

GRI 403: Occupational Health and Safety - Topic Standard - Cross-sectoral
Disclosure GRI 403-7

Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2021-01-01

ESRS: ESRS S1 Own Workforce

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
OHS risk controls	A plain description of how the organisation prevents or reduces major work-related health and safety harm that is tied to its own activities, products or services through its business relationships, together with the main hazards and risks involved.	Health and safety	The controls are described for direct operations only and do not reconcile to the supplier, contractor or other business-relationship risk register.	Risk assessments, control plans, supplier or contractor safety requirements, incident logs, and internal H&S procedures showing the controls in place and the hazards they address.

How to prepare

- 1 Set the boundary for the disclosure first:** decide which parts of the business, which products or services, and which business partners are in scope for the description.
- 2** Define what you will treat as a significant negative health and safety impact, and identify the related hazards and risks you will use when assessing it.
- 3** Gather the supporting material that shows how the organisation prevents or reduces those impacts, including any internal policies, procedures, assessments, or other records used in practice.
- 4** Draft a clear narrative that explains the approach in plain language, making sure it covers the direct links through operations, products or services, and through business relationships.
- 5** Record any exclusions, scope changes, or assumptions so a reviewer can see what was left out and why the reported description is framed the way it is.
- 6** Check the final wording and evidence against the official source to confirm the disclosure matches the required content and that nothing material has been missed or added.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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