



DRAFT FOR PUBLIC COMMENT

Health and Safety Protocol

**For use with the GRI 2002
Sustainability Reporting Guidelines**

Health and Safety Indicators LA5, LA6, LA7, LA8, LA14, LA15

May 2004

Acknowledgements

This project is supported by the Bill and Melinda Gates Foundation. Technical drafting work was undertaken by Mike Murphy and Sandra Baker. This project was coordinated by Damir Dragicevic.

Legal Liability

This document, designed to promote sustainability reporting, has been developed through a unique multi-stakeholder consultative process involving representatives of reporters and report-users from around the world. While the GRI Board of Directors and Secretariat encourage use of the GRI *Guidelines* and this Technical Protocol by all corporations and organisations, the preparation and publication of reports based fully or partially on the *Guidelines* or this Technical Protocol is the full responsibility of those producing them. Neither the GRI Board of Directors nor Stichting Global Reporting Initiative can assume responsibility for any consequences or damages resulting directly or indirectly, from the use of the GRI *Guidelines* or this Technical Protocol, in the preparation of reports or the use of reports based on the GRI *Guidelines* or this Technical Protocol.

Public Comment Period 10 May – 9 August 2004

This draft protocol is being posted to invite feedback on the document from report preparers and report users. Comments are particularly invited on:

- a. Usefulness of the draft protocol as a guide for reporting on the H&S indicators in the 2002 *GRI Sustainability Reporting Guidelines*;
- b. Structure of the draft protocol;
- c. The level of detail offered within the protocol; and
- d. Specific changes for wording in the protocol text.

Please submit your comments using the form available at: www.globalreporting.org/guidelines/protocols/HandS.asp . All comments received are considered public record.

Please note that development of the protocol is focused on the indicators **as they currently stand**. GRI technical protocols do not change the wording of any indicators. Changes to the indicators must be done through in the *Guidelines* revisions process which will begin in the last quarter of 2004. For more information on the guidelines revisions process please visit www.globalreporting.org.

GRI expresses its appreciation to the Advisory Group and Practitioners Network for their valuable inputs to the development of this protocol. GRI looks forward to continued engagement with the participants in this process and the upcoming revisions process.

Public Comment Form

GRI Health and Safety Protocol

Deadline: 9 August 2004

Please feel free to use as much space as needed.

This form is downloadable at: www.globalreporting.org/guidelines/protocols/HandS.asp

Send comments before 9 August 2004 to:

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General Comments on the Draft Protocol:

a. Overall usefulness of the draft protocol as a guide for reporting on the GRI H&S indicators. Please rate on a scale of 1 to 4 (1=low; 4=high) and provide brief explanation.

b. Structure of the protocol:

c. The level of detail provided:

d. Further ways that the protocol could made easier to apply:

e. Other comments?

Specific Comments:
<i>Note: wherever possible, please propose specific wording changes to the text of the protocol</i>
Indicator LA5
<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>
Indicator LA6
<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>
Indicator LA7
<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>
<i>Please comment on whether and how diseases are tracked with respect to fatalities and lost days.</i>
<i>What factor (e.g. per 200.000; per 1 million, etc.), in your opinion, should be used in calculating the injury and lost day rates? Please provide explanation for your suggestion.</i>
Indicator LA8

<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>
Indicator LA14
<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>
Indicator LA15
<i>General comments:</i>
<i>Proposed changes to text on indicator scope:</i>
<i>Proposed changes to text on explanation of key terms:</i>
<i>Proposed changes to compilation suggestions:</i>

**GRI THANKS YOU AND YOUR ORGANISATION FOR
YOUR VALUABLE COMMENTS!**

Preface

GRI is pleased to release for public comment this draft version of the Health and Safety Technical Protocol for use in conjunction with the GRI 2002 *Sustainability Reporting Guidelines* (the *Guidelines*) – specifically indicators LA5, LA6, LA7, LA8, LA14 and LA15.

This project is part of the continuing effort to build a set of technical protocols that provide GRI reporters with detailed information on definitions and compilation methodologies for individual performance indicators listed in Part C of the *Guidelines*. Use of technical protocols will help ensure consistency in the application of the *Guidelines* by all reporting organisations.

The process of drafting this protocol is based on the health and safety indicators as they currently appear in the *Guidelines*. Changes to the content of the *Guidelines* must occur through the course of the periodic revisions of the *Guidelines*. The next cycle of revisions to the *Guidelines* will begin at the end of 2004.

This document is a draft for public comment. The typical development of GRI framework documents involves three phases.

- The document is constructed in a multi-stakeholder process and released as a draft for public consultation. Drafts are then reviewed, tested and revised. Typically this stage lasts about one year.
- When the document has reached an advance stage of maturity the document is reviewed by the appropriate GRI governing body for approval for release as pilot version. Such a release signifies that a document has passed a serious review of its technical merits (both content and the process of development), and is ready for use by reporting organisations.
- Following the release of a pilot version, GRI establishes a structured feedback process to capture the new learning that emerges through use. This process engages reporters and users in the broader marketplace to provide feedback resulting from use of the protocol. Based on feedback, the document is presented to the GRI Board of Directors with recommendations as to whether further refinement and consultation is needed prior to release under the title of Final Version.

It should be noted, however, that even 'final' versions continue to follow the cycle of review, testing and improvement that is required of all GRI framework documents, including the *Guidelines*. GRI recognises the need for stability and predictability and will ensure that these objectives are properly balanced with innovations.

The GRI due process is based on common practice used for setting international standards and reflects the basic steps applied to the development of the GRI *Guidelines* since 1999.

GRI therefore invites all interested parties to provide comments on this document using the feedback form available on our website at: www.globalreporting.org/guidelines/protocols/HandS.asp) to help further refine this document prior to release as a pilot version.

About the Drafting Process

For the purpose of the protocol, GRI convened an H&S Advisory Group to comment on the drafting work undertaken by the technical consultants to the project. This group comprised individuals with expertise in H&S issues from a number of constituencies including businesses, civil society organisations, trade unions, ILO, and verifiers and drawn from a range of geographic regions.

Members of this Group currently are: Gerd Albracht (International Labour Organisation), William R. Blackburn (William Blackburn Consulting), Stan Christian (Motorola), Debbie Evans (Lloyd's Register Quality Assurance), Wayne Fletcher (Coreratings), Myron C. Harrison (ExxonMobil), Henry King (Unilever), Brian Kohler (Energy and Paperworkers Union of Canada), Fiona Murie (International Federation of Building and Wood Workers), Peter Nelson (Eskom), Laura S. Nystrom (DuPont), Sanjiv Pandita (Asia Monitor Resource Center), Hidemi Tomita (Sony).

Additionally, GRI set up a Practitioners Network on Health and Safety Indicators (the Network) which is a group open to anyone worldwide. Members share their experiences in applying H&S indicators. As of this writing, Network contained 39 people and is still open to all interested parties (for more information on the Network please visit www.globalreporting.org/guidelines/protocols/HandS.asp).

Following the completion of the public comment period, the draft will undergo further revision followed by submission to the GRI Governing Body for release as a pilot version.

GRI assumes full responsibility for the content of this protocol.

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Introduction

About GRI

GRI is an independent global institution with the mission of developing a generally accepted framework for sustainability reporting that covers economic, environmental, and social performance. Officially recognised at the 2002 UN World Summit on Sustainable Development, GRI is based in Amsterdam, the Netherlands and is a collaborating centre of the United Nations Environment Programme.

Reporting Using the GRI Framework

The GRI reporting framework is comprised of three sets of documents. Together, these provide a comprehensive framework for measuring and reporting on economic, environmental, and social performance at an organisational level. The GRI Reporting Framework includes:

- The *GRI Sustainability Reporting Guidelines*;
- Sector supplements; and
- Technical protocols.

The *Guidelines* represent the foundation upon which all other GRI reporting documents are based, and outline the core content that is broadly relevant to all organisations regardless of size, sector, or location. All organisations seeking to report using the GRI framework should use the *Guidelines* as the basis for their report, supported by the other GRI documents as applicable.

In addition to the *Guidelines*, the GRI portfolio of documents also includes a growing number of sector supplements. The sector supplements are designed to provide indicators for use in conjunction with the *Guidelines* that highlight the specific issues that characterise a given industry sector.

Technical protocols address a specific indicator or set of indicators by providing detailed definitions, procedures, formulae and references to ensure consistency across reports. This in turn ensures comparability between reports, enhances the ability of users to analyze the meaning of reported results, and facilitates the use of the *Guidelines* by both reporters and users. Over time, most of the indicators in the GRI *Guidelines* will be supported by specific technical protocols.

Use of the GRI framework is voluntary for any organisation regardless of size, sector and geographic location. In addition to the framework documents listed above, the GRI also offers additional resource documents to provide further information on a particular topic (such as HIV/AIDS) or for specific user groups.

For more information on GRI or to obtain a copy of the 2002 *Guidelines* or other GRI documents, please visit GRI website at: www.globalreporting.org

Applicability of this Protocol

This document is intended to offer reporting organisations (henceforth “reporters”)* guidance on terminology, and suggest compilation methodologies for H&S performance indicators in Section 5 of Part C of the *Guidelines*.

The six indicators (LA5, LA6, LA7, LA8, LA14, and LA15) contained in this draft protocol represent the core and additional indicators in the *Guidelines* for Health and Safety within the category of Labour Practices and Decent work.

Guidance on the application of the indicators is provided by explaining the following items for each indicator:

1. Scope
 - identifies the coverage for a given indicator;
2. Key terms
 - offers definitions or explanations of relevant terms; and
3. Compilation suggestions
 - offers advice for compiling the indicator.

The guidance in this protocol is designed to explain and clarify rather than add new reporting requirements. The focus is on making both the process of reporting - and the understanding of information in reports - easier.

* The term “reporters” is used throughout this document to describe any organisation that engages in sustainability reporting practices.

Health and Safety Indicators

The Health and Safety Indicators in the GRI *Guidelines* are Indicators LA5, LA6, LA7, LA8, LA14 and LA 15. Of these, LA5, LA6, LA7 and LA8 are Core Indicators, while LA14 and LA15 are Additional Indicators.

For full text of H&S indicators see page 53 of the *Guidelines*, or view the indicators online at: <http://www.globalreporting.org/guidelines/2002/c52.asp>

Indicator LA5

“Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.”

1. Indicator scope

This indicator covers the reporter’s operational practices for systematically recording of and notification about work-related accidents and diseases. The indicator asks reporters to compare their practices with the ILO standard which can be found in full at:

<http://www.ilo.org/public/english/protection/safework/cops/english/index.htm>

For purposes of reporting against the GRI, the definitions below apply.

2. Explanation of key terms used in the indicator

Recording concerns:

- 1) the scope of recording practices i.e. answers the question: “What do you record?”; and
- 2) the methodology of recording i.e. answers the question: “How do you record?”

Notification concerns the formal advising of recorded information, and specifically:

- 1) who is informed (i.e. which authority);
- 2) how information is transmitted to that authority.

How practices relate to: Asks for the reporter’s practices on recording and notification to be compared against the cited standard.

Occupational: work-related, i.e. arising as a result of, or in the course of, the work activity of the affected persons.

Accidents and diseases: These terms are to be understood in their usual sense, thus

- a. *accident* covers any unintended negative work-related event, that had or could have had occupational health and safety (OHS) consequences:
 - i. where there is no injury (e.g. a near-miss);
 - ii. where it results in injury at low level (e.g. requiring first aid treatment);
 - iii. where it results in injury at a higher level (e.g. requiring attention of skilled medical personnel).

- b. *diseases* refers to ongoing ailments, and can arise from the ongoing work situation (e.g. stress or regular exposure to harmful chemicals), or from a work-related accident (e.g. asbestosis from unintended exposure).

3. Compilation suggestions

The essential informational requirement for reporters in LA5 is to explain its practices (i.e. a description is requested), and compare these practices against the ILO standard.

Many countries follow the ILO's recommendations and have incorporated these into national laws, which a reporter is then obliged to comply with as a matter of course. Thus, an appropriate reply for a reporter in such cases would be to state that national laws are followed and that these laws are as per the ILO recommendations. In countries where the national laws do not match the ILO standard, a description of the practices that the reporter adopts in this situation would be appropriate.

Where a reporter operates according to its own code in some or all countries, it would be appropriate to assess its internal code against the ILO standard.

Indicator LA6

“Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.”

1. Indicator scope

This indicator covers those health and safety committees at the facility or at higher levels that have joint management/labour representation.

Information is requested regarding:

- the existence of such committee(s);
- the key features of such committee(s); and
- the percentage of the reporter’s total workforce that such committee(s) cover.

2. Explanation of key terms used in the indicator

a. Formal

Indicates a committee whose existence and function are integrated into the Reporter’s organisational and authority structure, and also that a committee operates according to certain agreed, written rules.

b. Workforce

Refers to the average number of all full-time and part-time employees, including contracted and sub-contracted employees, trainees and placement students, in the period which is being reported on.

3. Compilation suggestions

Confirmation of the **existence** of the OHS committees should include stating the level(s) at which they operate (e.g. at facility level and/or at multi-facility, company or group level).

Key **features** of the committees which might be covered include:

- The mandate of the committees, for example:

- (1) the scope of the committees' involvement in the planning, development, implementation and monitoring of OHS matters;
 - (2) the committees' role in making OHS-awareness a workplace norm (i.e. amongst both management and workers).
- the composition and coverage of the committees, for example:
 - (1) how the committees are chosen and how management/worker membership balance is ensured;
 - (2) details on extent of coverage of different categories of employees (including contract and subcontract workers on site).
 - committees' actions and efficacy, for example:
 - (1) frequency of meetings, and attendance rates for: (a) management and (b) worker components;
 - (2) implementation of committee recommendations within reasonable timeframes;
 - (3) examples of effective problem-solving which typify the committees' function.

Indicator LA7

“Standard injury, lost day, and absentee rates and number of work-related fatalities (including sub-contracted workers).”

1. Indicator scope

This indicator requests data for the Reporter’s occupational health and safety systems in respect to:

- injury rates;
- lost day rates;
- absentee rates; and
- numbers of fatalities.

Contracted and sub-contracted workers are included in the above statistics.

2. Explanation of key terms used in the indicator

a. Injury

For the purposes of this indicator, “injury” means a non-fatal or fatal injury arising out of or in the course of work.

Since some reporters’ systems include minor (first-aid level) injuries, the inclusion or exclusion of such injuries should be stated.

b. Injury rate

Expresses the frequency of injury relative to the total time (usually expressed in numbers of hours) worked by the total workforce in the reporting period.

c. Lost day

This refers to the time (“days”) which could not be worked (and are thus lost) as a consequence of a worker or workers being unable to perform their usual work because of an occupational accident or disease. Since notification systems vary, the following should be stated:

- (1) whether “days” means “calendar days” or “scheduled work days”;
- (2) at what point the “lost day” count begins (e.g. the day after the accident, or 3 days after the accident etc.).

d. Lost day rate

Refers to the impact of occupational accidents and diseases, as reflected in time off work by the affected workers. It is expressed by comparing the total lost days against the total number of hours scheduled to be worked by the workforce in the reporting period.

e. Absentee

Refers to an employee absent from work because of incapacity of any kind, not just as the result of occupational injury or disease. Permitted leave absences such as holidays, study, maternity/paternity and compassionate leave are excluded.

f. Absentee rate

Refers to a measure of actual absentee days lost as defined above under 2e, expressed as a percentage of total days scheduled to be worked by the entire workforce for the same period.

g. Fatality

The death of an employee occurring in the current reporting period, arising from an occupational injury or disease sustained or contracted while in the reporter's employ.

h. Sub-contracted workers

Sub-contracted workers include those workers contracted or employed by a third party, whose OHS can reasonably be expected to fall under the reporter's direct control (e.g. for example, this includes workers hired from temp agencies under the supervision and control of the reporter).

It is assumed that reporters will cover the OHS of contracted workers as per their own employees.

3. Compilation suggestions

To allow for comparability between different data, Reporters are requested to clearly specify the parameters within which they operate (e.g. by footnotes showing the basis of calculations).

The formulae used below are examples, and other formulae may be used by reporters to express the rates defined under "key terms" above, provided the data and calculation method are clearly defined.

a. Injury rate

For example,

$$\text{IR} = \frac{\text{No. of injuries}}{\text{Hours worked}^{**}} \times 1,000,000^*$$

b. Lost day rate

For example,

$$\text{LDR} = \frac{\text{No. of lost days}}{\text{Hours worked}^{**}} \times 1,000,000^*$$

c. Absentee rate

$$\text{AR} = \frac{\text{Total of missed (absentee) days over the period}}{\text{Total of workforce's scheduled days for same period}}$$

Notes:

* The factor 1,000,000 is chosen only to express the rate in an easily quotable format (e.g. 83.5 instead of .0000835). Some reporters multiply by a different factor (e.g. 200,000, which expresses 50 working weeks @ 40 hours per 100 employees). Use of a different factor should clearly be stated.

** Hours worked is the total number of hours scheduled to be worked (i.e. normal working hours including training hours) by the reporter's workforce in the reporting period. Major variations to the schedule (including significant overtime and stoppages) should be stated and an adjusted denominator specified.

d. Fatality

What is requested here is an absolute number, not a rate.

Note that fatal injuries are captured under the injuries rate (see key terms 2a and 2b above).

Indicator LA8

“Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.”

GRI Cross Reference: An expanded reporting tool called: *Reporting Guidance on HIV/AIDS: A GRI Resource Document*, downloadable from www.globalreporting.org/guidelines/HIV/hiv aids.asp is available for those reporters wishing to address this aspect more fully.

1. Indicator scope

This indicator covers what the reporter’s response is to HIV/AIDS within the workplace, and how far this response extends beyond the workplace.

2. Explanation of key terms used in the indicator

“workplace”

Refers to any working environment, and covers situations where the normal work process is rendered more dangerous by the HIV/AIDS risk (e.g. in hospitals), as well as situations where HIV/AIDS does not introduce a significant OHS risk in normal circumstances, but might do so when accidents occur.

“workplace and beyond”:

Refers primarily to:

- (1) the reporter’s own employees; and
- (2) the families and communities of the reporter’s employees.

However, it also might include (e.g. in the case of migrant workers) the social environment around the workplace (e.g. sex workers).

3. Compilation suggestions

“Policies”:

The “description” requested might cover elements such as:

- a description of the reporter’s policy on HIV/AIDS;

- how policy is formulated, and who (which stakeholders) are included in its formulation and implementation;
- a description of the overall strategy for managing the HIV/AIDS risk, including how prevalence and incidence rates are ascertained and monitored;
- how employees' rights (e.g. to confidentiality) are to be safeguarded.

“Programmes”:

The “description” requested could include elements such as:

- a description of the workplace-related programmes and interventions, including education/training, counselling;
- where relevant to the sector (e.g. hospital workers), a description of additional OHS measures/procedures/treatments adopted to safeguard employees at risk and/or accidentally exposed;
- a description of the provision of preventative measures (e.g. condoms) and treatment (e.g. Anti Retroviral medication), and the extent of outreach of the programmes to employees' families and their communities;
- any employee benefits designed or amended to address the financial needs of the HIV/AIDS-infected employees.

Reporting organisations with operations in countries of high HIV/AIDS prevalence might wish to expand their reporting on their management of the HIV/AIDS pandemic as it affects them.

Indicator LA14

“Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.”

1. Indicator scope

This indicator asks reporters to show how their OHS management system is of a similar scope and quality to what the ILO guidelines recommend. (The exact title of ILO document referenced here is: “Guidelines on Occupational Safety and Health Management Systems (ILO-OSH 2001)”. The full ILO document is at <http://www.ilo.org/public/english/protection/safework/managmnt/index.htm>).

2. Explanation of key terms used in the indicator

a. evidence

This requests reporters to show how their management system is similar to the ILO’s model.

b. substantial compliance

Refers to alignment with the overall rationale of the ILO-promoted system.

3. Compilation suggestions

The ILO Guidelines promote a “systems management” philosophy and methodology. The limitations of a non-integrated “programmes” approach are detailed, by way of contrast.

The following features could be used as a point of comparison for a reporter’s own OHS management system. The key features of the systems-management approach to OHS, promoted by the ILO, are related to:

- commitment of top management;
- development of an OSH Policy;
- allocation of responsibilities and accountabilities to fulfil the requirements of the OSH policy;
- alignment of OHS objectives with business objectives;
- integration of OHS into other systems in place;

- establishment of a logical framework upon which to fulfil the requirements of the OSH policy;
- establishment of a universal set of more effectively communicated policies, procedures, programs and goals;
- applicability to, and inclusive of cultural and country differences;
- commitment to continual improvement;
- provision of an auditable baseline for performance measurement.

On the other hand, safety programs are specific activities and structures that create and maintain *aspects* of effective safety systems.

These can include features such as

- standard operating procedures;
- programs on equipment, supplies, contaminants, hazardous materials, hazardous wastes, processes;
- emergency procedures;
- workplace monitoring for airborne contaminants;
- preventative maintenance;
- training and information systems; and
- other measures specific to the particular workplace.

The ILO Guidelines seek to develop arrangements that enhance and contribute to effective systems and go beyond programs that:

- focus only on compliance with a standard or regulation, without consideration of the broader OHS impact;
- focus narrowly or exclusively on any single aspect of occupational health and safety (e.g. employee behaviour; personal protective equipment) without consideration of the opportunities to design systems that reduce hazards at a more fundamental level;
- become rigid or rote, so that occupational health and safety systems cannot easily accommodate or adjust capacity in respect of changing circumstances.

Indicator LA15

“Description of formal agreements with trade unions or other bona fide employee representatives covering health and safety at work and proportion of the workforce covered by any such agreements.”

1. Indicator scope

This indicator covers formal agreements about OHS that are made between the reporter and representatives chosen by the reporter’s employees. It also covers the extent to which these agreements apply to the reporter’s entire workforce.

2. Explanation of key terms used in the indicator

a. formal agreements

Refers to written documents, signed by both parties, declaring the mutual intention to abide by what is contained therein.

b. other bona fide employee representatives

Refers to any association or individual representing employees, freely chosen by employees to represent them.

3. Compilation suggestions

a. formal agreements

This could include:

- collective bargaining agreements containing OHS provisions;
- mutually agreed-upon codes of conduct;
- letters of understanding or intent.

A URL link to the text of a typical OHS agreement could be cited. Alternatively, key features of such an agreement could be listed. Examples of the type of information that could be included in responding to this indicator are:

- who is covered by the agreement;
- how external (e.g. trade union) verification of internal inspection procedures or findings is ensured;
- how any disagreements are resolved.

b. with trade unions or other bona fide employee representatives

Agreements could exist between the reporter and, for example,

- a local employee representative or trade union;
- a national or international trade union body.

Agreements could also exist between the reporter as a member of an employer association, and the corresponding level of employee-representative body.

c. proportion of the workforce covered

The proportion requested is the percentage of the reporter's total workforce (i.e. in all its operations) covered by the formal agreements.

Annex

(Indicator LA5 refers)

ILO definitions with respect to recording and notification

The definitions listed below are those used in the *ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases*. They are included merely as a useful point of comparison, and reporters are expected to use the definitions (i.e. as provided under the heading “explanation of key terms used in the indicators”) which appear in the main body of the protocol (see above).

It should be noted that there are other codes of practice, some of which may equal or improve technically on the ILO Code. The ILO Code is referenced by GRI because it is a benchmark arrived at through a multi-stakeholder process and has been adopted by many countries as the basis for their laws (and which in turn reporters are obliged by law to observe). The decision for citing this specific code was arrived at as the result of the multi-stakeholder process behind the development of the GRI *Guidelines* in 2002.

ILO definitions relevant to Indicator LA5

Recording: Procedure specified in national laws and regulations which establish the means by which the employer or self-employed person ensures that information be maintained on:

- (a) occupational accidents and diseases;
- (b) commuting accidents; and
- (c) dangerous occurrences and incidents.

Notification: Procedure specified in national laws and regulations which establishes the ways in which:

- (a) the employer or self-employed person submits information concerning occupational accidents, commuting accidents, dangerous occurrences or incidents;
- or
- (b) the employer, the self-employed person, the insurance institution or others directly concerned submit information concerning occupational diseases; as appropriate and as prescribed by the competent authority.

Occupational accident: An occurrence arising out of or in the course of work which results in:

- (a) fatal occupational injury;
- (b) non-fatal occupational injury.

Occupational disease: A disease contracted as a result of an exposure to risk factors arising from work activity.

Occupational injury: Death, any personal injury or disease resulting from an occupational accident.