

**GRI 403: OCCUPATIONAL HEALTH
AND SAFETY**
2016

GRI
403

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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	<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.
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 <u>underlined</u> .
Effective date	This Standard is effective for reports or other materials published on or after 1 July 2018. 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). These 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

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.**

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

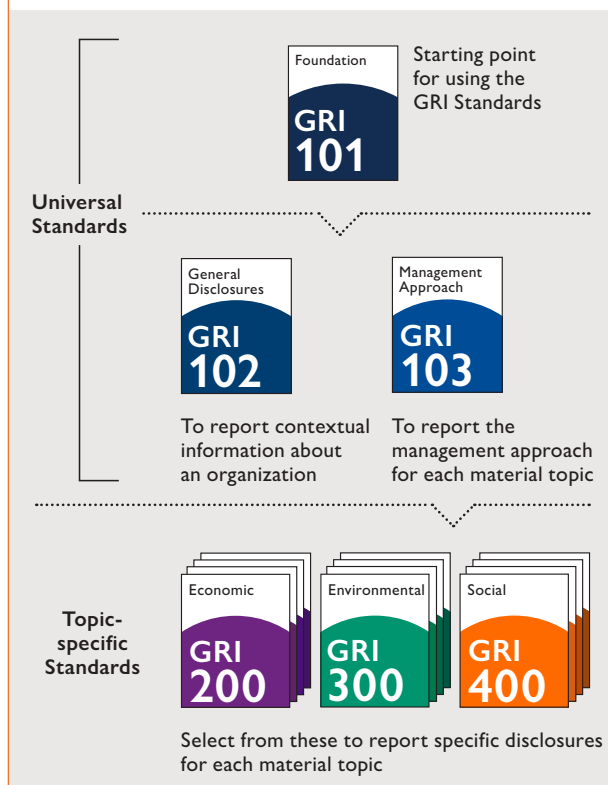
1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

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.

Figure 1
Overview of the set of GRI Standards



C. Requirements, recommendations and guidance

The GRI Standards include:

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

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

Guidance. These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See [GRI 101: Foundation](#) for more information.

D. Background context

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

GRI 403 addresses the topic of occupational health and safety.

The right to a healthy and safe workplace is recognized as a human right and is addressed in various authoritative international instruments.

The health and safety of workers can be affected by both the work they perform and the workplace where it is performed. Therefore, an organization is expected to be responsible for the occupational health and safety of:

- all workers performing work that is controlled by the organization;
- all workers whose workplace is controlled by the organization, whether or not their work is under the control of the organization.

The principles of occupational health and safety management systems include developing a policy, analyzing and controlling health and safety risks, providing training, and recording and investigating health and safety incidents.

Health and safety at work involves both the prevention of harm, and the promotion of health and well-being.

The prevention of harm means adhering to high standards and best practices with regards to a safe and healthy working environment. Best practices include following the industrial hygiene hierarchy of controls and its approach of controlling hazards to prevent risk. Best practices also include respect for human capacities and tolerances as described by the sciences of ergonomics and toxicology. They also include the implementation of the principles of Process Safety Management.

Health and safety impacts can arise over the use of unsafe equipment, machinery, processes, and practices. They can also arise with the use of dangerous substances, such as chemical, physical and biological agents.

The promotion of health and well-being is to be tempered by workers' legitimate rights to medical privacy, and limited to an organization's genuine occupational requirements. Within these limits, the active promotion of health and safety can include voluntary programs in areas such as mental health, ergonomics, physical fitness or smoking cessation.

These concepts are covered in key instruments of the International Labour Organization and the Organisation for Economic Co-operation and Development: see [References](#).

The disclosures in this Standard can provide information about an organization's impacts related to occupational health and safety, and how it manages these impacts.

GRI 403: Occupational Health and Safety

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 representation in formal joint management–worker health and safety committees
- Disclosure 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities
- Disclosure 403-3 Workers with high incidence or high risk of diseases related to their occupation
- Disclosure 403-4 Health and safety topics covered in formal agreements with trade unions

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, as well as reporting topic-specific disclosures for those topics.

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

Reporting requirements

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

Management approach disclosures

Continued

Guidance

When reporting its management approach for occupational health and safety, the reporting organization can also describe assistance programs about serious diseases for:

- workers whose work, or workplace, is controlled by the organization; and their families;
- community members.

This description can also include whether such programs involve education and training, counseling, measures relating to prevention and risk control for diseases, or treatment.

2. Topic-specific disclosures

Disclosure 403-1

Workers representation in formal joint management–worker health and safety committees

Reporting requirements

Disclosure
403-1

The reporting organization shall report the following information:

- a. The level at which each formal joint management-worker health and safety committee typically operates within the organization.
- b. Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees.

Reporting recommendations

- 2.1 When compiling the information specified in Disclosure 403-1-b, the reporting organization should explain how the percentage was calculated, including any assumptions made, such as which workers were included in the calculation.

Guidance

Guidance for Disclosure 403-1

This disclosure covers formal health and safety committees that help monitor, collect feedback and advise on occupational safety programs. These committees can exist at the facility level, or at the multi-facility, regional, group or organizational levels.

A formal committee is a committee whose existence and function are integrated in an organization's organizational and authority structure, and that operate according to certain agreed, written rules.

Guidance for Disclosure 403-1-b

This disclosure covers workers performing work that is under the direct control of the reporting organization, as well as workers performing work at a site controlled by the organization, even if the work itself is not controlled by the organization.

This disclosure requires reporting the percentage of workers represented by formal joint management-worker health and safety committees. It does not require reporting the percentage of workers who are members of these committees.

Background

Respect for the rights of workers and their participation in health and safety decisions are key. This includes the right of workers to:

- know fully about the hazard of their work;
- receive all necessary education and training to perform work safely;
- refuse unsafe work without fear of reprisal;
- participate fully in the establishment and implementation of occupational health and safety policies, procedures, investigations and risk assessments.

A health and safety committee with joint representation can facilitate a positive health and safety culture. The use of committees is one way to involve workers in driving the improvement of occupational health and safety in the workplace. Participation can be by means of properly and independently elected worker health and safety representatives, and through worker members of joint management-worker health and safety committees.

This disclosure provides one measure of the extent to which workers whose work, or workplace, is controlled by an organization are actively involved in health and safety.

Disclosure 403-2

Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities

Reporting requirements

The reporting organization shall report the following information:

- a. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by:
 - i. region;
 - ii. gender.
- b. Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by:
 - i. region;
 - ii. gender.
- c. The system of rules applied in recording and reporting accident statistics.

Disclosure
403-2

2.2 When compiling the information specified in Disclosure 403-2, the reporting organization shall:

- 2.2.1 indicate whether minor (first-aid level) injuries are included or excluded in the injury rate (IR);
- 2.2.2 include fatalities in the injury rate (IR);
- 2.2.3 in calculating 'lost days', indicate:
 - 2.2.3.1 whether 'days' means 'calendar days' or 'scheduled work days';
 - 2.2.3.2 at what point the 'lost days' count begins (for example, the day after the accident or three days after the accident).

Reporting recommendations

2.3 When compiling the information specified in Disclosure 403-2, the reporting organization should:

- 2.3.1 report the occupational disease rate (ODR), lost day rate (LDR), and absentee rate (AR) for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by:
 - 2.3.1.1 region;
 - 2.3.1.2 gender;
- 2.3.2 explain how the information in Disclosure 403-2-b was calculated, including any assumptions made, such as which workers were included in the calculation;
- 2.3.3 in situations where national law follows the ILO *Code of Practice on Recording and Notification of Occupational Accidents and Diseases (Code of Practice)*, state that fact and that practice follows the law;
- 2.3.4 in situations where national law does not follow the ILO *Code of Practice*, indicate which system of rules it applies and their relationship to the ILO *Code of Practice*.

Disclosure 403-2

Continued

Guidance*Guidance for Disclosure 403-2*

See also definitions of 'absentee' and 'occupational disease' in the *GRI Standards Glossary*.

Guidance for Disclosure 403-2-c

An organization is expected to identify the system used to track and report on health and safety incidents and performance, and to ensure that this system covers all significant operations and geographic locations. In some cases, multiple systems can be used across the organization.

Guidance for clauses 2.3.3 and 2.3.4

The ILO *Code of Practice* was developed for the reporting, recording, and notification of workplace accidents.

Background

Low injury and absentee rates are generally linked to positive trends in morale and productivity. This disclosure shows whether health and safety management practices are resulting in fewer occupational health and safety incidents. Evaluating trends and patterns can also indicate potential workplace inequity.

Disclosure 403-3

Workers with high incidence or high risk of diseases related to their occupation

Reporting requirements

Disclosure
403-3

The reporting organization shall report the following information:

- a. Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases.

Guidance

Background

This disclosure has specific relevance for organizations working in countries with a high risk or incidence of communicable diseases, and those in professions that have a high incidence of specific diseases.

Preventing serious diseases contributes to health, satisfaction, and low turnover rate.

Disclosure 403-4

Health and safety topics covered in formal agreements with trade unions

Reporting requirements

Disclosure
403-4

The reporting organization shall report the following information:

- a. Whether formal agreements (either local or global) with trade unions cover health and safety.
- b. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements.

Guidance

Guidance for Disclosure 403-4

Agreements at the local level typically address topics that can include:

- personal protective equipment;
- joint management-worker health and safety committees;
- participation of worker representatives in health and safety inspections, audits, and accident investigations;
- training and education;
- complaints mechanisms;
- the right to refuse unsafe work;
- periodic inspections.

Agreements at the global level typically address topics that can include:

- compliance with the ILO;
- arrangements or structures for resolving problems;
- commitments regarding target performance standards, or levels of practice to apply.

Background

Formal agreements can promote the acceptance of responsibilities by both parties and the development of a positive health and safety culture. This disclosure reveals the extent to which workers are actively involved in formal, labor-management agreements that determine health and safety management arrangements.

References

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

Authoritative intergovernmental instruments:

1. International Labour Organization (ILO), *Code of Practice on Recording and Notification of Occupational Accidents and Diseases*, 1996.
2. International Labour Organization (ILO) Convention 155, 'Occupational Safety and Health Convention' and related Protocol 155, 1981.
3. International Labour Organization (ILO) Convention 161, 'Occupational Health Services Convention', 1985.
4. International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001)*, 2001.
5. International Labour Organization (ILO), 'Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy', 2006.
6. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011.

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