



# **GRI 403: Occupational Health and Safety 2018**

## **Frequently Asked Questions (FAQs)**

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## 1. Why was GRI 403: Occupational Health and Safety 2016 revised?

*GRI 403: Occupational Health and Safety 2016* was revised to align with international best practice and recent developments in occupational health and safety management and reporting, and to harmonize with key instruments and reporting frameworks. Key instruments included those developed by the International Labour Organization and the ISO 45001 standard.

The global priorities identified in the Sustainable Development Goals were also a key point of reference for revising this Standard.

For detailed information about the review of this Standard, please see the Project Proposal available on the [project page](#).

## 2. What was the process for revising the Standard?

The process was overseen by the [Global Sustainability Standards Board \(GSSB\)](#), GRI's independent standard-setting body, following the [Due Process Protocol](#).

The Standard was revised through a transparent and inclusive process and in the public interest.

The content was developed by a multi-stakeholder Project Working Group with leading experts and practitioners on occupational health and safety from the constituencies of civil society, investors, business, labor, and international and governmental institutions from around the world.

For more information about the review process, please visit the [project page](#).

## 3. How was feedback on the exposure draft of GRI 403: Occupational Health and Safety addressed?

In line with due process, the revised draft of *GRI 403: Occupational Health and Safety* was exposed for public comment between 10 August and 9 October 2017.

The Basis for Conclusions document, outlining the main themes identified from the received comments and how the GSSB responded to these, can be found on the [project page](#).

## 4. What has changed in the revised GRI 403: Occupational Health and Safety 2018 Standard?

To learn about the changes and requirements included in the revised *GRI 403: Occupational Health and Safety 2018*, please view this introductory [video](#) and visit the [project page](#).

## 5. How do I use GRI 403: Occupational Health and Safety 2018?

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined occupational health and safety to be a material topic:

- Disclosure 3-3 Management of material topics in [GRI 3: Material Topics 2021](#)
- Any disclosures from GRI 403 that are relevant to the organization's occupational health and safety-related impacts (Disclosure 403-1 through Disclosure 403-10)

See Requirements 4 and 5 in [GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.