

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

Disclosure GRI 403-10

Work-related ill health

Framework: GRI Standards

Type: Metrics + narrative

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
Worker population	The set of people included in this disclosure, using the organisation's chosen worker categories for the reporting period.	HR / People team	Worker categories do not match the HRIS or contractor register, so a group is counted twice or left out.	Workforce register, HRIS headcount extract, contractor or agency population list, reporting boundary note.
Fatal illness count	The number of deaths in the period that are linked to illness arising from work.	Health and Safety	Deaths from work-linked illness are mixed with injury fatalities, or the period is taken from the incident date instead of the death date.	H&S incident log, occupational health case records, investigation files, insurer or legal notifications.
Recordable illness cases	The count of work-linked illness cases that meet the organisation's recordable threshold for the period.	Health and Safety / Occupational Health	Recordable cases are not aligned to the case register, or non-recordable referrals are counted as cases.	Occupational health register, incident reporting system, case management records, recordability criteria note.
Illness types	The main illness categories seen in the reporting period among work-linked cases.	Occupational Health	Diagnosis labels are used inconsistently, so similar cases are split across different categories or grouped under the wrong one.	Case summaries, occupational health trend report, coded diagnosis list, management review pack.
Workplace health hazards	The main work-related conditions or exposures that could lead to illness.	Health and Safety	Hazards are described at too high a level, so specific exposures in the risk register are missed.	Risk assessment register, exposure monitoring results, workplace inspection findings, hazard register.
Hazard identification method	How the organisation worked out which workplace health hazards to include, including the method or sources used.	Health and Safety	The method used to identify hazards is not documented, so the reported hazards cannot be traced back to the source assessments.	Risk assessment methodology, hazard review procedure, exposure survey approach, governance paper.
Hazards linked to cases	Which of the identified workplace health hazards were connected to illness cases during the reporting period.	Health and Safety / Occupational Health	The hazard list is not reconciled to the case files, so a contributing exposure is missed or linked to the wrong illness case.	Case investigation notes, occupational health opinion, root-cause analysis, incident-to-hazard mapping.
Health risk actions	The steps already taken or in progress to remove health hazards and reduce remaining risk, including controls used in order of preference.	Health and Safety / Operations	Actions are reported without matching the control hierarchy, so lower-order fixes are shown as if the hazard had been removed.	Action tracker, risk treatment plan, control implementation log, management review minutes.
Excluded workers	Whether any workers were left out of this disclosure.	Reporting / Sustainability	An excluded population is not flagged, so the disclosure appears to cover the full workforce when it does not.	Boundary statement, exclusion log, reporting methodology note, sign-off memo.
Exclusion details	The reason each worker group was left out and the type of worker affected.	Reporting / Sustainability	The exclusion reason is vague or the worker type is misclassified, so readers cannot tell which population was omitted.	Exclusion rationale note, boundary memo, workforce segmentation list, approval record.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Compilation notes	Any extra explanation needed to understand the figures, including the methods, assumptions and rules used to build them.	Reporting / Sustainability	The figures are not tied to the same method or assumptions as the source records, so the reported totals cannot be reproduced.	Methodology note, calculation workbook, assumptions log, data quality commentary.

How to prepare

- 1 Set the reporting boundary first:** decide which people are included in the disclosure, and make sure your scope matches the workforce group you intend to report on.
- 2 Define the measures you will use for each required item:** deaths linked to work-related ill health, recorded cases of work-related ill health, the main illness categories, and the hazards connected to those cases.
- 3 Gather the supporting records and source documents:** incident logs, occupational health data, risk assessments, investigation notes, and any other evidence that shows how the figures and descriptions were built.
- 4 Prepare the disclosure content in a clear structure:** provide the numbers where needed, describe the main illness types and hazards, explain how the hazards were identified, and state the actions taken or in progress to remove or reduce them using the control approach applied by the organisation.
- 5 Check whether any people were left out of the reporting set;** if so, record who was excluded and why, including the type of worker affected.
- 6 Add a short methods note** so readers can understand the compilation approach, including any standards used, the calculation method, and any assumptions or judgement calls; then compare the draft with the official source to confirm nothing material 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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