

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

Disclosure GRI 403-4

Worker participation, consultation, and communication on occupational health and safety

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
Worker input process	How employees and other people whose work or workplace is under the organisation's control are involved in shaping, running and reviewing the health and safety system; include the main participation and consultation routes used.	Health and safety / HR	The process is described for employees only and misses controlled-site contractors or agency workers, so the population does not match the scope of the disclosure.	Meeting notes, consultation records, worker forum terms of reference, policy/process documents, and examples of feedback being used in system reviews.
Safety information access	How workers are given access to, and kept informed about, health and safety information that is relevant to their roles and workplaces; capture the channels, timing and any role-based tailoring.	Health and safety / Internal communications	The disclosure describes general communications but does not reconcile to the actual channels used for workers, or it omits site-based and non-desk workers who do not use the main system.	Induction materials, intranet pages, toolbox talk records, noticeboard screenshots, training logs, and communication plans.
Joint safety committee	Whether there is a formal committee made up of management and worker representatives for health and safety oversight.	Health and safety / Governance	A local forum is counted as a formal committee even though it has no agreed mandate or worker representation, so the definition/category is wrong.	Committee charter, terms of reference, governance register, and meeting calendar.
Committee remit and cadence	What the committee is responsible for, how often it meets, and what decisions it can make or influence.	Health and safety / Governance	Responsibilities and decision rights are taken from an outdated terms-of-reference document and no longer match the current committee practice.	Terms of reference, minutes, action logs, and governance approval documents.
Unrepresented workers	Whether any workers are outside the coverage of the formal health and safety committees.	Health and safety / HR	The answer is based on head office membership only and misses site, shift, or remote workers who are not actually covered.	Committee membership lists, workforce coverage mapping, site/shift rosters, and representation arrangements.
No-representation reason	If any workers are not covered by the committees, explain why that gap exists in practice.	Health and safety / HR	The explanation does not match the actual coverage gap, or it gives a generic reason without identifying the specific worker group left out.	Coverage mapping, local consultation arrangements, union or representative agreements, and management explanations for excluded groups.

How to prepare

- 1 Set the reporting boundary first:** identify the people covered, including employees and any non-employees whose work or workplace the organisation controls, so the disclosure matches the intended population.
- 2 Map the two required process areas in plain language:** how workers are involved in shaping, running and checking the health and safety system, and how they are given access to and told about relevant health and safety information.
- 3 Check whether formal shared health and safety committees exist,** and if they do, gather a clear summary of what they do, how often they meet, and how much decision-making power they have.

- 4 Confirm whether any workers are outside committee coverage; if so, prepare a short explanation of who is not covered and why that is the case.
- 5 Collect the supporting records and statements that back each part of the answer, then assemble the final text and any yes/no responses so they are consistent with the evidence.
- 6 Review the draft against the official source to make sure every required point is covered, any exclusions or changes are explained, and nothing has been added, omitted or overstated.

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.

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