

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

Disclosure GRI 403-8

# Workers covered by an occupational health and safety management system

**Framework:** GRI Standards

**Type:** Coverage + 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
Safety system in place	Whether the organisation has put in place a workplace health and safety management approach that is built on applicable law and/or recognised guidance.	Health and safety / Operations	The yes/no answer is based on a policy statement rather than an implemented system, so the reported status does not match the actual control framework in use.	Policy or management-system documentation, implementation records, and any internal approval showing the approach is in use.
Basis for safety system	The specific legal duties and/or recognised guidance used as the basis for the workplace health and safety management approach.	Health and safety / Legal / Compliance	The cited basis is not the one actually used to design the system, so the disclosure does not reconcile to the organisation's compliance register or standards mapping.	Register of applicable legal duties, standards list, or internal mapping that shows which external basis was used.
Worker count	The number of workers covered by the disclosure, using the organisation's chosen counting basis consistently.	HR / People analytics	Headcount and another workforce measure are mixed, so the figure does not reconcile to the source system used for the count.	HR or workforce headcount report, payroll extract, or contractor roster used for the count.
Worker share	The percentage share for the reported group, calculated from the same population and period as the related count.	HR analytics / Reporting	The percentage is calculated from a different denominator or period than the count, so the ratio does not reconcile to the underlying source data.	Calculation workbook showing numerator, denominator, and the source population used for the percentage.
Excluded workers flag	Whether any workers were left out of this disclosure.	HR / Reporting / Compliance	The yes/no flag is set without checking the full workforce population, so a missed sub-population is not identified in the disclosure.	Disclosure scope note, population reconciliation, and any exclusion log or sign-off.
Exclusion explanation	Why any workers were left out, and which worker types were left out.	HR / Reporting	The explanation names exclusions in general terms but does not identify the actual worker categories omitted, so the scope cannot be reconciled to the population list.	Exclusion register, scope memo, and supporting notes naming the excluded worker categories.
Compilation notes	Any extra context needed to understand how the figures were assembled, including key assumptions, filters, or aggregation steps.	Reporting / Data owner	The method note is missing a scope or period detail, so users cannot tell whether the figures were built on the same basis as the source records.	Method note, calculation workbook, and sign-off comments that explain the compilation approach.

## How to prepare

- 1 Set the boundary first:** decide which parts of the business, sites, and worker groups are in scope for this disclosure, and make sure the same boundary is used throughout the figures and narrative.

- 2 Confirm the basis for the safety system:** record whether it is built on statutory duties, recognised guidance, or both, and keep the source documents that support that basis.
- 3 Count and calculate carefully:** gather the underlying workforce records needed to show the number covered and the share covered, and check that the percentage is derived from the same population as the count.
- 4 Check for any exclusions:** identify whether any workers are left out of the disclosure, then explain who they are and why they are outside the reported scope.
- 5 Add the context needed to read the data:** note any assumptions, definitions, timing choices, or consolidation rules that affect how the information was compiled.
- 6 Review the final pack against the source material:** verify that the reported answer, supporting text, exclusions, and context all match the official disclosure basis and that nothing material is missing or inconsistent.

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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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