

Exposure Draft of GRI 403: Occupational Health and Safety

IOSH response to the Global Sustainability Standards Board
(GSSB) standard on OHS in sustainability reporting



Submission

05.10.17



Introduction

The Institution of Occupational Safety and Health (IOSH) is the Chartered body for occupational safety and health (OSH) professionals with over 47,000 members in 130 countries. We are also a registered charity, an international NGO and a co-founder of the Center for Safety and Health Sustainability (CSHS). This center was created as an international forum for promoting high standards in health and safety as part of CSR and sustainability and improved transparency and performance reporting.

IOSH is also represented on the GRI Stakeholder Council and on the GRI OHS Project Working Group. We were pleased to respond to *Exposure Draft of SRS 603: occupational health and safety* and to subsequently join the GRI OHS PWG developing [GRI 403: Occupational Health and Safety Exposure Draft](#). We welcome this opportunity to comment on the exposure draft and in the response that follows, provide a summary IOSH position, responses to the consultation questions and close with further reading and information about IOSH.

IOSH summary position

IOSH supports improved transparency and believes that meaningful and comparable health and safety performance reporting can help drive improved standards and save lives within organisations and across supply chains. We advocate the use of standardised performance indicators that are both 'leading' (measurement of activities intended to prevent health and safety failures) and 'lagging' (measures of undesired consequences of inadequate health and safety).

IOSH promotes the use of improved and standardised occupational health and safety (OHS) metrics within combined reports and believes that a sustainability reporting standard, such as from GSSB, can play an important role in supporting this and should be further developed (see below).

IOSH responses to GRI's consultation questions

- 1. In your opinion, do the disclosures in GRI 403: Occupational Health and Safety adequately cover an organization's main impacts on the health and safety of workers, or are there any critical contents missing?*

No, IOSH welcomes the proposed disclosures, but would also like to see the following:

- The definition of 'worker' include 'gig workers' and 'agency workers'.
- 'Rates of work-related illness', as well as the numbers (disclosure 403.3)

- Reference to [monitoring of psychosocial risk \(PRIMA-EF\)](#) and vibration exposure (in Exposure draft guidance p.11)
- 'Severity rates of injury and illness' (disclosure 403.2 and 403.3)
- Health hazard 'exposure monitoring' data for employees and workers (disclosure 403.3), including to occupational carcinogens
- Percentage of direct / first tier suppliers' facilities that were audited for compliance with OHS standards (see *CSHS Best Practice Guide for Occupational Health and Safety in Sustainability Reports*, [CSHS website](#))
- Cross-reference in 403 to GRI's 'Supplier Social Assessment' ([GRI 414](#))

2. *Do you believe the disclosures in GRI 403 are feasible for all organizations to report?*

Yes, IOSH believes that the disclosures in GRI 403 are feasible and represent good reporting practice.

3. *Are there any sections in this draft Standard where the content or wording is unclear?*

Yes, IOSH has recommended several areas for improvement (see answers to Qs1, 2, 5, 7, 9 and 10).

4. *Are the disclosures in GRI 403 adequate to allow report users to make informed decisions about an organization's occupational health and safety impacts?*

No, IOSH believes that the proposed disclosures can help decision-makers to some extent and welcome them, but we would also like to see improvements, see comments in answer to Q1 above.

5. *Are there any sections in GRI 403 where additional guidance is needed to help organizations understand and compile the required information?*

Yes, IOSH has made suggestions for pages 6, 7, 9, 10, 11, 17 and 18, as follows:

Line 57: there should be more explanation about what constitutes 'core' and 'comprehensive' reporting

Line 63-4: IOSH strongly believes that OHS is 'material' to all organisations and would like to see this expressed in this standard

Line 116: the reference and associated footnote could also include other relevant SDGs, as well as SDG 8 (Decent work and economic growth – promote sustained, inclusive and sustainable

economic growth, full and productive employment and decent work for all). In particular, SDG 3 (Good health and wellbeing – ensure healthy lives and promote wellbeing for all at all ages) and given the importance of OHS competence development and embedding it in educational curricula, also SDG 4 (Quality education – ensure inclusive and equitable quality education and promote life-long learning for all). We welcome reference to SDG3 in the guidance on p.21 of the Exposure draft.

Line 118: suggest this should read “*Health and safety at work involves both the prevention of physical and mental harm and the promotion of workers’ health.*”

Lines 215-6: could reference the free IOSH online OHS competency tool, Blueprint, at www.iosh.co.uk/IOSHBlueprint

Lines 233-5: as this is currently qualitative, not quantitative – a more specific metric for this could be the ‘extent of delivery of training against stated objective or plan’

Lines 242-4: could also usefully link to [GRI 414 \(Supplier Social Assessment\)](#)

Lines 275-6: could include reference to [monitoring of psychosocial risk](#) and vibration exposure

Line 292: could read “*how it identifies and removes obstacles to workers’ participation, including providing training and removing fear of reprisal.*”

Line 424: should include both the numbers and ‘rates’ of illness and also ‘severity’ of injury / illness – see *CSSHS Best Practice Guide for Occupational Health and Safety in Sustainability Reports*, see CSSHS website [here](#)

Line 442: could also include vibration-related disease

6. *Do you have any other comments or suggestions related to this draft Standard?*

No, IOSH has suggested improvements for consideration in our answers to Qs1, 2, 5, 7, 9 and 10

7. *With respect to ‘The scope of ‘workers’ in this Standard’, is it clear which subset of workers is to be used for reporting the disclosures within GRI 403? (See explanation in lines 172-191) What additional guidance would be useful?*

No, IOSH believes that the scope of workers could be more inclusive and clarified to indicate that it includes those providing services via digital platforms (workers in the gig economy) and agency workers.

8. *With respect to the management approach requirements in GRI 403 (see clauses 1.2.1 – 1.2.7), are there any requirements you think that are not critical for reporting the management approach for occupational health and safety?*

No, IOSH believes that the requirements related to the management approach are all critical for reporting this area.

9. *With respect to Disclosure 403-2 Work-related injuries, is it clear how to report on 'high potential incidents'? (See Disclosure 403-2-c and related definition in lines 617- 622) What additional guidance would be useful?*

No, IOSH suggests that examples could be provided (such as a fork lift dropping a pallet of product; a train passing a signal at danger; malfunctioning equipment; fire or explosion, etc). We also suggest that the term 'high potential' should be hyphenated i.e. high-potential.

10. *With respect to Disclosure 403-3 Work-related illnesses, is it feasible to report work-related illnesses for workers who are not employees? (See Disclosure 403-3-b)?*

Yes, IOSH believes it is feasible to report work-related illnesses for workers who are not employees where their illness occurs during the period they are doing work for the reporting organisation and this is made known to them. However, for long-latency conditions, including fatal diseases, reporting of 'exposure monitoring' would also be useful for workers and employees.

Further reading

1. IOSH *Corporate Social Responsibility and Sustainability* [web page](#) and [policy statement](#)
2. Center for Safety and Health Sustainability (CSHS) website www.centershhs.org
3. CSHS. *The Need for Standardized Sustainability Reporting Practices: Issues Relating to Corporate Disclosure of Information on OHS Performance*. Park Ridge: CSHS, 2017. www.centershhs.org/assets/docs/NeedForSustainabilityReporting-Final-August.pdf
4. CSHS. *CSHS best practice guide for occupational health and safety in sustainability reports*. Park Ridge: CSHS, 2016. www.centershhs.org/assets/docs/CSHS_Best_Practice_Guide_Final.pdf
5. CSHS. *The Accounting Revolution and the New Sustainability: Implications for the OSH Professional*. Park Ridge: CSHS, 2015. www.centershhs.org/assets/docs/CSHS_2015_Accounting_Revolution_and_the_New_Sustainability.pdf
6. CSHS. *Current practices in occupational health and safety sustainability reporting*. Park Ridge: CSHS, 2013. <http://viewer.zmags.com/publication/cc7e8078#/cc7e8078/1>

About IOSH

Founded in 1945, the Institution of Occupational Safety and Health (IOSH) is the largest body for health and safety professionals in the world, with around 47,000 members in over 130 countries, including over 13,000 Chartered Safety and Health Practitioners. Incorporated by Royal Charter, IOSH is a registered charity, and an ILO international NGO and CIS collaborating centre. The IOSH vision is:

“A safe and healthy world of work”

The Institution steers the profession, providing impartial, authoritative, free guidance. Regularly consulted by Government and other bodies, IOSH is the founding member to UK, European and International professional body networks. IOSH has an active [research and development](#) fund and programme, helping develop the evidence-base for health and safety policy and practice. Summary and full reports are freely accessible from our website. IOSH publishes an international peer-reviewed journal of academic papers twice a year titled *Policy and practice in health and safety*. We have also developed a unique UK resource providing free access to a health and safety research database, as well as other free on-line tools and guides, including resources for business start-ups; an occupational health toolkit; and a risk management tool for small firms.

IOSH has 38 Branches worldwide, including the Caribbean, Hong Kong, Isle of Man, Oman, Qatar, the Republic of Ireland, Singapore and UAE, 17 special interest groups covering aviation and aerospace; communications and media; construction; consultancy; education; environment; financial services; fire risk management; food and drink; hazardous industries; healthcare; offshore; public services; railways; retail and distribution; rural industries; and sports grounds and events. IOSH members work at both strategic and operational levels across all employment sectors. IOSH accredited trainers deliver health and safety awareness training to all levels of the workforce from shop floor to managers and directors, through a professional training network of more than 2,000 organisations. We issue around 160,000 certificates per year.

For more about IOSH, our members and our work please visit our website at www.iosh.co.uk.

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