

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

Disclosure GRI 403-1

Occupational health and safety management system

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
System coverage statement	State whether the organisation has put an occupational health and safety management system in place for employees and for non-employee workers whose work or workplace it controls.	Health and Safety	The scope is misstated because non-employee workers under operational control are omitted or the statement is not aligned to the actual system in use.	Policy or system scope note; H&S management system documentation; governance approval showing the covered worker groups.
Legal basis for system	Confirm whether the system was put in place because a law or regulation requires it.	Legal/Compliance	The yes/no answer is wrong because the legal trigger is not checked against the current compliance register or local legal obligations.	Legal register; compliance assessment; internal memo or policy note linking the system to a statutory driver.
Legal requirements list	List the specific legal obligations that drove the system being put in place.	Legal/Compliance	The list does not reconcile to the legal register, so a relevant obligation is missed or a non-applicable rule is included.	Legal register extracts; compliance obligations matrix; counsel or compliance review notes identifying the applicable rules.
Standards basis for system	Confirm whether the system was put in place using recognised risk-management or management-system standards or guidance.	Health and Safety	The answer is wrong because the framework used in practice is not checked against the documented standard or guidance actually adopted.	Management system framework documents; certification or gap-assessment records; internal implementation papers naming the chosen framework.
Frameworks used	List the standards or guidance documents the organisation used when designing or running the system.	Health and Safety	The list does not match the framework referenced in procedures or certification records, so the wrong standard set is reported.	Implementation plan; certification scope; procedure references; training materials naming the framework documents.
System coverage scope	Describe which worker groups, activities and workplaces are included in the system, using the organisation's actual operational scope.	Health and Safety	The scope is mixed up with a generic policy statement, so sites, activities or worker groups covered in practice are left out.	Scope statement; site list; workforce mapping; process inventory; contractor or labour-supply coverage notes.
Exclusions and reasons	Explain whether any workers, activities or workplaces are outside the system, and if so give the reason for each exclusion.	Health and Safety	An exclusion is not explained, or the reason given does not match the documented scope decision for that worker group, activity or site.	Scope exceptions log; risk assessment; site or workforce exclusion approvals; remediation plan for gaps.

How to prepare

- 1 Set the boundary first:** decide which employees and which non-employee workers fall within the system because their work, their workplace, or both are under the organisation's control.
- 2 Confirm the basis for the system:** note whether it exists because a law or regulation requires it, or because you have used a recognised risk or management framework to put it in place.
- 3 Gather the supporting records:** keep the legal provisions relied on, or the named standards or guidance used, so the basis for implementation can be shown clearly.

- 4 Describe the coverage in plain terms:** state which worker groups, activities, and sites are included in the health and safety system.
- 5 Record any gaps openly:** explain whether any workers, activities, or locations are left out, and give the reason for each exclusion.
- 6** Check the final wording against the source material and your evidence pack, so the reported scope, basis, and exclusions match the underlying records and no item 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.

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