The Global Reporting Initiative

- An international, independent body that produces & makes available the world’s most trusted & widely used standards for sustainability reporting.

- GRI Standards help business, Governments and other entities understand, measure and communicate their significant impact on critical social, environmental and economic sustainability issues using a common framework and language.

- Reporting publicly on sustainability,
  - informs decision makers, such as investors or governments
  - drives continuous improvement in processes and performance.
Global relevance and acceptance

GRI Standards are used by almost 7,400 organisations located in over 110 countries, including 75% of reports issued by the world’s largest 250 corporations and > 330 Australian organisations.

![Organisations registering reports with GRI](image)

Note: To access the GRI’s Disclosure Database, see [http://database.globalreporting.org/](http://database.globalreporting.org/)

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GRI Standard-setting process

- GRI has > 15 years standard setting development experience
- GRI Sustainability Reporting Standards are the result of a robust, global multi-stakeholder development process.
  - Developed by the Global Sustainability Standards Board (GSSB)
  - May appoint a multi-stakeholder working group or technical committee
  - Significant consultation, including exposure drafts released for public comment
- Alliances and synergies with partner organizations ensures standards are connected to other relevant international initiatives, frameworks and guidance.

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GRI Standards

GRI Standards are structured as a set of interrelated, modular standards, with 3 universal standards & 33 topic-specific standards (material issues).

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Why review GRI403?

To represent internationally-agreed best practice and reflect recent developments in managing and reporting on occupational health and safety

To harmonize with key instruments:
- Aligned with key ILO instruments
- Aligned with relevant ISO Standards, e.g. ISO 45001 OH&S management system standard

To provide guidance to address key challenges around reporting on OH&S impacts. For example:
- Low comparability of OH&S performance data
- Implications of changing employment relations
- Lack of attention to leading indicators
- Overreliance on productivity-focused KPIs
- Presentation of risks related to lifestyle

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### History of GRI’s OHS Reporting Standard

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<tr>
<td>LA6. Investment per worker in illness and injury prevention.</td>
<td>LA6. Description of formal joint H&amp;S committees comprising management and worker representatives and proportion of workforce covered by any such committees.</td>
<td>LA6. Percentage of total workforce represented in formal joint management-worker H&amp;S committees that help monitor and advise on OH&amp;S programs.</td>
<td>LA5. Percentage of total workforce represented in formal joint management-worker H&amp;S committees that help monitor and advise on OH&amp;S programs.</td>
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<tr>
<td>LA8. Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.</td>
<td>LA8. Description of formal joint H&amp;S committees comprising management and worker representatives and proportion of workforce covered by any such committees.</td>
<td>LA8. Education, training, counselling, prevention and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.</td>
<td>LA7. Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases e.g. HIV/AIDS, diabetes, RSI, malaria, stress.</td>
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<td>LA15. Description of formal agreements with trade unions or other employee representatives covering OH&amp;S and % of the workforce covered by such agreements.</td>
<td>LA6. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), and absentee rate (AR) and work-related fatalities, by region and gender.</td>
<td>LA8. Whether formal agreements (either local or global) with trade unions cover OH&amp;S. If yes, report the extent (%), to which various OH&amp;S topics are covered by these agreements.</td>
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### History, continued

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<td>LA5. Practices on recording and notification of occupational accidents and diseases and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.</td>
<td>LA6. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, by region and gender.</td>
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<td>6.67 Standard injury, lost day, and absentee rates (including subcontracted workers).</td>
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<tr>
<td>LA7. Standard injury, lost day, and absentee rates and number of work-related fatalities (including subcontracted workers).</td>
<td>LA7. Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related deaths by region.</td>
<td>LA7. Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.</td>
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GRI403 development

GRI’s OH&S Standard was developed through a transparent and inclusive process, in the public interest, following the Due Process Protocol, and including:

- input from an expert multi-stakeholder working group, with representatives from labor, civil society, investors, business and international and governmental institutions
- nearly 600 comments from stakeholders received on the exposure draft

Key features

1. **Scope of workers**: explains the spectrum of workers for whose OH&S an organization is expected to be responsible:
   - employees
   - other workers whose work and/or workplace is controlled by the entity
   - cases where the organization is directly linked to significant impacts on the health and safety of workers by its business relationships

2. **Management approach**: specifies relevant content and places a greater emphasis on:
   - identification of hazards and assessment of risks,
   - application of the hierarchy of controls to eliminate hazards
   - description of leading indicators, e.g. OHSMS based on standards/guidelines

Working group members:

- Canadian Labour Congress
- Center for Safety and Health Sustainability
- European Trade Union Institute
- George Washington University
- Heineken International
- Institution of Occupational Safety and Health (IOSH)
- International Labour Organization (ILO)
- International SOS Foundation
- Irish Congress of Trade Unions
- LafargeHolcim Ltd
- Norsk Hydro ASA
- Sustainalytics
- U.S. Occupational Safety and Health Administration
- University of New South Wales
- Vitality Group

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Key features, continued

3. **Focus on worker health:** takes a holistic approach, covering both the *prevention of harm* (primary focus) and separately, the *promotion of health*
   - new disclosures on occupational health services, worker access to healthcare (based on global priorities), and worker health promotion
   - ill health data has been separated from safety data,

4. **Injury and ill health outcomes:** Improved methodology for calculating and reporting occupational injury and illness
   - greater emphasis on measuring *impact on the H&S of workers*, as opposed to loss of productivity (i.e., the severity of damage is measured by recovery time, instead of by lost time)
   - number (and rate) now required for work-related injuries

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**Overview of disclosures**

**Management approach disclosures**
- 403-1 OH&S management system
- 403-2 Hazard identification, risk assessment, and incident investigation
- 403-3 Occupational health services
- 403-4 Worker participation, consultation, and communication on OH&S
- 403-5 Worker training on OH&S
- 403-6 Promotion of worker health
- 403-7 Prevention and mitigation of OH&S impacts directly linked by business relationships

**Topic-specific disclosures**
- 403-8 Workers covered by an OH&S management system
- 403-9 Work-related injuries
- 403-10 Work-related ill health

**Glossary**

**References**
Management approach disclosures

Note: Management approach reported using GRI 103 and Disclosure 403-1 OH&S management system (OHSMS)

a. A statement of whether an OHSMS has been implemented, including whether:
   i. the system has been implemented because of legal requirements and, if so, a list of the requirements;
   ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.

b. A description of the scope of workers, activities, and workplaces covered by the OHSMS, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.

Scope of ‘workers’ in this Standard

As a criterion of the ILO definition of the term ‘worker’, a worker is defined as ‘any person that performs work. Some ILO Standards specify the size or particular sector of workers.’

This Standard covers the following subsets of workers for whose occupational health and safety or an organization is expected to be responsible:

All workers who are employees (i.e., those workers who are in employment relationship with the organization according to national law or in an applicable international treaty).

All workers who are employees but whose work and/or workplace is controlled by the organization.

All workers who are employees and whose work and/or workplace is not controlled by the organization.

Management approach disclosures

Workers who are not employees and whose work and workplace are not controlled by the organization have no specific requirements for OHSMS. However, employers are expected to have a management system to address occupational health and safety impacts on those workers if they have a business relationship.

Management approach disclosures

Note: Management approach reported using GRI 103 and Disclosure 403-1 OH&S management system (OHSMS)
Management approach disclosures

Disclosure 403-2  Hazard identification, risk assessment, and incident investigation

a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:

   i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;

   ii. how the results of these processes are used to evaluate and continually improve the OHSMS.

b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.

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Management approach disclosures

Disclosure 403-2  Hazard identification, risk assessment, and incident investigation (cont.)

c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.

d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the OHSMS.
Management approach disclosures

Disclosure 403-3  Occupational health services

a. A description of the **occupational health services**’ functions that contribute to the **identification** and **elimination** of hazards and **minimization** of risks, and an explanation of how the organization **ensures the quality** of these services and **facilitates workers’ access** to them.

Disclosure 403-4  Worker participation, consultation, and communication on OH&S

a. A description of the **processes for worker participation and consultation** in the development, implementation, and evaluation of the OH&SMS, and for providing access to and communicating relevant information on OH&S to workers.

b. Where **formal joint management–worker H&S committees** exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not **represented** by these committees.

Disclosure 403-5  Worker training on OH&S

a. A description of any **OH&S training** provided to workers, including **generic** training as well as training on **specific** work-related hazards, hazardous activities, or hazardous situations.

Disclosure 403-6  Promotion of worker health

a. An explanation of how the organization facilitates workers’ access to **non-occupational medical and healthcare services**, and the scope of access provided.

b. A description of any **voluntary health promotion** services and programs offered to workers to address **major non-work-related health risks**, including the specific health risks addressed, and **how** the organization facilitates workers’ access to these services and programs.
Management approach disclosures

Disclosure 403-7  Prevention and mitigation of OH&S impacts directly linked by business relationships

a. A description of the organization’s approach to preventing or mitigating significant negative OH&S impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.

Background
In cases where an organization has no control over both the work and workplace, it still has a responsibility to make efforts, including exercising any leverage it might have, to prevent and mitigate negative OH&S impacts that are directly linked to its operations, products or services by its business relationships. For more guidance, see the Scope of ‘workers’ in this Standard section.

Topic-specific disclosures

Disclosure 403-8  Workers covered by an OHSMS

a. If the organization has implemented an OHSMS based on legal requirements and/or recognized standards/guidelines:
   i to iii the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by...
   — such a system;
   — such a system that has been internally audited;
   — such a system that has been audited or certified by an external party.

b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Note:
All topic-specific disclosures include these last two points i.e. Points b & c

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Topic-specific disclosures

Disclosure 403-9 Work-related injuries

a. For all employees:
   i. The number and rate of fatalities as a result of work-related injury;
   ii. The number and rate of high-consequence work-related injuries (excluding fatalities);
   iii. The number and rate of recordable work-related injuries;
   iv. The main types of work-related injury;
   v. The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization (same as ‘a’ above).

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Glossary defines ‘high-consequence work-related injury’: work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months.

Deconstructing lost time

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Note: Class 1 = permanently life altering and includes disability and disfigurement.
Intelligence for WHS due diligence and investment decisions

LTIFRs primarily reflect the frequency of incidents that result in short absences. Together, LTIFR and fatality data inform managers about trends in incidents that generate less than 10% of the WHS cost borne by employers. What about the high consequence incidents that result in the majority of (human and economic) cost?

→ We need to increase the visibility of non-fatal, high-consequence injury and ill-health.

Economic cost to employers, by severity (2009)

Investors recognize LTIFR is “not the holy grail”

A study conducted by Macquarie University analysed Australian compensated workplace injuries. The first chart in Figure 3 shows the data trends for fatalities and injuries the way such data is typically reported. The second chart shows the same injury data, recast into rates of permanent damage and temporary impairment. This illustrates how LTIFR can decrease even though the incidence of the most damaging injuries (i.e., permanent disability) is actually rising.

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Figure 3. Analysis of Australian Safety Data, Illustrating How Injury Rates Fell While Severity Increased

Source: S. O’Neill, ISAP Research Centre, Macquarie University

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Topic-specific disclosures

Disclosure 403-9  Work-related injuries (cont.)

- The work-related hazards that pose a risk of high-consequence injury, including:
  i. how these hazards have been determined;
  ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;
  iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

- Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.

- Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.

Important information for compiling the data:
- Guidance on how to compile data on work-related injuries
- Recommended to report high-potential incidents and close calls
- Recommended to break down data where relevant e.g. by type of injury, country, business line, or demographics (e.g. sex, gender, age, migrant status)

Topic-specific disclosures

Disclosure 403-10  Work-related ill health

- For all employees:
  i. The number of fatalities as a result of work-related ill health;
  ii. The number of cases of recordable work-related ill health;
  iii. The main types of work-related ill health.

- For all workers who are not employees but whose work and/or workplace is controlled by the organization (same as 'a' above).

- The work-related hazards that pose a risk of ill health (same requirements as in Disclosure 403-9 on work-related injuries).

Important information for compiling the data:
- Guidance on how to compile data on work-related ill health, including data on musculoskeletal disorders and mental illness
- Recommended to break down data where relevant
Advice and further resources

New reporters are advised to start reporting with the new 2018 Standard.

Existing users of GRI 403 (2016) are advised to start the transition to the new 2018 Standard as soon as possible, or by 31 December 2020 at the latest. Earlier adoption is encouraged.

Additional resources

Go to www.globalreporting.org/OHSStandardReview

• To download the GRI 403: OH&S 2018 Standard
• To watch a recorded webinar (video) presentation on the new standard, see also https://youtu.be/CuaD4-PE2ZI
• To find Frequently Asked Questions about the Standard and process

Further questions? Email standards@globalreporting.org

Questions

Or contact: Dr Sharron O’Neill, UNSW Canberra sharron.oneill@unsw.edu.au