any sections in this draft Standard where the content or wording is unclear?

Yes

Specific comment:

www.globalreporting.org/standards/media/1035/gri-standards-glossary-2016.pdf

and GRI-403_exposure-draft_occupational-health-and-safety.pdf

The definition of the terms "health protection", "health promotion" or "corporate health management" are missing. Possible misunderstanding is given by different interpretation of content / definition. The terms "employee" and "worker" are clearly defined, but reporting only can be done for "employees". (see question 1, comments #1 and #2).

Q4. Are the disclosures in GRI 403 adequate to allow report users to make informed decisions about an organization's occupational health and safety impacts?

Yes

Specific comment:

Yes, only if focused on "employees"

Q5. Are there any sections in GRI 403 where additional guidance is needed to help organizations understand and compile the required information?

Yes, I would propose the following changes or additions

Specific comment:

The definition of the terms like "health protection", "health promotion" or "corporate health management" are missing. Possible misunderstanding is given by different interpretation of content / definition.

Q6. Do you have any other comments or suggestions related to this draft Standard?

No

Q7. With respect to 'The scope of 'workers' in this Standard', is it clear which subset of workers is to be used for reporting the disclosures within GRI 403? (See explanation in lines 172-191) What additional guidance would be useful?

No

Specific comment:

See question 1, comment #1

Q8. With respect to the management approach requirements in GRI 403 (see clauses 1.2.1 – 1.2.7), are there any requirements you think that are not critical for reporting the management approach for occupational health and safety?

Yes

Specific comment:

The terms "employee" and "worker" are clearly defined, but reporting only can be done for "employees". (see question 1, comment #1).

Q9. With respect to Disclosure 403-2 Work-related injuries, is it clear how to report on 'high potential incidents'? (See Disclosure 403-2-c and related definition in lines 617-622) What additional guidance would be useful?

No comment

Q10. With respect to Disclosure 403-3 Work-related illnesses, is it feasible to report work-related illnesses for workers who are not employees? (See Disclosure 403-3-b)

No

Specific comment:

Especially for latency diseases (e.g. health effect of low-dose exposure which occur after many years) of the target group "workers" (meaning "staff of third party" and not own "employees") it is not guaranteed, that an organization is informed by third parties (e.g. suppliers or the worker himself).

Moreover, national legislation does not cover the information flow about e.g. "occupational diseases" or "work-related illnesses" from and to third parties on a worldwide level.

4. Comments from Ben Heisler (on behalf of UPS)

Our only comment for 403 was that the Management Approach part 1.2.1 could be quite nebulous without the guidance, and we strongly recommend that the guidance as it currently stands be included in the full if the language in 1.2.1 stays the same.

Otherwise, we have no issues with the proposed 403 and find everything about it to be clear.

Thank you again,

Ben Heisler

Supervisor

Sustainability Communications

UPS

5. *Comments from Richard Jones (on behalf of IOSH)*

Exposure Draft of GRI 403: Occupational Health and Safety

IOSH response to the Global Sustainability Standards Board (GSSB) standard on OHS in sustainability reporting

Submission

05.10.17

Introduction

The Institution of Occupational Safety and Health (IOSH) is the Chartered body for occupational safety and health (OSH) professionals with over 47,000 members in 130 countries. We are also a registered charity, an international NGO and a co-founder of the Center for Safety and Health Sustainability (CSHS). This center was created as an international forum for promoting high standards in health and safety as part of CSR and sustainability and improved transparency and performance reporting.

IOSH is also represented on the GRI Stakeholder Council and on the GRI OHS Project Working Group. We were pleased to respond to *Exposure Draft of SRS 603: occupational health and safety* and to subsequently join the GRI OHS PWG developing *GRI 403: Occupational Health and Safety Exposure Draft*. We welcome this opportunity to comment on the exposure draft and in the response that follows, provide a summary IOSH position, responses to the consultation questions and close with further reading and information about IOSH.

IOSH summary position

IOSH supports improved transparency and believes that meaningful and comparable health and safety performance reporting can help drive improved standards and save lives within organisations and across supply chains. We advocate the use of standardised performance indicators that are both 'leading' (measurement of activities intended to prevent health and safety failures) and 'lagging' (measures of undesired consequences of inadequate health and safety).

IOSH promotes the use of improved and standardised occupational health and safety (OHS) metrics within combined reports and believes that a sustainability reporting standard, such as from GSSB, can play an important role in supporting this and should be further developed (see below).

IOSH responses to GRI's consultation questions

1. *In your opinion, do the disclosures in GRI 403: Occupational Health and Safety adequately cover an organization's main impacts on the health and safety of workers, or are there any critical contents missing?*

   No, IOSH welcomes the proposed disclosures, but would also like to see the following:
   - The definition of 'worker' include 'gig workers' and 'agency workers'.
   - 'Rates of work-related illness', as well as the numbers (disclosure 403.3)

- Reference to monitoring of psychosocial risk (PRIMA-EF) and vibration exposure (in Exposure draft guidance p.11)
- 'Severity rates of injury and illness' (disclosure 403.2 and 403.3)
- Health hazard 'exposure monitoring' data for employees and workers (disclosure 403.3), including to occupational carcinogens
- Percentage of direct / first tier suppliers' facilities that were audited for compliance with OHS standards (see *CSHS Best Practice Guide for Occupational Health and Safety in Sustainability Reports*, CSHS website)
- Cross-reference in 403 to GRI's 'Supplier Social Assessment' (GRI 414)

2. *Do you believe the disclosures in GRI 403 are feasible for all organizations to report?*

   Yes, IOSH believes that the disclosures in GRI 403 are feasible and represent good reporting practice.

3. *Are there any sections in this draft Standard where the content or wording is unclear?*

   Yes, IOSH has recommended several areas for improvement (see answers to Qs1, 2, 5, 7, 9 and 10).

4. *Are the disclosures in GRI 403 adequate to allow report users to make informed decisions about an organization's occupational health and safety impacts?*

   No, IOSH believes that the proposed disclosures can help decision-makers to some extent and welcome them, but we would also like to see improvements, see comments in answer to Q1 above.

5. *Are there any sections in GRI 403 where additional guidance is needed to help organizations understand and compile the required information?*

   Yes, IOSH has made suggestions for pages 6, 7, 9, 10, 11, 17 and 18, as follows:

   Line 57: there should be more explanation about what constitutes 'core' and 'comprehensive' reporting

   Line 63-4: IOSH strongly believes that OHS is 'material' to all organisations and would like to see this expressed in this standard

   Line 116: the reference and associated footnote could also include other relevant SDGs, as well as SDG 8 (Decent work and economic growth – promote sustained, inclusive and sustainable

economic growth, full and productive employment and decent work for all). In particular, SDG 3 (Good health and wellbeing – ensure healthy lives and promote wellbeing for all at all ages) and given the importance of OHS competence development and embedding it in educational curricula, also SDG 4 (Quality education – ensure inclusive and equitable quality education and promote life-long learning for all). We welcome reference to SDG3 in the guidance on p.21 of the Exposure draft.

Line 118: suggest this should read "*Health and safety at work involves both the prevention of physical and mental harm and the promotion of workers' health.*"

Lines 215-6: could reference the free IOSH online OHS competency tool, Blueprint, at www.iosh.co.uk/IOSHBlueprint

Lines 233-5: as this is currently qualitative, not quantitative – a more specific metric for this could be the 'extent of delivery of training against stated objective or plan'

Lines 242-4: could also usefully link to GRI 414 (Supplier Social Assessment)

Lines 275-6: could include reference to monitoring of psychosocial risk and vibration exposure

Line 292: could read "*how it identifies and removes obstacles to workers' participation, including providing training and removing fear of reprisal.*"

Line 424: should include both the numbers and 'rates' of illness and also 'severity' of injury / illness – see *CSHS Best Practice Guide for Occupational Health and Safety in Sustainability Reports*, see CSHS website here

Line 442: could also include vibration-related disease

6. *Do you have any other comments or suggestions related to this draft Standard?*

No, IOSH has suggested improvements for consideration in our answers to Qs1, 2, 5, 7, 9 and 10

7. *With respect to 'The scope of 'workers' in this Standard', is it clear which subset of workers is to be used for reporting the disclosures within GRI 403? (See explanation in lines 172-191) What additional guidance would be useful?*

No, IOSH believes that the scope of workers could be more inclusive and clarified to indicate that it includes those providing services via digital platforms (workers in the gig economy) and agency workers.

8. *With respect to the management approach requirements in GRI 403 (see clauses 1.2.1 – 1.2.7), are there any requirements you think that are not critical for reporting the management approach for occupational health and safety?*

   No, IOSH believes that the requirements related to the management approach are all critical for reporting this area.

9. *With respect to Disclosure 403-2 Work-related injuries, is it clear how to report on 'high potential incidents'? (See Disclosure 403-2-c and related definition in lines 617- 622) What additional guidance would be useful?*

   No, IOSH suggests that examples could be provided (such as a fork lift dropping a pallet of product; a train passing a signal at danger; malfunctioning equipment; fire or explosion, etc). We also suggest that the term 'high potential' should be hyphenated i.e. high-potential.

10. *With respect to Disclosure 403-3 Work-related illnesses, is it feasible to report work-related illnesses for workers who are not employees? (See Disclosure 403-3-b)?*

    Yes, IOSH believes it is feasible to report work-related illnesses for workers who are not employees where their illness occurs during the period they are doing work for the reporting organisation and this is made known to them. However, for long-latency conditions, including fatal diseases, reporting of 'exposure monitoring' would also be useful for workers and employees.

Further reading

1. IOSH *Corporate Social Responsibility and Sustainability* web page and policy statement
2. Center for Safety and Health Sustainability (CSHS) website www.centershs.org
3. CSHS. *The Need for Standardized Sustainability Reporting Practices: Issues Relating to Corporate Disclosure of Information on OHS Performance*. Park Ridge: CSHS, 2017. www.centershs.org/assets/docs/NeedForSustainabilityReporting-Final-August.pdf
4. CSHS. *CSHS best practice guide for occupational health and safety in sustainability reports*. Park Ridge: CSHS, 2016. www.centershs.org/assets/docs/CSHS_Best_Practice_Guide_Final.pdf
5. CSHS. *The Accounting Revolution and the New Sustainability: Implications for the OSH Professional*. Park Ridge: CSHS, 2015. www.centershs.org/assets/docs/CSHS_2015_Accounting_Revolution_and_the_New_Sustainability.pdf
6. CSHS. *Current practices in occupational health and safety sustainability reporting*. Park Ridge: CSHS, 2013. http://viewer.zmags.com/publication/cc7e8078#/cc7e8078/1

About IOSH

Founded in 1945, the Institution of Occupational Safety and Health (IOSH) is the largest body for health and safety professionals in the world, with around 47,000 members in over 130 countries, including over 13,000 Chartered Safety and Health Practitioners. Incorporated by Royal Charter, IOSH is a registered charity, and an ILO international NGO and CIS collaborating centre. The IOSH vision is:

"A safe and healthy world of work"

The Institution steers the profession, providing impartial, authoritative, free guidance. Regularly consulted by Government and other bodies, IOSH is the founding member to UK, European and International professional body networks. IOSH has an active research and development fund and programme, helping develop the evidence-base for health and safety policy and practice. Summary and full reports are freely accessible from our website. IOSH publishes an international peer-reviewed journal of academic papers twice a year titled *Policy and practice in health and safety*. We have also developed a unique UK resource providing free access to a health and safety research database, as well as other free on-line tools and guides, including resources for business start-ups; an occupational health toolkit; and a risk management tool for small firms.

IOSH has 38 Branches worldwide, including the Caribbean, Hong Kong, Isle of Man, Oman, Qatar, the Republic of Ireland, Singapore and UAE, 17 special interest groups covering aviation and aerospace; communications and media; construction; consultancy; education; environment; financial services; fire risk management; food and drink; hazardous industries; healthcare; offshore; public services; railways; retail and distribution; rural industries; and sports grounds and events. IOSH members work at both strategic and operational levels across all employment sectors. IOSH accredited trainers deliver health and safety awareness training to all levels of the workforce from shop floor to managers and directors, through a professional training network of more than 2,000 organisations. We issue around 160,000 certificates per year.

For more about IOSH, our members and our work please visit our website at www.iosh.co.uk.

Please direct enquiries about this response to:

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6. *Comments from Artemis Kostareli (on behalf of IPIECA)*

IPIECA

Revised GRI Standard 303: Water and Effluents and GRI 403: Occupational Health and Safety

IPIECA COMMENTS FORM

This is the IPIECA comments form for:

- GRI 403 including responses on the questionnaire only – no specific comments on the GRI 403 PDF

GRI 403 – QUESTIONNAIRE RESPONSES

- Question 1: No, there is a lack of clarity about third party impacts. For example, a vehicle belonging to the organisation and driven by a worker could be involved in an accident resulting in a serious injury or death of a third party but this impact would not be reported. A couple of requirements from the GRI 103: Management Approach as a basis to GRI 403 are unpractical for large organisations with operations in different lines of business and countries. Regulations in countries differ and the accumulation of those is not necessarily helpful as a management tool internally or helpful to illustrate and explain the performance externally. E.g. 1.2.2/1.2.4/1.2.7: this could be a list of 100 countries with thousands of sites (e.g. retail service stations).

- Question 2: No, Disclosure 403-2 e is not practical to report for large companies with diverse range of operations, and the value of such data is not clear. There are many different hazards present in the workplace. Many of these are not life-threatening but this disclosure makes no distinction. Every site, including offices, will have hazards related to stairs, walkways and desks that could result in cuts, grazes or other minor injuries. It is recommended that this should be description based (not a list) regarding the most significant hazards that are typically present within the organisation's workplaces, in particular hazards that could result in disability or loss of life if nor properly contained and/or controlled.

- Disclosure 403-2 d is also not practical to report for large companies. "Causes of and action taken" for specific events may be complex, detailed and sensitive (most accidents are caused by people; their mistakes or non-conformances). Instead a more reasonable disclosure is to describe, for the reporting year, the predominant causes of serious incidents, including fatalities, and the actions taken or underway to prevent recurrence.

- Disclosure 403-2c is challenging to report on in a common manner so that figures of companies will be comparable. Culture of reporting also plays a role for this: is a high number reported to be understood as positive for good reporting culture or negative for performance?

- Disclosure 403-3b/c may be of limited use for large companies. Adding up occupational illnesses from very different parts of the world may not help to decide on global policies as underlying causes vary widely and need to be addressed locally. The use of reporting may not necessarily be helpful as a management tool internally or be helpful to illustrate and explain the performance externally.

- Disclosure 403-3, 2.4.3/2.4.4 recommendation is of limited use for large companies. Adding up lists of chemicals and number of workers exposed to connected hazards from very different sites and environments may not help to decide on global policies as underlying causes vary widely and need to be addressed locally. The use of reporting may not necessarily be helpful as a management tool internally or be helpful to illustrate and explain the performance externally.

- Disclosure 403-5a may be of limited use for large companies. Adding up the number of voluntary programs established from very different parts of the world may not help to decide on global policies as underlying causes vary widely and need to be addressed locally. The use of reporting may not necessarily be helpful as a management tool internally or be helpful to illustrate and explain the performance externally.

- Question 3: yes, Proposal states "report whether it has developed and implemented an occupational health and safety management approach using a recognized occupational health and safety management system standard, and the name of the standard; ". Management approach is well described by GRI 103 but a management system is not a high level "approach" or part of an approach. More precisely, a management system is a structured set of auditable operating requirements and processes. The documentation should be specific taking into account characteristics of activity locations, applicable regulations, technical risks, management structure, partnerships etc.. Also the system may address other risks and impacts than health and safety, including environment, security, and social responsibility. When developing or updating the management system, the organisation may choose to follow all or part of one, or many, standards. The proposed text has a clear implication that a management system should use a recognized standard; however this may not be the best option for an organization. Also, almost contradicting the "shall" requirement, the guidance further below states "If the organization uses an internally-devised system or protocol, which is therefore not a recognized 259 standard, it can explain this." Based on this reasoning, the text recommended is: "report whether it has an occupational health and safety management system in place and list any recognised risk management and/or management system standards addressed by the system."

- Question 4: No, Comment and recommendations for Disclosure 403-2 Work-related injuries, line ii.

For employees, report:
i. The number of fatal work-related injuries;
ii. The number and rate of work-related injuries that were fatal and non-fatal impairments;
iii. The number and rate of recordable work-related injuries;
iv. The number of hours worked.
b. For workers (excluding employees), report:
i. The number of fatal work-related injuries;
ii. The number and rate of work-related injuries that were fatal and non-fatal impairments;
iii. The number and rate of recordable work-related injuries;
iv. The number of hours worked.

The introduction of "impairment" is a weak severity criterion for assessing these impacts. This WHO defined criterion is difficult to assess for a single event / incident. Impairments, such as blindness, deafness, musculoskeletal disorders, back injury, or other disability, cannot usually be attributed to a single event but would more typically result from a history of events, which may not all be work related. The attribution is also a judgement which will vary greatly between organisations. In contrast criteria i

and iii are not WHO but effectively OSHA based. It is somewhat confusing to mix the basis of reporting between criteria that are focused on identifying an incident (that can be recorded, investigated for lessons learned and preventive actions implemented) versus a health based long-term outcome of potentially multiple work related activities. It is recommended for consistency that the more commonly applied OSHA criteria of lost-time is incorporated, which ensures all incidents that cause more serious consequences are recorded. It is recommended that:

- Criterion ii is removed from 403-2 and consideration given to moving it into 403-3 as it is health / illness related as **The number and rate of work-related illnesses that were non-fatal impairments;**
- Criterion ii is replaced with the OSHA based criterion: **The number and rate of work-related injuries that were lost work day cases and fatalities;**
- Definition for Lost work day case (LWDC) - *Any work related injury other than a fatal injury which results in a person being unfit for work on any day after the day of occurrence of the occupational injury. "Any day" includes rest days, weekend days, leave days, public holidays or days after ceasing employment.*
- Guidance: The sum of fatalities and lost work day cases is a subset of recordable work-related injuries and is often referred to as the Lost Time Injuries (LTI).
- Organisations can also disclose LWDC severity which is the average number of lost days per lost work day case.

- Question 5: No
- Question 6: Yes, it may be helpful to distinguish "events" from "incidents". Basically "events" record something has gone wrong whereas "incidents" record that an impact has occurred due to an event.

Definition of an event: An unplanned or uncontrolled outcome of a business operation or activity that has or could have contributed to an injury, illness, physical or environmental damage.

Definition of an incident: An unplanned or uncontrolled Event or chain of Events that has resulted in at least one fatality, recordable injury or illness, or physical or environmental damage.

- Question 7: No, This paragraph is confusing. "This also includes workers for whom the organization does not have full control of the work activity or workplace where work is performed. This is often the case when an organization outsources activities or functions to a supplier: the organization still has responsibility for the health and safety of the workers concerned, and is expected to cover them in its reporting." The words "not full control" could mean little or no control. If a company outsources printer maintenance to a local computer repair shop, is this activity included in the organisation's data such that a portion of the repair shop's hours needs to be accounted for to create an injury rate, and I the repair shop obliged to notify incidents and near miss events? The repair shop owner may have 100 customers. If the owner suffers a reportable injury, should this be reported in the data of all 100 customer companies? It is suggested this paragraph is removed as it can only lead to data uncertainty.
- Question 8: Yes, see comment on question 3 above
- Question 9: No, The terms impairment (as noted previously) and ill-health are not sufficiently precise in terms of incident severity to allow consistency of collecting meaningful high potential event data. In general, it is more appropriate to only consider the potential for fatalities (whether acute due to an accident or chronic due to illness). The intent with a high potential is to ensure that senior management give the investigation the same level of attention and importance as an actual fatality. Maintaining this level of scrutiny is essential. It should also be noted that the type of event that could realistically result in impairment or serious illness would inevitably also pose a fatality risk anyway, so it is unnecessary to apply any other criterion than fatality. A simply stated definition, used for decades in the oil and gas industry, is "Any incident or near miss event that could have realistically resulted in one or more fatalities."

- Question 10: NO, In general, aggregate illness data for non-employee workers / contractors is unreliable and under-reported, except if restricted for long-term (more than one year) contractors in the workplace. It is often difficult to attribute an individual's illness, especially when chronic, to work activities as there may be other contributing factors (e.g. work for other organisations, sport, home life, gardening), unless the illness is acute and associated with single event (e.g. food poisoning). Also medical confidentiality is a potential obstacle, and liability may also affect reporting. Illness attribution is a decision for an organisation's confidential medical professional, but the non-employee may not choose to report an illness to this professional. For all of these reasons, even though an organisation will record the data, it is not recommended to aggregate this data for external reporting as it would be misleading and therefore not recommended as a reliable indicator for this GRI standard.

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7. Comments from Suman Majumdar (on behalf of JSW Steel Ltd.)

[This respondent did not submit comments on exposure draft, but on existing GRI 403: Occupational Health and Safety 2016]

Page 3, text highlighted "Occupational Health and Safety, if this is one of its material topics.". Comment:

Consider replacing with: If OH&S is material to the reporting organisation, it may report using the GRI 403 Standard.

State explicitly that the reporting organisations may report on one or more from GRI 403-1, GRI 403-2, GRI 403-3 and GRI 403-4.

Page 7, text highlighted "formal joint-management-worker". Comment:

Will it include permanent as well as contractual employees?

Page 8, box "Reporting requirements". Comment:

Do the reporting organisations have to report on incidents within the "works area" (i.e., within the operations), or do they have to consider incidents that have happened in the "projects" and "road" areas, too?

Page 10, text highlighted "high incidence or high risk of specific diseases." Comment:

There may be instances when there is a high risk of specific diseases, but these may not take place due to the preventive or corrective actions in place.

8. *Comments from Rob McDonald (on behalf of BHP)*

In relation to Disclosure 403-2(d):

- A company may not yet have determined the cause of all incidents in the reporting period (especially if the incident occurred later in that period and the ICAM or other investigation was still underway). It would be important that any new requirement to report on causes allowed a company provide them in the first report falling after the cause had been determined, not necessarily the report for the year in which the incident occurred.
- A company should be able to limit or possibly even exclude causes of a fatality if the family did not want that published. GRI would have to consider how to avoid the risk of this exception being misused, but, at a minimum, it should not prescribe how to report on causes to allow companies to consider this sensitivity (and also what can be disclosed if a regulatory investigation and/or legal claim is active or pending).
- The proposed requirements apply both to employees and non-employee workers whose work, or workplace, is controlled by the reporting Company. Therefore, the Company would need to confirm for the proposed additional requirements whether: (a) the Company has access to the causes/actions and hazards data for non-employee workers; and (b) is permitted (pursuant to relevant contracts etc.) to disclose it. The addition of 'where this information is available for events involving non-employee workers" may assist with this.

In relation to Disclosure 403-2(e) (a list of safety hazards identified that pose significant risks) and Disclosure 403-3(c) (a list of health hazards identified that pose significant risks):

The Guidance (in each case) says "This disclosure covers uncontrolled safety/health hazards that pose a significant risk or that are known to increase the risk of work-related injury/illness."

Clarification is needed about what "uncontrolled" means here – is it (a) hazards that are uncontrolled by the company in fact; or (b) hazards that would pose a significant risk if they were uncontrolled (even if they are well-controlled by the company)?

9. Comments from Victor Toy [on behalf of U.S. Technical Advisory Group (TAG) to the American National Standards Institute (ANSI)]

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October 2, 2017

Global Sustainability Standards Board, (GSSB)
C/O: Ms. Laura Espinach, Standards Manager
Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands

ANSI/ASSE TAG TECHNICAL COMMENTS
GRI 403: Occupational Health and Safety

These comments are submitted on behalf of the United States TAG (Technical Advisory Group) to the American National Standards Institute (ANSI). ANSI is the voting organization representing the United States with the International Organization for Standardization (ISO). The U.S. TAG is participating with ISO in developing a proposed standard addressing occupational health and safety management systems via ISO Project Committee 283 (PC-283).

The TAG Administrator to ANSI for the United States is the American Society of Safety Engineers (ASSE). The U.S. TAG is pleased to submit these technical comments for the records addressing the proposed draft criteria for: *GRI 403: Occupational Health and Safety*. The specific technical comments contained in this statement have also been submitted via the GSSB standards development platform.

TAG Position: The US Tag PC 283 concurs that having a standardized approach to the management of safety and health that follows a plan, do, check and act scheme with the focus on continuous improvement is a very good benchmark in

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assessing an organizations approach to safety and health. While we believe that voluntary international consensus standards, such as the soon to be released ISO 45001 Occupational Safety and Health Management Systems, is a good global benchmark, we also recognize the value of other OH&S management systems including the ILO Guidelines on Safety and Health Management Systems, the ANSI/ASSE Z10 OHSHS, and the Occupational Safety and Health Administration Voluntary Protection Program and others.

GRI Question 8: *The management approach section in GRI 403: Occupational Health and Safety now includes new specific requirements for organizations to report on how they manage occupational health and safety. These requirements focus on management systems, hazards and risks, and worker participation, consultation, information and training. This section is designed to complement, not to replace, the content in GRI 103: Management Approach.*

With respect to the management approach requirements in GRI 403 (see clauses 1.2.1 – 1.2.7), are there any requirements you think that are not critical for reporting the management approach for occupational health and safety?

TAG Response:

The TAG reviewed the proposed criteria, and it appears that GRI has essentially incorporated language already being used in the Center for Safety and Health Sustainability (CSHS) publication: "Best Practice Guide for Occupational Health and Safety Sustainability Reporting".

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We note from the proposed criteria that GRI includes the following language in the proposed criteria:

The reporting organization shall report the following information:

a. The percentage of workers that:

i. are covered by an occupational health and safety management system;
ii. are covered by an occupational health and safety management system which has been internally audited;
iii. are covered by an occupational health and safety management system which has been audited or certified by an external party.

b. An explanation of how the data have been compiled, including why any workers have been excluded, and any standards, assumptions, and methodologies used.

However, we believe it is important to point out that the CSHS Guide uses the percentage of sites and not workers. This question, using the criteria based on the term, worker, might be somewhat difficult to implement since it is the sites or organizations that are accredited/certified and not people. Also, use of the term "worker" is not consistent between recognized Occupational Health & Safety management system standards. The overall impact is that data would be meaningless.

For example, under DIS ISO 45001, the organization can exercise some discretion in determining the scope of the standard vis a vis visitors, contractors and temporary workers. By focusing on percentage of workers covered, and not mandating a specific definition of the term, the GRI may provide an incentive for

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an employer to narrow the scope of workers to mean employees only. Narrowing the scope would increase the percentage score, but actually reduce the coverage of the management system to workers in other employment relationships.

The CSHS Guide states:

> *[3.] % of owned or leased manufacturing, production, or warehousing facilities that have implemented an OHS management system that meets nationally or internationally recognized standard or guideline.*
>
> *[4.] % of owned or leased manufacturing, production, or warehousing facilities that have had their OHS management systems audited.*
>
> *[5.] % of direct/first tier suppliers' facilities that were audited for compliance with OHS standards.*

Our suggestion is that the language in the criteria should be changed from "workers" to "sites". Secondly, rather than questions referring to a general management system, a better comparison would be to a nationally or internationally recognized OH&S management system standard or guideline. We believe these changes will produce better benchmarks consistent with global safety management systems techniques and provide more efficient, effective and comparative benchmark criteria. We would also welcome and encourage the use of the questions taken from the CSHS guide with one modification which is to make it simply "% of owned or leased facilities" so as to include other types of work sites such as medical institutions, offices and hotels.

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Conclusion

We thank you for your attention to this matter and note that we are willing to assist with further development of this criteria. If you should have any further questions or concerns please feel free to contact us via the American Society of Safety Engineers, (ASSE).

Respectfully Submitted,

Victor Toy, CSP, CIH
Chair, U.S. TAG ANSI for ISO Project Committee 283

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10. Comments from Qi Zhang (personal feedback)

Q1. In your opinion, do the disclosures in GRI 403: Occupational Health and Safety adequately cover an organization's main impacts on the health and safety of workers, or are there any critical contents missing?

No.

Specific comment:

I think two critical aspects are missing in the disclosure:

1) Leadership: The single most important determinant of Occupational Health and Safety (hereafter OHS) performance is leadership. Higher performance in long term requires people managers to take progressively greater ownership of OHS management, personally driving OHS Management System. This will require that people managers develop a deeper understanding of OHS management, and that they are able to set a strong personal example and engage their entire organizations.

2) Behavioural Based Safety. The prevention of work-related injuries & illnesses requires a holistic approach to OHS, comprising three complementary elements: Safe working environment (i.e. safe workplace, plant, equipment, etc.); Safe systems of work (i.e. OHS management system); Safe people (i.e. individuals who are involved and engaged in safety, and who understand and consistently practice safe behaviours). While this disclosure covers the first two elements and the involvement and engagement aspects of the third one, it does not explicitly stress the importance of safe behaviours.

I propose to add reporting requirements on these two elements under the Management approach disclosures.

Q2. Do you believe the disclosures in GRI 403 are feasible for all organizations to report?

No comment

Q3. Are there any sections in this draft Standard where the content or wording is unclear?

Yes

Q4. Are the disclosures in GRI 403 adequate to allow report users to make informed decisions about an organization's occupational health and safety impacts?

No comment

Q5. Are there any sections in GRI 403 where additional guidance is needed to help organizations understand and compile the required information?

No comment

Q6. Do you have any other comments or suggestions related to this draft Standard?

Yes

Specific comment:

For guidance of each disclosure, put the original disclosure text before the guidance. For example, on page 10, change from "Guidance for clause 1.2.1" to "Guidance for clause 1.2.1: report whether it has developed and implemented an occupational 205 health and safety management approach using a recognized 206 occupational health and safety management system standard, and the 207 name of the standard". In this way, there is no need to frequently turn to the page of original texts.

Q7. With respect to 'The scope of 'workers' in this Standard', is it clear which subset of workers is to be used for reporting the disclosures within GRI 403? (See explanation in lines 172-191) What additional guidance would be useful?

No comment

Q8. With respect to the management approach requirements in GRI 403 (see clauses 1.2.1 – 1.2.7), are there any requirements you think that are not critical for reporting the management approach for occupational health and safety?

No comment

Q9. With respect to Disclosure 403-2 Work-related injuries, is it clear how to report on 'high potential incidents'? (See Disclosure 403-2-c and related definition in lines 617-622) What additional guidance would be useful?

No comment

Q10. With respect to Disclosure 403-3 Work-related illnesses, is it feasible to report work-related illnesses for workers who are not employees? (See Disclosure 403-3-b)

No comment

Exposure draft pdf, line 204

Add two requirements:

1.2.8 describe the mechanisms of developing visible and felt occupational health and safety leadership from people managers ranging from frontline managers to most senior executives of the organization.

1.2.9 describe the mechanism of behavioural based safety, i.e. enhancing coherent safe behaviours among everyone in the organization.