



December 14th, 2011

Dear International Integrated Reporting Council team,

The Center for Safety and Health Sustainability is a global not-for-profit organization that representing the highest standards in the field of occupational safety and health (OSH). A collaborative effort among the American Industrial Hygiene Association (AIHA), the American Society of Safety Engineers (ASSE), and the Institution for Occupational Safety and Health (IOSH/UK), the Center represents nearly 100,000 OSH professionals worldwide and has relationships with over 90 occupational safety and health groups.

The Center aims to provide a strong voice and comprehensive leadership for safety and health in shaping sustainability policies, particularly those related to business practice. Accordingly, the Center has become increasingly involved in influencing global sustainability frameworks. The Center supports the efforts of the IIRC to increase transparency in reporting, improve the quality and relevancy of the information collected, and standardize global reporting practices. These laudable goals recognize that current reporting practices are not meeting the needs of all stakeholders.

For those interested in the safety of workers worldwide, sustainability reporting practices are particularly disjointed. Current OSH reporting practices make it difficult to compare performance across organizations, evaluate how effectively organizations have identified and developed controls for significant risks, and understand the impact of key relationships on performance. Addressing these issues by improving reporting practices will increase focus on these issues, and thus performance. In the context of workplace safety and health, the impact that improved reporting practices will have on the lives of workers and their families is dramatic. According to ILO data, an estimated 337 million workplace accidents and 2.3 million deaths occur every year, with some 6,300 deaths per day. Not only are these numbers staggering but they have gotten progressively worse over the last several years.

As a result, a major initiative of the Center has been to collaborate with GRI to improve OSH performance indicators and measurement protocols in the GRI G4 framework. The Center has made specific recommendations to GRI which are set forth in the attachment. The metrics proposed by the Center, developed through global collaboration among the world's largest safety and health professional bodies, have a broader scope and wider applicability in assessing workplaces worldwide across all economies than those in GRI G3.1. In addition to addressing OSH needs at large organizations, they are more applicable to small and medium-sized enterprises, extend coverage to temporary or fixed duration contract workers, and increase focus on workers for suppliers in the developed world. The OSH metrics that we are proposing are not radical – they are currently being used in some format by a multitude of organizations around the world. They are standards of performance which are already accepted, understood, and operationalized by those managing safety and health safety at work.

The framework for integrated reporting that you have outlined in your discussion document is consistent with the goals of the Center. Specifically, we support collecting information on key operational risks and dependent resources and relationships [i.e., *“What are the circumstances under which the organization*

operates, including the key resources and relationships on which it depends and the key risks and opportunities it faces?” (Page 14, “Content Elements”, “Operating context”). This would capture information on the supply chain and contractors/temporary workers that the CSHS has recommended. We also support your emphasis on “connectivity” under the “Guiding Principles” and how strategies link to key performance indicators, the inclusion of non-financial KPIs such as OSH (Page 19, there is a partial shot of a definition of LTIFR, cited as an example of including “an array of non-financial KPIs”), and your attempt to standardize reporting to allow performance comparisons across organizations. The latter is consistent with the Center’s comments to GRI.

In addition to the preceding, the Center would recommend that you also include a Guiding Principle or Content Element that supports a systems approach to managing operations.

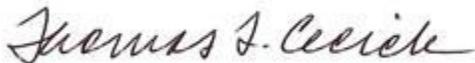
We appreciate the chance to comment on the IIRC Discussion Paper and share information on our recommended approach to OSH sustainability reporting, and would like to offer our assistance in the development of an international integrated reporting framework.

Yours truly,

Board of Directors, Center for Safety and Health Sustainability



Charles Redinger
American Industrial Hygiene Association



Tom Cecich
American Society of Safety Engineers



Steve Granger
Institution of Occupational Safety and Health, United Kingdom