

**Maximising the value of
Occupational Health & Safety
and workplace wellness
reporting for a global workforce:
A practical guide for internationally
operating employers**

Sancroft

London|Washington D.C.

Commissioned by the

International SOS
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Foreword

Occupational Health & Safety is now everyone's business.

Occupational Health and Safety (OH&S) is no longer limited to individuals who work in physically demanding jobs, neither is it exclusively focused on industrial related diseases and exposures. Additionally, there has been a shift in our understanding of what constitutes meaningful metrics, leaning away from indicators that are backwards-looking and incident-focused. Our understanding of OH&S has traditionally considered only workers' bodies, not their minds.

In recent years, the business sector has come to understand and value a far broader notion of well-being—physical, social, mental and financial—at the heart of people's relationship with work. In short, the changing face of OH&S reflects a fundamental shift in understanding of its value to business strategy and success. It is therefore a material consideration for sustainability reporting.

In general terms, a sustainability report provides an overview of a company's strategy, and the economic, social and environmental factors that influence it—both in terms of risk and opportunity. It is a tool that can demonstrate the robustness of the company's management (for investors or regulators), and also provides a platform for coordinating action within a company to achieve its strategic objectives. In most cases, the largest audience for a sustainability report is the company's own employees.

In today's knowledge-driven economy, people are the most important asset for companies to thrive. Ensuring employees are not only physically fit to work, but empowered, motivated and supported to do their jobs, can often be the difference between success and failure. Today, non-communicable diseases (NCDs) such as heart disease and mental health present a rapidly growing challenge layered into existing, traditional OH&S risks such as chemical exposure or working at elevated altitudes. As one of our interviewees put it: "You can't have a safe business without healthy people."

This paper sets out to demonstrate the value of the emerging global OH&S agenda linked to business sustainability, and to show where sustainability reporting can be improved to better reflect this agenda more accurately. We uncovered six hallmarks of best practice which we believe all businesses and their employees can strive to implement, and therefore reap the benefits. These include:

1. Senior executive engagement with the health and wellness agenda.

We believe business leaders who grasp that health and wellness improves productivity, retention and morale will enhance their company's long-term value.

2. Health and wellness as a holistic concept.

Our research shows that narrowly focused, vertical programmes that exist in silos and address isolated OH&S topics deliver far less value than those that adopt holistic population and individual based approaches to health.

3. Creating an enabling environment.

Making changes involves hearts and minds, which in turn lead to behaviours. It may be necessary to alter the policy as well as physical environment.

4. Reaching out to engage all employees.

While the earliest success in wellness programmes may come from the most motivated and aware individuals in a team, efforts must not stop with them. Companies that are taking a more comprehensive and planned approach to workplace health have seen productivity gains and reductions in associated healthcare costs for workers.

5. Metrics help you ask the right questions.

Measurements and indicators must be critically analysed to uncover the drivers behind a company's performance.

6. Health and wellness programmes should reach across borders and cultures.

A company's responsibility is to set the global values and company best practice when it comes to health and wellness programmes.

It should achieve this while at the same time, empower local and regional offices to implement culturally relevant programmes at the local level.

In developing this paper, we turned to some of the most inspiring examples of innovative OH&S reporting and management practice in place today. We are grateful to Anglo American, Heineken, Lafarge Holcim, Vitality and Newmont for their support of this project and sharing their expertise.

The breadth, depth and expertise collected provides an overarching view of what pioneering organisations are doing within the OH&S and wellness field through a sustainability lens, and are worth reading in full.

We recognise that sustainability reporting is a dynamic and evolving field and therefore we present a mere snapshot in time. We hope this collection of case studies and knowledge will provide readers with a broader understanding of the value of OH&S and workplace wellness reporting and may be used as a practical guide for employers across the globe.

We welcome your feedback and challenges, and look forward to continuing this dialogue in the future.

Linda Kromjong, Secretary-General

International Organisation
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Executive summary

This paper seeks to provide Occupational Health and Safety (OH&S), sustainability and corporate reporting professionals with practical guidance on improving OH&S reporting and practice. It was informed by interviews with leading multinational organisations, alongside engagement with leaders in the field and analysis of publicly available information.

We have developed this guidance against the backdrop of an evolving OH&S field, and a growing recognition of the need for a more holistic approach to health. This approach includes multiple dimensions of well-being (physical, mental, financial, and social) and a reframing of the corporate sector's role in safeguarding the health of their employees. This widening in scope owes much to a few key drivers, such as better documentation of the burden of non-communicable diseases, together with greater understanding of the direct and indirect cost of ill-health on a business' economic performance. Reframing the role of OH&S so that it is better integrated within an organisation's sustainability management and performance makes good business sense.

A note on terminology

The classic language of Occupational Health & Safety has traditionally been interpreted in terms of on-the-job physical risk. The concepts of 'wellness' or 'well-being' have come into more widespread use in recent years, and are being incorporated into company strategy, reflecting a recognition of their impacts on company value. In this paper, 'wellness' and 'well-being' are used interchangeably, although some practitioners may have a clear preference for one or another.

The value of good sustainability reporting

We begin with an introduction to sustainability reporting, defined as an organisation's practice of reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions—positive or negative—towards the goal of sustainable development (GRI, 2016). We explore its value in a strategic, operational and organisational sense, for example in enhancing a company's brand and improving employee and external stakeholder engagement. We further examine how sustainability reporting has evolved and is now mainstream, becoming common practice among multinational corporations.

Reporting on OH&S

We then look at the changing face of OH&S, considering emerging trends and their implications for reporting. Key trends highlighted include:

- An expansion of the traditional OH&S lens, such that employee well-being is increasingly incorporated into organisational operations;
- The need for cross-border solutions, which retain local relevance, as organisations increasingly expand their global footprint;
- Increased advocacy to ensure the well-being of employees is safeguarded through a more holistic approach—inclusive of physical, mental, social and financial well-being;
- A growing level of sophistication in regards to health and wellness programmes by leading companies. Interventions evolve as companies increasingly incorporate proper planning and evaluation metrics into their strategic frameworks;

- Recognition by a larger number of companies that employee health is intimately tied to community health;
- Better understanding of the economic burden of non-communicable diseases (NCDs), and hence the business benefits from including preventive programmes within company operations;
- A greater significance ascribed to health by the international development community, and its implications for businesses.

How to do OH&S reporting well

Practical guidance for OH&S reporting is offered. This features an outline of some foundational elements of good reporting, such as:

- A compelling narrative which integrates sustainability activities, such as OH&S, within a company's overall strategic objectives;
- A focus on the most relevant information companies need to report on, as determined by a materiality assessment;
- A broad description of the reporting organisation, its management approaches and governance frameworks;
- Accurate and relevant performance metrics for material themes

Using global reporting frameworks

We introduce reporting frameworks as a useful tool for standardising disclosure and anticipating trends in information which need to be reported. A comparative analysis of several existing reporting frameworks and rating schemes (Global Reporting Initiative, Dow Jones Sustainability Index, Corporate Human Rights Benchmark and Sustainability Accounting Standards Board) is used to shed light on commonalities and key differences.

Executive summary (cont.)

While the frameworks exhibit several similarities in terms of the thematic information they require, the specific disclosures and the format in which this information is requested varies. At present, the frameworks are united in the fact that health and workplace wellness is not currently well integrated into their metrics. Instead, existing metrics remain focused on traditional OH&S indicators, though this is set to change.

The future of OH&S reporting metrics

Two leading efforts to address some of the gaps in existing reporting frameworks are explored, namely the Centre for Safety and Health Sustainability's best practice guide to OH&S performance metrics, and the Vitality Institute's efforts to assess broader health and wellness interventions by companies.

Views and voices: Analysis, experiences and reflections on the future from experts and practitioners

Insights from the front line of reporting on OH&S are considered, including key observations, challenges and the characteristics of best-practice. These insights echo themes highlighted elsewhere in the paper, such as the fact that OH&S has been too narrow in identifying drivers for health in the workplace, and it tends to be companies versus the requirements of global reporting frameworks which are driving innovative practice. The failure of reporting frameworks to capture health considerations beyond traditional OH&S concerns is held up as a key challenge, alongside the difficulty in developing metrics to reflect health performance given the confidential and personal nature of the data this requires. A rough guide on characteristics of successful OH&S practice and reporting includes companies in which:

- Senior management is highly engaged and understands the long-term value of investing in employee health;
- Health and wellness strategies are not seen as isolated programmes but an effort is made to positively influence an employee's lifestyle and overall well-being;
- Emphasis is placed upon changing behaviours through the creation of enabling environments;
- Smart incentives are used to widen engagement in employee health programmes, and line managers are equipped to support employee engagement;
- Metrics are used not simply as an end in themselves but as a tool to better understand drivers of ill-health and introduce appropriate interventions.

Case studies & conclusion

We conclude with a nod to the future, with case studies from three different companies chosen to bring to life a particular element of good practice:

- Integrating health and wellness into company strategy: Unilever
- Measuring activities and progress against specified targets: Johnson & Johnson
- Collaborating with multiple stakeholders: Novo Nordisk





Introduction

The cost of a business failing to get Occupational Health and Safety (OH&S) right is substantive. According to the International Labour Organisation (ILO), there are 270 million occupational accidents and 160 million occupational diseases each year. Beyond the toll this takes on human lives with an estimated 2 million deaths a year from accidents and diseases tied to work, this represents a significant financial burden. The sum of lost working time as well as treatment and rehabilitation fees are estimated to cost businesses around \$2.8 trillion annually⁽¹⁾.

Unsurprisingly given these high human and financial stakes, OH&S is a priority area for many companies. A long-standing misunderstanding of the nature and extent of the issue however, has until recently prevailed. OH&S has traditionally been associated with certain high-risk industries, settings and geographies. Thus, many companies have failed to recognise the day-to-day impacts on health and safety that beset workers of all sorts, wherever they work in the world.

Understanding of OH&S is slowly evolving with greater appreciation of the discrepancy between actual and perceived risk. There is a growing understanding that many of the greatest OH&S risks do not derive from hazardous working environments. They typically share common drivers of health risk with the general population; such as increased injury rates within the offshore setting associated with overweight and obesity rates. Rather than terror attacks, violent crime or infectious diseases, it is mental well-being, road traffic accidents and increasingly, non-communicable diseases that represent a far greater threat to workers. The burden of non-communicable diseases (NCDs) is increasingly recognised by companies and governments across the globe as a critical threat. Accounting for approximately two thirds of deaths worldwide, it is estimated cumulative losses in global economic output due to NCDs will total \$47 trillion, or 5% of GDP, by 2030⁽²⁾. Leading companies have begun to develop programmes aimed at promoting employee health beyond the traditional OH&S lens. A more holistic approach to employee health

is increasingly coming to the fore, encompassing physical well-being (not just in terms of risk from injury but also absence of disease, attainment of individual fitness and following a healthy diet), social, mental, and financial well-being.

Furthermore, the practice of OH&S in multinational settings requires a sophisticated approach to balancing a global commitment and robust over-arching policy and management system with locally relevant and realistic implementation. Success is, in many ways, wholly dependent on the good habits of people on the ground—demanding the company's approach be accessible in culturally meaningful ways.

Reporting standards concerning OH&S have not kept pace with such developments—and a number of the best-known reporting standards remain focused on traditional OH&S metrics. Reporting on OH&S, and the broader notion of 'wellness' at work is not simply an academic exercise. Reporting can play an important role in helping to substantially improve practice. In the sphere of OH&S these benefits are particularly pertinent, since they can be felt in the form of lives saved, and illness and injury avoided—which in turn bestows significant financial advantages.

The purpose of this paper is twofold. Firstly, to provide an overview of the changing narrative of OH&S and secondly, to provide guidance to professionals responsible for sustainability reporting within companies. It is intended to be a practical document, giving clear instruction on what good reporting

looks like and how companies can improve their reporting going forward. A mapping and analysis of the existing requirements of sustainability reporting frameworks and rating schemes follows a guide to foundational elements of good reporting. An analysis of the different reporting frameworks serves to highlight key similarities and differences in their requirements, such as a general failure to capture health considerations beyond traditional OH&S concerns. Attempts by thought-leaders to address the gaps of current reporting frameworks are then considered. Section four provides insights from those on the front line of reporting against OH&S, while the case studies of section five highlight innovative practice.

The value of good sustainability reporting

2.1 Sustainability reporting

2.1.1 What is sustainability reporting?

2.1.2 A progressive mainstreaming of sustainability reporting

2.1.3 Benefits of sustainability reporting

2.2 Occupational Health & Safety (OH&S) reporting

2.2.1 Trends in Occupational Health & Safety practice and reporting



The value of good sustainability reporting

2.1 Sustainability reporting

2.1.1 What is sustainability reporting?

According to the Global Reporting Initiative (GRI), sustainability reporting is:

“an organisation’s practice of reporting publicly on its economic, environmental, and/or social impacts, and hence its contributions—positive or negative—towards the goal of sustainable development”⁽³⁾

Sustainability reports tend to include an overview of a company’s overarching strategic approach to sustainability, as well as governance structures and management frameworks in place to help achieve sustainable business practices. Qualitative information on policies and programmes which address particular social and environmental themes, alongside key performance indicators and metrics, also feature. While companies tend to report on their material impacts, sustainability topics typically addressed include: water use, energy use, carbon emissions, waste, talent and diversity, health and safety and increasingly, information which pertains to supply chain performance such as responsible sourcing.

2.1.2 A progressive mainstreaming of sustainability reporting

Sustainability reporting has evolved in response to heightened pressure on companies for transparency, disclosure and accountability. The confluence of such pressures from a number of stakeholders including, though not limited to; regulators, non-governmental organisations, investors and consumers has been driving corporate disclosure beyond traditional financial metrics. In turn, as sustainability reporting has become a more established business practice, the burden of reporting has fallen upon business professionals outside of the unit traditionally responsible for financial reporting.

Growing interest in sustainability strategy and performance from the investor community over the past few years has been well documented⁽⁴⁾. The increased prominence of Environmental, Social and Governance (ESG) factors in investor decision-making reflects mounting evidence that a company’s sustainability performance is material to the financial success of a company, such as signifying the quality of corporate governance.

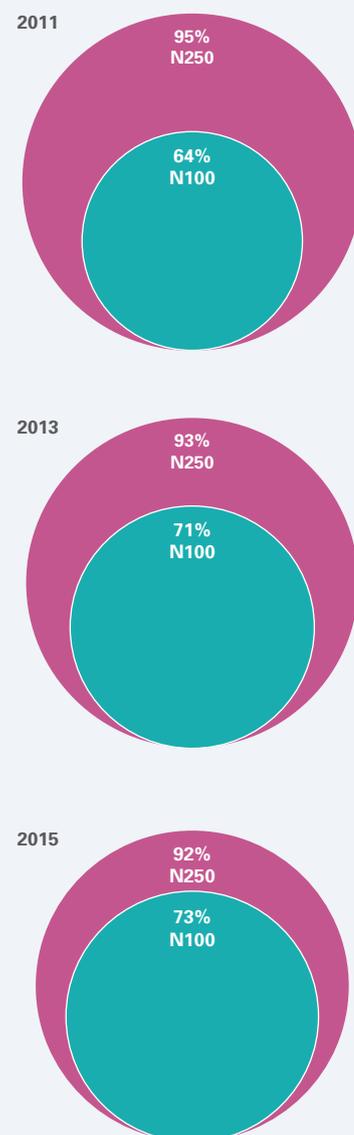
Though not considered a determinant factor by those responsible for sustainability reporting, there is evidence of growing regulation around corporate disclosure. An often cited example is the EU Directive (2014/95/EU) on non-financial reporting⁽⁵⁾. Despite this changing regulatory landscape, it appears that for now the opposite is true; companies are driving innovative sustainability reporting practice. Regulations are perceived as mandating disclosure of only the most basic information, with companies voluntarily disclosing more. This has led to a threefold realisation on the part of businesses;

- a more sophisticated understanding of the multiplicity of risks a company faces, and the potential for these to impact the bottom line;
- acknowledgement that business performance is subject to public scrutiny and companies can no longer control information-flow to consumers;
- an enlightened understanding of corporate responsibility to shareholders beyond the creation of profit.

A Global Survey of Corporate Responsibility Reporting by KPMG in 2015 approximated that 73 percent of the top 100 companies in major economies worldwide and 92 percent of the world’s 250 largest companies produce sustainability or corporate responsibility reports⁽⁶⁾. Concurrent with the mainstreaming of sustainability reporting has been the proliferation of sustainability

reporting frameworks and standards. Many of these are now seeking to move towards greater standardisation and harmonisation, with the aim of maximising the value of sustainability reporting.

Figure 1. The proportion of N100 and N250 Companies who produce corporate responsibility reports



Source: KPMG Survey of Corporate Responsibility Reporting (2015)

The value of good sustainability reporting (cont.)

2.1.3 Benefits of sustainability reporting

Sustainability reporting bestows numerous advantages, including those which are strategic, operational and organisational. It can;

- **Aid the identification of material issues** which helps to make companies more strategic, contribute toward future planning/ road-mapping, and act against significant risks
- **Improve operational performance** as metrics included within sustainability reports require accurate measurement, and targets incentivise performance
- **Assist in the articulation of company values**, since sustainability reports represent companies' values in action
- **Enhance employee engagement** through instilling in employees a sense of pride at work, and reinforcing a sense of purpose
- **Contribute to the breaking down of organisational silos** both via the inter-departmental process of compiling a report, and its content in raising awareness of programmes and activities in place
- **Help a company respond to stakeholder enquiries**, and so improve its credibility, reputation and the strength of the corporate brand
- **Enhance business value** as investor confidence grows in response to evidence that the company is managing important risks and anticipating future opportunities
- **Promote improved stakeholder relationships**, with local communities, civil society organisations and regulators

2.2 Occupational Health & Safety (OH&S) reporting

2.2.1 Trends in OH&S practice and reporting

OVERVIEW: Trends

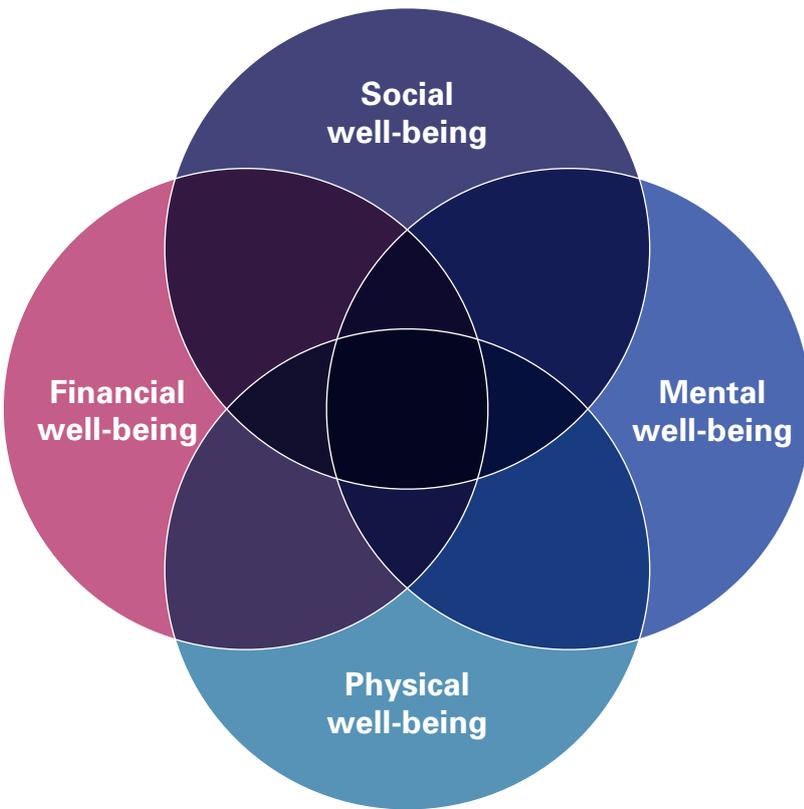
- Expansion of the traditional OH&S lens which safeguarding employee well-being is increasingly understood by companies.
- There is a growing advocacy for the need for companies to ensure the health of their employees in a more holistic sense—inclusive of physical, mental, social and financial well-being.
- The need for cross-border solutions* as organisations are increasingly expanding their global footprint. (*Cross-border or international activities are raising unique challenges for mobile workers exposed to new OH&S risks in a different environment setting).
- Growing sophistication of health and wellness programmes by leading companies. Interventions evolve as companies increasingly incorporate appropriate planning and evaluation metrics into their strategic frameworks.
- Recognition that employee health is intimately tied to community health and engagement in the latter by a larger number of companies as a result.
- Better understanding of the economic burden of NCDs, and hence the business benefits of a corporation making preventive interventions.
- A greater significance ascribed to health by the international development community, and implications of this for business.

Typically, an employer's role in safeguarding the well-being of employees has been seen through the lens of OH&S.

OH&S indicators have been integrated into sustainability reporting frameworks such as GRI, and most companies report on their efforts to minimise hazardous environments and risk of injury to their employees, particularly in high risk sectors. The information used when reporting against OH&S has historically been characterised by the fact it is backwards-looking and static. A process driven approach to OH&S is becoming more established. Movement away from the monitoring of static indicators and a greater emphasis on preventive action and continuous improvement has been championed by industry bodies such as IPIECA⁽⁷⁾.

There is presently a growing acknowledgement that this view of health should be widened, and concurrently, that the role of companies in protecting the health of their employees in all settings, not just those which are inherently high risk, should be reframed.

This has led to advocacy for an approach to employee health which encompasses physical well-being (to include fitness and a healthy diet, alongside absence of injury and disease), social well-being, mental well-being and financial well-being. The challenge of ensuring these multiple dimensions of employee well-being is made more complex as the international footprint of a company grows.



Leading companies have already sought to integrate such considerations into their sustainability strategies, and to report on the policies and programmes which they have in place. The leveraging of in-house expertise to improve health outcomes, for example, financial institutions which focus on financial well-being and technology companies which utilise their cognitive computing resources, characterises some of the more sophisticated approaches.

The GRI's OH&S reporting standards are under revision at time of writing—to address these very trends and factors. New GRI standards are anticipated to come into widespread use following their launch in 2018.

Realisation that employee health is intimately linked to community health means there has also been a growing call to action for companies to invest in the latter.

There is both qualitative and quantitative evidence which supports that community investment delivers social and financial returns, often in terms of improvement in overall levels of employee health⁽⁸⁾.

Drivers for a more holistic understanding of employee health include better documentation of the burden of NCDs, together with greater understanding of the material cost of ill-health on a businesses' economic performance.

More than two-thirds of all deaths worldwide are the result of NCDs such as cardiovascular diseases, cancers, chronic respiratory diseases, and diabetes. Globally, NCDs represent the leading cause of death and greatest disease burden in terms of healthy life years lost and disability-adjusted life years (DALYs)⁽⁹⁾. The economic implications of mortality from NCDs are substantial, with losses between 2010 and 2030 estimated to be in the region of US\$63 trillion⁽¹⁰⁾.

There is also evidence of increasing recognition of health as a material element of business performance. For instance, approximately 50% of business leaders surveyed as part of the World Economic Forum's annual Executive Opinion Survey were concerned that at least one NCD would hurt their company's bottom line in the next five years⁽¹¹⁾. Studies from the developed world (US) alongside the global south

(South Africa) further demonstrate that best-in-class workplace health programmes are linked to improved stock performance⁽¹²⁾.

Greater emphasis on health as a human right, and the elevated importance ascribed to health on the international development agenda, is also noteworthy as discourse around occupational health evolves.

For example, the United Nations has recognised health as a key indicator in its Sustainable Development Goals (SDGs). "Ensuring healthy lives and promoting well-being for all at all ages" is the third goal of the 17 SDGs⁽¹³⁾.

Sustainable Development Goal 3: Ensuring healthy lives and promoting well-being at all ages

SDG three, which pertains to Good Health, includes 13 targets and 22 indicators⁽¹⁴⁾. A number of the 13 targets seek to address the challenge of NCDs and management of global health risks. The pivotal role of business in helping to achieve the SDGs has been elevated by numerous stakeholders. The goals therefore have real relevance in driving an agenda which calls for an expanded definition and understanding of a company's role in protecting the health of its employees. The challenge however, will be how companies can best integrate communicating their progress on the SDGs into their existing reporting practice. The UN Global Compact and the Global Reporting Initiative have launched a collaborative initiative, Business Reporting on the SDGs, to help support corporate reporting on the Global Goals.

3

Guide: How to do OH&S reporting well

3.1 Foundational elements of good reporting

3.2 Using global reporting frameworks

3.2.1 Sustainability reporting frameworks: Strengths and weaknesses

3.2.2 Table: Global reporting frameworks—Comparison of requirements

3.2.3 Key observations on reporting metrics: Trends and gaps

3.3 The future of OH&S performance metrics

3.3.1 An introduction to wellness metrics



Guide: How to do OH&S reporting well

3.1 Foundational elements of good reporting

Figure 2. The foundational elements of good reporting Sanicroft International, 2017



The infographic in Figure 2 illustrates some foundational elements of good reporting practice, described in more detail below.

1. Creation of a narrative which aligns corporate history and values with a commitment to sustainability/corporate responsibility:

Good reports tend to feature a compelling narrative which brings together the policies and programmes

of a sustainability strategy, and shows how they intersect with a company’s overall business objectives. Progress against sustainability goals should therefore align with progress against a company’s wider strategic objectives. As well as framing CSR activities in terms of a company’s existing corporate strategy, the narrative should position them as part of an overarching commitment to sustainability, underwritten by a company’s history and values.

2. Inclusion of the most relevant information

Determination of material issues: Having established boundaries and scope, the identification and prioritisation of issues via a materiality assessment is a core element of the sustainability reporting process. A materiality analysis seeks to determine and map the relative importance of various sustainability themes against their importance to a business and to its external stakeholders. This in turn

Guide: How to do OH&S reporting well (cont.)

guides which topics a company should include in a sustainability report. A wide range of social, environmental and governance sustainability themes tend to be considered in a materiality analysis.

Comparison with peers/competitors: Benchmarking against peers and competitors is a useful exercise to provide further guidance on the type of information a company should include in its sustainability report, as well as sustainability themes it should be addressing. It can also help a company to establish an appropriate level of ambition and provide a roadmap to what a company would need to do to become an industry leader. Benchmarking often forms an important element of a materiality assessment, since competitors/peers constitute a key external stakeholder voice. Companies can compare their own benchmarks, or can compare their performance to external benchmarks published for example by industry groups or NGOs.

Stakeholder engagement—internal and external collaboration: Internal stakeholder engagement is important as different aspects of a sustainability strategy are likely to involve individuals from different corporate departments, including for example, HR, OH&S, Legal, Public Affairs and Corporate Communications. Consultation with these different professionals is important both in advance of and during the drafting process to collect all required data, and ensure the information included is an accurate reflection of the programmes in place. External stakeholder engagement is also a valuable process to ensure that the information included is relevant, and a true reflection of stakeholder interests. Stakeholder engagement—both internal and external—is an important element of a materiality assessment.

3. Fulfilment of additional descriptive reporting requirements:

General Disclosures: Contextual information about an organisation and its reporting practices. This typically includes information about an organisation's profile, strategy, ethics and integrity, stakeholder engagement practices, and reporting process.

Description of management approaches, governance and responsibility: Information about how an organisation manages a material topic, alongside its governance systems and board/Executive level oversight for social and environmental topics.

4. Key elements to include when reporting on a 'material' sustainability issue, such as OH&S.

1. Information on a public **commitment**—
 - The scope of the commitment, and its applicability to direct/indirect employees and business partners
 - Description of how the commitment was formulated, and how it is disseminated throughout the organisation
2. Description of how the issue is **embedded** within the organisation
 - Structure of oversight throughout organisation (e.g. across different functions)
 - Information on day-to-day responsibility, and top-level accountability



- Information on stakeholder engagement
3. Explanation, including criteria, of how a **focus** area has been determined
 - Description of criteria behind prioritisation
 4. Description of **actions** taken—the steps involved, why they were necessary and what they achieved. For example, through case studies
 - Description of programmes in place, and their outcome
 5. **Tracking** of performance, for example, through performance metrics
 - Disclosure of a company's approach to tracking: why it tracks, how it tracks, challenges encountered and lessons learned through tracking

3.2 Using global reporting frameworks

The past decade or so has been characterised by an evolution in existing frameworks on voluntary sustainability reporting, the emergence of new voluntary initiatives and mandatory sustainability reporting requirements in some countries. Though there has been a proliferation of sustainability reporting standards and initiatives the most established include; the GRI, the Sustainability Accounting Standards Board (SASB), UN Global Compact (UNGC) and Dow Jones Sustainability Index (DJSI).

3.2.1 Sustainability reporting frameworks: Strengths and weaknesses

The development and evolution of reporting frameworks has been instrumental in improving the measurement of sustainability activities and impacts across an array of sustainability themes. They have also helped drive the professionalisation and standardisation of non-financial disclosure, and therefore facilitated comparability and benchmarking between companies.

Particularly for corporations just beginning their reporting journey, the frameworks provide a useful starting point in terms of determining what information to include. For those which have a more established reporting history, anticipating what information bodies such as DJSI will be seeking can aid companies in the refinement of metrics.

At more of an industry level, such frameworks can set the tone in terms of that information that will be disclosed by companies in their reports. The GRI was identified as a primary means of directing the reporting agenda in a survey of Sustainability Reporting Professionals by Thomson Reuters and BSD⁽¹⁵⁾. The inclusion of specific thematic areas by reporting initiatives can further be helpful in signalling future trends or areas where a company may be subject to particular scrutiny in the future⁽¹⁶⁾.

Frameworks have not just generated improvements in the nature and quality of information which a company discloses; they generate a number of strategic and operational benefits. In helping distil the most material themes to a business, they can also guide a more efficient use of resources.

A key challenge for sustainability reporting frameworks going forwards will be their harmonisation. A commonly made complaint by individuals responsible for reporting includes the burden of double reporting, and the arduous, time-intensive task of tailoring similar information to the individualised metrics of multiple standards⁽¹⁷⁾. Specifically concerning OH&S, as a general rule, frameworks have not fully evolved to recognise the trends and developments laid out in Section 2.2.1.

3.2.2 Global reporting frameworks: Comparison of requirements

Table 1 provides a short overview of reporting requirements across four different reporting frameworks and rating schemes: GRI, DJSI, Corporate Human Rights Benchmark (CHRB) and SASB.

Requirements of each standard were analysed, and in the course of this process, grouped into seven different sub-sections:

1. Assessment and measurement of OH&S performance
2. Governance of OH&S
3. Stakeholder engagement
4. OH&S policy position or commitment
5. Risk management of OH&S, including both assessment and response to risks
6. OH&S training
7. Health programmes/initiatives

It is worth emphasising that while the frameworks exhibit a number of similarities in terms of the thematic information they require (as exemplified by the seven sub-categories above i.e. information on performance and risk management), the format in which this information is requested, such as the scope of disclosure, and whether narrative or quantitative information is required, varies.

Guide: How to do OH&S reporting well (cont.)

Table 1. Comparison of the key requirements of reporting frameworks and rating schemes

Reporting requirements	GRI	DJSI	CHRB	SASB
Performance assessment / measurement	●	●	●	●
OH&S targets	●		●	
OH&S performance determines executive remuneration		●		
Benchmarking requirement				
Metric or indicator specified	●	●	●	●
Scope of metric / indicator: Direct employees	●	●	●	●
Direct employee metric / indicator: Broken down by region / gender	●			
Scope of metric / indicator: Indirect employees / all workers	●	●	●	●
Indirect employee metric / indicator broken down by region / gender	●			
Governance	●	●		
Board oversight				
Stakeholder engagement (incl. workers)	●		●	
Supplier engagement			●	
Trade union agreements include OH&S	●			
Worker representation in OH&S committees	●			
Remediation and grievance mechanisms	●			
Policy position / commitment	●	●	●	
Specific policy commitment continuous improvement				
Policy commitment beyond direct employees		●	●	
Risk management	●	●	●	
Risk assessment: Opportunities and risks associated with climate change	●			
Risk assessment: Identification of high risk employees	●			
Risk assessment: Significant indirect economic impacts	●			
Risk assessment: Project level (new and existing)				
Risk response: Promotion of a 'risk effective' culture		●		
Risk response: Requirement for corrective action plans			●	
Risk response: Management systems (OHSAS 18001)				
OH&S training		●		
Number of employees trained per annum				
Beyond compliance training		●		
Health programmes/Initiatives	●	●	●	
Scope: Employee health	●	●	●	
Tracking employee health performance		●		
Scope: Community health	●	●		

GRI: Global Reporting Initiative, DJSI: Dow Jones Sustainability Index, CHRB: Corporate Human Rights Benchmark, SASB: Sustainability Accounting Standards Board

3.2.3 Key observations on reporting frameworks: Trends and gaps

Analysis* of the different reporting frameworks provides useful insights, for example, in identifying common themes concerning the information the standards require, and the key differences which exist between the frameworks.

- All the reporting frameworks require information which demonstrates how a company assesses and measures its OH&S performance (for example, through quantitative indicators)

- Three of the four frameworks analysed request information concerning how OH&S risks are managed, whether a company has a specified OH&S policy commitment and disclosures around specific health and wellness programmes in place
- The disclosure of information on a company's governance of OH&S is required by GRI and DJSI
- There is a lesser focus by frameworks on efforts by organisations to engage different stakeholders around OH&S, or how awareness about OH&S is

embedded in an organisation, e.g. via the provision of training to employees

- GRI provides the most comprehensive reporting guidance and indicators around OH&S. Its standards on whether trade union agreements include OH&S considerations, and whether workers are included within OH&S committees, are particularly forward-thinking.

**Analysis conducted by Sancroft International. Data for reporting metrics taken from publicly available sources only. Two industry specific SASB standards used: Mining and Metals and Pharmaceuticals*

Table 2. In-depth analysis of reporting requirements relating to 'Performance assessment and measurement'

Reporting requirements	GRI	DJSI	CHRB	SASB
Performance assessment / measurement	●	●	●	●
OH&S targets	●		●	
OH&S performance determines executive remuneration		●		
Benchmarking requirement				
Metric or indicator specified	●	●	●	●
Scope of metric / indicator: Direct employees	●	●	●	●
Injury rate	●	●	●	●
Occupational disease/illness rate	●	●		
Work related fatalities	●	●	●	●
Absentee rate	●	●		●
Lost day or time rate	●		●	
Near-miss rate		●	●	●
Direct employee metric / indicator: broken down by region / gender	●			
Scope of metric / indicator: indirect employees / all workers	●	●	●	●
Injury rate	●	●	●	●
Occupational disease rate	●			
Work related fatalities	●	●	●	●
Absentee rate	●			
Lost day or time rate	●		●	
Near miss rate			●	●
Indirect employee metric / indicator broken down by region / gender	●			

GRI: Global Reporting Initiative, DJSI: Dow Jones Sustainability Index, CHRB: Corporate Human Rights Benchmark, SASB: Sustainability Accounting Standards Board

Guide: How to do OH&S reporting well (cont.)

The measurement and assessment of OH&S performance is a key element of the reporting frameworks analysed.

Each of the frameworks call for demonstration of a company's OH&S performance via the disclosure of quantitative information in line with specified metrics/indicators. The nature of these however, varies depending on the framework in question. The most commonly found indicators include those which concern injury rate and work-related fatalities. More than half of the frameworks feature indicators for absentee rates, lost time/day rates and near-miss rates. GRI is the sole framework which calls for quantitative information

offered against performance indicators to be broken down geographically and by gender.

The most comprehensive indicators, and therefore the most detailed information requests, apply to an organisation's own employees. Every framework analysed does however have indicators in place beyond the scope of a company's own employees, encompassing for example, contract workers and/or suppliers.

As well as indicators which pertain to a company's occupational disease/illness rate, most of the indicators address more traditional metrics of OH&S performance, such as injury

rates, near-miss and fatality rates. The frameworks less explicitly address general wellness or workplace well-being measures.

Beyond metrics/indicators, there are other types of disclosure which reflect a company's OH&S performance. These include for example, whether a company has in place OH&S targets, whether executive remuneration is determined by OH&S performance and whether a company assesses its OH&S performance against industry standards.



Table 3. In-depth analysis of reporting requirements relating to 'Health programmes'

Reporting requirements	GRI	DJSI	CHRB	SASB
Health programmes / Initiatives	●	●	●	
Scope: Employee health	●	●	●	
Physical well-being/fitness		●		
Work-related stress management / mental well-being		●		
Nutrition		●		
Work-life balance and flexible working schemes		●		
Life insurance	●			
Health care assistance	●	●		
Parental leave (as broken down by gender)	●			
Childcare		●		
Disability assistance	●			
Retirement assistance / Elderly care	●	●		
Incentives and health management		●		
Global health issue				
Gender specific interventions			●	
Other benefits	●			
Tracking employee health performance		●		
Scope: Community health	●	●		
Global health issue e.g. AIDS				
Investment in infrastructure or services	●			
Indirect economic impact of business	●			

GRI: Global Reporting Initiative, DJSI: Dow Jones Sustainability Index, CHRB: Corporate Human Rights Benchmark, SASB: Sustainability Accounting Standards Board

Each of the frameworks provide reporting guidance on the information about specific health and wellness programmes an organisation has in place.

Most frameworks require disclosure on the interventions a company makes to improve the health of its own employees. Although to a lesser extent, the presence of community health programmes is addressed by frameworks, including GRI and DJSI.

Typically these include efforts to confront a global health issue or social need.

Within the scope of employee health programmes, GRI requires disclosures on employee health support in the context of wider business benefits, such as the provision of life insurance, healthcare assistance, parental leave and retirement provision. The DJSI on the other hand, directs questioning towards health and wellness

programmes which offers non-work/ work stress management measures, facilities for physical fitness and flexible working schemes.

While the frameworks tend to require companies to disclose whether they have any health programmes in place, far fewer call upon companies to measure participation, or track their potential impact.

Guide: How to do OH&S reporting well (cont.)

3.3 The future of OH&S performance metrics

As narrative around OH&S shifts, how a company's health performance is measured and assessed must similarly evolve. The way companies integrate health metrics into existing reporting processes and frameworks represents a significant challenge going forwards, as does the development in the first instance of appropriate metrics.

The Centre for Safety and Health Sustainability (CSHS) has published a best practice guide for sustainability reporting, which includes guidance around OH&S performance metrics. Recommendations are framed in terms of the need to advance the standardisation of reporting

practices⁽¹⁸⁾. The CSHS frequently elevates the need for consistent and comparable sustainability performance reporting around OH&S⁽¹⁹⁾.

CHSH notes that to provide the most value, performance metrics should be presented numerically and graphically, as well as track progress over time (a minimum of five years is suggested). Metrics listed are divided into those described as 'essential' and those described as 'optional'.

3.3.1 An introduction to wellness metrics

The metrics provided by sustainability reporting frameworks are far more focused on traditional OH&S issues. The Global Reporting Initiative is currently in the process of revising

GRI 403: Occupational Health and Safety, to bring the standards up to date and ensure their on-going relevance. A working group was convened in 2017 with this objective, and comprises a range of thematic experts, representatives from international organisations and leading businesses. Beyond a need to include standards which more explicitly focus on wellness, other key observations from the working group include the need for indicators which facilitate better understanding of worker participation in health programmes, engagement in training on health and a more explicit value chain approach.

In January 2016, the Vitality Institute published a set of evidence-based health metrics for companies to

ESSENTIAL: There are 5 minimum reporting requirements for OH&S performance metrics

1. Lost time injury and illness frequency rate, lost time injury and illness severity rate, number of fatalities (all employees/workers—5 year period)
2. Lost time injury and illness frequency rate, lost time injury and illness severity rate, number of fatalities (all contractors—5 year period)
3. % of owned or leased manufacturing, production, or warehousing facilities that have implemented an OH&S management system that meets nationally or internationally recognised standards or guidelines.
4. % of owned or leased manufacturing, production, or warehousing facilities that have had their OH&S management systems audited.
5. % of direct/first tier suppliers' facilities that were audited for compliance with OH&S standards.

Source: CSHS

OPTIONAL performance metrics include:

1. OH&S targets: metrics that provide performance against continual improvement goals or targets (reduction of lost time injuries by X % over X years)
2. Third party manufacturing metrics for lost time injury and illness rates, the severity rate and the fatality rate
3. Safety culture indicators and behavioural safety observations

Source: CSHS

integrate into their sustainability reporting⁽²⁰⁾. The publication of the paper 'Reporting on Health; a Roadmap for Investors, Companies and Reporting Platforms' is part of a broader ambition that "by 2020, workforce health metrics will be an integral indicator of overall organisational performance within the broader corporate accountability framework⁽²¹⁾". The metrics identified were designed to facilitate the assessment of the reporting organisation's employee health performance across a number of different categories. Their overarching aim however, was to "reflect what the company is doing to create an environment or culture that allows the workforce to adopt or maintain good health and well-being".

Validity produced two scorecards, one representing a list of approximately 10 high level indicators (below) and another, more comprehensive, list of 40 (to be found in the Appendix). The metrics for both can be understood in terms of three main sub-sections; governance; management and specific indicators to measure success. Critically, the metrics are intended to augment, as opposed to replace, existing reporting frameworks and reporting practices by corporations.



Guide: How to do OH&S reporting well (cont.)

Core Scorecard:

Figure 3. Vitality's Core Scorecard.

Governance—Leadership and Culture

- 1 Has your company conducted a confidential survey, audit, or other assessment within the present reporting period that measures the degree to which the workplace culture and environment support health and well-being? Examples: employees are asked to rate the corporate culture in some way; employees are asked if they feel their manager supports them when they take time to go to the gym at lunch
- 2 Are health, well-being, chronic disease prevention, or health promotion topics mentioned in—the annual report, 10-K form or any other format reported to the board of directors at least once a year?
- 3 Is there a person responsible for employee health and well-being in your company?

Management—Programmes, Policies and Practices

- 4 Does your company have an annual budget or receive dedicated funding for personalised health promotion and disease prevention programmes? Examples: a dedicated budget in the department responsible for the implementation of the health and well-being programme (e.g. the human resources department); a central health and well-being budget allocated by senior executives on an annual basis
- 5 Does your company have a programme to address mental well-being, dealing with matters such as depression and stress management?
- 6 Does your company have an occupational safety and health (OSH) policy?
- 7 Does your company provide medical benefits for full-time workers, including recommended national preventive services (e.g. the Affordable Care Act in the United States) such as tobacco cessation, screenings, and vaccinations?
- 8 Does your company maintain a smoke-free workplace?

Evidence of Success—Health Risks and Health Outcomes

- 9 Has your company conducted a confidential survey, audit, or other assessment within the present reporting period that measures the health status of employees?
- 10 What is the per-employee average absenteeism due to sick leave for the reporting period (unplanned leave or sick days)?

Source: Vitality Institute



4

Views and voices: Analysis, experiences and reflections on the future from experts and practitioners

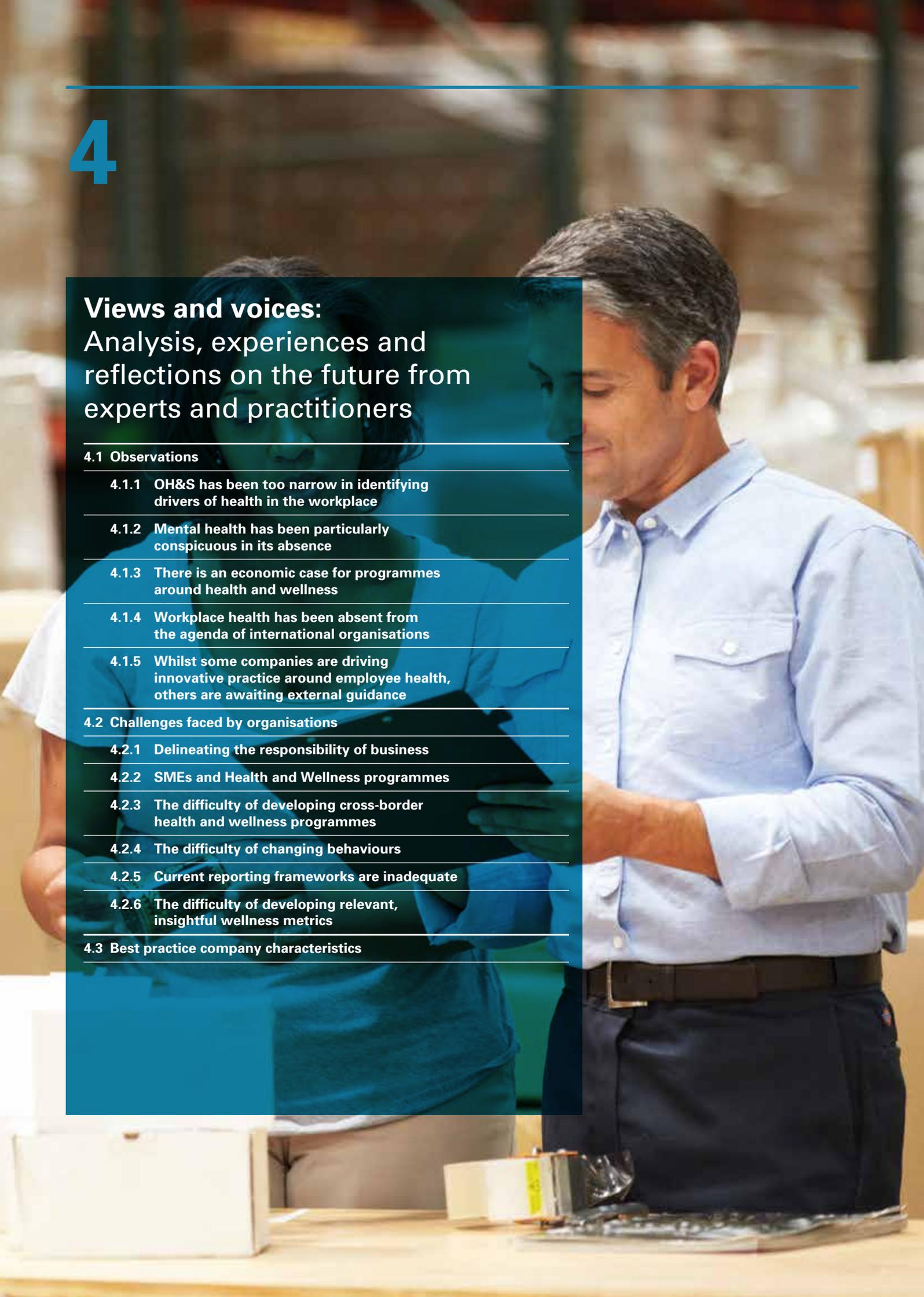
4.1 Observations

- 4.1.1 OH&S has been too narrow in identifying drivers of health in the workplace
- 4.1.2 Mental health has been particularly conspicuous in its absence
- 4.1.3 There is an economic case for programmes around health and wellness
- 4.1.4 Workplace health has been absent from the agenda of international organisations
- 4.1.5 Whilst some companies are driving innovative practice around employee health, others are awaiting external guidance

4.2 Challenges faced by organisations

- 4.2.1 Delineating the responsibility of business
- 4.2.2 SMEs and Health and Wellness programmes
- 4.2.3 The difficulty of developing cross-border health and wellness programmes
- 4.2.4 The difficulty of changing behaviours
- 4.2.5 Current reporting frameworks are inadequate
- 4.2.6 The difficulty of developing relevant, insightful wellness metrics

4.3 Best practice company characteristics



Views and voices: Analysis, experiences and reflections on the future from experts and practitioners

To bring the challenges and successes of OH&S reporting to life, we conducted a range of confidential interviews. A conscious decision was made to engage representatives:

- i. from a range of sectors and industries, not simply those which have traditionally been associated with OH&S.
- ii. from corporations at different levels of maturity in terms of their OH&S practice and reporting

Individuals engaged included employees from: Newmont, Anglo American, Heineken, Vitality and Lafarge Holcim. In spite of the diversity among interviewees, a surprising degree of commonality is apparent in their views, detailed below.

4.1 Observations

4.1.1 OH&S has been too narrow in identifying drivers of health in the workplace

Among interviewees there was a general sense that OH&S had been well designed for the twentieth century, but that a shift towards a broader understanding of health, and specifically, what drives employee health, is needed. OH&S was seen as only partially addressing why work days are lost through illness or injury. In particular, greater probing of what exactly an employer can do to reduce the risk of its workers contracting non-communicable diseases was consistently brought up by interviewees.

.....
"People don't lose limbs, they lose hearts and minds"

"You can't have a safe business without healthy people"

4.1.2 Mental health has been particularly conspicuous in its absence

A bias on the part of companies in favour of physical health over mental health was noted, with fewer companies reporting on stress and

anxiety. For one interviewee, this gap served as a reflection of society more broadly and the care that citizens receive; the fact that, irrespective of the country in question, health services tend to be focused on physical health. The importance of mental health in the workplace is being slowly recognised however; with the example given of a recent public acknowledgement by Canada's Minister of Finance.

.....
"Instead of digging deeper into well-established issues in OH&S, we should start looking at issues previously ignored"

4.1.3 There is an economic case for programmes around health and wellness

There was broad consensus that a clear economic case for protecting and promoting employee health existed. The need to more widely publicise such evidence through quantitative data was however, advocated. Better facts and figures on the benefits in terms of productivity gains, or costs avoided, was echoed by a number of interviewees. Where known, particular case studies or academic research were drawn upon. Regarding the former, the clear business case for Anglo-American's AIDS programme in southern Africa was cited, as was the findings of research by Vitality's Britain's Healthiest Workplace initiative. Offering healthcare was also positioned as a competitive advantage. It was considered, for example, a determinant factor in workers choosing an employer in both developed and developing countries as well as positively impacting organisational culture, leadership, engagement and productivity.

.....
"You can't disregard health and safety from productivity. The two are intertwined"

4.1.4 Workplace health has been absent from the agenda of international organisations

An expanded definition and understanding of employee health has not just historically been neglected by companies, but by international organisations and the investor community as well. This was evidenced by an interviewee observation that the 'H' of health is notably absent from investor considerations and Environmental Social Governance (ESG) criteria.

.....
"In a factory setting, investors frequently ask about the safety of machinery being operated by individuals, but not the health of the individuals operating the machinery"

.....
"No one is asking questions about human capital—largely because no one has suggested people to them [investment analysts] in the first place"

4.1.5 Whilst some companies are driving innovative practice around employee health, others are awaiting external guidance

Presently, businesses are driving innovative practice. This is in contrast to a situation whereby regulators are setting a standard to which companies must comply. Some companies are doing this purposefully, seeking to demonstrate leadership by reporting on subjects in advance of mandated disclosure requirements. Others, however, stated that they were waiting for guidance from an external body, particularly in terms of what could be considered good practice, and also around the development of metrics. One interviewee commented that they were searching for indicators, frameworks and actions to which their company could contribute. Whilst an absence of appropriate reporting metrics was a common theme, achieving a perfect set of metrics

Views and voices: Analysis, experiences and reflections on the future from experts and practitioners (cont.)

was not considered a priority. For some, simply having metrics was considered valuable in acting as a starting point for dialogue.

4.2 Challenges faced by organisations

4.2.1 Delineating the responsibility of businesses

The challenge of defining the scope of a company's responsibility to invest in the health and wellness of its employees, and the wider community, was an emergent theme. Whilst the business benefit of such investment, even in a community-setting, was understood, equally strong was the perception that corporations are not healthcare providers. Delineation of responsibility was further complicated by what many considered to be a semantic challenge around wellness. Wellness was not looked upon as a well-defined concept, but instead a term which was interpreted differently by different people. While for some, wellness was simply about protection from non-communicable diseases, for others it was more expansive, covering not just the absence of disease but physical and mental well-being.

.....
"We do not want to be seen as a nanny employer"

4.2.2 SMEs and health and wellness programmes

It was felt the message that companies can and are making positive interventions around employee health and wellness is true at scale. On the other hand, there was concern the reality for small and medium sized enterprises (SMEs) was often one of insufficient resources to invest in health at a practical level, and a lack of means to document their practice. The need for greater collaboration such as the sharing of initiatives and knowledge was advocated. Similarly, it was forwarded that more could be done in terms of providing financial incentives

to smaller businesses to invest in employee health programmes.

4.2.3 The difficulty of developing cross-border health and wellness programmes

Developing health and wellness programmes which are effective across an entire business, encompassing, for example, a global HQ and operating companies which span developed countries and emerging market contexts, was identified as a key challenge. A particular dimension of this challenge is the creation of programmes which resonate and address needs at a local level, but equally align with leading global health and wellness strategies. One interviewee reflected that programmes which work well in one country may not in another, even if the two are geographically proximate. Differences in existing national health care infrastructure, and cultural mores around particular illnesses were cited as potential reasons why programmes cannot simply be replicated between countries.

4.2.4 The difficulty of changing behaviours

The challenge of changing human behaviour was highlighted, for example when promoting healthier diets, reducing tobacco and alcohol use, and minimising the spread of diseases like HIV/AIDS. A comparison between this challenge and the sorts of practices which have traditionally befallen OH&S professionals, like advocating for better safety standards, was drawn. There was a sense of the need to better incentivise behavioural change, with many believing their organisation to be characterised far more by a 'stick' versus 'carrot' approach. The gap between worker awareness and uptake of health programmes versus their provision was considered significant and, positioned as reflective of the challenge of encouraging shifts in behaviour. The key role to be played by line managers in facilitating behavioural shifts was highlighted.

.....
"Managers are responsible for a lot of the mental wellbeing of their employees; they need training in how to spot the different signs of stress"

4.2.5 Current reporting frameworks are inadequate

It was unanimously felt that existing reporting frameworks do not adequately capture health considerations beyond traditional OH&S concerns. For those metrics currently in place, one interviewee challenged that metrics were poorly adapted to their company's situation, and failed to properly reflect its health performance. This is further compounded by the fact that many health complaints develop over time, which shows the number of incidences of a particular illness in one year does not necessarily reflect a company's performance that same year. The burdensome and inefficient process of data collection, and need to recalculate existing data to respond to specific metrics, or submit information in multiple different ways to fulfil the individualised criteria of different reporting frameworks, was also mentioned.

.....
"Every reporting body starts and ends with occupational health and safety, they don't look broadly at what is causing death in the workplace or how the workplace is causing death"

4.2.6 The difficulty of developing relevant, insightful wellness metrics

There is a recognised gap in metrics which collect useful information and generate accurate insights into the health and wellness programmes of companies. The challenge of developing such metrics however, is significant. Metrics would need to be relevant across a range of contexts; a single metric is unlikely to capture the difference in company activities in developed and developing country contexts for example. Part of the challenge additionally stems from

the complex nature of the subject, such that the most valuable insights are likely to stem from qualitative rather than quantitative information. This in turn impacts the logistics of data collection, the integrity of the data itself and ease of analysis. The implementation of measures around mental health was noted as particularly problematic because of the sensitive

questions it raises around privacy and confidentiality. If this data was aggregated to produce trends, it could lead to the discrimination of certain population sub-sets.

4.3 Best practice company characteristics

Companies that report well on OH&S and wellness tend to be proactive and innovative in their approach. The below is intended as a rough guide on other characteristics which define companies that are successful in their OH&S practice and reporting.

✓	Engagement by executive leadership	Successful and strategic interventions around the health and wellness of employees tend to be those which have received buy-in from executive leadership. Progressive companies tend to be united by the value which senior management gives to such programmes. In particular, an understanding, on the part of the C-Suite, that investing in the health of employees isn't about mitigating costs in the short term, but about improving productivity, retention and morale and hence the company's bottom line in the long run.
✓	The need for an integrated approach	Good health and wellness strategies view employee health holistically, where health issues associated with lifestyle, and those which arise from on the job hazards and risks, are not viewed dichotomously. Companies are increasingly recognising for example that taking measures to suppress dust in the workplace are undermined if employees smoke heavily. Similarly, there is growing acknowledgement that safety and health should be integrated, with an understanding that it is not possible to have a safe business without healthy employees—from a physical, mental and social perspective.
✓	Emphasis should be on creating the right environment	Ability to change patterns of behaviour often determines the success of workplace health and wellness strategies. Increasingly, companies are looking to create enabling environments and instigate collective interventions. This shift away from interventions at the level of the individual has been described as the adoption of more of a 'population based prevention and public health' lens. Building a movement or a culture, as opposed to offering a programme, is often both more effective and results in longer lasting effects.
✓	Capacity building is key	One longstanding concern by companies at a more advanced stage in their employee health and well-being approach has been how to ensure that programmes go beyond the 'worried well'—employees who are already healthier and more motivated—to reach those who truly require support. Capacity building, alongside education, is key in addressing this. It can also play a critical role in addressing a number of the challenges around supporting the mental health of employees. This particularly concerns the training of line managers; so that they are able to identify symptoms of stress among employees, and are equipped to act on any concerns. Where employees have poor relationships with middle managers, absenteeism rates are higher.
✓	Metrics can be a useful guide, but they should be interrogated	The value of metrics is increased when they are analysed at a more granular level. For example, change in a measure such as absentee rate from year to year is useful in helping to identify aggregate trends. Leading companies tend to focus in on the drivers behind these fluctuations, and seek to address these. It is only by seeking to understand individual organisational needs that strategic interventions can be made.
✓	Health and wellness programmes which have cross-border relevance	Effective health and wellness programmes must translate across borders. Leading companies tend to have a global health strategy. This includes minimum group standards and values around particular aspects of OH&S—the 'must dos'—and then depending on geographical location, a series of tailored 'should dos'. Companies which proactively and systematically seek to assess the maturity of the markets in which they operate have more success when designing health programmes

5

Case studies: Best practices in OH&S and risk management reporting—and how to get the most from them

5.1 Integrating health and wellness into an overarching corporate strategy: UNILEVER

5.2 Measuring activities and progress against specified targets: JOHNSON & JOHNSON

5.3 Collaborating with multiple stakeholders: NOVO NORDISK



Case studies: Best practices in OH&S and risk management reporting – and how to get the most from them

Alongside the interviews conducted, desk-based research and analysis of publicly available information was undertaken to inform the identification of best practice.

5.1 Integrating health and wellness into an overarching corporate strategy:

UNILEVER

- Unilever's health and well-being commitment informs part of the company's wider corporate strategy. Protecting and promoting the health of its own employees is tied in with achieving a core aim of the Unilever Sustainable Living Plan: to improve the health and well-being of a billion people around the globe.
- Alongside its overall commitment to sustainability, the narrative of health and well-being is aligned with Unilever's corporate history and values. Reference is made to the emphasis the founder, Lord Lever, placed upon employee health.
- A cornerstone of Unilever's employee well-being initiative is its flagship programme: Lamplighter. Lamplighter offers a holistic vision of wellness; encompassing physical, mental, purposeful and emotional well-being. The programme serves as a clear framework for interventions at the level of the business and the individual. It provides a standardised toolkit which can be applied across different countries, permitting a degree of flexibility to accommodate cultural differences.
- Unilever measures standardised health metrics data to assess where health risks may occur with employees. This includes lifestyle factors (smoking, alcohol consumption, fruit and vegetable intake, exercise levels, perceived stress levels) and physiological/biochemical measurements (glucose, cholesterol, blood pressure, BMI). It tracks the impact of its Lamplighter programme in reducing health risks over time.

- Unilever's health and well-being programme is integrated across different departments, including HR, Safety and Supply Chain.
- Health and well-being is viewed as a priority area by Senior Management. The global well-being programme is overseen by a global steering committee. This comprises three Unilever Leadership Executives including the company's Chief HR Officer.

5.2 Measuring activities and progress against specified targets:

JOHNSON & JOHNSON

- Johnson & Johnson has created a new Health Vision. According to the company, this "expands the way [J&J has] thought about health and seeks new ways to make everyone, everywhere healthier"
- As part of its new Vision, Johnson & Johnson has developed a series of goals⁽²²⁾. These align with the business' overarching Citizenship and Sustainability 2020 Goals. The goals have a threefold focus; People, Places and Practices. The latter is specifically concerned with the creation of a culture of health and well-being.
- One of the goals included under Practices is to "Empower and engage the Johnson & Johnson family of employees to become the healthiest workforce".
- To monitor progress against this goal, J&J has the following metric in place: "Empower and engage at least 100,000 employees toward a "personal best" in health and well-being via the principles of Energy for Performance®, innovative digital health tools, and advancing a culture of healthy eating and physical activity".

5.3 Collaborating with multiple stakeholders:

NOVO NORDISK

- Novo Nordisk is one of three global partners, together with UCL and the Steno Diabetes Centre, who work alongside local partners as part of the 'Cities Changing Diabetes' programme. Local partners include city mayors, ministries and city administrations, local academia, diabetes associations, health insurances, local community centres and business corporations.
- Cities Changing Diabetes is described as "a first of its kind partnership platform for cross-disciplinary, cross-sector collaboration in response to the dramatic rise in urban diabetes across the world'. The programme is specifically aimed at halting the rise of type 2 diabetes in cities with a particular focus on vulnerable communities. The partnership has a dual objective; to put urban diabetes at the top of the global healthcare agenda, and at the top of the agenda for urban planners and those responsible for shaping cities for the future.
- Novo Nordisk seeks to contribute not simply by way of its expertise in developing new medicines, but also in helping to identify some of the social and cultural factors which make individuals more vulnerable to diabetes in an urban setting.
- In this way Novo Nordisk aligns with the programme's three interconnected elements; (1) mapping diabetes in a number of 'study' cities and producing research; (2) sharing results from the 'study' cities to drive awareness and action worldwide; (3) working to scale up interventions to tackle the issue.



INTERNATIONAL
SOS

TABLE 1: VITAL SIGNS

TABLE 2: PHYSICAL EXAMINATION

System	Findings	Notes
General		
HEENT		
CV		
RESP		
GI		
GU		
MSK		
NEURO		
SKIN		

The basics: CHECKLIST

Reporting well on OH&S: KEY ELEMENTS

Narrative—
A compelling narrative which:

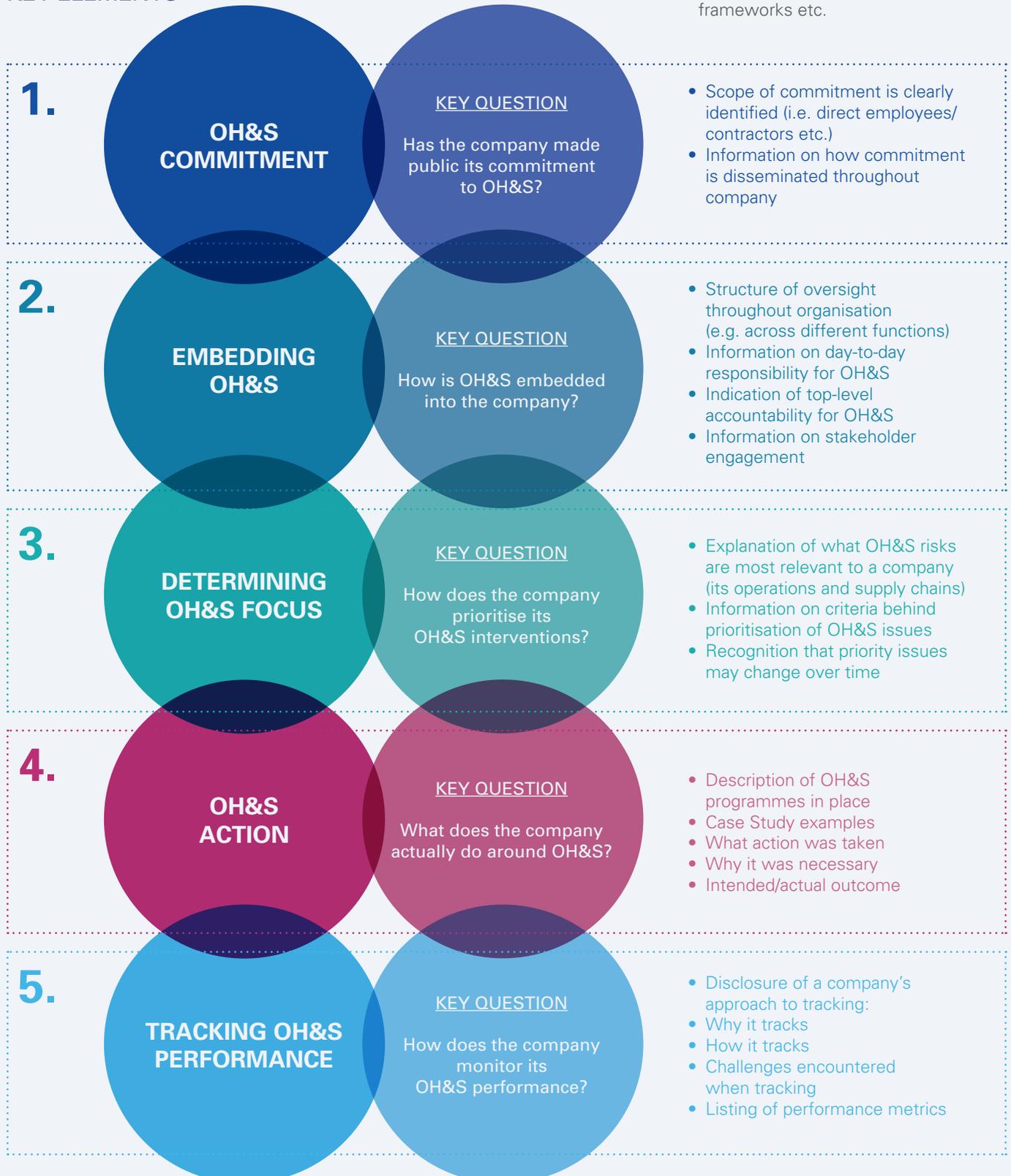
- Brings together policies and programmes and shows how they intersect with a company's sustainability strategy, itself aligned with the company's overall business objectives
- Frames an overarching commitment to sustainability/corporate responsibility with reference to a company's history and values

Identification of material issues
Description of materiality process:

- Internal and external stakeholder engagement
- Competitor analysis

Descriptive information about the reporting organisation

- Revenue, geographical footprint, direct employees
- Description of management approaches, governance frameworks etc.



6



Conclusion

Sustainability reporting is now common practice amongst the world's largest multinational corporations, and is undertaken more and more by smaller organisations. Factors behind this increased prevalence include pressure for increased corporate transparency and disclosure from multiple stakeholders. Greater understanding of the business benefits which sustainability reporting bestows has additionally played a role.

Failure to get OH&S right has significant impacts, both in terms of cost to human life but also in terms of a company's bottom line. OH&S programmes and strategies are therefore often included in sustainability reports. An evolution in the narrative surrounding OH&S, however, is implicating expectations concerning both the nature of interventions and disclosures made by businesses. A case is being made to widen the scope of OH&S in order to fully understand and act against drivers of poor health in the workplace, rather than continuing to emphasise those issues elevated through a traditional OH&S lens. A growing body of research attests to the economic case for interventions around employee health.

This paper has sought to serve as a starting point; providing guidance to those responsible for reporting on OH&S. It further includes insight on how to evolve reporting and practice to align with the evolution in narrative around OH&S.

A key element of the practical toolkit is a guide to the foundational elements of good reporting, alongside a comparative analysis of several reporting frameworks. The latter helps show the sort of information companies should be disclosing. Reporting frameworks are valuable in promoting the standardisation and professionalisation of disclosures, as well as anticipating trends and setting the agenda on a particular sustainability issue. Key insights from the analysis include the fact that each of the frameworks calls for demonstration of a company's OH&S performance via the disclosure of quantitative information in line with specified metrics/indicators. Similarly, most

frameworks request information on any specific health programmes and initiatives in place, though the nature of the information required varies. Fewer frameworks are concerned with disclosure of a company's governance procedure for OH&S, or evidence concerning how awareness of OH&S is embedded into an organisation.

In the main, reporting guidelines have not kept pace with developments in thinking around OH&S and continue to be preoccupied with what are considered more 'traditional' OH&S metrics. Consequently, resources from the CSHS and Vitality Institute are positioned as a useful starting point to help formulate metrics which capture a company's wider health performance—including for example, the notion of well-being.

Interviews with corporations provide insight into how to improve reporting on health. Refining of the characteristics of innovative organisations around OH&S practice and reporting revealed the importance of an engaged senior management team, creating a 'health culture' through development of an enabling environment, emphasis on education, and the critical analysis of metrics. Key observations from participants included that OH&S covers only marginally the reasons for which work days are lost through illness or injury, and that despite its significant impact on absenteeism rates and productivity, factors like mental health are largely neglected. It is not just corporations that are complicit in this neglect, but international organisations and investors too. The absence of an H (for health) in ESG considerations is here particularly telling.

Evolving OH&S reporting that captures the health performance of companies in this broader sense, represents a significant challenge. This stems from the complex nature of the issue at hand, and the difficulty of formulating metrics which accurately capture the interventions that companies are making, but do not raise concerns around privacy or confidentiality. A number of the challenges have a practical dimension, for example, how international companies with a presence in emerging markets can design, and implement, effective health and wellness programmes. Making successful interventions around health is also inherently challenging because it tends to require behavioural change.

Despite such challenges, there are numerous examples of innovative practice. For example, Unilever serves as a good example of a company which has fully integrated health and wellness into its sustainability strategy and the business' overarching goals and objectives. Johnson & Johnson, positively illustrates how to measure activities and progress against specific employee health related targets, and both Novo Nordisk and Vitality give insight into how to forge successful collaborations and partnerships.

Reporting that integrates OH&S alongside wellness is a trend which is set to continue. This is especially important as global reporting frameworks launch their revised metrics, and the body of research grows, demonstrating the material benefit of safeguarding employee health holistically. The real challenge however will be ensuring this trend actually translates into better employee health in the workplace.



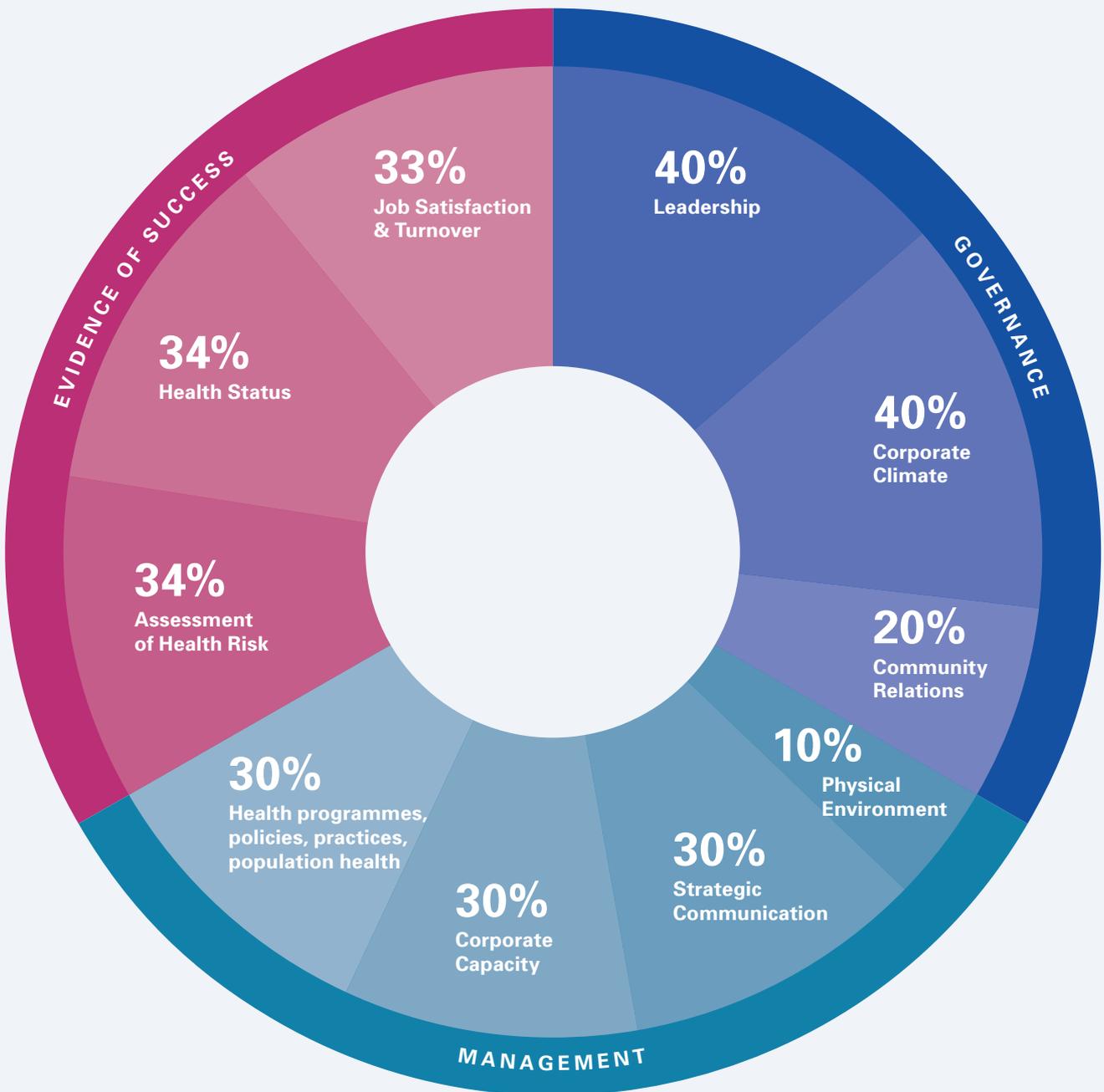
Appendix

1. A guide to reporting—and managing—OH&S across borders

Reporting—and managing—OH&S across borders		
	Corporate audiences	Local audiences
<p>The field of OH&S and wellness, like many aspects of sustainability performance, balances the global and local. This can present special challenges for multinational organisations seeking to demonstrate their approach in a sustainability report. Reporting, typically, is a global-level activity, and attempts to show an overall corporate response to the risks and opportunities the business faces. On the other hand, the practice of OH&S on the ground involves the hearts and minds of individual people and their local operating environment.</p> <p>For large multinational enterprises, it is not possible to demonstrate the specific OH&S reality in all locations in the context of a global report. On the other hand, local employees will likely not look to a corporate sustainability report to comprehend the OH&S context in their day-to-day roles. In fact, companies may not implement their OH&S commitments in the same way in all locations. Therefore, reaching different audiences requires a balanced approach tailored to their needs:</p>	<ul style="list-style-type: none"> • Material risks and opportunities related to OH&S across the whole business • Overarching management approach to ensuring OH&S risks and opportunities are understood and responded to in practice • Case studies and examples of good practice and lessons learned, to illustrate the global approach and share practices • Relevant, meaningful performance indicators, both forward- and backward-looking 	<ul style="list-style-type: none"> • Key OH&S issues in the country, regional or operating unit context • Specific operating practices and required procedures in common practice locally • Global context that demonstrates the company's overall commitment to OH&S, its minimum standards or expectations that apply everywhere • Relevant, meaningful performance indicators, both forward- and backward-looking

Appendix (cont.)

2. Vitality—Comprehensive Scorecard Framework



Source: Vitality Institute

Governance (33%)	Leadership (40%) <ul style="list-style-type: none"> • Does your company’s mission statement or business objectives include references to improving or maintaining employee health other than occupational safety and health? • Does your company support workforce health and well-being at all levels of leadership? (i.e., executive, middle-management, and front-line leaders are all up to date, are informed, and actively support health and well-being at the workplace)? • Are health, well-being, prevention, or wellness topics mentioned in the annual report, mentioned in Form 10-K, or reported to the board of directors in any other way at least once a year? • Is there a person responsible for employee health and well-being in your company? • Does the company have a health and well-being “champion” network or committee?
	“Corporate Climate” or “Corporate Support for Health” (40%) <ul style="list-style-type: none"> • Has your company conducted a confidential survey, audit, or other assessment that measures how well-supported employees feel at work in their efforts to be/stay healthy and well? • If yes, was the survey completed by a representative sample of the employees, i.e., did more than 50% of employees complete the survey or was the sample that completed the survey a sufficiently large, randomly selected group of employees to allow for conclusions to be made about the whole group? • If yes, what percentage of the respondents provided top results in terms of their perceptions of support for their health and well-being (top results are indicated by 4-5 on a 5-point scale, 7-10 on a 10-point scale, or “very good” or “excellent”)? • Does your company have a process in place to assess issues and care gaps relative to health literacy, health disparities, Culturally and Linguistically Appropriate Services (CLAS) standards, and cultural competence, including work with health benefits vendors to determine how best to address such issues and topics?
	Community Relations (20%) <ul style="list-style-type: none"> • Does your board of directors regularly discuss the shared value (i.e., the resulting benefits that accrue to both the community and the company) created by actively engaging in community health with other community stakeholders? • Does your company partner with community, government, and/or other stakeholders to improve community health? • Does your company engage in strategic philanthropy programmes, e.g., through a corporate foundation? • Does your company extend its corporate health strategy to spouses, dependents, and family networks? • Does your company fund local health promotion activities, provide in-kind services for health initiatives, or otherwise play an active role in supporting local community health efforts?

Appendix (cont.)

Management (33%)	Corporate Capacity and Voice of the Employee (30%)	<ul style="list-style-type: none"> • Does your company have an annual budget or receive dedicated funds for health and well-being initiatives? • Does your company have an active health promotion/wellness committee that is chaired by a senior leader? • Are organised labour/unions represented on committees that provide input and guidance into the health and well-being programme? • Does your company proactively ask employees about their interests in health and well-being services and resources? • How many full-time employees have health and well-being as their primary responsibility, and what is the total number of employees at your company?
	Strategic Communications (30%)	<ul style="list-style-type: none"> • Does your company have a branded, planned, strategic approach to promoting and marketing health and well-being programmes that is communicated in a regular, frequent, and consistent manner to all employees? • Does your company tailor some health and well-being programmes, educational materials, and communications to the languages, literacy levels, cultural backgrounds, ages, readiness to change, and other demographics of various segments of the workforce? • Does your company highlight examples of employees role modelling appropriate health behaviours or employee health-related “success stories” in the marketing and communication materials for the health and well-being programme? • Does your company evaluate the impact of the communications plan?
	Health Programmes, Policies, Practices, and Population Health (30%)	<ul style="list-style-type: none"> • Does your company analyse population demographics, cultural or language preferences, or other relevant profiles (e.g., age, gender, disability, health care costs, medical care management needs) to segment the population into subpopulations to apply targeted health improvement tactics, resources, and services? • Does your company have programmes, policies, or practices in the following areas? (Asterisks denote mandatory areas that need to be completed to calculate a score) <ul style="list-style-type: none"> o Occupational safety and health* o Provision of medical benefits for full-time workers, including recommended national preventive services such as screenings guidelines, vaccinations, etc. (e.g., as per the Affordable Care Act in the United States)* o Smoke-free workplace* o Incentives (including financial) for healthy lifestyle programme participation o Physical activity/exercise o Nutrition/diet/healthful eating habits (e.g., access to healthy foods at the workplace) o Reducing alcohol consumption o Tobacco cessation o Mental well-being (e.g., stress management, resiliency programmes, depression) o Employee Assistance Programme (EAP) access for counselling and intervention for those already at high risk (e.g., stress, depression) o Sleep management o Health coaching o Family-friendly policies, e.g., flexible work schedules or working remotely o Access to healthy office design components based on special needs, e.g., sit-stand desks in case of back pain o Making workplace health and well-being programmes available for family members and other dependents

	Physical Environment (10%)	<ul style="list-style-type: none"> • Does your company meet regulatory requirements for worker occupational safety and health? • Does your company have an active management plan in place to monitor and evaluate any safety hazards or reports of workplace injury? • Does your company provide opportunities for employees to be supported in or engage in physical activity, e.g., regular chances to stand up and stretch, walking routes on campus or immediate environment, bicycle racks/storage, locker/shower facilities, staircases that are clean/well-lit/properly maintained/easy to access? • Does your company provide communal spaces where employees can eat, relax, interact with co-workers, or hold private conversations? • Does your company provide opportunities for healthy eating, e.g., corporate cafeteria services, access to refrigerator and safe food storage for employees, healthy food options in vending machines?
Evidence of Success (33%)	Assessment of Health Risks (34%)	<ul style="list-style-type: none"> • Has your company conducted an assessment of the health and well-being of its employees, such as a health risk assessment (HRA) survey or biometrics screening? • Does your company offer incentives (financial or other) for employees to complete the health risk assessment survey or biometric screening? • If the answer to the HRA question is “yes,” please... indicate which of the following is included in the health assessment: <ul style="list-style-type: none"> o Physical activity/exercise o Nutrition/diet/healthy eating habits o Alcohol consumption o Body mass index (height and weight) or waist circumference o Biometric screening, e.g., blood pressure, blood glucose, blood lipids o Mental well-being, e.g., depression, resilience, stress o Tobacco use o Sleep o Medication adherence
	Health Status (33%)	<ul style="list-style-type: none"> • Has your company conducted an assessment of the self-reported general health status of its employees using a confidential survey or assessment tool? • If yes, was the survey completed by a representative sample of the employees? That is, did more than 50% of employees complete the survey or was the sample that completed the survey a sufficiently large, randomly selected group to allow for conclusions to be made about the whole group? • If yes, what percentage of the respondents provided top results in terms of their own health status (top results are indicated by 4–5 on a 5-point scale, 7–10 on a 10-point scale, or “very good” or “excellent”)?
	Job Satisfaction and Turnover (33%)	<ul style="list-style-type: none"> • Has your company conducted a confidential survey within the reporting period that measures the job satisfaction of employees? • If yes, was the survey completed by a representative sample of the employees? That is, did more than 50% of employees complete the survey or was the sample that completed the survey a sufficiently large, randomly selected group to allow for conclusions to be made about the whole group? • If yes, what percentage of the respondents provided top results in terms of their job satisfaction (top results are indicated by 4–5 on a 5-point scale, 7–10 on a 10-point scale, or “very good” or “excellent”)? • What was the voluntary staff turnover for the reporting period and what is the industry average for voluntary turnover? • What is the average per-employee absenteeism due to sick leave (unplanned leave or sick days) for the reporting period?



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