Confluence of Changing Stakeholder Expectations

Sustainability (Environmental, Social and Governance)

Corporate Reporting: Sustainability & Human Capital

People working in Organizations

Occupational Health & Safety Opportunities

Connor of Changing Stakeholder Expectations

Decision makers
Corporate Boards, C-Suites, Investors, Customers (Consumers), Supply Chains, Communities, & Workers

Creates Value
Level of Assurance Risks & Opportunities are Identified, Assessed, Managed and ...

… reported, creating accountability & assurance.

The Investor’s Perspective

ESG Reporting on Financial & Non-Financial Impacts

(Investment decision making based upon a Company’s environmental, social, governance and ethical impact)
Measure, Manage & Disclose (Report) Human Capital (OHS) impacts through Public Reporting

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<th>Putting People Back into Sustainability</th>
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<td><strong>Sustainability Dimensions</strong></td>
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**Governance Dimensions**
- Responsible Governance
- Code of Business Conduct
- Risk & Crisis Management
- Sustainability

**Social Dimension**
- Talent Attraction & Retention
- Human Capital Development
- Occupational Health & Safety
- Human Rights

**Environmental Dimension**
- Environmental reporting
- Operational eco-efficiency
- Green, public & product strategies
- Climate strategy

Source: RobecoSAM

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US Business Roundtable Purpose of a Corporation

181 CEOs who committed to leading their companies for the benefit of all stakeholders – customers, employees, suppliers, communities as well as shareholders.

“Major employers are investing in their workers and communities because they know it is the only way to be successful over the long term.”

Jamie Dimon, Chairman and CEO of JPMorgan Chase & Co.
Chairman of the US Business Roundtable

(181 CEOs Black Rock and Vanguard Group.)

August 19, 2019

Source: https://opportunity.businessroundtable.org
Why Human Capital?

PEOPLE are at the core of every Thriving Business…Their contribution is directly affected by their Health, Safety & Wellbeing.

| OHS – Material – Public Reporting |

Southwire®
ExxonMobil
MillerCoors®
INTEL
Bombardier
TATA MOTORS

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Person performing work or work-related activities that are under the control of the organization.
1) All levels of Org.
2) paid or unpaid, regular or temporary, interim or seasonal, casual or on a part-time basis.
SEC Materiality Disclosure

Matters to which there is a substantial likelihood that a reasonable investor would attach importance in determining whether to purchase the security.

SEC Amendment to Human Capital Disclosure in Annual Reports

Securities and Exchange Commission proposed Human Capital disclosure amendments to current disclosure requirements under Regulation S-K (more principles-based disclosure framework)

Mission

For all organizations to recognize and act on the value of occupational safety, health and well-being as part of their sustainable business practices.

www.CenterSHS.org
Disclosure 403-10 Work-related Ill Health

The reporting organization shall report the following information:

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

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:
   i. The number of fatalities as a result of work-related ill health;
   ii. The number of cases of recordable work-related ill health;
   iii. The main types of work-related ill health.

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

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

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

Note 1: Hazards can be:
- physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
- ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);
- chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- psychosocial (e.g., verbal abuse, harassment, bullying);
- related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

Ill Health includes occupational disease, illness and death

In Closing
Trends to Watch
Know the Business Environment in which Your Business Operates

Confluence of Changing Stakeholder Expectations

- Sustainability (Environmental, Social and Governance)
- Corporate Reporting: Sustainability & Human Capital (HC)
- People working in Organizations (HC/Workers)
- Occupational Health & Safety Opportunities
Resource Links – Kathy A. Seabrook

- Global Solutions Inc. Links and resources
- World Safety Day Think Piece: Connecting the Dots - Occupational Safety and Health and Business Performance
- Center for Safety and Health Sustainability: OHS Stakeholders Human Capital Workshop Outputs
- GRI 403 OHS Disclosure Standard
- ISO 45001 OH&S Management System Standard
- Questions? Seabrook@globalehs.com
Influence Decision makers
Corporate Boards, C-Suites, Investors,
Customers (Consumers), Supply Chains
Communities, & Workers

What are YOUR next steps?

NYNJ 40th Annual Scientific Meeting:
The Future of Work
Connecting the Dots: OHS - Sustainability, Putting People Back into Sustainability
September 20, 2019

Kathy A. Seabrook, CSP, CFIOSH (UK), ASSPF, EurOSH
Chair, Center for Safety and Health Sustainability
Global Reporting Initiative (GRI) 403 OHS Standard PWG