



Item 02. Project Proposal: Review of *GRI 403: Occupational Health and Safety*

For GSSB approval

Meeting	23 November 2016
Project	Review of <i>GRI 403: Occupational Health and Safety</i>
Description	<p>The GSSB has identified the review of <i>GRI 403: Occupational Health and Safety</i> as one of the main priorities for the Standards Division in 2017. An earlier version of this project proposal to review the occupational health and safety indicators in the G4 Guidelines was previously reviewed by the GSSB during its first public meeting in November 2015.</p> <p>This project proposal is based on the original draft approved by the GSSB, with minor amendments to reflect the new structure and slight revisions to content in the GRI Standards.</p>

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit www.globalreporting.org.

Project background

Goal 8 (Decent Work and Economic Growth) of the UN Sustainable Development Goals emphasizes the importance of promoting safe and secure working environments for all workers. According to the International Labour Organization (ILO), an estimated 2.3 million workers die every year due to occupational accidents and diseases; and 317 million accidents occur on the job annually.¹

Changing expectations related to occupational health and safety (OHS) is also reflected in recent developments regarding management standards. For instance, the International Organization for Standardization (ISO) is working on a new international standard (ISO 45001) on occupational health and safety management system requirements, expected to be published in December 2017. The early drafts released of ISO 45001 suggest a number of important new features may be included, such as a wider focus on contractors and suppliers, and greater emphasis on senior management involvement.² This new ISO standard is envisaged to replace the widely recognized management standard OHSAS 18000.

In response to these international developments, the GSSB re-confirmed in its October 2016 virtual meeting to commence a review of *GRI 403: Occupational Health and Safety*.

This project proposal sets out an overview of the project objectives and scope, for discussion and approval by the GSSB.

Project objectives and scope

Based on research carried out by the Standards Division and feedback received from the GRI network, credible and widely accepted work has been undertaken by international organizations in the field of OHS since the last major revision of the GRI disclosure requirements on OHS in 2006. The SDGs and the work of the ILO and the ISO 45001 Working Group are key references for the development of recommendations for revisions.

The primary objective is to update *GRI 403: Occupational Health and Safety* in order to represent internationally-agreed best practice and to align with recent developments in OHS management and reporting practice.

In line with the GSSB's Due Process Protocol, a multi-stakeholder Project Working Group will be formed to lead the revision of *GRI 403*.

The scope of work includes reviewing the existing content of *GRI 403*, and, where appropriate, updating, expanding, or deleting existing disclosures. New disclosures or reporting requirements, recommendations, and/or guidance may also be developed in order to bring the contents of *GRI 403* in line with internationally-recognized OHS management and reporting practice. The review of *GRI 403* may also include developing requirements, recommendations, and/or guidance specifically related

¹ See <http://www.ilo.org/global/topics/safety-and-health-at-work/lang--en/index.htm>. Accessed 14 October 2015.

² Source: First draft of ISO's occupational health and safety standard now available, <http://www.iso.org/iso/news.htm?refid=Ref1874>. Accessed on 1 November 2016.

35 to reporting the management approach for OHS. Any additional content in the management approach
36 section is to be compatible for organizations to use together with *GRI 103: Management Approach*.

37 The review of *GRI 403* is to be carried out within the existing structure and template of the GRI
38 topic-specific GRI Standards – for example, preserving the hierarchy of requirements,
39 recommendations, and guidance. The Standards Division will provide the Project Working Group with
40 a template structure to refer to in revising the content.

41 In addition, the scope of the review should, wherever possible, seek to be compatible with the revised
42 ‘employee’ and ‘worker’-related wording that was introduced in *GRI 403* as a result of the separate
43 technical review carried out in 2016. For example, the Project Working Group should aim to be
44 consistent with the revised definitions of ‘employee’ and ‘worker’, and the specific subsets of
45 ‘workers’ used in this context, and to avoid introducing any additional worker-related terms unless
46 there is a strong justification for doing so.

47 Next Steps

48 The project follows the Due Process Protocol. The project will be overseen by the Due Process
49 Oversight Committee (DPOC) which has the mandate to assess whether due process has been
50 followed effectively by the GSSB in its standard-setting activities.

51 Project Commencement: This proposal has been prepared by the Standards Division based on
52 research and on appropriate consultation within the Global Sustainability Standards Board (GSSB), to
53 be presented to the GSSB for approval, amendment or rejection. The project proposal will also be
54 circulated to the GRI Board and GRI Stakeholder Council to identify matters of possible relevance to
55 the project.

56 Appointment of Project Working Group (PWG): The Standards Division expects to develop a Terms
57 of Reference for the PWG in December 2016 (taking into account input from the GSSB, GRI Board
58 and Stakeholder Council) and to issue a call for nominations for PWG members in mid-January 2017.