Item 10 – Final version GRI 403: Occupational Health and Safety 2018

For GSSB discussion and approval

Date 28 March 2018
Meeting 11-12 April 2018
Project Review of GRI 403: Occupational Health and Safety

Description This document presents the final GRI 403: Occupational Health and Safety 2018 Standard, for GSSB discussion and approval. A summary of key changes in the Standard compared to the exposure draft has been included at the beginning of the document.

Please note that as part of this approval the Standards Division is proposing an effective date of 1 January 2021 (see table in line 134). The GSSB is asked to consider the proposed effective date upon review of the Standard; this will be discussed specifically at the upcoming GSSB meeting on 11-12 April.

The Annex includes additional recommendations from the Project Working Group, for the consideration of the GSSB.

This document is complemented with Item 11 – Draft GSSB basis for conclusions for GRI 403: Occupational Health and Safety, which summarizes the significant issues raised by respondents during public comment, and the GSSB response to these.

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.
Summary of key changes compared to the exposure draft

This section summarizes the key changes in GRI 403: Occupational Health and Safety compared to the exposure draft, based on feedback from the public comment and the Project Working Group.

Scope of ‘workers’ in this Standard

- The scope of ‘workers’ has been clarified and a table with examples of different types of worker has been included. This is in response to public comment feedback, which asked for further explanations about the subset of workers to be used when reporting on the disclosures in this Standard. See lines 301 – 366.

- Explanations about ‘control of work and/or workplace’ and ‘sole and shared control’, previously in the Glossary section of the exposure draft, have been moved to the Scope of ‘workers’ section. See lines 334 – 346.

Management approach disclosures

- Clause 1.2.1 has been revised to enable the organization to report any legal requirements, recognized risk management standards/guidelines and/or recognized management system standards/guidelines used in implementing its management system. See lines 386 – 392.

- A new requirement has been added to describe the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system. See lines 413 – 418.

- The contents of Disclosure 403-4 Workers’ access to occupational health services and Disclosure 403-5 Worker health promotion have been moved to the Management approach disclosures section. See lines 419 – 424 and 439 – 447.

- The recommendation to describe the organization’s approach to preventing or mitigating impacts that are directly linked to its operations, products or services (where there is no control over both the work and workplace) has been made a requirement. It also now requires a description of the hazards and risks identified. See lines 448 – 452.

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

- The disclosure has been revised to focus on management systems based on legal requirements and/or recognized standards/guidelines. See Disclosure 403-1-a.

- The disclosure has also been revised to require absolute data (i.e., the number of employees and workers covered) in addition to the percentage. See Disclosure 403-1-a.
Disclosure 403-2 Work-related injuries

- The use of ‘impairment’ as a criterion for determining the severity of a work-related injury has been replaced with the concept of ‘recovery time’. The term ‘fatal and non-fatal impairments’ has in turn been replaced with ‘high-consequence work-related injuries’. The latter has been defined as a ‘work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months’. Additional guidance and examples have also been included. This is in response to public comment feedback, which asked for clarification on reporting on ‘impairments’. See Disclosures 403-2-a-ii and 403-2-b-ii, and lines 728 – 747 and 991 – 993.

- The rate of fatalities has been separated from the rate of other high-consequence work-related injuries. See Disclosures 403-2-a-ii and 403-2-b-ii, and lines 679 – 680.

- The disclosure has been modified to permit the use of either 200,000 hours worked or 1,000,000 hours worked for calculating the injury rate, and it requires the organization to state in the report which of the two options it has used. This is in response to public comment feedback, which indicated that 200,000 hours worked might be a more appropriate figure for small organizations. See Disclosure 403-2-e and lines 685 – 694.

- A new requirement has been included to report a list of the ‘main types of work-related injury’. This is aligned with the requirements in Disclosure 403-3 Work-related ill health. See Disclosures 403-2-a-iv and 403-2-b-iv.

- It has been clarified that commuting incidents are not included in the disclosure, except in the case where the transport has been organized by the organization. This is in response to questions received during the public comment on whether organizations are required to report these incidents. Nevertheless, it has also been clarified that an organization may report commuting incidents separately. See lines 683 – 684 and 790 – 794.

- The requirements relating to identified hazards, and causes of and actions taken in response to incidents, have been revised and combined to avoid duplication. The disclosure now requires reporting the work-related hazards that pose a risk of high-consequence injury, including how these hazards have been determined; which of these hazards have caused or contributed to high-consequence injuries during the reporting period; and actions taken or underway to eliminate the hazards and minimize risks using the hierarchy of controls. See Disclosure 403-2-c.

- The requirement to report the number of ‘high-potential incidents’ has been changed to a recommendation. This is in response to public comment feedback, which indicated that it can be challenging to understand this concept, particularly given its subjectivity (as it varies across different organizations/sectors, undermining comparability, and penalizes the most mature organizations with better reporting systems). In addition, a new recommendation to report the number of ‘close calls’ identified has been included. See lines 704 and 705.

Following public comment feedback that it may be more useful to focus reporting on the process to track high-potential incidents, an additional requirement has been included within the Management approach disclosures section on the processes used to investigate work-related incidents, as explained earlier. In addition, it has been clarified that the requirement to report work-related hazards that pose a risk of high-consequence injury includes those hazards identified as a result of a high-potential incident. See lines 413 – 418 and 749 – 752.
A new requirement has been included to report any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. This new requirement has been included for completeness, because information on hazards and actions taken was initially required to be reported for impairments of any duration in the exposure draft, and the concept of ‘impairment’ has now been replaced with high-consequence injuries with recovery time greater than 6 months. The new requirement has been added to enable the organization to also report on improvements made in response to non-high-consequence injuries with shorter recovery times (<6 months). See Disclosure 403-2d.

Disclosure 403-3 Work-related illnesses

- The disclosure has been revised to require reporting of cases of ‘ill health’, as opposed to only ‘illnesses’. It has been clarified that ‘ill health’ is a broader concept indicating damage to health, which includes diseases, illnesses, and disorders (defined as conditions with specific symptoms and diagnoses). See Disclosure 403-3 and lines 1068 – 1070.

- Additional guidance has been added in response to public comment feedback on the feasibility of reporting work-related illnesses. For example, it has been clarified that the disclosure covers cases of work-related ill health notified to the reporting organization, or identified by the organization through medical surveillance, during the reporting period. Further, guidance has been added on instances where it may be challenging to report cases of work-related ill health (e.g., due to privacy regulations). See lines 843 – 876.

- The requirement relating to health hazards has been revised to mirror the structure and wording used in Disclosure 403-2 Work-related injuries. See Disclosure 403-3-c.

Disclosure 403-4 Workers’ access to occupational health services

- Following public comment feedback, this disclosure has been revised to focus on a narrative description of the occupational health services and its functions, and how the organization ensures the quality of these services and facilitates workers’ access to them. See lines 420 – 424.

- As mentioned earlier, the content of this disclosure has been moved to the Management approach disclosures section.

Disclosure 403-5 Worker health promotion

- Following public comment feedback, this disclosure has been revised to focus on a narrative description of voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks they address and how the organization facilitates workers’ access to them. See lines 443 – 447.

- The recommendations for reporting on the selection of topics to cover, effective interventions and metrics for evaluation, and approaches to raise awareness about such services and programs have been moved to guidance. See lines 597 – 604.

- The recommendation to report on workers’ access to non-occupational medical and healthcare services has been changed to a requirement. This was based on the consideration...
that ensuring workers have access to non-occupational medical and healthcare services is as
critical as providing voluntary worker health promotion programs. See lines 439 – 442.

• As mentioned earlier, the contents of this disclosure have been moved to the Management
approach disclosures section.

Defined terms

• Some definitions have been revised (e.g., 'work-related injury or ill health' in lines 1064 –
1096), and new definitions have been developed (e.g., 'close call' in lines 941 – 945).
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About this Standard

Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.

Scope

GRI 403: Occupational Health and Safety 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.

Normative references

This Standard is to be used together with the most recent versions of the following documents:

- GRI 101: Foundation
- GRI 103: Management Approach
- GRI Standards Glossary

In the text of this Standard, terms defined in the Glossary are underlined.

Effective date

This Standard is effective for reports or other materials published on or after 1 January 2021. 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.
Introduction

A. Overview

This Standard is part of the set of GRI Sustainability Reporting Standards (GRI Standards). The Standards are designed to be used by organizations to report about their impacts on the economy, the environment, and society.

The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at www.globalreporting.org/standards/. There are three universal Standards that apply to every organization preparing a sustainability report:

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

- **GRI 102: General Disclosures**

- **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.

Figure 1 Overview of the set of GRI Standards

- **Universal Standards**
  - **GRI 101: Foundation**
  - **GRI 102: General Disclosures**
  - **GRI 103: Management Approach**

- **To report contextual information about an organization**

- **To report the management approach for each material topic**

- **Topic-specific Standards**
  - **GRI 200: Economic**
  - **GRI 300: Environmental**
  - **GRI 400: Social**

Select from these to report specific disclosures for each material topic.

An organization then selects from the set of topic-specific GRI Standards for reporting on its material topics.

See the Reporting Principles for defining report content in **GRI 101: Foundation** for more information on how to identify material topics.

The topic-specific GRI Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics), and 400 (Social topics).

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

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

B. Using the GRI Standards and making claims

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

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

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

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a ‘GRI-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.

Reasons for omission as set out in **GRI 101: Foundation** are applicable to this Standard. See clause 3.2 in **GRI 101** for requirements on reasons for omission.

**C. Requirements, recommendations and guidance**

The GRI Standards include:

- **Requirements**. These are mandatory instructions. In the text, requirements are
205 Health and safety at work involves both
206 prevention of physical and mental harm, and
207 promotion of workers’ health.
208
209 Prevention of harm and promotion of health
210 require an organization to demonstrate
211 commitment to workers’ health and safety.
212 They also require the organization to engage
213 workers in the development, implementation,
214 and performance evaluation of an occupational
215 health and safety policy, management system,
216 and programs, which are appropriate to the
217 organization’s size and activities.
218
219 It is essential that workers are consulted in
220 the development of an organization’s
221 occupational health and safety policy, and
222 participate in the processes necessary to plan,
223 support, operate, and continually evaluate the
224 effectiveness of the related management
225 system and programs.
226
227 Hazard identification and risk assessment,
228 worker training, and incident identification and
229 investigation are also key to planning,
230 supporting, operating, and evaluating a
231 management system.
232
233 In addition to preventing harm, an
234 organization can promote workers’ health by
235 offering healthcare services, and/or voluntary
236 health promotion services and programs,
237 which, for example, help workers improve
238 their diet or quit smoking. These additional
239 services and programs cannot serve as a
240 substitute for occupational health and safety
241 programs, services, and systems that prevent
242 harm and protect workers from work-related
243 injuries and ill health.
244
245 All services and programs that aim to prevent
246 harm and promote workers’ health are
247 expected to respect workers’ right to privacy.
248 Organizations are expected not to use
249 workers’ participation in such services and
250 programs, or the health data derived
251 therefrom, as criteria for their decisions
252 regarding employment or engagement of
253 productive employment and decent work for all’. Other Sustainable Development Goals are also
254 relevant to the topic of occupational health and safety, for example Goal 3: ‘Ensure healthy lives and
255 promote well-being for all at all ages’.  

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1 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
workers, including termination, demotion, promotion or offering of prospects, compensation, or any other favorable or unfavorable treatment.
This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures (this section references GRI 103)
- Disclosure 403-1 Workers covered by an occupational health and safety management system
- Disclosure 403-2 Work-related injuries
- Disclosure 403-3 Work-related ill health

Scope of ‘workers’ in this Standard

In the context of the GRI Standards, the term ‘worker’ is defined as a person that performs work. Some GRI Standards further specify the use of a particular subset of workers.

This Standard covers the following subset of workers, for whose occupational health and safety the reporting organization is expected to be responsible:

- all workers who are employees (i.e., those workers who are in an employment relationship with the organization, according to national law or its application);
- all workers who are not employees, but whose work and/or workplace is controlled by the organization;
- all workers who are not employees, whose work and workplace are not controlled by the organization, but the organization’s operations, products or services are directly linked to significant occupational health and safety impacts on those workers through its business relationships.

See Table 1 for examples of employees and workers who are not employees according to the criteria of ‘control of work’ and ‘control of workplace’.

When the organization does not have data available for all workers within this scope, it is required to identify the types of worker excluded from the disclosures and explain why they have been excluded. See also clause 3.2 in GRI 101: Foundation for requirements on reasons for omission.

Workers who are employees

All employees are to be included by the organization in its reported data, regardless of whether the organization controls their work and/or workplace.

For employees, the organization is required to report the management approach disclosures (except clause 1.3) and the topic-specific disclosures.

Workers who are not employees, but whose work and/or workplace is controlled by the organization

Workers who are not employees might include volunteers, contractors, individuals or self-employed persons, and agency workers, among other types of worker. Workers who are not
employees might include those working for the organization, or for the organization’s suppliers, customers, or other business partners.

Note that the worker type does not determine whether the worker is to be included by the organization in its reported data. Workers, of any type, are to be included if the organization controls their work and/or workplace. These forms of control position the organization to take action to eliminate hazards and minimize risks, with the aim of protecting workers from harm.

Control of work implies that the organization has control over the means or methods or over the direction of the work performed with respect to its occupational health and safety performance. Control of workplace implies that the organization has control over the physical aspects of the workplace (e.g., access to the workplace) and/or the type of activities that can be performed in the workplace.

The organization might have sole control of the work and/or workplace, or share control with one or more organizations (such as with its suppliers, customers, or other business partners, such as in joint ventures). In cases of shared control, workers of the organization’s business partner are to be included in the reported data when there is a contractual obligation between the organization and the partner, and the organization shares control over the means and methods or direction under which the work is to be performed and/or over the workplace. In such cases, through contractual obligation, the organization can require the partner to, for example, use a less harmful chemical in its products or production process.

For workers who are not employees, but whose work and/or workplace is controlled by the organization, it is required to report the management approach disclosures (except clause 1.3) and the topic-specific disclosures.

Workers who are not employees, whose work and workplace are not controlled by the organization, but the organization’s operations, products or services are directly linked to significant occupational health and safety impacts on those workers through its business relationships

An organization is expected to be responsible for the occupational health and safety of employees and of workers who are not employees, but whose work and/or workplace it controls. Beyond that, an organization might also be involved with occupational health and safety impacts as a result of its business relationships with other entities, such as entities in its value chain.

In cases where an organization has no control over both the work and workplace, it still has a responsibility to make efforts, including exercising any leverage it might have, to prevent and mitigate negative occupational health and safety impacts that are directly linked to its activities, products or services through its business relationships.

In these cases, the organization is required, at a minimum, to describe its approach to preventing or mitigating significant occupational health and safety impacts and the related hazards and risks, using clause 1.3 in the Management approach disclosures section.
Table 1. Examples of employees and workers who are not employees according to the criteria of ‘control of work’ and ‘control of workplace’

<table>
<thead>
<tr>
<th>Control of work</th>
<th>No control of work</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The organization has sole control of the work, or shares control with one or more organizations</strong></td>
<td><strong>The organization has no control of the work</strong></td>
</tr>
</tbody>
</table>

**Control of workplace**

- Employees of the reporting organization working at a workplace controlled by the organization.
- Contractor hired by the reporting organization to perform work that would otherwise be carried out by an employee, at a workplace controlled by the organization.
- Volunteers performing work for the reporting organization, at a workplace controlled by the organization.

**Example:**

Workers of an equipment supplier to the reporting organization, who at a workplace controlled by the organization, perform regular maintenance on the supplier’s equipment (e.g., copy machine) as stipulated in the contract between the equipment supplier and the organization. In this case, the organization has control over the workplace, but not over the work done by the equipment supplier’s workers in its workplace.

**No control of workplace**

- Employees of the reporting organization working at sites other than those controlled by the organization (e.g., working at home or in a public area, domestic and/or international temporary work assignments and/or business travels organized by the organization).
- Contractors hired by the reporting organization to perform work in a public area (e.g., on a road, on the street).
- Contractors hired by the reporting organization to deliver the work/service directly at the workplace of a client of the organization.

**Example:**

Workers of a supplier contracted by the reporting organization, who work on the supplier’s premises, using the supplier’s work methods. Say the reporting organization sources buttons and thread from a supplier, which are standard products of the supplier. The supplier’s workers perform the work to make the buttons and thread at the supplier’s workplace. The organization, however, learns that the buttons are coated with a sealant that releases toxic gases when being applied by workers, thereby affecting their health. In this case, the organization has no control over both the work and workplace of the supplier’s workers, but its products are directly linked to significant occupational health and safety impacts on those workers through its business relationship with the supplier.

- Workers of a supplier to the reporting organization, who work on the supplier’s premises, and where the organization instructs the supplier to use particular materials or work methods in manufacturing/delivering the required goods or services.
1. Management approach disclosures

Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders’ reasonable expectations and interests.

Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic.

An organization reporting on the topic of occupational health and safety is required to report its management approach using both GRI 103: Management Approach and the management approach disclosures in this section.

The management approach disclosures in this section focus on how an organization identifies and manages its occupational health and safety impacts. This section is therefore designed to supplement – and not to replace – the content in GRI 103.

Reporting requirements

1.1 The reporting organization shall report its management approach for occupational health and safety using GRI 103: Management Approach.

1.2 When reporting its management approach using GRI 103, the reporting organization shall report the following additional information for employees, and for workers who are not employees but whose work and/or workplace is controlled by the organization:

Management system

1.2.1 A statement of whether an occupational health and safety management system has been implemented, including whether:

   1.2.1.1 it was implemented because of legal requirements, and if so a list of the requirements;

   1.2.1.2 it is based on recognized risk management and/or management system standards/guidelines, and if so a list of the standards/guidelines.

1.2.2 A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and why any workers, activities, or workplaces are not covered.

Hazard identification and risk assessment

1.2.3 A description of the processes used to identify hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:

   1.2.3.1 how the organization ensures the quality of these processes, including the competency of persons who carry them out;
1.2.3.2 how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.

1.2.4 A description of the processes for workers to report hazards and hazardous situations, and an explanation of how workers are protected against reprisals.

1.2.5 A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.

Incident investigation

1.2.6 A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.

Occupational health services

1.2.7 A description of the occupational health services and their functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers’ access to them.

Worker participation, consultation, and communication

1.2.8 A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and processes for providing access to and communicating relevant information on occupational health and safety to workers.

1.2.9 Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether, and if so why, any workers are not represented by these committees.

Training

1.2.10 A description of any occupational health and safety training provided to workers, including generic training as well as training on specific hazards, hazardous activities, or hazardous situations.

Non-occupational medical and healthcare services

1.2.11 An explanation of how the organization facilitates workers’ access to non-occupational medical and healthcare services, and the scope of access provided.
Voluntary health promotion services and programs

1.2.12 A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks they address and how the organization facilitates workers’ access to them.

1.3 If the organization has no control over both the work and workplace of workers, but its operations, products or services are directly linked to significant occupational health and safety impacts on those workers through its business relationships, the reporting organization shall describe its approach to preventing or mitigating these impacts and the related hazards and risks.

Reporting recommendations

1.4 The reporting organization should report the following additional information:

1.4.1 How it maintains the confidentiality of workers’ personal health-related information.

1.4.2 How it ensures that workers’ personal health-related information and their participation in any services or programs is not used for favorable or unfavorable treatment of workers.

1.4.3 Whether, and if so which, occupational health and safety topics are covered in local or global formal agreements with trade unions.

1.4.4 Any other leading indicators or measures used to inform the management and evaluation of occupational health and safety performance.

Guidance

Guidance for clause 1.2

If the operations of the reporting organization span a large number of countries or sites, it may group the management approach disclosures across sites by relevant categories. For example, the organization may group information required in clause 1.2.9 on formal joint management–worker health and safety committees across sites with similar characteristics together; it does not have to report on each committee separately.

Guidance for clause 1.2.1

Clause 1.2.1.1 requires the organization to list any legal requirements it has followed in implementing the occupational health and safety management system.

Recognized standards/guidelines for occupational health and safety management systems include international, national, and industry-specific standards.

When reporting on the occupational health and safety management system, the organization can describe:

• the type of occupational health and safety professionals responsible for the management system, and whether these individuals are employed by the organization or engaged as consultants;
479 • how the continual improvement of the management system is achieved, i.e., the iterative process of
enhancing the management system to achieve improvements in overall occupational health and safety
performance. 2

482 Guidance for clause 1.2.3
483 When describing the processes used to identify hazards and assess risks on a routine and non-routine
484 basis, and to apply the hierarchy of controls, the organization can:
485 • specify whether these processes are based on legal requirements, and/or recognized
486 standards/guidelines;
487 • describe the frequency and scope of processes undertaken on a routine basis;
488 • describe the triggers for processes undertaken on a non-routine basis, such as changes in operating
489 procedures or equipment, incident investigations, worker complaints or referrals, changes in workers
490 or workflow, results of surveillance of work environment and worker health, including exposure
491 monitoring (e.g., exposure to noise, vibration, dust);
492 • explain how obstacles to the implementation of these processes are removed for workers who might
493 be more vulnerable to the risk of work-related injury or ill health, such as workers facing language
494 barriers or having visual or hearing impairments (e.g., by providing occupational health and safety
495 training and information in a language easily understood by workers).

496 Guidance for clauses 1.2.4 and 1.2.5
497 Protecting workers against reprisals involves putting policies and processes in place that provide them
498 with protection against intimidation, threats, or acts that have or would have a negative impact on their
499 employment or work engagement, including termination, demotion, loss of compensation, discipline, and
500 any other unfavorable treatment. Workers might face reprisals on account of their decision to either
501 remove themselves from work situations which they believe could cause injury or ill health, or for
502 reporting hazards and hazardous situations to their workers’ representatives, to their employer, or to
503 regulatory authorities.
504 Clause 1.2.5 covers the right of workers to refuse or stop unsafe or unhealthy work. Workers have the
505 right to remove themselves from work situations that they believe could cause them or another person
506 injury or ill health.

507 Guidance for clause 1.2.7
508 Occupational health services aim to protect the health of workers in relation to their work environment.
509 When describing how the quality of occupational health services is ensured, the organization can explain
510 whether the services are provided by competent individuals with recognized qualifications and
511 accreditations, and whether it complies with legal requirements and/or recognized standards/guidelines.
512 When describing how it facilitates workers’ access to occupational health services, the organization can
513 describe if it provides these services at the workplace and during working hours; if it arranges transport to
514 health clinics or expedites service there; if it provides information about the services, including in a
515 language easily understood by workers; and if it adjusts workloads to allow workers to make use of these
516 services.
517 The organization can also report the metrics used to evaluate the effectiveness of these services, and the
518 approaches used to raise awareness about them and encourage participation.

2 International Labour Organization (ILO), Guidelines on Occupational Safety and Health Management Systems (ILO-OSH
When describing the processes for worker participation in occupational health and safety, the organization can include information on:

- formal participation, based on legal requirements;
- participation through engagement with formally recognized workers’ representatives;
- direct participation, particularly by affected workers (e.g., the direct involvement of all workers in occupational health and safety decisions in small organizations);
- the use of committees, and how these committees are established and operated;
- participation in the occupational health and safety management system (e.g., participation in the identification of hazards, assessment of risks, application of the hierarchy of controls, investigation of incidents, audits, use of contractors and outsourcing);
- how obstacles to participation are identified and removed (e.g., by providing training or protecting workers against reprisals).

When describing the processes for providing access to and communicating relevant information on occupational health and safety to workers, the organization can report whether it provides information about work-related incidents and the actions taken in response.

A common form of worker participation in occupational health and safety is through joint management-worker health and safety committees. In addition to direct participation of workers from all job levels in these committees, workers’ representatives, where they exist, might also be involved in these joint activities, as they may be authorized to make decisions about occupational health and safety, among other workplace decisions.

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

Clause 1.2.9 requires a description of whether, and if so why, any workers are not represented by these committees. It does not require information on which workers are (or are not) members of such committees.

When describing the occupational health and safety training provided, the organization can include information on:

- how training needs are assessed;
- how the training is designed and delivered, including the content or topics addressed, the competency of trainers, which workers receive the training, frequency of the training, and whether the training is provided in a language easily understood by workers;
- whether the training is provided free of charge and during paid working hours – if not, whether it is mandatory for workers to attend, and whether they are compensated for this;
- how the effectiveness of the training is evaluated.
Achieving universal health coverage, including financial risk protection; access to quality essential healthcare services; and access to safe, effective, quality and affordable essential medicines and vaccines for all, is one of the targets of the UN Sustainable Development Goals (Target 3.8).

Workers’ access to non-occupational medical and healthcare services might be facilitated, for example, through company clinics or disease treatment programs, referral systems, and health insurance or financial contributions.

When describing the scope of non-occupational medical and healthcare services, the organization can specify the types of service to which access is facilitated or the types of worker that have access to them.

If the organization does not facilitate workers’ access to non-occupational medical and healthcare services, because it operates in a country where the population already has access to high-quality and accessible (e.g., financially or otherwise) services, the organization can state this in the report.

In cases where the organization does not facilitate access to non-occupational medical and healthcare services for workers who are not employees, because the employer of those workers facilitates their access to these services, the organization can state this in the report.

Ensuring healthy lives and promoting wellbeing for all at all ages is one of the UN Sustainable Development Goals (Goal 3). This goal includes targets such as reducing premature mortality from non-communicable diseases through prevention and treatment, and promoting mental health and wellbeing; strengthening the prevention and treatment of substance abuse, including narcotic drug abuse and harmful consumption of alcohol; ensuring universal access to sexual and reproductive healthcare services; and ending epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, and combating hepatitis, water-borne diseases and other communicable diseases.

Clause 1.2.12 covers voluntary services and programs aimed at addressing major non-work-related health risks among workers, including both physical and mental health-related risks. Examples of these risks include smoking, drug and alcohol abuse, physical inactivity, unhealthy diets, HIV, and psychosocial factors.

Voluntary health promotion programs and services might include smoking cessation programs, dietary advice, offering of healthy food in the canteen, stress-reducing programs, provision of a gym and fitness programs. A program or service is voluntary when it does not set mandatory personal targets, and if incentives are provided, these are not associated with the organization’s decisions regarding employment or engagement of workers.

Voluntary health promotion services and programs complement, but cannot be a substitute for, occupational health and safety services, programs, and systems that prevent harm and protect workers from work-related injuries and ill health. Voluntary health promotion and occupational health and safety may be managed jointly by the organization, as part of an overall approach to ensuring the health and safety of workers.

When describing how it facilitates workers’ access to voluntary health promotion services and programs, the organization can explain whether it allows workers to make use of these during paid working hours. The organization can report if these services and programs are also available for family members of workers.

When describing its voluntary health promotion services and programs, the organization can also report:

- how the topics covered in these services and programs are selected, including how workers are engaged in the selection of topics;
- the extent to which these services and programs include proven effective interventions (see reference 19 in the References section);
- the metrics used to evaluate the effectiveness of these services and programs;
• the approaches used to raise awareness about these services and programs, and encourage participation.

Guidance for clauses 1.4.1 and 1.4.2

All occupational and non-occupational health services and programs are expected to respect workers’ right to privacy. Organizations are expected not to use workers’ participation in such services and programs, or the health data derived thereof, as criteria for their decisions regarding the employment or engagement of workers, including termination, demotion, promotion or offering of prospects, compensation, or any other favorable or unfavorable treatment. See references 6 and 11 in the References section.

Guidance for clause 1.4.3

Agreements at the local level typically include topics such as personal protective equipment; participation of workers’ representatives in health and safety inspections, audits, and incident investigations; provision of training and education; and protection against reprisals.

Agreements at the global level typically include topics such as compliance with the ILO’s International Labour Standards; arrangements or structures for resolving problems; and commitments regarding occupational health and safety standards and levels of performance.

Guidance for clause 1.4.4

Leading indicators measure an organization’s performance in relation to the actions it takes to prevent work-related injuries and ill health. They are important because organizations cannot rely solely on lagging indicators, which might not give a true picture of their occupational health and safety risk management due to issues such as long-latency ill health and underreporting.

Leading indicators are often unique or tailored to a specific organization. Examples of such indicators include the number of workers trained in hazard identification and incident reporting, the increase in reporting of hazards and incidents after implementation of reporting policy and processes and worker training, the frequency of health and safety inspections or audits, the average time it takes to implement the recommendations of an inspection or audit, and response times for the investigation and elimination of hazards.

References

See references 1, 9, 14, 16 and 19 in the References section.
2. Topic-specific disclosures

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

Reporting requirements

Disclosure 403-1

The reporting organization shall report the following information:

a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:

   i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;

   ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;

   iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.

b. Whether, and if so why, any workers have been excluded from this disclosure, including the types of worker excluded.

c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Guidance

Background

Occupational health and safety management systems can serve as an effective approach to managing and continually eliminating hazards and minimizing risks. It is a systems-based approach that seeks to integrate occupational health and safety management with overall business processes. A system typically moves through a 'plan-do-check-act' cycle, promoting leadership and practice through meaningful consultation and participation of workers from all job levels in the organization.

A systems-based approach, which encompasses fully integrated processes, can be a significant advancement over an approach that considers hazard identification, risk assessment, and incident investigation as isolated activities. Focusing on system deficiencies can enable an organization to identify deficiencies in its overall management of occupational health and safety; address resources, policy, and operational controls; and ensure continual improvement.
This disclosure indicates what proportion of an organization’s workers are covered by an occupational health and safety management system based on legal requirements, recognized risk management standards/guidelines, and/or recognized management system standards/guidelines. The list of legal requirements and/or recognized standards/guidelines used by the reporting organization in its occupational health and safety management system are reported under clauses 1.2.1.1 and 1.2.1.2 in the Management approach disclosures section.

If not all workers are covered by the occupational health and safety management system, the organization can report whether any of the workers not covered are at high risk of work-related injury or ill health.

In addition to the information required by this disclosure, the organization can report the number and percentage of sites covered by an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines.

The organization can also describe:

- the approach used for internal audits (e.g., whether they are carried out following an internally developed audit standard or a recognized audit standard, and the qualification of the auditors);
- whether any processes or functions have been excluded from the scope of the audit or certification, and how occupational health and safety performance is being monitored in those areas;
- the auditing or certification standard used.

An audit by an external party may include both second-party and third-party audits. Second-party audits are usually performed by customers or others on behalf of customers, or by any other external party that has a formal interest in the organization. Third-party audits are performed by independent organizations such as registrars (certification bodies) or regulators.

Types of worker can be based on criteria such as employment type (full-time or part-time), employment contract (permanent or temporary), type or degree of control (e.g., control of work or workplace, sole or shared control), and location, among others.
Disclosure 403-2 Work-related injuries

Reporting requirements

The reporting organization shall report the following information:

a. For all employees:
   i. The number and rate of fatalities as a result of work-related injury;
   ii. The number and rate of high-consequence work-related injuries (excluding fatalities);
   iii. The number and rate of recordable work-related injuries;
   iv. The main types of work-related injury;
   v. The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:
   i. The number and rate of fatalities as a result of work-related injury;
   ii. The number and rate of high-consequence work-related injuries (excluding fatalities);
   iii. The number and rate of recordable work-related injuries;
   iv. The main types of work-related injury;
   v. The number of hours worked.

c. The work-related hazards that pose a risk of high-consequence injury, including:
   i. how these hazards have been determined;
   ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;
   iii. actions taken or underway to eliminate the hazards and minimize risks using the hierarchy of controls.

d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.

e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.

f. Whether, and if so why, any workers have been excluded from this disclosure, including the types of worker excluded.

g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

2.1 When compiling the information specified in Disclosure 403-2, the reporting organization shall:
2.1.1 exclude fatalities in the calculation of the number and rate of high-consequence work-related injuries;

2.1.2 include fatalities as a result of work-related injury in the calculation of the number and rate of recordable work-related injuries;

2.1.3 include injuries as a result of commuting incidents only where the transport has been organized by the organization;

2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas:

\[
\text{Rate of fatalities as a result of work-related injury} = \frac{\text{Number of fatalities as a result of work-related injury}}{\text{Number of hours worked}} \times [200,000 \text{ or } 1,000,000]
\]

\[
\text{Rate of high-consequence work-related injuries (excluding fatalities)} = \frac{\text{Number of high-consequence work-related injuries (excluding fatalities)}}{\text{Number of hours worked}} \times [200,000 \text{ or } 1,000,000]
\]

\[
\text{Rate of recordable work-related injuries} = \frac{\text{Number of recordable work-related injuries}}{\text{Number of hours worked}} \times [200,000 \text{ or } 1,000,000]
\]

Reporting recommendations

2.2 The reporting organization should report the following additional information:

2.2.1 if the numbers and rates reported are significantly higher for certain types of injury, countries, business lines, or workers’ demographics (such as sex, gender, migrant status, age, or worker type), a breakdown of these data;

2.2.2 a breakdown of the number of recordable work-related injuries by type of incident;

2.2.3 if chemical hazards have been identified in Disclosure 403-2-c, a list of the chemicals;

2.2.4 the number of high-potential work-related incidents identified;

2.2.5 the number of close calls identified.

Guidance

For Disclosure 403-2

This disclosure covers work-related injuries. Data on work-related injuries are a measure of the extent of harm suffered by workers; they are not a measure of safety.
An increase in the number or rate of reported incidents does not necessarily mean that there have been a greater number of incidents than before; it can indicate an improvement in the recording and reporting of incidents.

If an increase in the number or rate of reported incidents is the result of the organization’s actions to improve the reporting and recording of fatalities, injuries and ill health, or its actions to expand the scope of its management system to cover more workers or workplaces, the reporting organization can explain this and report on these actions and their results.

Types of work-related injury can include death, amputation of a limb, laceration, fracture, hernia, burns, loss of consciousness, and paralysis, among others.

In the context of this Standard, work-related musculoskeletal disorders are covered under ill health (and not injuries) and are to be reported using Disclosure 403-3. If the organization operates in a jurisdiction where worker compensation systems classify musculoskeletal disorders as injuries, the organization can explain this and report these disorders using Disclosure 403-2. See references 5 and 15 in the References section for a list of musculoskeletal disorders.

Injuries involving members of the public as a result of a work-related incident are not included in this disclosure, but the organization can report this information separately. For example, the organization can report incidents where a vehicle driven by a worker causes the deaths of other road users, or where visitors are injured during their visit to the organization’s workplace.

Guidance for reporting on high-consequence work-related injuries

As per the definition of recordable work-related injury, the organization is required to report all work-related injuries as part of the ‘number and rate of recordable work-related injuries’. In addition, the organization is required to separately report high-consequence work-related injuries, with a breakdown by:

- fatalities, to be reported using Disclosures 403-2-a-i and 403-2-b-i.
- other injuries from which the worker cannot recover (e.g., amputation of a limb), or does not or is not expected to recover fully to pre-injury health status within 6 months (e.g., fracture with complications), to be reported using Disclosures 403-2-a-ii and 403-2-b-ii.

The definition of ‘high-consequence work-related injury’ uses ‘recovery time’, instead of ‘lost time’, as the criterion for determining the severity of an injury. Lost time is an indicator of the loss of productivity for an organization as a result of a work-related injury; it does not necessarily indicate the extent of harm suffered by the worker.

‘Recovery time’, in contrast, refers to the time needed for the worker to recover fully to pre-injury health status; it does not refer to the time needed for the worker to return to work. In some cases, a worker might return to work before full recovery.

In addition to reporting information on high-consequence work-related injuries based on recovery time as required by this disclosure, the organization can also report the number and rate of work-related injuries that resulted in lost-workday cases, the average number of lost days per lost-workday case, the number of lost workdays, and/or the absentee rate.

Guidance for Disclosure 403-2-c

This disclosure covers work-related hazards that pose a risk of high-consequence injury if not controlled, even when there are control measures in place. The hazards might have been identified proactively through risk assessment, or reactively as a result of either a high-potential incident or a high-consequence injury.

Examples of work-related hazards causing or contributing to high-consequence injuries include excessive workload demands, tripping hazards, or exposure to flammable materials.
If the identified work-related hazards vary significantly across different locations, the organization may group or disaggregate these by relevant categories, e.g., by geographical area or business line. Similarly, if there are a high number of hazards, the organization may group or categorize them to facilitate reporting.

When explaining how it has determined which work-related hazards pose a risk of high-consequence injury in Disclosure 403-2-c-i, the organization can describe the criteria or threshold used to determine which hazards pose such a risk and which do not. The processes to identify hazards and assess risks, and to apply the hierarchy of controls, are covered in **Clause 1.2.3**.

Disclosure 403-2-c-ii does not require reporting which work-related hazards have caused or contributed to which high-consequence injury during the reporting period; it requires the aggregate analysis of all work-related hazards that resulted in high-consequence injuries.

If a work-related incident resulting in a high-consequence injury is still under investigation at the end of the reporting period, the organization can state this in the report. The organization can report on actions taken during the reporting period to eliminate hazards and minimize risks that were identified, or for work-related incidents that took place in prior reporting periods.

**Guidance for Disclosure 403-2-d**

This disclosure covers actions taken or underway to eliminate work-related hazards and minimize risks using the hierarchy of controls that are not covered in Disclosure 403-2-c. For example, this can include actions taken in response to non-high-consequence work-related injuries.

**Guidance for Disclosure 403-2-f**

Types of worker can include criteria such as employment type (full-time or part-time), employment contract (permanent or temporary), type or degree of control (e.g., control of work or workplace, sole or shared control), and location, among others.

**Guidance for Disclosure 403-2-g**

If the organization follows the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases (ILO Code of Practice), it can state this in response to Disclosure 403-2-g.

If the organization does not follow the ILO Code of Practice, it can indicate which system of rules it applies in recording and reporting work-related injuries and its relationship to the ILO Code of Practice.

If the organization cannot directly calculate the number of hours worked by employees and/or workers who are not employees, it may estimate this on the basis of normal or standard hours of work, taking into account entitlements to periods of paid leave of absence from work (e.g., paid vacations, paid sick leave, public holidays) and explain this in the report.

When the organization cannot directly calculate or estimate the number of hours worked (e.g., because the workers performed non-routine work during an emergency situation, or because the performed work was not paid for by the hour), it is required to provide a reason for this omission as set out in **GRI 101: Foundation**. See **Clause 3.2** in **GRI 101** for requirements on reasons for omission.

**Guidance for clause 2.1.3**

Clause 2.1.3 requires the organization to include injuries as a result of commuting incidents where the transport has been organized by the organization (e.g., by company or contracted bus or vehicle). The organization may report other commuting incidents separately, for example if this information is to be reported under local law.
Clause 2.1.4 requires the organization to calculate the rates based on either 200,000 or 1,000,000 hours worked.

Standardized rates allow for meaningful comparisons of statistics, for example between different periods or organizations, or for accounting for differences in the number of workers in the reference group and the number of hours worked by them.

A rate based on 200,000 hours worked indicates the number of work-related injuries per 100 full-time workers over a one-year timeframe, based on the assumption that one full-time worker works 2,000 hours per year. For example, a rate of 1.0 means that, on average, there is one work-related injury for every group of 100 full-time workers over a one-year timeframe. A rate based on 1,000,000 hours worked indicates the number of work-related injuries per 500 full-time workers over a one-year timeframe.

A rate based on 200,000 hours worked might be more suitable for small organizations.

In addition to standardized rates, this disclosure requires the organization to report absolute data (i.e., numbers), to allow information users to calculate the rates themselves using other methodologies if needed.

Target 8.8 of the UN Sustainable Development Goals aims to ‘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’. Some groups might be at increased risk of work-related injury due to demographic factors such as sex, gender, migrant status, or age; it can thus be beneficial to break down data on work-related injuries by these demographic criteria.

ILO Convention 143: ‘Migrant Workers (Supplementary Provisions) Convention’ defines ‘migrant worker’ as ‘a person who migrates or who has migrated from one country to another with a view to being employed otherwise than on his own account and includes any person regularly admitted as a migrant worker’. See ILO Convention 143 for more guidance.

If the data on work-related injuries are driven primarily by certain types of injury (e.g., amputation, paralysis) or incident (e.g., explosion, road accident), the organization can provide a breakdown of this information.

See reference 10 in the References section.
Disclosure 403-3 Work-related ill health

Reporting requirements

<table>
<thead>
<tr>
<th>Disclosure 403-3</th>
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<tbody>
<tr>
<td>The reporting organization shall report the following information:</td>
</tr>
<tr>
<td>a. For all employees:</td>
</tr>
<tr>
<td>i. The number of fatalities as a result of work-related ill health;</td>
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<tr>
<td>ii. The number of cases of recordable work-related ill health;</td>
</tr>
<tr>
<td>iii. The main types of work-related ill health.</td>
</tr>
<tr>
<td>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</td>
</tr>
<tr>
<td>i. The number of fatalities as a result of work-related ill health;</td>
</tr>
<tr>
<td>ii. The number of cases of recordable work-related ill health;</td>
</tr>
<tr>
<td>iii. The main types of work-related ill health.</td>
</tr>
<tr>
<td>c. The work-related hazards that pose a risk of ill health, including:</td>
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<tr>
<td>i. how these hazards have been determined;</td>
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<tr>
<td>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</td>
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<tr>
<td>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</td>
</tr>
<tr>
<td>d. Whether, and if so why, any workers have been excluded from this disclosure, including the types of worker excluded.</td>
</tr>
<tr>
<td>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</td>
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</table>

2.3 When compiling the information specified in Disclosure 403-3, the reporting organization shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.

2.4 Reporting recommendations

2.4.1 if the numbers reported are significantly higher for certain types of ill health, countries, business lines, or workers’ demographics (such as sex, gender, migrant status, age, or worker type), a breakdown of these data;

2.4.2 if chemical hazards have been identified in Disclosure 403-3-c, a list of the chemicals;
2.4.3 the number of employees, and workers who are not employees but whose work
and/or workplace is controlled by the organization, exposed to each hazard
identified in Disclosure 403-3-c.

Guidance

Guidance for Disclosure 403-3

Work-related ill health can refer to acute, recurring, or chronic health problems caused or aggravated by
work conditions or practices. They include musculoskeletal disorders, skin and respiratory diseases,
malignant cancers, diseases caused by physical agents (such as noise-induced hearing loss or vibration-
caused diseases), and mental illnesses (such as anxiety or post-traumatic stress disorder). This disclosure
covers, but is not limited to, the diseases included in the 'ILO List of Occupational Diseases'. In the
context of this Standard, work-related musculoskeletal disorders are covered under ill health (and not
injuries) and are to be reported using this disclosure.

This disclosure covers all cases of work-related ill health notified to the reporting organization or
identified by the organization through medical surveillance, during the reporting period. The organization
might be notified of cases of work-related ill health through reports by affected workers, compensation
agencies, or healthcare professionals. The disclosure may include cases of work-related ill health that were
detected during the reporting period among former workers. If the organization determines, for example
through investigation, that the notified case of work-related ill health is not due to exposure whilst
working for the organization, it can explain this in the report.

This disclosure covers both short-latency and long-latency work-related ill health. Latency refers to the
time period between exposure and the onset of ill health.

Many long-latency cases of work-related ill health go undetected; if detected, they might not necessarily be
due to exposures with one employer. For example, a worker might be exposed to asbestos while working
for different employers over time, or might suffer from a long-latency disease that turns fatal many years
after the worker has left the organization. For this reason, data on work-related ill health is to be
complemented with information on work-related hazards.

In some situations, an organization might not be able to collect or publicly disclose data on work-related ill
health. The following are examples of these situations:

- National or regional regulations, contractual obligations, health insurance provisions, and other legal
  requirements related to the privacy of workers’ health-related information, might prevent
  organizations from collecting, maintaining, and publicly reporting these data.

- The nature of information on workers’ exposure to psychosocial factors, largely based on self-
  disclosure and in many instances protected under healthcare privacy regulations, might limit an
  organization in disclosing this information.

In these situations, the reporting organization is required to provide a reason for this omission as set out
in GRI 101: Foundation. See clause 3.2 in GRI 101 for requirements on reasons for omission.

Cases of ill health involving members of the public as a result of a work-related incident are not included
in this disclosure, but the organization can report this information separately. An example of such an
incident is when a chemical substance spill causes ill health among members of a nearby community.

Guidance for Disclosure 403-3-c

This disclosure includes exposures to the 'International Agency for Research on Cancer (IARC) Group 1'
(carcinogenic to humans), 'IARC Group 2A' (probably carcinogenic to humans), and 'IARC Group 2B'
(possibly carcinogenic to humans) agents. See references 17 and 18 in the References section.

See Guidance for Disclosure 403-2-c for more information on reporting on hazards.
Guidance for Disclosure 403-3-d

Types of worker can include criteria such as employment type (full-time or part-time), employment contract (permanent or temporary), type or degree of control (e.g., control of work or workplace, sole or shared control), and location, among others.

Guidance for Disclosure 403-3-e

If the organization follows the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases (ILO Code of Practice), it can state this in response to Disclosure 403-3-e.

If the organization does not follow the ILO Code of Practice, it can indicate which system of rules it applies in recording and reporting work-related ill health and its relationship to the ILO Code of Practice.

Guidance for clause 2.4.1

If the data on work-related ill health are driven primarily by certain types of ill health or disease (e.g., respiratory or skin diseases) or incident (e.g., exposure to bacteria or viruses), the organization can provide a breakdown of this information.

See also Guidance for clauses 2.2.1 and 2.2.2.

References

See references 5 and 15 in the References section.
References

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

Authoritative intergovernmental instruments:

15. World Health Organization (WHO), Classification of Diseases (ICD), updated regularly.
Other relevant references:


Defined Terms

close call

work-related incident where no injury or ill health occurs, but which has the potential to cause these

Note 1: A ‘close call’ might also be referred to as a ‘near-miss’ or ‘near-hit’.

Note 2: This definition is based on ISO 45001:2018.

commuting incident

incident that occurs when the worker is traveling between a place of private activity (e.g., residence, restaurant) and a place of work or workplace

Note: Modes of travel include motor vehicles (e.g., motorcycles, cars, trucks, buses), railed vehicles (e.g., trains, trams), bicycles, aircrafts, and walking, among others.

exposure

quantity of time spent at or the nature of contact with certain environments that possess various degrees and kinds of hazard, or proximity to a condition which might cause injury or ill health (e.g., chemicals, radiation, high pressure, noise, fire, explosives)

formal agreement

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

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

formal joint management–worker health and safety committee

committee composed of management and worker representatives, whose function is integrated into an organizational structure, and which operates according to agreed written policies, procedures and rules, and helps facilitate worker participation and consultation on matters of occupational health and safety

health promotion

process of enabling people to increase control over and improve their health

Note 1: The terms ‘health promotion’, ‘wellbeing’, and ‘wellness’ are often used interchangeably.
**Note 2:** This definition comes from the World Health Organization (WHO), Ottawa Charter for Health Promotion, 1986.

**Hierarchy of Controls**

A systematic approach to enhance occupational health and safety, eliminate hazards, and minimize risks.

**Note 1:** The hierarchy of controls seeks to protect workers by ranking the ways in which hazards can be controlled. Each control in the hierarchy is considered less effective than the one before it. The priority is to eliminate the hazard, which is the most effective way to control it.

**Note 2:** The International Labour Organization (ILO) Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001) from 2001 and ISO 45001:2018 list the following preventive and protective measures in the following order of priority:

- eliminate the hazard/risk;
- substitute the hazard/risk with less hazardous processes, operations, materials or equipment;
- control the hazard/risk at source, through the use of engineering controls or organizational measures;
- minimize the hazard/risk by the design of safe work systems, which include administrative control measures;
- where residual hazards/risks cannot be controlled by collective measures, provide for appropriate personal protective equipment, including clothing, at no cost, and implement measures to ensure its use and maintenance.

**High-consequence work-related injury**

A work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months.

**High-potential work-related incident**

A work-related incident with a high probability of causing a high-consequence injury.

**Note 1:** Examples of high-potential incidents might include incidents involving malfunctioning equipment, explosion, or vehicle collision with a high probability of causing a high-consequence injury.

**Note 2:** This definition is based on ISO 45001:2018.

**Occupational health and safety management system**

A set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives.
occupational health and safety risk

combination of the likelihood of occurrence of a work-related hazardous event or exposure, and the severity of injury or ill health that can be caused by the event or exposure

Note: This definition is based on ISO 45001:2018.

occupational health services

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

Note 1: Functions of occupational health services include:

- surveillance of factors in the work environment, including any sanitary installations, canteens, and housing provided to workers, or in work practices, which may affect workers' health;
- 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;
- promotion of the adaptation of work to the worker;
- organization of first aid and emergency treatment.


recordable work-related injury or ill health

work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, loss of consciousness, or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness


work-related hazard

source or situation with the potential to cause injury or ill health

Note 1: Hazards can be:
• physical (such as radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
• ergonomic (such as improperly adjusted workstations and chairs, awkward movements, vibration);
• chemical (such as exposure to solvents, carbon monoxide, flammable materials, pesticides);
• biological (such as exposure to blood and bodily fluids, fungi, bacteria, viruses, insect bites);
• psychosocial (such as verbal abuse, harassment, or bullying);
• related to work-organization (such as excessive workload demands, shift work, long hours, night work, workplace violence).

**Note 2**: This definition is based on International Labour Organization (ILO), Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001), 2001; and ISO 45001:2018.

**work-related incident**

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

**Note 1**: This definition is based on ISO 45001:2018.

**Note 2**: Incidents might be due to, for example, electrical problems, explosion, fire; overflow, overturning, leakage, flow; breakage, bursting, splitting; loss of control, slipping, stumbling and falling; body movement without stress; body movement under/with stress; shock, fright; workplace violence or harassment (such as sexual harassment).

**Note 3**: An incident that results in injury or ill health might be referred to as an 'accident'. An incident that could result in injury or ill health but where none occurs is often referred to as a 'close call', 'near-miss', or 'near-hit'.

**work-related injury or ill health**

negative impacts on health arising from exposure to hazards at work

**Note 1**: This definition is based on the International Labour Organization (ILO), Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001), 2001.

**Note 2**: ‘Ill health’ indicates damage to health and includes diseases, illnesses, and disorders. The terms ‘disease’, ‘illness’, and ‘disorder’ are often used interchangeably and refer to conditions with specific symptoms and diagnoses.

**Note 3**: Work-related injuries and ill health are those that arise from exposure to hazards at work. Other types of incident can also occur that are not connected with the work itself. For example, the following incidents are not considered to be work related:

• a worker suffers a heart attack while at work, unconnected with work;
• a worker driving to or from work is injured in a car accident (where driving is not part of their work, nor has the transport been organized by the employer);
• a worker with epilepsy has a seizure at work, unconnected with work.
Note 4:

**Traveling for work:** Injuries and ill health that occur while a worker is traveling are work related if, at the time of the injury or ill health, the worker was engaged in work activities ‘in the interest of the employer’. Examples of such activities include travel to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).

**Working at home:** Injuries and ill health that occur when working at home are work related if the injury or ill health occurs while the worker is performing work at home, and the injury or ill health is directly related to the performance of work rather than the general home environment or setting.

**Mental illness:** A mental illness is considered to be work related if it has been notified voluntarily by the worker and supported by an opinion from a licensed healthcare professional with appropriate training and experience, stating that the illness is work related.


Note 5: The terms ‘occupational’ and ‘work-related’ are often used interchangeably.

worker participation

workers’ involvement in decision-making

**Note 1:** Worker participation might be carried out through workers’ representatives.

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

worker consultation

seeking of workers’ views before making a decision

**Note 1:** Worker consultation might be carried out through workers’ representatives.

**Note 2:** Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives for them to make an informed decision. Genuine consultation involves dialogue.

**Note 3:** Worker participation and consultation are two distinct terms with specific meanings. See definition of ‘worker participation’.

worker representative

person who is recognized as such under national law or practice, whether they are:
• a trade union representative, namely, a representative designated or elected by trade unions
or by members of such unions; or

• an elected representative, namely, a representative who is freely elected by the workers of
the undertaking in accordance with provisions of national laws, regulations or collective
agreements, whose functions do not include activities which are recognized as the exclusive
prerogative of trade unions in the country concerned.

**Note:** This definition comes from the International Labour Organization (ILO)

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Annex – Additional recommendations from the Project Working Group

As part of its deliberations in the development of GRI 403: Occupational Health and Safety, the Project Working Group (PWG) has discussed whether organizations in the business of leasing offices/workspaces should be required to report on the health and safety of workers working in their leased out offices/spaces using GRI 403.

The PWG has recommended that GRI 403 focus on those persons that perform work for the reporting organization, and exclude persons working in a workplace owned by the organization but who do not perform work for it. These cases may be reported as part of an organization’s customer health and safety practices.

Along similar lines, the PWG has recommended excluding injuries and cases of ill health involving members of the public as a result of a work-related incident from GRI 403.

The PWG would like to recommend to the GSSB that standards for public and customer health and safety be revised or developed, to ensure these instances are adequately covered in the GRI Standards.