

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

Disclosure GRI 403-6

## Promotion of worker health

**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
Healthcare access support	Describe the practical ways the organisation helps employees and other workers whose work or workplace it controls reach non-work medical and healthcare services, and state what level of access is available.	HR / People	Access is described from a policy that does not match the actual worker group covered, or the scope of access is taken from one site while other controlled workplaces use different arrangements.	Worker handbook, benefits summary, occupational health or HR policy, provider contracts, intranet guidance, and any local access arrangements.
Health promotion programmes	List any optional health promotion services or programmes offered to workers, and name the specific major non-work health risks each one is meant to address.	HR / Wellbeing	The programme list is built from generic wellbeing activity and the named health risks do not align to the actual service content, or a worker group offered the programme is missed.	Wellbeing programme catalogue, provider materials, campaign plans, benefits communications, and any risk mapping used by HR or occupational health.
Programme access arrangements	Explain the steps, channels, or conditions the organisation uses to help workers get to those services and programmes.	HR / People	The access route is written from the central policy but does not reconcile to the provider enrolment process or local site practice, so the reported method is not the one workers actually use.	Enrolment instructions, manager guidance, HR portal pages, provider onboarding notes, and communications sent to workers.

### How to prepare

- 1 Set the reporting boundary first:** list the people groups covered here, namely employees and any non-employee workers whose job or workplace the organisation controls. Keep that scope fixed before drafting the disclosure.
- 2 Define what you will count as access to non-work medical or healthcare support, and separate that from any optional wellbeing offer.** Make sure your wording covers both the type of support and how far access extends.
- 3 Gather proof for the access arrangements and the support offered.** Pull together the policies, programme notes, provider details, internal guidance, or other records that show how workers can use the services in practice.
- 4 Write the disclosure in two parts:** first explain how access to non-work medical or healthcare services is enabled, then describe any voluntary health-promotion services or programmes and name the non-work health risks they are meant to address.
- 5 Add a short note on any limits, exclusions, or changes in coverage** so readers can see exactly what is and is not included, and whether the approach differs across worker groups.
- 6 Check the final text against the official source and your evidence pack** to confirm the scope, the access explanation, and the programme description all match the underlying records without adding anything extra.

---

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](mailto: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.