

GRI 416: Customer Health and Safety - Topic Standard - Cross-sectoral
Disclosure GRI 416-2

Incidents of non-compliance concerning the health and safety impacts of products and services

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S4 Consumers and End-users

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Prior-period breaches	A short note on any compliance breaches that happened in earlier reporting periods but are being reported now, including what happened and why it is being brought into this period's disclosure.	Legal / Compliance	The event is assigned to the wrong reporting period, so an earlier-period breach is counted as current-period activity.	Case log, investigation file, legal/compliance review, and the reporting-period cut-off check that shows the event belongs to an earlier period.
Compliance incidents	A concise description of each instance where a rule, permit, licence, code, or similar requirement was not met, with enough detail to distinguish separate events.	Legal / Compliance	Separate breaches are merged or one event is split inconsistently, so the incident count does not reconcile to the compliance log.	Incident register, compliance tracker, regulator correspondence, internal investigation notes, and any breach notifications.
Product safety breaches	The total count of non-compliance events during the reporting period that relate to product or service health-and-safety rules or voluntary commitments, counted as incidents rather than customers, complaints, or products.	Product Safety / Quality Assurance	Incident counts are mixed with complaints, recalls, or affected products, so the number does not reconcile to the product safety incident register.	Product safety incident log, quality assurance records, recall or corrective-action files, regulatory notices, and the period-end count used for reporting.
No breaches statement	A brief confirmation that no non-compliance with relevant rules or voluntary commitments has been identified for the period, where that is the case.	Legal / Compliance	A known breach is omitted from the no-issues statement, so the disclosure contradicts the compliance review for the period.	Signed compliance review, legal sign-off, and the period-end assessment showing no recorded breaches.

How to prepare

- 1 Set the reporting boundary first:** decide which business units, products, services and time period you are covering, so you can separate issues arising in the current year from any matters linked to earlier periods.
- 2 Agree what will count as a reportable case.** Use one internal definition for a breach or failure to follow relevant rules or voluntary commitments on product and service health and safety, and make sure the team applies it consistently.
- 3 Gather the source records that support the count.** Pull together incident logs, compliance reviews, investigation files, legal or regulatory correspondence, and any other evidence needed to show whether a case occurred and when it happened.
- 4 Prepare the disclosure content in the format you will publish.** Include the total number of cases in the reporting period, note any cases tied to earlier periods if they exist, and add a short statement if no such issue was identified.
- 5 Record any exclusions, restatements or scope changes.** If you leave anything out, or if your counting method or boundary has changed since the last cycle, explain that clearly so readers can understand the figures.
- 6 Check the draft against the official source before sign-off.** Confirm the wording, count and any narrative match the underlying evidence and that nothing required by the source has been missed.

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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