

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

Disclosure GRI 403-2

# Hazard identification, risk assessment, and incident investigation

**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
Hazard and risk scanning	How the organisation identifies work-related hazards and assesses risk for both routine and unusual tasks, covering employees and non-employee workers whose work or workplace it controls.	Health and safety	Contractor and agency work is omitted, or routine checks are used for unusual tasks without a separate risk review.	Risk assessment method, site/task inspection records, hazard registers, contractor/agency inclusion rules, and review logs for routine and non-routine activities.
Control selection process	How the organisation decides which controls to use, following the order of preference that starts with removing the hazard and then reducing exposure.	Health and safety	Controls are recorded as PPE-first by default, or the chosen measure does not match the hazard ranking used in the control process.	Control selection procedure, risk assessment templates, en gineering/administrative/PPE decision records, and sign-off showing the chosen control path.
Process quality checks	How the organisation checks that these hazard and risk processes are done properly, including how it confirms the people doing them are competent.	Health and safety / Learning and development	Assessments are signed off by people without the right training, or quality checks are not linked to the competence of the assessor.	Competency matrix, training and authorisation records, internal review or audit results, and quality assurance checks on risk assessments.
Safety system learning	How findings from the hazard and risk processes are fed into reviewing the safety management system and used to drive ongoing improvement.	Health and safety / Operations	Risk findings are filed but never fed back into the management system, so improvement actions stop at the assessment stage.	Management review minutes, action trackers, trend analysis, lessons-learned logs, and evidence of changes made after risk reviews.
Hazard reporting channels	How workers can raise concerns about hazards or unsafe situations, including the channels available and how reports are received and tracked.	Health and safety / HR	Only one reporting route is documented, while site workers or shift staff use a different channel that is not captured in the system.	Speak-up procedure, hotline or app records, toolbox talk materials, incident/near-miss forms, and escalation workflow.
Anti-retaliation protection	How the organisation prevents punishment or disadvantage when workers report hazards or unsafe situations, including the safeguards and escalation route.	HR / Legal / Health and safety	The policy exists but is not enforced, so retaliation cases are handled as ordinary conduct issues rather than protected reporting breaches.	Non-retaliation policy, manager guidance, grievance records, investigation outcomes, and communications to workers on protected reporting.
Right to stop work	The rules and steps workers can use to step away from work they reasonably think could cause injury or illness, including who they tell and what happens next.	Health and safety / Operations	The procedure exists only for emergencies, while routine unsafe-work stoppages are not covered or are handled informally.	Stop-work procedure, emergency escalation instructions, training materials, and records of any stop-work events and follow-up actions.
Stop-work protection	How workers are protected from retaliation when they leave a task or area because they believe it is unsafe, including the safeguards and complaint route.	HR / Legal / Health and safety	Workers who stop unsafe work are later marked as poor performers, showing the protection does not operate in practice.	Non-retaliation policy, stop-work case logs, manager briefing notes, and worker communications explaining protection after refusal to continue work.

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Incident investigation process	How the organisation investigates work-related incidents, including who investigates, what evidence is gathered, and how findings are recorded and closed out.	Health and safety	Near misses and injuries are investigated by different teams using different templates, so the investigation trail is not consistent.	Incident investigation procedure, investigation reports, root-cause notes, witness statements, and corrective action tracking.
Incident risk review	How the organisation identifies hazards and assesses risk after a work-related incident, so the incident review feeds back into the risk process.	Health and safety	The incident is investigated, but the updated hazard assessment is not linked back to the original risk register or task review.	Post-incident risk assessments, updated hazard registers, investigation follow-up actions, and revised task or site controls.
Corrective action choice	How the organisation decides what corrective action to take after an incident, using the control order that prioritises removing the hazard before weaker measures.	Health and safety / Operations	Actions default to training or PPE, while higher-order fixes such as removal or redesign are not considered.	Corrective action logs, incident close-out forms, control selection notes, and approval records showing why each action was chosen.
System improvement actions	How the organisation turns incident and risk findings into changes to the safety management system, including what needs improving and how it is tracked.	Health and safety / Operations	Improvement actions are logged as incident fixes only, but no change is made to the underlying safety management system.	Management review outputs, improvement plans, audit findings, action trackers, and evidence of policy, process, or control updates.

## How to prepare

- 1 Set the boundary for the write-up first:** confirm which people are covered, including employees and any other workers whose tasks or workplace you control, and make sure the scope is consistent across every part of the disclosure.
- 2** Map the main process areas you need to describe, covering hazard spotting and risk review for normal and unusual situations, the way controls are chosen to reduce or remove risk, the route for reporting hazards and unsafe conditions, the option for workers to step away from dangerous work, and the incident investigation and follow-up process.
- 3** Gather proof that the processes actually operate in practice, such as procedures, records, training or competence checks, reporting logs, investigation files, and examples showing how findings feed into system improvements.
- 4** Draft the narrative so each required process is clearly covered in plain business language, and keep the account specific enough to show how the organisation handles quality, worker protection from retaliation, and the use of results to improve the safety system.
- 5** Record any exclusions, boundary choices, or changes from the prior reporting period, and explain them clearly so a reader can see what is included, what is not, and whether the approach has shifted.
- 6** Check the final text against the official source and your evidence pack to confirm every required element is addressed, the wording is faithful in meaning, and nothing important has been missed 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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