

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

Disclosure GRI 403-9

## Work-related injuries

**Framework:** GRI Standards

**Type:** Metrics + 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
Worker population covered	State which people are included in the reported worker population, using the organisation's own employment and engagement categories for the period covered.	HR / People Operations	Worker groups are omitted or the disclosure is built from a different population than the HRIS or contractor register.	Headcount listing, HRIS population extract, contractor/agency register, reporting boundary note.
Fatal injury count	Capture the total number of work-related deaths in the reporting period, counted as incidents rather than people if that is how the source system records them.	Health & Safety	Fatalities are counted from a different incident set than the safety log, or a period-end cut-off misses late-reported cases.	Health and safety incident log, investigation records, insurer or regulator notifications.
Fatal injury rate	Capture the fatal injury rate for the period, using the same fatality count and the same worked-hours basis used in the organisation's calculation method.	Health & Safety / Reporting	The rate is calculated on a different hours base than the fatality count, or the numerator and denominator cover different periods.	Rate calculation workbook, incident log, hours-worked source, methodology note.
Serious injury count	Capture the number of work-related injuries in the period that meet the organisation's serious or life-changing injury definition, excluding deaths.	Health & Safety	Serious cases are mixed with all injuries, or fatalities are not removed from the serious-injury total.	Incident register, case classification sheet, medical or investigation records.
Serious injury rate	Capture the rate for serious non-fatal injuries, using the same case definition and the same worked-hours basis as the count.	Health & Safety / Reporting	The rate uses a different injury definition than the count, or the denominator is taken from a different period or source.	Rate calculation workbook, incident register, hours-worked source, methodology note.
Recordable injury count	Capture the total number of work-related injuries that meet the organisation's recordable threshold for the period.	Health & Safety	Recordable cases are not aligned to the organisation's threshold, or duplicate cases are counted twice across source systems.	Incident log, occupational health records, case classification list.
Recordable injury rate	Capture the recordable injury rate for the period, using the same recordable-case definition and the same worked-hours basis as the count.	Health & Safety / Reporting	The rate is built from a different case set than the count, or the hours denominator does not match the reporting period.	Rate calculation workbook, incident log, hours-worked source, methodology note.
Injury types	List the main kinds of work-related injury seen in the period, grouped in a way that reflects the organisation's incident coding and reporting practice.	Health & Safety	Injury categories are taken from a different coding scheme than the incident log, so the headline types do not match the underlying cases.	Incident trend report, injury coding summary, safety dashboard.
Hours worked total	Capture the total hours worked in the reporting period that are used as the denominator for the injury rates.	HR / Payroll	Hours worked are taken from a different source than payroll or time records, or the period total includes hours outside the reporting window.	Payroll or time-records extract, roster data, contractor hours file, calculation workbook.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Serious hazard list	Describe the workplace hazards that could lead to a serious injury, based on the organisation's own risk assessment and incident review process.	Health & Safety	Hazards are listed from a generic template rather than the organisation's actual risk register, so key serious-risk hazards are missed.	Risk register, hazard assessments, safety inspection reports, incident analysis.
Hazard identification method	Explain how the serious-injury hazards were identified, including the sources, review steps and criteria used to decide what was in scope.	Health & Safety / Risk	The method is not documented, so the hazard list cannot be traced back to the risk assessment or review process.	Risk assessment methodology, workshop notes, audit trail from hazard review.
Hazards behind serious cases	Identify which of the serious-injury hazards actually led to, or helped cause, serious injuries during the reporting period.	Health & Safety	The hazards linked to serious cases are not mapped back to the incident investigations, so the wrong cause is attributed.	Incident investigations, root-cause analysis, case-to-hazard mapping.
Serious hazard controls	Describe the actions already completed or in progress to remove serious-injury hazards or reduce the risk, showing the control measures chosen and their status.	Health & Safety / Operations	Controls are described without showing whether they are planned, underway or finished, so the action status does not match the tracker.	Action tracker, risk treatment plan, project updates, control implementation records.
Other hazard controls	Describe the actions already completed or in progress to remove other workplace hazards or reduce the risk, using the organisation's control hierarchy approach.	Health & Safety / Operations	Lower-priority hazards are reported with the same action set as serious hazards, or controls are not tied to the actual risk register.	Action tracker, risk treatment plan, safety improvement log.
Rate calculation basis	Explain the formula and inputs used to calculate the injury rates, including the numerator, denominator, time period and any scaling factor.	Reporting / Finance	The formula is not the same as the one used in the source workbook, or the scaling factor and denominator are mixed up.	Calculation workbook, methodology note, reporting pack.
Worker exclusions flag	Confirm whether any workers were left out of this disclosure.	Reporting / HR	The flag is set incorrectly because a worker group was excluded in the source population but not reflected in the disclosure.	Disclosure checklist, boundary sign-off, population reconciliation.
Exclusion details	If anyone was left out, state why they were excluded and which worker groups were excluded from the disclosure.	Reporting / HR	The exclusion reason does not match the actual boundary decision, or the excluded worker type is described too broadly to reconcile.	Boundary memo, exclusion rationale, population reconciliation note.
Compilation notes	Provide any extra context needed to understand how the figures were assembled, including the methods, assumptions and any standards applied.	Reporting	The narrative does not explain a key assumption or method change, so users cannot reconcile the figures to the underlying calculation.	Methodology note, reporting instructions, assumptions log, sign-off pack.

## How to prepare

- 1 Set the reporting boundary first.** Decide which people are in scope, then keep that scope consistent across the whole disclosure so the figures and narrative all refer to the same worker population.
- 2 Define the measures you will use before you start counting.** Separate the different injury categories, the related rates, the main injury types, the hours worked figure, and the hazard descriptions so each item is captured in the right form.
- 3 Gather the source records that support each figure and statement.** Use incident logs, investigation notes, payroll or time records, and risk assessments to back up the counts, rates, hazard descriptions, and control actions.
- 4 Compile the disclosure content in one place.** Include the numbers, the rate calculations, the main injury types, the hazards linked to serious harm, how those hazards were identified, which ones led to serious injuries in the period, and the actions taken or in progress to reduce risk.
- 5 Record any exclusions and explain them clearly.** If any workers are left out, state who they are and why they were omitted, and add any context needed to make the compilation method understandable, including the standards, methods, and assumptions used.

- 6 Check the final draft against the source requirements.** Confirm that every required item is covered, the rate basis is explained, the scope is consistent, and the wording matches the underlying evidence without adding or omitting anything.

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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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