

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

Disclosure GRI 403-3

Occupational health services

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
Occupational health role	Describe what the occupational health service does for employees and for non-employee workers whose work or workplace the organisation controls, focusing on how it helps spot hazards and reduce risk.	Health and Safety	The service scope is taken from a generic provider contract and misses non-employee workers whose workplace is controlled by the organisation.	Service scope or terms of reference, provider contract, health and safety procedures, and any internal description of service activities.
Service quality and access	Explain the steps used to keep these health services fit for purpose and how workers are able to use them in practice.	Health and Safety	Access arrangements are described from policy only and do not reconcile to the actual booking or referral process workers use.	Service quality checks, provider review records, worker access instructions, referral routes, booking arrangements, and communication materials.

How to prepare

- 1 Set the reporting boundary first:** decide which people groups are in scope, covering employees and any non-employees whose job or work location is under the organisation's control.
- 2 Define the service content in plain terms:** describe what the occupational health function actually does to spot hazards and reduce or remove risks for those in scope.
- 3 Gather support for the description:** collect internal records, procedures, service descriptions, contracts, or other evidence that shows the service exists and what it covers.
- 4 Prepare the quality-and-access explanation:** set out how the organisation checks the service is fit for purpose and how workers can use it in practice.
- 5 Record any exclusions or changes clearly:** note where the scope, service model, or access arrangements differ from prior reporting periods, and explain the reason for the change.
- 6 Check the draft against the source material before publishing:** confirm the wording matches the underlying requirement, the evidence supports each statement, and nothing material has been left out 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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.