



Guidance on OSH Indicators for CSR Reporting towards SDGs

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OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION
MINISTRY OF LABOR, TAIWAN

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Introduction

This guidance aimed to assist enterprises in making an ESG Report aligned with the reporting requirements of Global Reporting Initiative : 403 Occupational Health and Safety.

This Guidance provides instructions and examples that are widely applicable to all enterprises to quantify and disclose occupational health and safety indicators and aims to assist enterprises to implement specific practices and invest more resources in occupational health and safety through leading indicator evaluation and quantitative performance.

The new 【GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018】 , updated in 2018 and effective on 1 Jan 2021, is an internationally recognized standard of disclosing occupational health and safety management. The new version is compatible with the guidelines ILO and the new ISO 45001 occupational safety and health management system and focuses on whether companies provide healthy and safe working conditions and environments. In order to implement the detailed goals of 2030 UN SDGs, at the same time as companies disclose the performance of occupational health and safety performance, they also respond to the goals of SDGs. The detailed goals of the Sustainable Development Goals (SDGs) in the Sustainable Development Agenda. While revealing occupational health and safety performance, enterprises also specifically respond to the United Nations SDGs goals.

According to GRI 403 guidelines, enterprises should publicly disclose the leading indicators or measures used to inform stakeholders (including internal management) of their assessment of occupational health and safety performance. In order to assist enterprises to utilize leading indicators effectively, this Guidance provides principles, methods and examples for business practitioner.

It is suggested that design and apply performance indicators shall cover the framework of the UN SDGs in combination with the GRI standards on the basis of the Occupational Safety and Health Act of Taiwan. Enterprises are encouraged to adopt sustainable practices and integrate sustainability information into their sustainable reports.

GRI 403 expects enterprises to disclose their OSH sustainable practice and development in the ESG report. If enterprises have adopted a management system based on Taiwan Occupational Safety and Health Act (OSH Act), and have been recognized and publicly commemorated because of sound management performances, it is recommended to refer to

this Guidance to demonstrate GRI 403 material topic in quantitative indicators and provide stakeholders with accurate information,

Note

This Guidance is developed on the basis of GRI 403: Occupational Health and Safety (2018). Taiwan Occupational Safety and Health Administration (OSHA) reserves the right to change, modify, add, or remove any portion of this Guidance.

This Guidance collected practical views from different stakeholders. When considering the details of disclosure, the examples of leading indicators provided are reference for enterprises; but not limitation. Enterprises should design, select and disclose indicators based on their own characteristics and implementation conditions.

Who is this guidance for?

This Guidance can be used by most enterprises, including Taiwan Stock Exchange (TWSE/TPEX) listed companies, which are subjected to CSR reporting. Enterprises which voluntarily implement CSR reporting may also use this Guidance as reference.

This Guidance assists staff of enterprises to promote their occupational health and safety; in addition, to prepare disclosures in sustainability reports, including indicators design, implementation and communication with internal and external stakeholders.

How to use this guidance?

Under the framework of the UN SDGs in combination with the GRI standards on the basis of the Occupational Safety and Health Act of Taiwan, this Guidance can be used as a reference when enterprises produce Corporate Sustainability Reports.

This is a **voluntary Guidelines**. Enterprises may assess how each topic relates to their business activities and financial decisions, and then decide what topics to disclose.

- *This Guidance is for voluntary reporting.*
- *The scope of disclosure is not limited to the indicators listed in this Guidance.*
- *The performance of each set of indicators in this Guidance can be disclosed independently.*

The scope of disclosure is not limited to the indicators listed in this Guidance. Enterprises are encouraged to design and select indicators that are not only suitable for daily operation and legal requirement, but demonstrate occupational health and safety performance in a more proactive, creative, and forward-looking manner.

The performance of each set of indicators can be disclosed independently. Enterprises can flexibly utilize GRI indicators provided in this Guidance based on their arrangement of the Corporate Sustainability Reports, or the specific performance to be highlighted.

Implementation of **GRI** reporting is not mandatory and the numbering of each GRI disclosure requirement does not have priority. For example, a company, which did not adopt the occupational health and safety management system under GRI 403-1, can still report its performance by referring to GRI 403-2.

The structure and usage of each disclosure requirement in this Guidance is as follows:

- **Illustration Box** : Summary of the GRI 403 reporting requirements. Enterprises may find full details by referring to the GRI 403 standard.

- **Basic Indicators** : Examples of quantitative indicators that are less difficult and easier for enterprises to achieve or demonstrate. These examples were developed according to the Corporate Sustainability Reports of local leading companies and advice from experts in related fields.
- **Advanced Indicators** : Examples of indicators developed in a more proactive, creative and forward-looking manner so that enterprises can invest more resources to fulfill sustainability and achieve their ambition.
- **Enterprise Showcase** : Cases written through desk-based research by referring to the Corporate Sustainability Reports of domestic and international companies. Cases and quantitative data are for reference and do not represent or guarantee the implementation and the effectiveness of GRI reporting.

GRI 403 : OSH GUIDANCE, INDICATORS, AND DISCLOSURE CASES

- Disclosure 403-1 Occupational health and safety management system
- Disclosure 403-2 Hazard identification, risk assessment, and incident investigation
- Disclosure 403-3 Occupational health services
- Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety
- Disclosure 403-5 Worker training on occupational health and safety
- Disclosure 403-6 Promotion of worker health
- Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
- Disclosure 403-8 Workers covered by an occupational health and safety management system
- Disclosure 403-9 Work-related injuries
- Disclosure 403-10 Work-related ill health

This guideline provides recommendation on GRI 403 for reporting, basic and advanced indicators, and enterprise showcases

DISCLOSURE 403-1

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a. A statement of whether an occupational health and safety management system has been implemented, including whether:**
 - i. the system has been implemented because of legal requirements and, if so, a list of the requirements;**
 - ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.**
- b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.**

Basic Indicators

1. An organization where an occupational health and safety management system has been implemented because of legal requirements reports the scope of workers, activities, and workplaces covered by the system:
 - Disclose the scope and the number of workers, activities, and workplaces covered by the system.
 - The type of occupational health and safety professionals who are responsible for the management system, and the rules by which the management operates.
 - Certified with the Taiwan Occupational Safety and Health Management System, TOSHMS.

Advanced Indicators

1. Go beyond legal obligation. Voluntarily adopt the management system
2. Establish the OSH policy that meets the organization characteristics and develop coherent quantified OSH objectives. Disclose the progress according to the goal of each activity.
3. Other advanced indicators, such as: increasing the number of workplace safety inspections by management, increasing the reporting rate of false alarms, etc.

Enterprise Showcase

The occupational safety and health management in a steel corporation is mainly based on the occupational safety and health management system (ISO 45001 & CNS 45001). With the continuous improvement of the PDCA exercise, the “Occupational Safety and Health Committee (OSH Committee)” also convenes meetings regularly to review the performance indicators of each unit, improve the working and environmental safety of all colleagues, and promote health care service. In 2020, Annual goals for OSH include Employee Disabling Frequency Rate (FR), Number of Employee Disabling by Traffic Accidents in Commute, Contractor Disabling Frequency Rate (FR), and Zero major occupation accident. Employee Disabling Frequency Rate (FR) and Zero major occupation accident had been achieved. Therefore, in 2021 to form the basis for continuous improvement, two indicators were adopted. One is an active indicator such as near-miss incidents or proposal of health and safety; the other is a passive indicator such as accident experience, administrative sanction, and audit results. A project was organized to increase inspection effectiveness. During the project period, there were 3,648 violations were discovered, all of which were all improved and strictly followed by the directions of inspection engineers of the Industrial Safety & Hygiene Department. Comparing the injuries in 2019 and 2020, the number was effectively reduced.

A metal processing company has adopted the corporate OSH policy of “Respect for Life, Safe at Work, Zero Accidents.” In 2020, Sustainable Development Committee made and adopted a proposal for the occupational health and safety system implementation. The Committee shall coordinate the matters related, including safe and healthy working environment, compliance with the OSH regulations, OSH hazards and risks reduction and consultation and participation of OSH workers. The company has adopted TOSHMS and ISO 45001 and passed the external third-party certification. The management system has covered the headquarter in New Taipei City and four production lines in Taoyuan. Workers covered by the MS include 99.7% of employees and 0.3% workers who are not employees. Their positions are design, development, procurement, construction, production, maintenance, and contracting, etc., covering 100% of the company's business areas.

DISCLOSURE 403-2

HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:
 - i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;
 - ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.
- b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.
- c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.
- d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.

Basic Indicators

1. Identify the risk assessment method that takes into account of the types of work related hazards and the vulnerable groups, and apply the most practicable hierarchy of controls according to the assessment results.
 - Identify groups of people who are at high risk and estimate the proportion of risk according to the types of work-related safety hazards, such as falling to lower level, falling to the same level, being caught in/compressed by equipment or objects, chemical spills, and traffic incidents.
 - Identify groups of people who are at high risk and estimate the proportion of risk according to the types of work-related health hazards, such as physical, ergonomic, chemical, biological hazards.
 - Describe specific vulnerable groups (workers at high risk, such as middle-aged, elderly, under-18 workers, or workers engaged in tasks likely to jeopardize maternal health) and conduct hazard identification, risk assessment, and assessment of

fitness to work. Report the number of workers who have been assessed the fitness to work and estimate the proportion.

- Describe psychosocial risks at work, (such as excessive workloads, unlawful infringement in the workplace) and the assessment and investigation process. Record the outcome and monitor with the goal of addressing areas for improvement in percentages.
2. Raise hazard prevention awareness. Conduct types of hazard prevention promotion activities and emergency response drills. Increase the number of related activities, drills and the participants.
 3. Describe the process of occupational accident investigation, conduct the investigation and record the outcome (including near-misses).
 4. Ensure the completeness of chemicals, including labeling, inventory, safety data sheets (SDSs), also the proper measures of hazard communication.
 5. For workplaces subjected to Standards of Permissible Exposure Limits, state the workplace monitoring result and monitoring frequency.

Advanced Indicators

1. Improve workplace OSH conditions for middle-aged and elderly workers and their fitness to work by hazard identification, risk assessment and control measures.
2. Declare plan of safer substitution of carcinogenic, mutagenic, toxic for reproduction (CMR) chemicals, setting quantitative goal of reduction, elimination and substitution; eliminate or stop using such CMR chemicals by supply chain initiatives and agreements. This indicator can be planned and implemented along with 403-7.
3. Conduct systematical assessment of high risk processes and operations.
4. Reduce the proportion of high risk processes and operations by annual statistic exposure assessment and grading results over the years.
5. Proportion of safe data sheet (SDS) reviewed by external professional based on chemical hazard identification.

Enterprise Showcase

In 2021, **a speciality chemical factory** identified all their chemical on the inventory with 3% items carrying carcinogenic, mutagenic, toxic for reproduction (CMR) hazards. The company conducted a hierarchy assessment to identify the top 5% of high exposure risk operation. Every quarter, the company conducted workplace environment monitoring of chemicals for all 52 job-sites. Sequential re-assessment of exposure conduction was carried out to assure the working environment suitable for workers

A tech company adopted an e-tool in 2021 to assist worker identifying ergonomics conditions by check lists to identify top-10 high risk ergonomics operations. Combining with health center's survey and sick-day records, concerned staff were taken care of their musculoskeletal problems. Interview and consultation with occupational physicians were also arranged to gain further specialist attention. User experience feedbacks of this e-tool and service scheme were 100% satisfaction.

In **a construction company**, there was a total of 42 female employees who were pregnant accepting the maternal labor health protection program in 2021. The hazard identifications, risk assessments, and task content confirmations had been completed through telephone or face-to-face interviews for the 79 personnel. Related health educational information was also provided during pregnancy and postpartum. Maternity benefits information of subsidies was also provided.

To effectively identify occupational risks, improve workplace safety, and promote health, **the financial holding company** adopted questionnaires, self-inspection methods, and multidimensional communication channels in compliance with occupational safety laws and PDCA management practices to analyze the health risk matrix based on key indicators, including the results of four major protection plans, job type analysis, operating environment on-site visits, and health impacts.

DISCLOSURE 403-3

OCCUPATIONAL HEALTH SERVICES

The reporting organization shall report the following information of employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

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

Basic Indicators

1. Provide workers with health check and special health check-up to identify a list of high risk worker for further follow-up attention
2. Provide workers with health services, such as health education, health guidance, workplace health promotion activities and other activities.
3. Identify physical and mental health hazards affecting workers within organization. Make recommendations to mitigate such hazards identified. Record the numbers of proposals and implementation cases for workplace OSH condition improvement.
4. Plan and implement health service strategy and staffing in accordance with enterprises' characteristics.

Advanced Indicators

1. Set budget targets and implementation ratios for the provision of physical and mental health services for workers.
2. Manage worker's health check-up data electronically and systematically to analyze annual trends and improve strategy.
3. Provide work fitness assistance and health services for middle-aged and elderly workers.
4. Allocate additional staff of occupational physicians and nurses more than the minimum legal compliance to satisfy the needs.

Enterprise Showcase

A tech firm provides routine annual health examination for workers, in a frequency superior to legal minimum requirement of once every three years. Eight specific events of health education and health service activities were delivered to cover 80% of entire corporate staff.

An insurance company paid special attention to worker's wellness and physical/mental health condition. By using mental stress survey, staff suffered from high stress were identified. Special care and consultation were arranged to help stress relief. User experience feedbacks of this service responded with 96% satisfaction.

A traditional industry company practiced health examination of all 5000 staff. Results identified 10% of high risk abnormal cases to be checked routinely for improvement.

A tech firm's health examination of last two years found staff with Metabolic Syndrome. By follow-up check, consultation, and health promotion, 40 % of these staff see significant improvement afterwards.

A chemical manufacturing company advanced health promotion activities for their middle-aged and elderly staff. Cases of Metabolic Syndrome reduced by 3% in the next year's health examination.

To promote mental wellness of workers, **a financial holding company** adopt the following measures in 2021. A mental health evaluation questionnaire was administered annually to identify employees' psychological stress, and stress relief activities were planned based on questionnaire results. A total of 5 stress relief activities and 3 lectures were held. Employee assistance program was Implemented, which provided employees with a comprehensive support system. It offered professional consultation services that addressed a variety of needs around the clock. Employees could seek advice on marriage, family, relationship with their children, and finances. Periodic survey was made to identify employees at high risk of illness caused by abnormal workload. In 2021, 20 employees were identified at high risk and interviews with a physician were scheduled, or with the Human Resources Department and supervisor to adjust their workload accordingly.

A transportation company adopted an e-tool to evaluate and manage worker's health examination results. The analysis focused on the chronic health risk factors of high blood pressure (hypertension), high blood glucose (hyperglycemia), and high blood lipid (hyperlipidemia) of last three consecutive years. Statistical analysis showed the employee' conditions were below the national prevalence rate of such three factors, and the chronic health risk factors were decreasing.

DISCLOSURE 403-4

WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.
- b. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

Basic Indicators

1. OSH Committee composition, operational scheme and frequency of meetings.
2. Participation of workers in OSH policy development and its revision, numbers of proposals, appeals, and relevant correction measures.
3. Participation of Non-managerial worker in the OSH committee and percentage.
4. Participation of workers in hazard and risk identification/assessment activities.
5. Development of OSH goals and implementation plans.

Advanced Indicators

1. Implementation plans developed based on communication and consultation, and their corresponding deliverables.
2. Communication efficiency with workers' participation.
3. Ways of encouraging and promoting workers and their representatives' participation.

Enterprise Showcase

A service industry company set up the OSH committee in the corporate operation department with task forces and technical groups to participate in internal accident prevention committee on behalf. The OSH committee takes charge of participating in corporate meetings for goal development and setting, as well as providing technical solutions in operative strategy refinement. In 2021, there were 5 OSH implementation projects in process, 2 tasks were fully completed in this fiscal year, with the remaining 3 tasks to be achieved in next year.

A construction company set up the operation of OSH committee in according with the OSH Act and company's OSH policy, with 19 active members including OSH specialists, department managers and worker representatives. There are 11 out of 19 members coming from non-managerial workers, which is superior than one-third minimum legal requirement. The OSH committee held at least four routine meetings every year to review the projects performance of OSH trainings, health service practices, and occupational disease prevention. In addition, correction recommendations and OSH proposals were reviewed for further processing. All the review results and meeting minutes of OSH committee were made public in the entire organization.

DISCLOSURE 403-5

WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.

Basic Indicators

1. Implementation of internal and external OSH training programs, including qualification required by laws such as OSH specialists, special hazard operation, emergency responses, and first-aid trainings
2. Hours and numbers of registered participants, in addition, the numbers of participants fulfill the training program requirements.
3. Satisfaction rates of workers participated in the training programs

Advanced Indicators

1. Ways of identifying the needs and contents for training through a systemic measure such as survey investigation or communication with target workers.
2. Resources provided to workers for on-job training and physical-mental health promotion, in addition to legal minimum requirements.
3. Assessment of the efficiency, results, and corresponding measures of a training program.
4. Assessment of the degrees of awareness and knowledge improvement.

Enterprise Showcase

A food industry company conducted OSH trainings in accordance with the compliance requirements and corporate policy for developing safety and health culture in the organization. There were 530 workers completed the trainings in 2021 with 6 hours as minimum per person, totaling 3,200 hours.

To effectively protect employees' health and safety, **a company in a traditional industry** evaluated employees' health risks based on important indicators such as the types of work and their working environment. 8 essential training topics were identified based on the probability of occurrence and level of impact on the company's operations. 50 morning meetings were held to address the needs in 2021, including the topics of "prevention of slips and falls," and "worker awareness improvement." The cases of slip and fall accidents had reduced by 80 percent in 2021.

An electrical and electromechanical equipment related company planned a series of safety management courses in 2020 to level the safe production management and supervision abilities of company-wide production department managers. A total of 49 managers completed the training program. It hopes that managers will gain essential safety management knowledge and abilities after completing training, and apply what they have learned in the course in practice: including "complete safety spot inspections before operations," "strengthen improvement proposal and self-management activities," "encourage employees to improve the work site and operations," and "implement safety management." Continue to raise employees' safety awareness and deeply embed the Company's safety culture through management that continuously carries out review and improvement.

DISCLOSURE 403-6

Promotion of worker health

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.**
- b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.**

Basic Indicators

1. Report the outcomes of health promotion, consultation/instruction and health service, including the numbers of events, frequency, and coverage rate of total staff.
2. Provide the outcomes of health promotion programs after implementation and their improvement against measurable factors of workers' health conditions.
3. Provide workers with ways of assessing physical and mental health conditions. Deliver measures for proper mitigation and improvement basing on the assessment results and their coverage rate among staff.
4. Develop physical and mental health consultation service and assistance programs for workers.
5. Develop a Tobacco Free and Betel-nut free working environment.
6. Numbers of workers participated in cancer screening testing, including service by public fund.

Advanced Indicators

1. Enterprise employer and first-level management jointly formulate relevant commitments for enterprise workers to promote their health and make such commitment widely known.
2. Design a variety of health promotion activities according to the characteristics and health conditions of different groups within the enterprise.

Enterprise Showcase

A transportation company systematically monitor and track worker's health stresses including high in BMI, high in blood pressure/glucose/lipid, lack of exercise, skip meals and irregular eating schedule. After two years of promotion by seminars to address such issues, their blood pressure/glucose/lipid and BMI were reduced and controlled. Drive staff started to recognize the importance of promote personal health condition.

A tech firm contracted with psychologists, attorneys and accounts to provide workers with free consultation in dealing with their physical, mental, and lifestyle stress concerns. There were over 3,000 staff received such supporting service since the program was initiated 5 years ago.

A tech firm conducted a survey before annual health check-up for workers' personal wiliness to receive screening for four major cancers. A total of 155 workers decided to receive screening of colorectal cancer and 87 were screened for breast and cervical cancers at will.

An insurance company held eight internal events of health and exercise promotion in 2021. Employee applied for exercise and health promotion incentive payment reached \$2,500,000 NTD annually. The company provide over 225 cases of consultation service for psychological counseling, personal career development, stress management, workplace adaption and parenting issues and so on.

An Infotech firm provided its workers with an information platform and seminars to raise awareness and sense of concerns over health promotion and chronic disease prevention. There are collectively over 2,355 of registers and 18,350 reading on the information platform, representing 56% of staff coverage rate.

A tech firm held an online rally of walking race, allowing all workers with different shift schedules and different office locations to form teams to join the health promotion campaign. This program promoted workers' motivation to exercise after work despite of geographic and limitation among co-workers', resulting in over 14,000 registered participants.

DISCLOSURE 403-7

Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

The reporting organization shall report the following information:

- a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.**

Advanced Indicators

1. Develop schemes of how to evaluate and screen suppliers and contractors by their occupational health and safety management system :
 - The numbers and coverage rates of suppliers and contractors signed code of conduct (or other agreements).
 - Schemes and frequency communicating with suppliers and contractors.
 - The number of publicity/counseling related to the supplier's code of conduct.
 - Assessment scheme for identifying OSH high risk suppliers and contractors.
 - Investment in supporting suppliers and contractors to improve their occupational health and safety.
 - Increase the requirements of supplier and contractor's social responsibility contribution related to occupational health and safety. Setting quantitative goals and reviewing their performance periodically.
2. Commitment to provide health and safety products to downstream users; chemical exposure and risk management of products :
 - Identify chemicals with health hazards or carcinogenic, mutagenic, toxic for reproduction (CMR) chemicals.
 - Compliance status against restriction regulations.
 - Percentage of products certified by third party for their safety.
 - Percentage or items of product received hazard assessment.
 - Products with plan of safer substitution.
 - Investment for safer substitution.
 - Products carrying hazard mitigation nature.

Enterprise Showcase

A financial holding company developed the “Codes of Promoting Social Responsibility for Supplier” and “Codes of Supplier Management” to require supplier signing “Commitments on Human Rights and Sustainable Environment Protection”. Each cooperate branch can exercise supplier’s self-assessment, job-site visit, or audition to assure supplier’s human rights, enterprise social responsibility, OSH management and environment protection issues. The OSH risk indicators of supplier are reviewed annually. In 2020, suppliers with possible high OSH risk represent 2% of total active suppliers according to the review. Follow up visits were paid to audit their correction and improvement measures.

A textile industry company considered their contactors as essential business partners. Manufacturing bases in different countries conducted occupational hazard identification, inspection, and management schemes to improve contractors’ OSH conditions, in addition to minimum local regulatory compliance. A systematic review scheme was implemented to evaluate supplies for their qualification. Approved suppliers can only be listed on the “Choice of Suppliers”. Enlisted suppliers can enjoy prior rights to be invited for the bid of procurement. Such pre-qualification scheme helps to assure contractors providing high standard of OSH and quality of product/service.

To fulfill corporate’s environment and social responsivity, **a tech firm** is committed to reduce uses of hazardous chemicals in compliance with international regulations. Every year, the company reviewed all global regulations of restricted chemicals. In 2020, the substance list of restriction has been increased to over 100 groups of chemicals.

For providing clients with stable supply and safe product complying with standards and regulations, **a specialty chemical company** developed an assessment scheme for safety, health and green product stewardship. Prior requirements of restriction to eliminate EU RoHS, EU REACH SVHCs, and hazardous heavy metals in their products and service. While selecting their suppliers, it is required to prove the commitment of environment protection to control and eliminate toxic chemicals. For selected product, additional requirements will be imposed such as RoHS testing reports. All product lines have to be tested for compliance of the restricted chemical requirements.

A tech firm committed to their claim of hazardous chemical management by complying with the latest regulatory requirement of restriction of chemicals, not to use UN IARC carcinogen category 1 chemical, substitution plan for eliminating hazardous chemicals, remove PFASs with long chain bigger than 8 carbons. There is no use of PFASs with 5 to 7 carbons in principle.

DISCLOSURE 403-8

WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

The reporting organization shall report the following information:

- a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:
 - i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;
 - ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;
 - iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.
- b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.
- c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Basic Indicators

1. Describe the coverage of workers and the reasons for non-inclusion when conducting internal auditing or verification of an occupational health and safety management system.
2. Certified by Taiwan Occupational Health and Safety Management System (TOSHMS).

Advanced Indicators

1. Describe the coverage of workers and the reasons for non-inclusion when conducting external auditing or verification of an occupational health and safety management system
2. Workers not included in the occupational health and safety management system
 - Ratios and types of non-employees (such as contractors, volunteers, individual or self-employed, dispatch workers)
 - Potential risk of work-related injury and illness of workers, which is not covered in the occupational health and safety management system.

Enterprise Showcase

An optoelectronic company has implemented an occupational safety and health management system in accordance with Taiwan's CNS 45001 standards. The scopes verified by TOSHMS include the sites in Guanyin, Tainan, and Changhua. Since the Hsinchu site has been transformed into a maintenance center and the other service offices have no manufacturing activities, it is not included in the verification scope. The number of employees covered by the management system was 38,326 (99.5%), and the number of contractors covered by the management system was 34,109 (99.9%). Not all employees are covered by the OSH system due to the fact that the Hsinchu's operation has been transformed otherwise.

DISCLOSURE 403-9

WORK-RELATED INJURIE

The reporting organization shall report the following information:

- a. For all employees:
 - i. The number and rate of fatalities as a result of work-related injury;
 - ii. The number and rate of high-consequence work-related injuries (excluding fatalities);
 - iii. The number and rate of recordable work-related injuries;
 - iv. The main types of work-related injury;
 - v. The number of hours worked.
- b. For II workers who are not employees but whose work and/or workplace is controlled by the organization:
 - i. The number and rate of fatalities as a result of work-related injury;
 - ii. The number and rate of high-consequence work-related injuries (excluding fatalities);
 - iii. The number and rate of recordable work-related injuries;
 - iv. The main types of work-related injury;
 - v. The number of hours worked.
- c. The work-related hazards that pose a risk of high-consequence injury, including:
 - i. how these hazards have been determined;
 - ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;
 - iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.
- d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.
- e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.
- f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.
- g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Basic Indicators

1. Disabling Injury Frequency Rate (FR): Total number of disabilities per million working hours. The calculation of the total number of disability of injuries, including the total number of deaths, permanent total disability, permanent partial disability and temporary total disability.
2. Disabling Injury Severity Rate (SR): The total number of lost days with disabling injuries per million working hours.
3. Occupational accident rate per 1,000 workers : annual figures of fatality, disability, injury and disease in 1,000 workers
4. Near-miss cases in record and their treatment actions, including emergency responses, correction measures and notification by requirements
5. Top five types of hazards in workplace and the ratios.

Advanced Indicators

1. Measures of eliminating or preventing work-related illness. It may be incorporated with other efforts identified in this guidance.
2. Convert work-related illness influences into financial costs. Link occupational health and safety with finance by the concept of sustainable value.

Enterprise Showcase

A steel mill factory has had no work-related fatalities in the last three years. The frequency of disabling injuries per 1,000 workers has dropped from 0.50 in 2018 to 0.10 in 2021, and the serious rate of disabling injuries has dropped from 30 in 2018 to 5 in 2021. All of these accident rate was lower than the industry average. In 2021, there was only one case of disability injury caused by cuts. The cause of the incident has been investigated, and it was confirmed that the particular operation was not in compliance with the standard operation procedure because the operation was carried out without protection gloves. After reviewing the correction measures, it was indeed required to wear protective gloves. The operating procedures was reconfirmed, with education and training to prevent similar accidents from happening again. In addition, for near-miss incidents, in-house personnel or contractor manufacturers shall report to the "Near-miss event reporting register" available on the company's service network. After approval by the second-level supervisor, the record will be sent to the Safety and Health Department for confirmation and archived publicity or announced in the EIP system. In 2021, a total of 3,778 near-miss incidents were reported, with 1,328 falls/falls, 611 collisions, 400 falling objects, 569 commuting accident, and 870 other incidents. All these reported cases were analyzed to find the causes and prevention measures were enforced to reduce the incident.

A tech company used the estimation formula developed by in-house expertise to estimate the value of its work-related injury as work-related injury cost + medical cost + willingness to pay price to avoid occupational accident. A quantitative social cost of work-related injury may bring at least \$10,000,000 NTD.

A textile industry company OSH committee used the RCA (Root Cause Analysis) and SCAT (Systematics Cause Analysis Technique) methods to achieve the purpose of analyzing the causes of workplace accidents. Correction plans were developed and implemented adopting PDCA approach to prevent workplace accidents.

A cable manufacturing firm practiced project inspection and review, systematic disaster classification, risk assessment and safety job procedure (SJP) to achieve workplace accident prevention. It was found that all accidents (including contractors' cases) in 2021 were dominated by basic technician personnel (80%), which can be categorized as high-risk jobs. Their main accident causes included pinch injury (21%), cutting (16%), and falling objects (11%).

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.

Basic Indicators

1. The number of cases of occupational diseases or work-related diseases diagnosed by occupational medicine specialists.
2. Conditions published in the guideline by the Ministry of Labor (MOL) :
 - Prevention of abnormal workload-triggered diseases: the number/proportion of occupational-induced cerebrovascular disease risk reaching level 2 or above.
 - Prevention of ergonomic hazards: the number/proportion of musculoskeletal injury investigation hazard level reaching suspected level or above.
 - Maternal health protection in the workplace: The number/proportion of maternal health protection hazard risk reaching level 2 or above.
 - The number/ratio of hazard identification and risks of illegal infringement prevention in workplace reaching moderate risk and above.

Advanced Indicators

1. Work-related illness elimination and prevention measures. It may be incorporated with the efforts identified in GRI 403-2 and GRI 403-3 and others in this guidance.
2. Develop correlation between work-related illness with abnormal health condition of individual workers in a medium and long term trend.
3. Convert work-related illness influence into financial costs. Link occupational health and safety with finance by the concept of sustainable value.

Enterprise Showcase

In **a telecom company**, human resource, OSH, and sector staff work as a team to deliver health service and promotion for employees. Contractors were requested to provide health examination to their all employees. Self-control measures were implemented to assure no inappropriate operation to jeopardize employees' safety and health. There was no reported case of occupational fatal case, nor occupational disease confirmed by specialist physician.

A tech firm introduced an electronic system for identifying workers' ergonomics hazards. There were top ten high risk operation identified by worker's evaluation by using this assessment system in 2021. Through the checklist assessment, top 10 types of high-risk operations were identified in employees. In cooperate with health examination questionnaire and sick-leave records, special care was provided to workers who may have suffered from musculoskeletal hazards. For employees who apply for sick-leave due to soreness, interviews with specialists in occupational medicine were arranged. At the same time, through process automation and employee operation education and training, the compensation for occupational musculoskeletal injuries payment has been reduced by 20% compared with 2020.

A financial holding company promoted workers' physical and mental health by adopting following measures:

- Abnormal Workload-triggered Diseases Prevention Plan: Evaluation was performed once a month by completing the table of abnormal workload risk identification and evaluation. Employees are screened to determine their risk rating based on personal risk factors. High-risk employees were provided with telephone interviews and healthcare instructions by in-house physicians. Staff nurses sent out e-mails with relevant health information to moderate-to-low-risk employees and notify their supervisors to provide appropriate assistance and attention. 5 high-risk employees and 261 moderate-to-low-risk employees were identified in 2020.
- Human-factor Ergonomics Hazard Prevention Plan: Conduct an annual assessment for employees suspected of musculoskeletal symptoms and draw up a tracking table. The in-house physician learned about the reasons of symptoms in individual cases, provided suitable recommendations for improvement, and regularly followed up on the improvement status through the telephone check-ups. In 2020, 89 employees were suspected of having human-factor ergonomics hazards. 76 of them made improvements with the assistance of the in-house physicians.

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Appendix 1. Indicators and Examples

403-1					
No.	Indicator	Definition	Example of Description	Type	Unit
1-1	An organization, which implements the management system according to law and regulations, disclose workers, activities and scope of workplaces according to the occupational health and safety management system	<p>“Workers”: generally refers to the following subsets:</p> <p>All workers who are employees (i.e., those workers who are in an employment relationship with the organization according to national law or its application);</p> <p>All workers who are not employees but whose work and/or workplace is controlled by the organization;</p> <p>All workers who are not employees and whose work and workplace are not controlled by the organization, but the organization’s operations, products or services are directly linked to significant occupational health and safety impacts on those workers by its business relationships.</p> <p>“Activities” shall refer to the OSH related activities during the reporting period, such as compliance check, hazard identification, management of change, contractor management, implementation and improvement, etc., Companies can plan their activities based on the annual issues of concern to their board/committee.</p>	<p>1. The type of occupational health and safety professionals responsible for the management system; and the rules by which the management operates</p> <p>2. Certified by the Taiwan Occupational Safety and Health Management System, TOSHMS</p>	Qualitative	-
			<p>1. Number of workers covered by the system</p> <p>2. Number of workplaces covered by the system</p> <p>3. Number of activities held</p>	Quantitative	Number
1-2	Establish the OSH policy that meets the organization characteristics and develop coherent quantitative objectives, and disclose the progress towards the goal of each activity.	<p>Describe the continuous improvement models and process applied by the company, which ensures continual improvement in the OSH management system.</p> <p>Set up quantified performance indicators for activities resulted from the management system and present the progress towards the goal.</p>	<p>Promoting health and safety culture at workplace</p> <p>(1) Contractor management</p> <p>a. Goal 1: All contractors (100%) are covered by the management system.</p> <p>b. Progress: 100%</p> <p>(2) Hazard Identification</p> <p>a. Goal 2: identify the safety and health hazards based on the</p>	Quantitative	Number/Percentage

			nature of the work and the working environment b. Progress: 70%		
403-2					
No.	Indicator	Definition	Example of Description	Type	Unit
2-1	Identify the organization's risk assessment methods, assessment results and hierarchical management measures adopted for occupational hazard types and specific sensitive groups	Describe the characteristics, scale and operation type of the industry to which the company belongs. Describe the types of work-related hazards and the vulnerable groups identified. Describe the risk assessment method, results and the most practicable hierarchy of controls adopted accordingly.	1. Describe the method used to investigate the types of hazards. 2. Explain the method used for risk assessment and analysis. 3. Explain the assessment result. 4. Develop the long-term strategic goals of risk assessment. 5. The approach to the systematic implementation of the risk assessment.	Qualitative	-
2-2	Identify the work-related hazards and control high-risk workers: physical hazard	Describe the potential physical hazard at the workplace, such as noise, heat, radiation, lighting, etc. Describe the physical hazard results identified, and develop relevant risk control measures.	1. Identify the types of physical hazard that is determined as a high priority for a risk assessment 2. Describe the method used to assess the potential physical hazards. 3. Describe the risk reduction measures applied for the high-risk workers. 4. The frequency of workplace environmental monitoring every year 5. Estimate risk prevention/mitigation costs.	Quantitative	Number/ Percent- age

2-3	Identify the work-related hazards and control high risk workers: ergonomic hazard	<p>Describe the method used to assess the prevention of Work-related Musculoskeletal Disorders (WMSDs) resulted from risk factors such as repetitiveness of work. Describe the method for improvement, monitoring the effectiveness, etc.</p> <p>Set mid- to long-term vision or strategic goals (for 3 to 5 years). Map out steps of the implementation plan.</p>	<ol style="list-style-type: none"> 1. Determine the members of the Ergonomics Committee for the ergonomics program 2. Describe the method used for ergonomic hazard assessment 3. Develop digitalized/online ergonomic assessment system 4. Develop long term strategic goals 	Qualitative	-
			<ol style="list-style-type: none"> 1. Number of workers who are employees/non-employees involved in prevention program of ergonomic hazards 2. Number of items assessed as ergonomic hazards 3. Number of the solutions planned/implemented 4. Evaluation of the ergonomic assessment system 5. The cost of ergonomic risk prevention/mitigation 6. Number of employees directly involved in ergonomic improvement 	Quantitative	Number/ Percent- age
2-4	Identify the work-related hazards and control high risk workers: chemical hazard	<p>Provide basic information on manufacturing, handling and utilization of chemicals, including the proportion of high risk chemicals.</p> <p>Describe how hazard communication is addressed, such as labeling of containers, SDS.</p> <p>Apply science-based tools or methods to conduct the chemical health risk assessment. Implement control measures based on the assessment results and track the control measures implemented.</p>	<ol style="list-style-type: none"> 1. Formulate hazard communication plan 2. Overview of chemicals used 3. Develop chemical inventory/management overview 4. Strategy or method used for chemical hazard assessment 	Qualitative	-
			<ol style="list-style-type: none"> 1. Develop the list of all hazardous chemicals in the workplace. Identify the 	Quantitative	Number/ Percent age

			<p>percentage of the high risk chemicals (For example, chemicals classified as GHS category 1 or 2)</p> <p>2. State the percentage of chemicals of container labeling.</p> <p>3. Compile a safety data sheet (SDS) for every hazardous chemical. State the percentage of chemicals for which SDS has been reviewed and updated annually.</p> <p>4. The number of training implemented per year.</p> <p>5. Describe the percentage of chemicals for which risk assessment has been conducted based on tools/methods, and the proportion of high risk manufacturing/operation processes.</p> <p>6. The number of workplace environmental monitoring per year</p> <p>7. Monitor and track number of risks identified according to the result of hazard assessment.</p> <p>8. Describe the percentage of high risk manufacturing/operation processes for which risk has been mitigated according to the risk ranking of the exposure assessment.</p>		
2-5		Describe the result of the workplace biological hazard identification. Formulate risk control measures,	1. The methods used for biological hazard identification	Qualitative	-

	Identify the work-related hazards and control high risk workers: biological hazard	such as disinfecting and cleaning workplaces, temperature measurement and screening, personal protective equipment, infection prevention education and training, etc.	2. The control measures implemented to prevent biological hazards		
			1. Identify the risk factors of the biological hazard, and the scope of hazardous exposure, such as number of workers and workplaces potentially affected. 2. The number of times or hours of awareness raising activities or infection prevention training 3. The number of health education materials/instant messages provided	Quantitative	Number/Percentage
2-6	Describe vulnerable groups	Describe vulnerable groups (workers at high risk, such middle-aged, elderly, under-18 workers, or workers engaged in tasks likely to jeopardize maternal health).	1. Describe the method used to investigate the types of hazards. 2. Explain the assessment result. 3. Develop the long-term strategic goals of risk assessment. 4. The approach to the systematic implementation of the risk assessment	Qualitative	-
		Conduct hazards identification, risk assessment, and suitability assessment of work. Report the number of workers who have been assessed the suitability to work and estimate the proportion.	1. Percentage of workers identified as vulnerable according to the hazard survey and risk assessment 2. Describe the percentage of middle-aged, elderly workers for which suitability and workability have been improved through risk identification, risk assessment, and control measures.	Quantitative	Number/Percentage

2-7	Identify the work-related hazards and control high risk workers: psychosocial risks	<p>Describe psychosocial risks at work, (such as work stress, overload, work-family balance, workplace violence, sleep disorder or other concerns)</p> <p>Conduct assessment, identify high risk workers and provide supporting programs. Monitor and evaluate with the goal of addressing areas for improvement. Provide quantified data of assessment and evaluation results. 403-10 may also be used for reference.</p>	<ol style="list-style-type: none"> 1. Conduct assessment and use well-recognized and peer-respected surveys. 2. Conduct mental health awareness raising and training activities for leaders and managers. Foster positive top-down company culture with right understanding and mindset. 	Qualitative	-
			<ol style="list-style-type: none"> 1. Number of workers who are / who are not employees participated in the questionnaire 2. Number of workers identified as high risk 3. Number of workers who received psychological counseling or participated in mental health activities. 4. Level of satisfaction with the counseling services offered 	Quantitative	Number/Percentage
2-8	Improve hazard prevention awareness	Conduct hazard prevention promotion activities, training, or drills according to the hazard identification results to improve hazard awareness.	<ol style="list-style-type: none"> 1. Number of hazard prevention activities or training. 2. Number of the participants. 3. Number of emergency response drills, and number of participants. 	Quantitative	Number
2-9	Effective and sound occupational incident investigation procedure and corrective actions	<p>Develop the procedure of occupational accident investigation.</p> <p>Record or report occupational incidents depends on the type. Implement corrective actions and adjustments based on the practical situation.</p>	<ol style="list-style-type: none"> 1. Number of occupational incident investigation reports (including near-misses records) 2. Percentage of corrective actions implemented 	Quantitative	Number/Percentage

403-3

No.	Indicator	Definition	Example of Description	Type	Unit
3-1	Provide labor health examinations or special health examinations. Develop a high-risk concern list.	Describe the type of health check-up, frequency of checks, the number of workers who received health examinations, and the result of health examinations and assessment to ensure better understanding of labor's health, and to prevent occupational disease by health promotion and health management.	1. Types of examinations, physical examination, general health examination, special health examination, etc.	Qualitative	-
			2. Follow-up health management, monitoring, control measures and evaluation.		
3-2	Provide occupational health services, such as health education, health instruction, health promotion	Describe how the company provides systematic education and training so that groups or individuals adopt healthy behaviors and lifestyle, heighten awareness about disease prevention, promote health and life quality. Evaluate the performance of health service.	1. Number of people who should undergo the health check and the number of people completing check per year	Quantitative	Number/Percentage
			2. Number of people who received special health examination, and management measures 3. Number of cases who are identified as high risk for work-related disease 4. Number of people who need a follow-up examination		
3-2	Provide occupational health services, such as health education, health instruction, health promotion	Describe how the company provides systematic education and training so that groups or individuals adopt healthy behaviors and lifestyle, heighten awareness about disease prevention, promote health and life quality. Evaluate the performance of health service.	1. Describe the types of health service, such as on-site counseling, survey on work stress, specialist support, preventive medicine lectures, health instructions, and incentives for workplace health promotion	Qualitative	-
			1. Number and frequency of activities held 2. Number of workers participated or traced 3. Quantified performance indicators of health service, such as satisfaction rate,	Quantitative	Number/Percentage

			participation rate, health improvement rate		
			4. Health service fund investment		
403-4					
No.	Indicator	Definition	Example of Description	Type	Unit
4-1	Operating mechanism of occupational safety and health committee	<p>Describe the Occupational Safety and Health Committee, which is composed of employer and labors to maintain OSH management quality.</p> <p>Provide the information of the committee's responsibility, meeting frequency, decision rights, and plan implementation, proposal and performance assessment of the committee, which reviews occupational safety and health management related matters.</p>	<p>1. Meeting frequency</p> <p>2. Number of OSH related proposals, appeals and follow ups.</p> <p>3. Proposals made from the consultation process and follow ups.</p>	Quantitative	Number/Percent-age
403-5					
No.	Indicator	Definition	Example of Description	Type	Unit
5-1	OSH training hours, participants, and satisfaction level	Provide OHS related training according to legal requirements or based on the training need questionnaire. Describe the training types, hours, frequency and evaluation of training effectiveness.	<p>1. Types of education and trainings, such as trainings for OSH personnel, emergency response, first aid personnel</p> <p>2. Assessment of training effectiveness and measures to raise awareness.</p>	Qualitative	-
			<p>1. Hours of training and participants</p> <p>2. Effectiveness of training</p> <p>3. Satisfaction rate tracking</p>	Quantitative	Number/Percent-age
403-6					
No.	Indicator	Definition	Example of Description	Type	Unit
6-1	Quantified information of activities for health education, health instruction, health promotion, such as number of activities,	Describe the company's commitment to non-work-related health promotion, the activities held and its frequency, and performance evaluation, which ae used to improve overall health of workers and avoid health risk	<p>1. Types of health promotion activities, such as Community Health Diagnosis, Health Club Activities, Healthy Diet Promotion, Chronic</p>	Qualitative	-

	frequency and participants		<p>Disease Prevention, Maternal Protection Promotion, Communication Skills in Psychology, Lectures, Competition of Work Promotion and Improvement Proposal for Middle-aged and Senior Citizens, Creating a Smoke-Free Workplace Environment</p> <p>2. Health promotion activities which are planned based on a company's industry characteristics</p>		
			<p>1. Number of participants, participation rate</p> <p>2. Quantitative performance indicators of health promotion, such as weight loss of employees in kilograms, adoption of teleworking in the COVID-19 pandemic, the number of employees participating assistance program</p> <p>3. Number of participants of governmental cancer prevention and screening program</p>	Quantitative	Number/Percentage

403-7

No.	Indicator	Definition	Example of Description	Type	Unit
7-1	Supplier/contractor OSH management system evaluation and procurement selection scheme	In the cases where an organization has no control over both the work and workplace, it still has a responsibility to make efforts to prevent and mitigate negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships. OSH management provisions should be imposed in the supplier code of conduct, procurement requirement or any other agreement signed with	<p>1. Ratio of suppliers in the supply chain that signed code of conduct (or other agreement)</p> <p>2. Method for supplier/contractor communication</p> <p>3. Number of awareness raising/supporting/training activities</p>	Quantitative	Number/Percentage

		suppliers/contractors. A systematic supplier evaluation and selection scheme should also be developed.	<p>4. Supplier/contractor OSH training participation rate</p> <p>5. Supplier/contractor OSH survey response rate</p> <p>6. Number of high-risk suppliers/contractors identified by the assessment system</p> <p>7. Number of deficiency cases found in the supplier/contractor's management of OHS matters</p> <p>8. Number of suppliers/contractors who received support and made improvement</p> <p>9. Resources and cost invested for supplier/contractor OSH improvement program</p> <p>10. Regular evaluation of suppliers' performance of social responsibility through quantitative indicators</p>		
7-2	Commitment to safe and sustainable products and risk/hazard assessment of chemicals in products	<p>In the process of hazard identification, risk assessment and management of chemical substances contained in products, the following matters may be included but not be limited within:</p> <p>Disclose how products meet applicable chemical substances usage restrictions; or obtain certification from dependent third parties.</p> <p>Life cycle management of chemicals present in products.</p> <p>Product certification by third party in order to certify chemical ingredients of every material in a product, and optimizing towards safer materials.</p>	<p>1. Commitment and goals to offer sustainability products</p> <p>2. The methods used for hazard identification/risk assessment</p> <p>3. Certification by third party</p>	Qualitative	-
			<p>1. Number of substances which are identified as health hazardous or as carcinogenic, mutagenic, or toxic for reproduction(CMR)</p> <p>2. Number of products complied with applicable chemical substances use restrictions</p>	Quantitative	Number/ Percent- age

		Product certification by third parties in order to ensure downstream user safety.	3. Types or number of chemical substances which are voluntarily prohibited 4. Ratio of certified products by third parties 5. Number of products for which hazard assessment have been conducted for all ingredients 6. Number of chemical substances(products) for which an approach to safer substitution has been developed 7. Cost of R&D for safer substitution 8. Number of products for which risk has been reduced		
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403-8

No.	Indicator	Definition	Example of Description	Type	Unit
8-1	External certification or audit of OHS management system and the scope	External auditors include the second-party and third-party audit. The second-party audit is performed on a supplier by a customer or by a contracted organization on behalf of a customer. The third-party audit is performed by an audit organization, independent from the customer-supplier relationship and is free of any conflict of interest.	1. Number of workers covered by the system certificated or audited by an external body 2. Factory or production line covered by the system audited or certificated by an external body	Quantitative	Number/ Percent- age
8-2	Workers who are not employee but covered by the OHS management system	All workers who are not employees but whose work and/or workplace is controlled by the organization, such as volunteers, contractors, individual or self-employed workers, dispatch workers.	1. Types of the non-employee workers who are covered by the system 2. Number of the non-employee workers who are covered by the system 3. Proportion of the non-employee workers who are covered by the system	Quantitative	Number/ Percent- age

			4. Types and number of the workplaces where non-employee workers are covered		
8-3	Potential risk of occupational injury or disease of workers who are not covered by the OHS management system	Describe if the system excludes any workers, and if so, state the reasons, the types of workers excluded, and the potential risk for occupational injury or disease of workers excluded.	1. Types and number of workers excluded from the system 2. Number of workplaces excluded from the system 3. Number or percentage of workers who are excluded from the system and at high risk of occupational injury or disease.	Quantitative	Number/Percentage

403-9

No.	Indicator	Definition	Example of Description	Type	Unit
9-1	Measures to eliminate or prevent occupational diseases.	Describe how a company develops programs to eliminate or prevent occupational diseases, and to reduce Disabling Frequency Rate, or Disabling Injury Severity Rate.	1. Disabling Frequency Rate, or Disabling Injury Severity Rate targets. 2. Identify the types of hazards which are determined as a high priority for a risk assessment by referring to GRI 403-2 3. Describe the method used for risk assessment 4. Describe the risk reduction measures for those identified as high risk	Qualitative	-
			1. Quantitative trends of Disabling Frequency Rate, or Disabling Injury Severity Rate 2. Corrective projects implemented and the actual investment/cost	Quantitative	Number/Percentage

403-10

No.	Indicator	Definition	Example of Description	Type	Unit
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10-1	Performance of Implementation of the guidelines announced by TAIWAN OSHA	Describe the plans of Abnormal Workload-triggered Diseases Prevention, Ergonomic Hazard Prevention, Maternal Employee Health Protection, Prevention of Illegal Infringement at Work, and assess the performance of corrective measures implemented.	<ol style="list-style-type: none"> 1. Abnormal Workload-triggered Diseases: Occupation-induced cerebrovascular disease risk level of more than 2 points 2. Ergonomic hazard Prevention: the number/proportion of cases of musculoskeletal injury investigations which risk is suspected to be dangerous or above 3. Maternal Employee Health Protection: the number/proportion of cases of maternal health protection which risk level are above the second management level 4. Prevention of Illegal Infringement at Work: the number/proportion of cases of workplace unlawful assault prevention which are at moderate risk or above 	Quantitative	Number/Percent-age
10-2	Convert the impact of work-related disease prevention into value, and link OSH with finance from the aspect of sustainable value.	Describe or estimate the positive impact value of the company's investment in work-related disease prevention measures or the social cost of work-related diseases.	<ol style="list-style-type: none"> 1. Based on a company's operational characteristics, pay attention to the types of high-risk occupational diseases and the medical costs, as well as direct and indirect costs that have a significant impact on the company. Develop model for estimation of sustainable value/ social cost 2. Cost estimation may refer to https://www.osha.gov/safetypays/estimator 	Quantitative	Number



Guidance on OSH Indicators for CSR Reporting towards SDGs



OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION
MINISTRY OF LABOR, TAIWAN