



**GSSB** Global  
Sustainability  
Standards Board

Barbara Strozzilaan 336  
1083 HN Amsterdam  
The Netherlands  
standards@globalreporting.org

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

10 August 2017

*Comments to be received by 9 October 2017*

---

This exposure draft of *GRI 403: Occupational Health and Safety* is published for public comment by the Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI.

In line with the [GSSB's Due Process Protocol](#), a multi-stakeholder Project Working Group was formed to develop content for the review of *GRI 403*. The explanatory memorandum on the next pages summarizes the objectives of the review of *GRI 403* and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change based on public feedback before its official release.

Any interested party can submit comments on this draft by 9 October 2017 via this [online consultation platform](#). Comments should be submitted in writing, and only comments in English will be considered.

All comments received will be considered a matter of public record. Comments will be made available on the GRI website along with the name of the individual or organization that submitted the comment, the country, and constituency group.

For more information, please visit the [GRI Standards website](#).

---

# Explanatory memorandum

This explanatory memorandum sets out the objectives of the review of *GRI 403: Occupational Health and Safety* (hereafter '*GRI 403*'), the significant proposals contained within the exposure draft of *GRI 403* and a summary of the Global Sustainability Standards Board (GSSB)'s involvement and views on the development of this draft.

## *Objectives for the review of GRI 403*

The primary objective was to review the content of *GRI 403* in order to represent internationally-agreed best practice and to align with recent developments in OHS management and reporting practice.

Key references for revising the content included international authoritative instruments and relevant standards and developments. These included, for example, ILO Conventions, the upcoming ISO 45001 standard on occupational health and safety management system requirements, and the Sustainable Development Goals, which emphasize the importance of promoting safe and secure working environments for all workers.

A multi-stakeholder Project Working Group (PWG) was formed to help contribute to the revision of *GRI 403*, as outlined in the GSSB's [Due Process Protocol](#). For more information, consult the [project proposal](#) and [terms of reference](#).

## *Significant proposals and changes in GRI 403*

The content of *GRI 403* has been revised in line with the project objectives set out above. Notable changes in this draft Standard are summarized below:

- New **management approach requirements** have been developed, covering specific OHS management components, such as the use of management systems, hazard identification, risk assessment, hierarchy of controls, and worker participation, consultation, information, and training. These are designed to complement the existing generic management approach disclosures in *GRI 103: Management Approach*, and include additional management approach recommendations and guidance. See lines 201-235.
- New **leading indicators** have been developed, looking at how many workers are covered by a **management system** and how many have access to **occupational health services**. See lines 332-354 and 464-497.
- Existing Disclosure 403-1 on formal joint management-worker **health and safety committees** has been slightly revised and moved to the 'Management approach disclosures' section, as a requirement. See lines 222-225.
- Existing Disclosure 403-4 on **agreements with trade unions** has been slightly revised and moved to the 'Management approach disclosures' section, as a recommendation. See lines 238-239.

- With regards to the work-related injury and illness disclosures (existing Disclosures 403-2 and 403-3), these have been significantly revised, see lines 355-422 and 423-463. These now include:
  - a greater emphasis on measuring **impacts on workers**, as opposed to measuring loss of productivity/lost time; the lost day and absentee rates are no longer required;
  - a greater emphasis on requesting **raw data**, as opposed to only requiring standardized rates, since there are different methodologies available to calculate these. In addition, breakdowns by region and gender are recommended where relevant, but they are no longer required;
  - new proactive measures looking at health and safety **hazards** identified and **high potential incidents** which could have resulted in fatal or non-fatal impairment of workers;
  - more narrative explanation required around the **causes** of incidents and **corrective actions** taken to avoid them in the future.
- A new disclosure on **worker health promotion** has been developed, looking at whether workers have access to voluntary programs to address major non-work related health risks, such as smoking or unhealthy diets. This disclosure complements other occupational safety and health measures, which remain the primary focus of this Standard. See lines 498-551.
- The existing **scope of workers** is maintained ('workers whose work, or workplace, is controlled by the reporting organization'), with additional examples of workers and guidance around shared control in outsourced activities. See lines 172-191 and 584-597.
- The **Background** context section, the **References** list, and the list of **defined terms** and definitions have been revised. See lines 98-161, 552-579 and 580-682.

### *GSSB's involvement and views on the development of this draft*

The GSSB appointed two of its members as sponsors for the review of GRI 403. The GSSB sponsors observed the PWG process and attended most of their meetings.

A rough draft of GRI 403 was discussed by the GSSB on 29 June 2017, who expressed overall support for the changes in the draft. The draft was later revised based on PWG and GSSB feedback.

The GSSB confirmed its support for the revisions to GRI 403 when it voted to approve the draft for public exposure at its meeting on 19 July 2017.

Meeting minutes and recording of the meetings can be accessed on the GSSB website [here](#).

1 **GRI 403: OCCUPATIONAL HEALTH**  
2 **AND SAFETY 2018**

Exposure draft for public comment

# Contents

3

4 **Introduction** ..... 6

5 **GRI 403: Occupational Health and Safety** ..... 8

6 1. Management approach disclosures ..... 9

7 2. Topic-specific disclosures ..... 13

8 Disclosure 403-1 Workers covered by an occupational health and safety management system. 13

9 Disclosure 403-2 Work-related injuries ..... 14

10 Disclosure 403-3 Work-related illnesses ..... 17

11 Disclosure 403-4 Workers’ access to occupational health services ..... 19

12 Disclosure 403-5 Worker health promotion ..... 21

13 **References**..... 23

14 [About this Standard](#)

<b>Responsibility</b>	This Standard is issued by the <a href="#">Global Sustainability Standards Board (GSSB)</a> . Any feedback on the GRI Standards can be submitted to <a href="mailto:standards@globalreporting.org">standards@globalreporting.org</a> for the consideration of the GSSB.
<b>Scope</b>	<i>GRI 403: Occupational Health and Safety</i> sets out reporting requirements on the topic of occupational health and safety. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
<b>Normative references</b>	This Standard is to be used together with the most recent versions of the following documents. <a href="#">GRI 101: Foundation</a> <a href="#">GRI 103: Management Approach</a> <a href="#">GRI Standards Glossary</a>  In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
<b>Effective date</b>	This Standard is effective for reports or other materials published on or after <b>[to be determined]</b> . Earlier adoption is encouraged.

**Note:** This document includes hyperlinks to other Standards. In most browsers, using ‘ctrl’ + click will open external links in a new browser window. After clicking on a link, use ‘alt’ + left arrow to return to the previous view.

# 15 Introduction

## 16 A. Overview

17 This Standard is part of the set of GRI  
18 Sustainability Reporting Standards (GRI  
19 Standards). These Standards are designed to  
20 be used by organizations to report about  
21 their impacts on the economy, the  
22 environment, and society.

23 The GRI Standards are structured as a set of  
24 interrelated, modular standards. The full set can  
25 be downloaded at

26 [www.globalreporting.org/standards/](http://www.globalreporting.org/standards/).

27 There are three universal Standards that apply  
28 to every organization preparing a sustainability  
29 report:

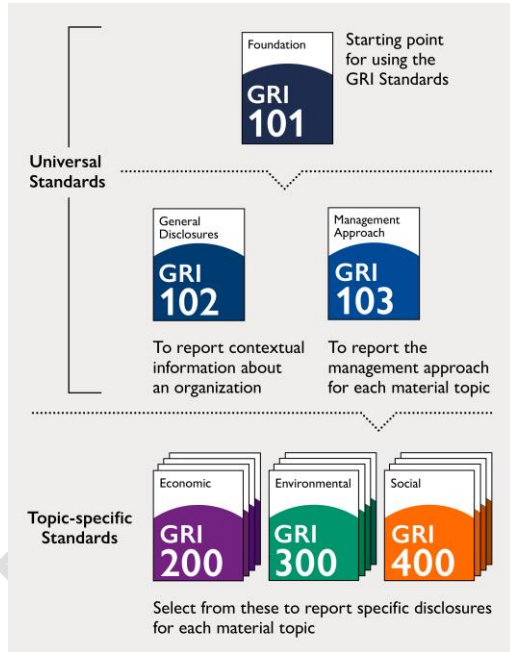
30 [GRI 101: Foundation](#)

31 [GRI 102: General Disclosures](#)

32 [GRI 103: Management Approach](#)

**GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.**

33 **Figure 1** Overview of the set of GRI Standards



34 An organization then selects from the set of  
35 topic-specific GRI Standards for reporting on  
36 its material topics. These Standards are  
37 organized into three series: 200 (Economic  
38 topics), 300 (Environmental topics) and  
39 400 (Social topics).  
40

41 Each topic Standard includes disclosures  
42 specific to that topic, and is designed to be  
43 used together with *GRI 103: Management  
44 Approach*, which is used to report the  
45 management approach for the topic.

**GRI 403: Occupational Health and Safety is a topic-specific GRI Standard in the 400 series (Social topics).**

## 46 B. Using the GRI Standards and making 47 claims

48 There are two basic approaches for using the  
49 GRI Standards. For each way of using the  
50 Standards there is a corresponding claim, or  
51 statement of use, which an organization is  
52 required to include in any published materials.

53 1. The GRI Standards can be used as a set to  
54 prepare a sustainability report that is in  
55 accordance with the Standards. There are  
56 two options for preparing a report in  
57 accordance (Core or Comprehensive),  
58 depending on the extent of disclosures  
59 included in the report.

60 An organization preparing a report in  
61 accordance with the GRI Standards uses  
62 this Standard, *GRI 403: Occupational Health  
63 and Safety*, if this is one of its material  
64 topics.

65 2. Selected GRI Standards, or parts of their  
66 content, can also be used to report specific  
67 information, without preparing a report in  
68 accordance with the Standards. Any  
69 published materials that use the GRI  
70 Standards in this way are to include a 'GRI-  
71 referenced' claim.

**See Section 3 of GRI 101: Foundation for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.**

## 72 C. Requirements, recommendations and 73 guidance

74 The GRI Standards include:

75 **Requirements.** These are mandatory  
76 instructions. In the text, requirements are  
77 presented in **bold font** and indicated with  
78 the word 'shall'. Requirements are to be  
79 read in the context of recommendations  
80 and guidance; however, an organization is  
81 not required to comply with  
82 recommendations or guidance in order to  
83 claim that a report has been prepared in  
84 accordance with the Standards.

85 **Recommendations.** These are cases where  
 86 a particular course of action is encouraged,  
 87 but not required. In the text, the word  
 88 'should' indicates a recommendation.

89 **Guidance.** These sections include  
 90 background information, explanations and  
 91 examples to help organizations better  
 92 understand the requirements.

93 An organization is required to comply with all  
 94 applicable requirements in order to claim that  
 95 its report has been prepared in accordance  
 96 with the GRI Standards. See *GRI 101: Foundation*  
 97 for more information.

98 **D. Background context**

99 In the context of the GRI Standards, the social  
 100 dimension of sustainability concerns an  
 101 organization's impacts on the social systems  
 102 within which it operates.

103 *GRI 403* addresses the topic of occupational  
 104 health and safety.

105 A healthy and safe workplace is recognized as  
 106 a human right and is addressed in authoritative  
 107 intergovernmental instruments. This includes  
 108 key instruments of the International Labour  
 109 Organization (ILO), the Organisation for  
 110 Economic Co-operation and Development  
 111 (OECD) and the World Health Organization  
 112 (WHO): see References.

113 A healthy and safe workplace is also a target  
 114 of the Sustainable Development Goals,  
 115 adopted by the United Nations as part of the  
 116 2030 agenda for sustainable development.<sup>1</sup>

117 Health and safety at work involves both the  
 118 prevention of harm and the promotion of  
 119 workers' health.

120 The prevention of harm involves addressing  
 121 workplace hazards and risks. These can  
 122 include the exposure of workers to unsafe or  
 123 unhealthy:

- 124 • equipment, machinery, processes,  
 125 practices or conditions;
- 126 • chemicals, physical, and biological  
 127 substances and agents;
- 128 • psychosocial and physiological factors.

129 The prevention of harm, and the promotion of  
 130 workers' health, require organizations to  
 131 demonstrate commitment to workers' health  
 132 and safety, and to engage workers in the  
 133 development, implementation and  
 134 performance of an occupational health and  
 135 safety management system that is appropriate  
 136 for the organization's size and activities.

137 It is essential that workers are consulted in  
 138 the development of occupational health and  
 139 safety policy and participate in the processes  
 140 necessary to plan, support and operate the  
 141 management system; and in continual  
 142 performance evaluation.

143 Hazard identification and risk assessment,  
 144 worker training, and the identification and  
 145 investigation of incidents are all key to the  
 146 planning, supporting and operating of a  
 147 management system.

148 In addition to effectively addressing workplace  
 149 hazards and risks, organizations can also  
 150 promote workers' health through offering  
 151 voluntary health programs; for example, to  
 152 help workers improve their diet or stop  
 153 smoking. Such health promotion programs are  
 154 expected to respect workers' right to privacy  
 155 and cannot become criteria for employment,  
 156 promotion, compensation or other favorable  
 157 treatment towards workers. Health  
 158 promotion programs are not a substitute for  
 159 effective systems that prevent workplace  
 160 hazards and risks, and protect workers from  
 161 work-related injuries and illnesses.

<sup>1</sup> See Target 8.8 'Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious

employment' within Goal 8 'Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all'.



# 162 GRI 403: Occupational Health and Safety

163 This Standard includes disclosures on the management approach and topic-specific disclosures.  
164 These are set out in the Standard as follows:

- 165 • Management approach disclosures (this section references *GRI 103*)
- 166 • Disclosure 403-1 Workers covered by an occupational health and safety management  
167 system
- 168 • Disclosure 403-2 Work-related injuries
- 169 • Disclosure 403-3 Work-related illnesses
- 170 • Disclosure 403-4 Workers' access to occupational health services
- 171 • Disclosure 403-5 Worker health promotion

## 172 **The scope of 'workers' in this Standard**

173 In the context of the GRI Standards, the term 'worker' is a broad term for a 'person that  
174 performs work'. In some GRI Standards, the particular subset of workers to be used is specified.

175 This Standard covers the following subset of workers, for whom an organization is expected to  
176 be responsible for their occupational health and safety:

- 177 • all workers performing work that is controlled by the organization, including outsourced  
178 work;
- 179 • all workers whose workplace is controlled by the organization, whether or not their work is  
180 under the control of the organization.

181 Whenever the term 'worker' is used in this Standard, it refers to 'workers whose work, or  
182 workplace, is controlled by the organization'.

183 This includes not only the organization's employees but also other workers whose work, or  
184 workplace, is controlled by the organization, such as contractors, sub-contractors, self-employed  
185 persons, outworkers, interns, apprentices, or volunteers.

186 This also includes workers for whom the organization does not have full control of the work  
187 activity or workplace where work is performed. This is often the case when an organization  
188 outsources activities or functions to a supplier: the organization still has responsibility for the  
189 health and safety of the workers concerned, and is expected to cover them in its reporting.

190 See the definitions of 'worker', 'employee' and 'control of work and/or workplace' in the *GRI*  
191 *Standards Glossary*.



## 192 1. Management approach disclosures

193 Management approach disclosures are a narrative explanation of how an organization manages a  
 194 material topic, the associated impacts, and stakeholders' reasonable expectations and interests.  
 195 Any organization that claims its report has been prepared in accordance with the GRI Standards  
 196 is required to report on its management approach for every material topic, as well as reporting  
 197 topic-specific disclosures for those topics.

198 Therefore, this topic-specific Standard is designed to be used together with *GRI 103:*  
 199 *Management Approach* in order to provide full disclosure of the organization's impacts. *GRI 103:*  
 200 specifies how to report on the management approach and what information to provide.

### 201 Reporting requirements

202 **1.1 The reporting organization shall report its management approach for**  
 203 **occupational health and safety using [GRI 103: Management Approach](#).**

204 **1.2 The reporting organization shall:**

205 **1.2.1 report whether it has developed and implemented an occupational**  
 206 **health and safety management approach using a recognized**  
 207 **occupational health and safety management system standard, and the**  
 208 **name of the standard;**

209 **1.2.2 describe the scope of workers, activities and workplaces covered by its**  
 210 **occupational health and safety management approach, and explain why**  
 211 **any workers, activities or workplaces are not covered;**

212 **1.2.3 describe the processes used to identify hazards and to assess risks on a**  
 213 **routine and nonroutine basis, and to apply the hierarchy of controls,**  
 214 **including:**

215 **1.2.3.1 how the organization ensures the quality of the processes,**  
 216 **including the competency of those who carry it out;**

217 **1.2.3.2 how the results of the processes are addressed in its**  
 218 **management of occupational health and safety;**

219 **1.2.4 describe its processes for worker participation and consultation, and**  
 220 **for communicating and providing access to relevant information to**  
 221 **workers, in relation to occupational health and safety;**

222 **1.2.4.1 where formal joint management-worker health and safety**  
 223 **committees exist, describe their mandate, frequency of**  
 224 **meetings, decision-making authority, and whether any**  
 225 **workers are not represented by these committees;**

226 **1.2.5 describe the processes for workers to report about hazards and**  
 227 **hazardous situations, and how the processes protect them from**  
 228 **reprisal;**

229 **1.2.6 describe the processes for workers to exercise the authority to remove**  
 230 **themselves from exposure to hazards or hazardous situations which**  
 231 **they have reason to believe will cause injury or ill health, and how the**  
 232 **processes protect them from reprisal;**

233 **1.2.7 describe the occupational health and safety training provided to**  
 234 **workers, including generic training and training on specific hazards or**  
 235 **hazardous activities or situations.**

236 **Reporting recommendations**

237 1.3 The reporting organization should:

238 1.3.1 report whether occupational health and safety is covered in local or global  
 239 formal agreements with trade unions, and the topics covered;

240 1.3.2 report the leading indicators used to measure the performance of its  
 241 occupational health and safety management approach;

242 1.3.3 describe its approach to preventing or mitigating negative occupational health  
 243 and safety impacts that are directly linked to its operations, products or services  
 244 via business relationships, including with entities in its value chain.

245 **Guidance**

246 *Guidance for clause 1.2*

247 The overall description of the reporting organization’s management approach for occupational health and  
 248 safety is required by Disclosure 103-2-a in *GRI 103: Management Approach*.

249 When describing its management approach for occupational health and safety, the organization can:

- 250 • explain how responsibility for occupational health and safety is integrated into its business processes  
 251 and governance structure, including which position has overall responsibility for occupational health  
 252 and safety;
- 253 • specify how it achieves the continual improvement of its occupational health and safety management  
 254 approach. A process for continual improvement is the ‘iterative process of enhancing the management  
 255 system to achieve improvements in overall occupational health and safety performance.’<sup>2</sup>

256 *Guidance for clause 1.2.1*

257 Recognized standards and guidelines for occupational health and safety management systems include ILO-  
 258 OSH 2001, OHSAS 18001, ISO 45001, industry-specific standards, and national standards.

259 ◀ If the organization uses an internally-devised system or protocol, which is therefore not a recognized  
 260 standard, it can explain this.

261 *Guidance for clause 1.2.3*

262 In the context of this Standard, ‘risk’ means the combination of the likelihood of an occurrence of a  
 263 hazardous event and the severity of injury or damage to the health of workers caused by this event.

---

<sup>2</sup> International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001)*, 2001.

264 The hierarchy of controls seeks to protect workers by ranking the ways in which hazards can be  
 265 controlled. Each control is considered less effective than the one before it. The priority is to eliminate the  
 266 hazard, which is the most effective way to control it. For guidance on control measures, see section  
 267 3.10.1. 'Prevention and control measures' of ILO-OSH 2001.

268 When describing the processes to identify hazards and assess risks on a routine and nonroutine basis, and  
 269 to apply the hierarchy of controls, the organization can:

- 270 • specify whether recognized standards or guidance are used for these processes;<sup>3</sup>
- 271 • describe the frequency and scope of processes undertaken on a routine basis;
- 272 • for processes undertaken on a nonroutine basis, describe the process and triggers. Triggers can  
 273 include, for example, changes in operating procedures or equipment, incident investigations, worker  
 274 complaints or referrals, changes in workers or workflow, health surveillance and monitoring, and the  
 275 results of workplace exposure monitoring (e.g., exposure to noise, dust and any other chemical,  
 276 physical or biological hazards).

277 *Guidance for clause 1.2.4*

278 A common form of workers' participation in occupational health and safety is through joint management-  
 279 worker health and safety committees. In addition to direct worker participation at all levels, health and  
 280 safety representatives, where they exist, may be involved in these joint activities or may be authorized to  
 281 make other workplace decisions.

282 When describing processes for workers' participation in occupational health and safety, the organization  
 283 can describe:

- 284 • formal participation, based on legal requirements;
- 285 • participation through engagement with formally recognized workers' representatives;
- 286 • direct participation by workers, in particular by affected workers (for example, in small organizations  
 287 with few workers, where all participate in occupational health and safety decisions);
- 288 • the use of workers' representatives or committees, and how committees are established;
- 289 • workers' participation in the occupational health and safety management system (for example, in  
 290 hazard identification and risk assessment, and their elimination and control, incident investigation,  
 291 audits, use of contractors and outsourcing);
- 292 • how it identifies and removes obstacles to workers' participation, including fear of reprisal.

293 *Guidance for clause 1.2.4.1*

294 Where formal joint management-worker health and safety committees exist, the organization can also  
 295 describe the level at which each committee operates within the organization, its dispute resolution  
 296 mechanism, its chairing responsibilities, and how committee members are protected against dismissal.

297 Clause 1.2.4.1 requires a description of whether any workers are not represented by these committees. It  
 298 does not require information on which workers are members, or not, of such committees.

---

<sup>3</sup> Examples of these standards include, but are not limited to, ISO 31000:2009 series (Risk management – principles and guidelines), IEC 31010:2009 (Risk management – risk assessment techniques), BS 18004:2008 (Guide to achieving effective occupational health and safety performance), and ILO's 'A 5 step guide for employers, workers and their representatives on conducting workplace risk assessments' and 'Training package on workplace risk assessment and management for small and medium-sized enterprises'.

299 *Guidance for clause 1.2.7*

300 When describing the occupational health and safety training provided, the organization can describe:

- 301 • how training needs are assessed;
- 302 • how training is designed and delivered, including the content or topics addressed, the competency of
- 303 trainers; the recipients, the frequency, and whether it is provided free of charge and during paid
- 304 working hours;
- 305 • how the effectiveness of the training is evaluated.

306 *Guidance for clause 1.3.1*

307 Agreements at the local level typically include such topics as personal protective equipment; the

308 participation of workers' representatives in health and safety inspections, audits, and incident

309 investigations; the provision of training and education; and protection against reprisal.

310 Agreements at the global level typically include such topics as compliance with International Labor

311 Standards promulgated by the ILO; arrangements or structures for resolving problems; and commitments

312 regarding target performance standards, or levels of practice to apply.

313 *Guidance for clause 1.3.2*

314 Leading indicators measure an organization's performance regarding the actions it takes to prevent work-

315 related injury and ill health. They are important because organizations cannot rely solely on lagging

316 indicators, which may not give a true picture of their occupational health and safety risk management due

317 to issues such as long-latency diseases and underreporting.

318 While leading indicators are often unique or tailored to a specific organization, examples may include the

319 number of workers trained in hazard identification; the number of new assessments for changes in

320 processes or equipment; or response times for the investigation and remediation of hazards.

321 *Guidance for clause 1.3.3*

322 An organization is expected to be responsible for the occupational health and safety of workers whose

323 work or workplace it controls. Beyond that, organizations might also be involved with occupational health

324 and safety impacts as a result of their business relationships with other entities, such as entities in the

325 value chain.

326 Even though in these cases an organization does not have control over the work or the workplace, it has

327 a responsibility to make efforts, including exercising leverage it may have, to eliminate and minimize

328 negative occupational health and safety impacts it causes or contributes to, or that are caused or

329 contributed to by entities with which it has a business relationship, when these harms are directly linked

330 to the organization's activities, products or services.<sup>4</sup>

---

<sup>4</sup> For more guidance, see Principles 13 and 19 of the UN Guiding Principles on Business and Human Rights.

331 **2. Topic-specific disclosures**

332 **Disclosure 403-I Workers covered by an occupational health and safety**  
 333 **management system**

334 **Reporting requirements**

Disclosure 403-I
<p><b>The reporting organization shall report the following information:</b></p> <p><b>a. The percentage of <u>workers</u> that:</b></p> <ul style="list-style-type: none"> <li><b>i. are covered by an <u>occupational health and safety management system</u>;</b></li> <li><b>ii. are covered by an occupational health and safety management system which has been internally audited;</b></li> <li><b>iii. are covered by an occupational health and safety management system which has been audited or certified by an external party.</b></li> </ul> <p><b>b. An explanation of how the data have been compiled, including why any workers have been excluded, and any standards, assumptions, and methodologies used.</b></p>

336 **Guidance**

337 *Guidance for Disclosure 403-I*

338 This disclosure covers occupational health and safety management systems implemented by the reporting  
 339 organization, whether based on recognized standards or internally-devised systems.

340 The reporting organization can explain:

- 341 • whether the management system uses a recognized standard, and the name of the standard, or  
 342 whether it is internally-devised;
- 343 • the auditing or certification standard used.

344 **Background**

345 Occupational health and safety management systems are widely accepted as an effective approach to  
 346 managing and continually eliminating and controlling occupational health and safety hazards and risks. It is a  
 347 systems-based approach that seeks to integrate occupational health and safety management with overall  
 348 business processes. Typically, a system moves through a 'plan-do-check-act' cycle, promoting leadership  
 349 and practice through the meaningful consultation and participation of workers at all levels of an  
 350 organization.

351 A systems-based approach can be a significant advance on an approach that considers hazard identification,  
 352 risk assessment and their control, and incident investigation as isolated activities. Focusing on system  
 353 deficiencies can enable an organization to identify deficiencies in its overall management of occupational  
 354 health and safety, addressing resources, policy, operational controls, and continual improvement activity.

355 Disclosure 403-2 Work-related injuries

356 Reporting requirements

**Disclosure 403-2**

The reporting organization shall report the following information:

a. 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.

c. The number of high potential incidents.

d. The causes of and action taken, using the hierarchy of controls, in response to work-related injuries that were fatal and non-fatal impairments, and to high potential incidents.

e. A list of safety hazards identified that pose significant risks, an explanation of how the list has been decided on, and action taken using the hierarchy of controls.

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

357 **2.1** When compiling the information specified in Disclosure 403-2, the reporting  
358 organization shall:

359 **2.1.1** include fatal work-related injuries in the calculation of the number and  
360 rate of recordable work-related injuries;

361 **2.1.2** calculate the rates of work-related injuries that were fatal and non-  
362 fatal impairments and of recordable work-related injuries using the  
363 following formulas:

364 **Rate of work-related injuries that were fatal and non-fatal impairments =**  
 365 
$$\frac{\text{The number of work-related injuries that were fatal and non-fatal impairments}}{\text{The number of hours worked}} \times 1,000,000$$

366 **Rate of recordable work-related injuries =**  
 367 
$$\frac{\text{The number of recordable work-related injuries}}{\text{The number of hours worked}} \times 1,000,000$$

368 **Reporting recommendations**

- 369 2.2 When compiling the information specified in Disclosure 403-2, the reporting organization  
 370 should:
- 371 2.2.1 use data from [Disclosure 102-7](#) in *GRI 102: General Disclosures* to identify the total  
 372 number of employees;
  - 373 2.2.2 if the numbers and rates reported are significantly higher for certain countries,  
 374 business lines, or workers' demographics, provide a breakdown of this  
 375 information;
  - 376 2.2.3 break down the number of recordable work-related injuries by type of incident;
  - 377 2.2.4 if chemical hazards have been identified, report the chemicals.

378 **Guidance**

379 *Guidance for Disclosure 403-2*

380 This disclosure covers work-related injuries. Work-related injury data are a measure of the extent of  
 381 harm to workers; they are not a measure of safety.

382 An increase in the number or rate of reported incidents does not necessarily mean that there have been a  
 383 greater number of incidents than previously recorded and reported: it can indicate an improvement in the  
 384 recording and reporting of incidents.

385 If an increase in the number or rate is the result of actions by the organization to improve the reporting  
 386 and recording of fatalities, injuries or illnesses, or because it has expanded the scope of its management  
 387 system to cover more workers or workplaces, then the organization can report on those activities and  
 388 their results.

389 *Guidance for Disclosure 403-2-d*

390 If there are a high number of work-related injuries that are fatal and non-fatal impairments, the  
 391 organization can describe the causes and corrective actions for the fatal ones and the most severe non-  
 392 fatal impairments.

393 *Guidance for Disclosure 403-2-e*

394 This disclosure covers uncontrolled safety hazards that pose a significant risk or that are known to  
 395 increase the risk of work-related injury.

396 The processes to identify hazards and assess risks, and to apply the hierarchy of controls, are covered in  
 397 clause 1.2.3.



398 *Guidance for Disclosure 403-2-f*

399 In situations where the organization follows the ILO Code of Practice on Recording and Notification of  
400 Occupational Accidents and Diseases (Code of Practice), it can state this.

401 In situations where the organization does not follow the ILO Code of Practice, it can indicate which  
402 system of rules it applies and their relationship to the ILO Code of Practice.

403 If the organization cannot calculate the number of hours worked by employees and/or workers (excluding  
404 employees), it can calculate this on the basis of normal hours of work, taking into account entitlements to  
405 periods of paid absence from work, such as paid vacations, paid sick leave and public holidays, and explain  
406 this in its report.

407 *Guidance for clause 2.1.2*

408 Standardized rates allow meaningful comparisons of statistics, for example between different periods, or  
409 organizations, to take account of the differences in the number of workers in the reference group, as well  
410 as in the hours worked by those in the reference group.

411 These rates indicate the number of work-related injuries per 500 full-time workers over a one year  
412 timeframe, based on the assumption that one full-time worker accounts for 2,000 work hours per year.  
413 For example, a rate of 1.0 means that, on average, there is one work-related injury for every 500 full-time  
414 workers over a one year timeframe.

415 This methodology is based on the ILO 'Resolution concerning statistics of occupational injuries (resulting  
416 from occupational accidents), adopted by the Sixteenth International Conference of Labour Statisticians in  
417 1998'. This instrument proposes additional rates that the organization may wish to report: the incidence  
418 rate and the severity rate.

419 In addition to standardizes rates, this disclosure requires the absolute data to be reported, to allow  
420 information users to calculate these rates with other methodologies if needed.

421 An organization may choose to use a different methodology for calculating the rates and can explain this in  
422 its report.

423 Disclosure 403-3 Work-related illnesses

424 Reporting requirements

**Disclosure 403-3**

The reporting organization shall report the following information:

- a. For employees, report:
  - i. The number of fatal work-related illnesses;
  - ii. The number of recordable work-related illnesses;
  - iii. A list of the main types of work-related illness.
- b. For workers (excluding employees), report:
  - i. The number of fatal work-related illnesses;
  - ii. The number of recordable work-related illnesses;
  - iii. A list of the main types of work-related illness.
- c. A list of health hazards identified that pose significant risks, an explanation of how the list has been decided on, and action taken using the hierarchy of controls.
- d. An explanation of how the data have been compiled, including why any workers have been excluded, and any standards, assumptions, and methodologies used.

425 2.3 When compiling the information specified in Disclosure 403-3, the reporting  
 426 organization shall include fatal work-related illnesses in the calculation of the  
 427 number of recordable work-related illnesses.

428 Reporting recommendations

- 429 2.4 When compiling the information specified in Disclosure 403-3, the reporting organization  
 430 should:
  - 431 2.4.1 use data from [Disclosure 102-7](#) in *GRI 102: General Disclosures* to identify the total  
 432 number of employees;
  - 433 2.4.2 if the numbers reported are significantly higher for certain countries, business  
 434 lines, or workers' demographics, provide a breakdown of this information;
  - 435 2.4.3 if chemical hazards have been identified, report the chemicals;
  - 436 2.4.4 report the number of workers that are exposed to each health hazard identified  
 437 that poses significant risks.

438 **Guidance**

439 *Guidance for Disclosure 403-3*

440 Work-related illnesses are acute, recurring or chronic health problems caused or aggravated by work  
 441 conditions or practices. They may include, but are not limited to, musculoskeletal, skin, and respiratory  
 442 diseases, malignant cancers, noise-induced hearing loss, and mental illnesses.

443 This disclosure covers both short and long-latency work-related illnesses detected during the reporting  
 444 period, where this information is available. Latency means the time period between exposure and the  
 445 onset of illness.

446 Many long-latency work-related illnesses are not detected; and when they are, it may not necessarily be  
 447 due to exposures with one employer. For example, a worker may be exposed to asbestos while working  
 448 for different employers over time. For this reason, data on work-related illnesses is to be complemented  
 449 with information on work-related health hazards.

450 The reporting organization may report separately any work-related illnesses that were detected during  
 451 the reporting period among former workers. This may apply for long-latency work-related illnesses.

452 *Guidance for Disclosure 403-3-c*

453 This disclosure covers uncontrolled health hazards that pose a significant risk or that are known to  
 454 increase the risk of work-related illness.

455 It includes exposures to the International Agency for Research on Cancer (IARC) Group I (Carcinogenic  
 456 to humans) and Group 2A (Probably carcinogenic to humans) agents.<sup>5</sup>

457 The processes to identify hazards and assess risks, and to apply the hierarchy of controls, are covered in  
 458 clause 1.2.3.

459 *Guidance for Disclosure 403-3-d*

460 In situations where the organization follows the ILO Code of Practice on Recording and Notification of  
 461 Occupational Accidents and Diseases (Code of Practice), it can state this.

462 In situations where the organization does not follow the ILO Code of Practice, it can indicate which  
 463 system of rules it applies and their relationship to the ILO Code of Practice.

---

<sup>5</sup> See the International Agency for Research on Cancer (IARC), Monographs on the Evaluation of Carcinogenic Risks to Humans, <http://monographs.iarc.fr/ENG/Classification/>.

464 **Disclosure 403-4 Workers' access to occupational health services**

465 **Reporting requirements**

**Disclosure 403-4**

**The reporting organization shall report the following information:**

- a. The percentage of workers that have access to occupational health services.**
- b. An explanation of how the data have been compiled, including why any workers have been excluded, and any standards, assumptions, and methodologies used.**

467 **Reporting recommendations**

- 468 2.5 When compiling the information specified in Disclosure 403-4, the reporting  
469 organization should describe:
  - 470 2.5.1 how it maintains the confidentiality of personal information related to workers'  
471 health;
  - 472 2.5.2 how it ensures that personal information related to workers' health is not used  
473 for discriminatory purposes or in any other manner prejudicial to workers'  
474 interests.

**Guidance**

*Background*

Occupational health services aim to protect the health of workers in relation to their work environment.

ILO Convention 161 'Occupational Health Services' defines occupational health services as 'services entrusted with essentially preventive functions and responsible for advising the employer, the workers and their representatives in the undertaking on the requirements for establishing and maintaining a safe and healthy work environment which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health.'

Occupational health services functions may include, among others:

- surveillance of the factors in a working environment, or in working practices, which may affect workers' health, including in any sanitary installations, canteens and housing provided to workers;
- surveillance of workers' health in relation to work;
- advice on occupational health, safety and hygiene;
- advice on ergonomics, and on individual and collective protective equipment;
- promoting the adaptation of work to the worker;
- the organizing of first aid and emergency treatment.

*Guidance for Disclosure 403-4*

The reporting organization can explain how it ensures the quality of the occupational health services.

494 *Guidance for clause 2.5*

495 See the ILO Code of Practice on Protection of workers' personal data (1997).

496 *References*

497 See References 2, 5 and 6 in the References section.

Exposure draft for public comment

498 **Disclosure 403-5 Worker health promotion**

499 **Reporting requirements**

**Disclosure 403-5**

**The reporting organization shall report the following information:**

- a. A description of voluntary programs it has established for workers to address major non-work related health risks.**
- b. The percentage of workers that have access to voluntary programs to address major non-work related health risks.**
- c. An explanation of how the data have been compiled, including why any workers have been excluded, and any standards, assumptions, and methodologies used.**

501 **Reporting recommendations**

502 2.6 When compiling the information specified in Disclosure 403-5, the reporting  
503 organization should describe:

- 504 2.6.1 how it selects topics to cover in a program;
- 505 2.6.2 how workers are included in the selecting of topics;
- 506 2.6.3 the extent to which proven effective interventions are included in the programs;
- 507 2.6.4 the metrics used to evaluate programs' effectiveness;
- 508 2.6.5 how it maintains the confidentiality of personal information related to workers'  
509 health;
- 510 2.6.6 how it ensures that personal information related to workers' health, and  
511 workers' participation or lack of participation in the programs, is not used for  
512 discriminatory purposes or in any other manner prejudicial to workers'  
513 interests;
- 514 2.6.7 whether it provides workers with access to non-occupational medical and  
515 healthcare services, such as through health insurance or financial contributions,  
516 and the coverage provided.

**Guidance**

*Background*

519 This disclosure covers the promotion of the health of workers and their families within the community,  
520 complementing other occupational safety and health measures that are required to protect workers'  
521 health and safety.

522 Ensuring healthy lives and promoting well-being for all at all ages is one of the Sustainable Development  
523 Goals adopted by the United Nations as part of the 2030 agenda for sustainable development. This goal  
524 includes targets such as reducing by one third premature mortality from non-communicable diseases  
525 through prevention and treatment and promoting mental health and well-being, as well as strengthening

526 the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of  
527 alcohol.

528 Worker health promotion programs are expected to respect workers' right to privacy and cannot  
529 become criteria for employment, promotion, compensation or other favorable treatment towards  
530 workers; and they cannot not substitute for effective systems that prevent workplace hazards and risks,  
531 and protect workers from work-related injuries and illnesses.

532 *Guidance for Disclosure 403-5*

533 This disclosure covers voluntary programs for workers aimed at addressing major non-work related  
534 health risks, such as smoking, drug and alcohol consumption, physical inactivity, unhealthy diets, HIV, and  
535 psychosocial risk factors.

536 Voluntary programs may include, for example, smoking cessation programs, dietary advice, or Employee  
537 Assistance Programs. A program is voluntary when it does not set personal targets related to incentives.

538 Disclosure 403-5-b requires the percentage of workers that can access these programs on a voluntary  
539 basis. It does not require the percentage of workers that participate in these programs.

540 *Guidance for clause 2.6.3*

541 For guidance on effective interventions see Reference 11 in the References section.

542 *Guidance for clauses 2.6.5 and 2.6.6*

543 See the ILO Code of Practice on Protection of workers' personal data (1997).

544 *Guidance for clause 2.6.7*

545 Achieving universal health coverage, including financial risk protection, access to quality essential health-  
546 care services and access to safe, effective, quality and affordable essential medicines and vaccines for all is  
547 one of the targets of the Sustainable Development Goals.

548 If the reporting organization does not provide access to medical and healthcare services because it  
549 operates in a country where they are freely provided to the population, it can explain this.

550 *References*

551 See References 1, 2, 10, 11 and 12 in the References section.



## 552 References

553 The following documents informed the development of this Standard and can be helpful for  
554 understanding and applying it.

### 555 **Authoritative intergovernmental instruments:**

- 556 1. International Labour Organization (ILO), *An ILO code of practice on HIV/AIDS and the*  
557 *world of work*, 2001.
- 558 2. International Labour Organization (ILO), *Code of Practice on Protection of workers' personal*  
559 *data*, 1997.
- 560 3. International Labour Organization (ILO), *Code of Practice on Recording and Notification of*  
561 *Occupational Accidents and Diseases*, 1996.
- 562 4. International Labour Organization (ILO) Convention 155, 'Occupational Safety and  
563 Health Convention' and related Protocol 155, 1981.
- 564 5. International Labour Organization (ILO) Convention 161, 'Occupational Health Services  
565 Convention', 1985.
- 566 6. International Labour Organization (ILO) Recommendation 171, 'Occupational Health  
567 Services Recommendation', 1985.
- 568 7. International Labour Organization (ILO), *Guidelines on Occupational Safety and Health*  
569 *Management Systems (ILO-OSH 2001)*, 2001.
- 570 8. International Labour Organization (ILO), 'Tripartite Declaration of Principles concerning  
571 Multinational Enterprises and Social Policy', 2006.
- 572 9. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines*  
573 *for Multinational Enterprises*, 2011.
- 574 10. United Nations (UN), *Transforming our world: the 2030 Agenda for Sustainable*  
575 *Development*, 2015.
- 576 11. World Health Organization (WHO), (Burton, Joan), *WHO Healthy Workplace Framework*  
577 *and Model: Background and Supporting Literature and Practices*, 2010.
- 578 12. World Health Organization (WHO), *Global action plan for the prevention and control of*  
579 *noncommunicable diseases 2013-2020*, 2013.

## 580 Annex – Defined Terms

581 *This Annex contains new or revised terms and definitions for use with GRI 403: Occupational Health and*  
582 *Safety. These terms will eventually be incorporated into the [GRI Standards Glossary](#). Additional defined*  
583 *terms referenced in this draft can be found in the GRI Standards Glossary.*

### 584 **control of work and/or workplace**

585 the control of work and/or workplace includes both full and shared control:

586 **full control:** the work activity is performed by the reporting organization's employees, or by  
587 workers in workplaces that are managed by the organization

588 Note 1: For example, if the organization's products are manufactured by its employees,  
589 this work is considered to be 'fully controlled'.

590 Note 2: This may include joint ventures, where the organization has management  
591 control.

592 **shared control:** the work activity is performed by workers or in workplaces that are managed  
593 by an external party, on behalf of the reporting organization

594 Note 1: For example, if the organization outsources the manufacturing of its products to  
595 a supplier, this work is considered to be under the 'shared control' of the organization.

596 Note 2: This may include workplaces owned by the organization, but which are managed  
597 by an external party on behalf of the reporting organization.

### 598 **formal agreement**

599 written document signed by all relevant parties declaring a mutual intention to abide by what is  
600 stipulated in the document

601 Note: A formal agreement can include, for example, a local collective bargaining  
602 agreement, or a national or international framework agreement.

### 603 **formal joint management–worker health and safety committee**

604 a committee made up of management and worker representatives, whose function is integrated  
605 into an organizational structure, and operates according to agreed, written policies, procedures  
606 and rules, and which helps to facilitate worker participation and consultation on occupational  
607 health and safety

### 608 **hazard**

609 source or situation with potential to cause injury and/or ill health

610 Note 1: Hazards can be physical (such as ergonomics), chemical, biological, psychosocial  
611 (such as verbal abuse, harassment, or bullying), work-organizational (such as due to shift  
612 work, long hours, or night work), physiological, mechanical, electrical, and based on  
613 movement and energy.

614 Note 2: This definition is based on International Labour Organization (ILO), *Guidelines on*  
615 *Occupational Safety and Health Management Systems (ILO-OSH 2001)*, 2001, and on  
616 ISO/DIS 45001.2:2017.

617 **high potential incident**

618 incident with a high probability of causing death, impairment and/or ill health but where none  
619 occurs

620 Note 1: A potential incident may also be referred to as a 'near-miss', 'near-hit', or 'close  
621 call'.

622 Note 2: This definition is based on ISO/DIS 45001.2:2017.

623 **impairment**

624 any loss or abnormality of psychological, physiological or anatomical structure or function

625 Note 1: Examples of impairment include blindness, deafness, paralysis or amputation of a  
626 limb, the loss of a finger, musculoskeletal disorders, back injury, or intellectual disability.

627 Note 2: This definition comes from the World Health Organization (WHO),  
628 *International Classification of Impairments, Disabilities and Handicaps*, 1976.

629 **incident**

630 occurrence arising out of, or in the course of, work that could or does result in injury and/or ill  
631 health

632 Note 1: This definition comes from ISO/DIS 45001.2:2017.

633 Note 2: Incidents may be due to, for example, electrical problems, explosion, fire;  
634 overflow, overturn, leak, flow; breakage, bursting, splitting; loss of control; slipping -  
635 stumbling and falling; body movement without stress; body movement under/with stress;  
636 shock, fright, violence.

637 **occupational health and safety management system**

638 set of interrelated or interacting elements to establish occupational health and safety policy and  
639 objectives, and to achieve those objectives

640 Note: This definition comes from International Labour Organization (ILO), *Guidelines on*  
641 *Occupational Safety and Health Management Systems (ILO-OSH 2001)*, 2001.

642 **recordable work-related injury or illness**

643 injury or illness that results in any of the following: death, days away from work, restricted work  
644 or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or  
645 significant injury or illness diagnosed by a physician or other licensed health care professional,  
646 even if it does not result in death, days away from work, restricted work or job transfer, medical  
647 treatment beyond first aid, or loss of consciousness

648 Note: This definition comes from the United States Occupational Safety and Health  
649 Administration, *General recording criteria 1904.7*,  
650 [https://www.osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=9638](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9638), accessed on 1 August 2017.  
651

652 **work-related injury or illness**

653 negative impacts on health arising from exposure to hazards at work

654 Note 1: This definition comes from International Labour Organization (ILO), *Guidelines*  
655 *on Occupational Safety and Health Management Systems (ILO-OSH 2001)*, 2001.

656 Note 2: Work-related injuries or illnesses are those that arise from the conduct of the  
657 reporting organization. Other types of incident can occur, which are not connected with  
658 work or the conduct of the organization. For example, the following incidents are not  
659 considered to be work-related:

- 660 • a worker or another person suffers a heart attack while at work which is  
661 unrelated to work or the conduct of the organization;
- 662 • a person driving to work is injured in a car accident (where driving is not part of  
663 their work);
- 664 • a person with epilepsy has a seizure at work which is unrelated to work or the  
665 conduct of the organization.

666 Note 3: Terms such as ‘disease’, ‘illness’ and ‘disorder’ are often used interchangeably, as  
667 are ‘occupational’ and ‘work-related’.

668 **worker participation**

669 workers’ involvement in decision-making

670 Note 1: Worker participation may be carried out through workers’ representatives.

671 Note 2: Worker participation and consultation are two distinct terms with specific  
672 meanings. See the definition of ‘worker consultation’.

673 **worker consultation**

674 seeking of workers’ views before making a decision

675 Note 1: Worker consultation may be carried out through workers’ representatives.

676 Note 2: Consultation is a formal process, whereby management takes the views of  
677 workers into account when making a decision. Consultation must, therefore, take place  
678 before the decision is made. It is essential to provide timely information to workers or  
679 their representatives to make an informed decision. Genuine consultation involves  
680 dialogue.

681 Note 3: Worker participation and consultation are two distinct terms with specific  
682 meanings. See the definition of 'worker participation'.

Exposure draft for public comment