



Public consultation on non-binding guidelines on methodology for reporting non-financial information

Fields marked with * are mandatory.

Introduction

The [Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large undertakings and groups](#) entered into force on 6 December 2014, after having been published in the EU Official Journal on 15 November 2014. The [Directive 2014/95/EU](#) amends [Directive 2013/34/EU](#) on the annual financial statements, consolidated statements and related reports of certain types of undertakings.

The [Directive 2014/95/EU](#) aims at improving the transparency of certain large EU companies as regards non-financial information, and focuses on relevant, useful information.

Following Article 1 of the Directive, the new disclosure requirements apply to large public-interest entities with more than 500 employees. The concept of public-interest entities is defined in Article 2 of [Directive 2013/34/EU](#), and includes companies listed in EU markets, as well as some unlisted companies, such as credit institutions, insurance companies, and other companies that are so designated by Member States because of their activities, size or number of employees.

Article 1 of the Directive establishes that companies concerned shall include in the management report a non-financial statement containing information relating to, as a minimum:

- Environmental matters
- Social and employee matters
- Respect for human rights
- Anti-corruption and bribery matters.

Article 1 of the Directive also establishes that the non-financial statement shall include:

1. a brief description of the undertaking's business model;
2. a description of the policies pursued by the undertaking in relation to those matters, including due diligence processes implemented;
3. the outcome of those policies;
4. the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;
5. non-financial key performance indicators relevant to the particular business.

Companies, investors and society at large will benefit from increased transparency as it leads to stronger long-term performance. This is important for Europe's long-term competitiveness and the creation of jobs. Investors are more and more interested in non-financial information in order to have a comprehensive understanding of a company's position and performance, and to analyse and factor this information in their investment-decision process. The [Directive 2014/95/EU](#) aims at enhancing the consistency and comparability of non-financial information disclosed throughout the Union (recital 6).

The Directive has been designed in a non-prescriptive manner, and leaves significant flexibility for companies to disclose relevant information in the way that they consider most useful. Companies may rely on national frameworks, Union-based frameworks such as the Eco-Management and Audit Scheme (EMAS), or international frameworks such as the United Nations (UN) Global Compact, the Guiding Principles on Business and Human Rights implementing the UN 'Protect, Respect and Remedy' Framework, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Organisation for Standardisation's ISO 26000, the International Labour Organisation's Tripartite Declaration of principles concerning multinational enterprises and social policy, the Global Reporting Initiative, or other recognised international frameworks (recital 9). Companies may also consider the sectorial OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, as appropriate.

In order to provide further guidance and help companies implement these provisions the co-legislators have tasked the Commission with the preparation of non-binding guidelines on methodology for reporting non-financial information. Article 2 of the Directive refers to "guidance on reporting", and sets out that "the Commission shall prepare non-binding guidelines on methodology for reporting non-financial information, including non-financial key performance indicators, general and sectoral, with a view to facilitating relevant, useful and comparable disclosure of non-financial information by undertakings. [...]" The objective of the non-binding guidelines is to facilitate the disclosure of non-financial information by undertakings (recital 17).

The purpose of this public consultation is to collect information and views from stakeholders on guidance on reporting of non-financial information by companies across all sectors.

At this time, it is premature to prejudge what form the guidelines should take. This will depend on the outcome of this consultation. The guidelines should be relevant and useful across all economic sectors, and cover appropriately general principles, methodology, and non-financial key performance indicators.

In providing their input to this consultation, stakeholders are invited to consider the companies and groups concerned under Article 1 of the Directive. The new disclosure requirements relating to non-financial information apply to large public-interest entities with more than 500 employees. The concept of public-interest entities is defined in Article 2 of [Directive 2013/34/EU](#), and includes

companies listed in EU markets as well as some unlisted companies, such as credit institutions, insurance companies, and other companies that are so designated by Member States because of their activities, size or number of employees.

Please note: In order to ensure a fair and transparent consultation process **only responses received through our online questionnaire will be taken into account** and included in the report summarising the responses. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-non-financial-reporting-guidelines@ec.europa.eu.

More information:

- [on this consultation](#)
- [on the protection of personal data regime for this consultation](#) 

1. Information about you

* Are you replying as:

- a private individual
- an organisation or a company
- a public authority or an international organisation

* Name of your organisation:

Institution of Occupational Safety and Health

Contact email address:

The information you provide here is for administrative purposes only and will not be published

richard.jones@iosh.co.uk

* Is your organisation included in the Transparency Register?

(If your organisation is not registered, [we invite you to register here](#), although it is not compulsory to be registered to reply to this consultation. [Why a transparency register?](#))

- Yes
- No

* If so, please indicate your Register ID number:

913858710558-02

* Type of organisation:

- Academic institution
- Consultancy, law firm
- Industry association
- Non-governmental organisation
-
- Company, SME, micro-enterprise, sole trader
- Consumer organisation
- Media
- Think tank
-

Trade union

Other

* Where are you based and/or where do you carry out your activity?

United Kingdom

* Field of activity or sector (*if applicable*):

at least 1 choice(s)

- Accounting
- Auditing
- Rating agencies
- Banking
- Insurance
- Reporting/Communication
- Corporate Social Responsibility/ Sustainability
- Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
- Other
- Not applicable

* Please specify your activity field(s) or sector(s):

Charity and professional body



Important notice on the publication of responses

* Contributions received are intended for publication on the Commission's website. Do you agree to your contribution being published?

(see [specific privacy statement](#) )

- Yes, I agree to my response being published under the name I indicate (*name of your organisation/company/public authority or your name if your reply as an individual*)
- No, I do not want my response to be published

2. Your opinion

For the purposes of this public consultation:

“The GUIDELINES”:

The non-binding guidelines on methodology for reporting non-financial information that the Commission will prepare in accordance with Article 2 of [Directive 2014/95/EU](#) on disclosure of non-financial and diversity information by certain large undertakings and groups (“the DIRECTIVE”).

“KPIs”:

Key performance indicators.

I. General principles and key attributes of the non-financial information

Q1. What aspects of disclosure of non-financial information do you think that should be addressed by the GUIDELINES?

Please, order in terms of importance (1 least important, 9 most important)

	1 (least important)	2	3	4	5	6	7	8	9 (most important)
* Materiality/Relevance	<input type="radio"/>	<input checked="" type="radio"/>							
* Usefulness	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>						
* Comparability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Avoiding undue administrative burden	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Comprehensiveness	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Fairness and balance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Understandability	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>				
* Reliability	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>					
Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Please specify what other aspect of disclosure of non-financial information should be addressed by the GUIDELINES:

The data provided should be meaningful (i.e. tell users something important about the organisation's risk management performance) and use standardised metrics.

Q2. Who should be considered in your opinion the main audience of the non-financial statement?

Please, check the box of the alternative that you consider more appropriate.

- The shareholders
- The investment community in a broad sense
- Users of information with an economic interest, such as suppliers, customers, employees, etc.
- All users of information (including consumers, local communities, NGOs, etc.)
- Other

* Q2.1 Could you please provide a brief explanation on your answer regarding who should be considered the main audience of the non-financial statement?

400 character(s) maximum

IOSH believes the main audience for the non-financial statement must be all users of the information. The aim should be to provide all relevant stakeholders, including shareholders and investors as appropriate, with a comprehensive picture of company performance. However, the reporting requirements apply to a range of organisations, not all of which have shareholders, so the audience is far wider.

Q3. In your opinion, what features make a piece of information relevant (or material) for the purposes of the non-financial statement?

Please, order in terms of importance (1 least important, 7 most important)

	1 (least important)	2	3	4	5	6	7 (most important)
*Useful for the management/directors of the company	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
*Relevant for shareholders or investors' decision-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
*Relevant for stakeholders in general	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
*Necessary to understand the impacts of the company's activity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
*Necessary to understand the company's	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

development, performance and position							
*Necessary to understand how the company manages non-financial risks	<input type="radio"/>	<input checked="" type="radio"/>					
Other	<input type="radio"/>						

* Q3.1 Could you please provide a brief explanation on your answer regarding the features which make a piece of information relevant (or material) for the purposes of the non-financial statement?

400 character(s) maximum

IOSH believes information made available must adequately indicate how well an organisation is managing significant non-financial risks. Providing a full picture of the company's development, performance and position, as well as the impacts of its activities, will help inform shareholders, investors and the management / directors in setting the right direction, decision-making and prioritisation.

II. Content of the non-binding guidelines

Q4. Do you think that the GUIDELINES will be more useful for companies and users if they set out general principles and key ideas or if they put forward solutions in a detailed manner, including on specific sectoral issues?

	1	2	3	4	5	No opinion
* Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Q4.1 Could you please provide a brief explanation on your answer regarding whether the GUIDELINES will be more useful for companies and users if they set out general principles and key ideas or if they prescribe solutions in a detailed manner, including on specific sectoral issues?

400 character(s) maximum

IOSH believes a combination of general principles and some specific examples will help those who are unfamiliar with non-financial reporting.

Q5. Please, provide a brief description of how you think that the following matters should be treated in the GUIDELINES, including as appropriate how they should be defined and described:

a. Business model:

400 character(s) maximum

Should cover:

1. Sub-contracting and complex supply chains
2. Extended or complex employment relationships (e.g. agency or outsourced workers)
3. Labour recruiters in supply chains (labour brokers, recruiter-induced vulnerability with deception and debt-bondage)
4. High flexibility and low profit margins (rapid turnaround, excessive hours and forced overtime)

b. Policies:

400 character(s) maximum

Guidance should be provided on the following: procurement policy; migrant labour policy; child protection policy; supplier code of conduct; ethical recruitment policy; anti-modern slavery policy; and whistleblowing policy.

c. Due diligence process:

400 character(s) maximum

Should include the UN Guiding Principles on Business and Human Rights due diligence process “...to identify, prevent, mitigate and account for how they [companies] address their adverse human rights impacts.” It includes: “...assessing actual and potential human rights impacts; integrating and acting upon the findings; tracking responses; and communicating about how impacts are addressed.”

d. Business relationships:

400 character(s) maximum

Should examine direct operations, supply chain and other business relationships to address risks to people. There should be mapping of supply chains, functions and operations (including country-specific data). In the highest risk countries, businesses should consult at-risk stakeholders. And, to obtain supplier data beyond the first tier, include as contractual requirements in business dealings.

e. Key performance indicators –KPIs:

400 character(s) maximum

Should cover standardised health and safety performance indicators, which need to be both 'leading' (measurement of activities intended to prevent health and safety failures) and 'lagging' (measures of undesired consequences of inadequate health and safety). CSHS has produced some examples in its paper 'The Accounting Revolution...' (see 'additional information').

f. Outcome of policies:

400 character(s) maximum

Should cover setting SMART objectives for policies and monitoring and reporting on their delivery. For example, health and safety policies should be supported by improvement targets and performance indicators to check on progress. The application and efficacy of policies should also be checked during management review and inspection, audit and investigation.

g. Principal risks:

400 character(s) maximum

Should cover a risk assessment and evaluation process based on a combination of likelihood and severity, informed by horizon scanning, STEEPLE and SWOT analysis, together with human rights due diligence and supply chain mapping. As well as seeking to avoid human suffering, organisations will also seek to avoid business disruption and reputational loss from health and safety failure.

h. Impact of the activity:

400 character(s) maximum

Should cover how organisations can monitor the impact of their activities on people. IOSH is keen that this includes the impact on the health and safety of workers, those in supply chains, and others who may be affected (e.g. visitors to the workplace, passers-by, local community). This should involve both proactive and reactive monitoring and the use of leading and lagging indicators.

i. Adverse impacts:

400 character(s) maximum

Should cover monitoring for adverse impacts on people, business operations and corporate reputation from the organisation's activities. Failure data should be regularly evaluated on work-related sickness absence, injuries, illness and deaths, together with significant near-miss incidents. Workers and other stakeholders' views on health and safety should be regularly gathered and concerns addressed

j. Information omitted in exceptional cases where disclosure would be seriously prejudicial:

400 character(s) maximum

Guidance should be provided that cites examples of what is (and is not) an exceptional case. Organisations should also be given an indication of how they should explain data omissions to their stakeholders such as what type of rationale should be provided and how much detail is required.

Q6. How do you think that the GUIDELINES should approach the disclosure of key performance indicators (KPIs)?

between 2 and 2 answered rows

	1 (best option)	2 (second preferred option)
The GUIDELINES should highlight key principles on how to disclose relevant KPIs and complementariness with narrative and/or financial information as applicable	<input checked="" type="radio"/>	<input type="radio"/>
The GUIDELINES should make reference to KPIs proposed by other frameworks where addressing concrete matters or issues	<input type="radio"/>	<input checked="" type="radio"/>
The GUIDELINES should include a comprehensive list of KPIs, general and sectoral	<input type="radio"/>	<input type="radio"/>
The GUIDELINES should provide flexibility for companies to exercise judgement in deciding what KPIs should be included in their disclosures	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

* Q6.1 Could you please provide a brief explanation on your answer regarding how you think the GUIDELINES should approach the disclosure of key performance indicators (KPIs)?

400 character(s) maximum

IOSH believes it is important to explain the principles (including that data should cover significant health and safety issues and be meaningful, comparable, verified and use standardised leading and lagging performance indicators) so that reporters can apply them. It is also helpful to refer to recognised frameworks that have been tried and tested and that users may already be familiar with.

Q7. Do you think that the GUIDELINES should include guidance on specific sectoral issues such as responsible supply chain management of conflict minerals?

	1	2	3	4	5	No opinion
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<p>*</p> <p>Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)</p>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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*** Q7.1** Could you please provide a brief explanation on your answer regarding whether the GUIDELINES should include guidance on specific sectoral issues such as responsible supply chain management of conflict minerals?

400 character(s) maximum

IOSH believes it would be helpful to include a combination of key principles, supported by sectoral issues including supply chain management and 'conflict minerals'. The model here could be the Corporate Human Rights Benchmark which highlights specific sector risks such as in agriculture, apparel and extractives and intends to add to these sectors in future.

III. Interaction with other frameworks and other aspects

Q8. How do you think that the GUIDELINES should relate to existing national, international or other EU-based frameworks (such as UN Global Compact, the UN Guiding Principles on Business and Human Rights, OECD guidelines for multinational enterprises, the ILO Tripartite Declaration of principles concerning multinational enterprises and social policy, EMAS, etc.)?

Please, order in line with your views (1 least in line, 6 most in line)

	1 (least in line)	2	3	4	5	6 (most in line)
*The GUIDELINES should include detailed solutions and be an exhaustive document in a way that could make unnecessary for companies the use of other guidelines	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
*The GUIDELINES should be complementary to other frameworks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
*The GUIDELINES should make reference to other frameworks where addressing concrete matters or specific issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

*The GUIDELINES should get general inspiration from other frameworks	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
*The GUIDELINES should explain how content produced in the context of other frameworks could be used in the non-financial statement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
*Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* Please specify what other approach you would advocate:

IOSH is working to help ensure transparency on health and safety risk management performance across operations and supply chains. We advocate the use of meaningful and comparable data; standardised leading and lagging performance metrics; and that significant health and safety risk management data is externally verified and presented in a combined or integrated report.

* Q8.1 Could you please provide a brief explanation on your answer regarding how you think the GUIDELINES should relate to existing national, international or other EU-based frameworks?

400 character(s) maximum

IOSH believes it would be helpful to accommodate reporting organisation that are already using recognised frameworks and stakeholders who are used to such reporting methods, providing these frameworks adequately cover health and safety performance. This would also help to avoid 'reinventing the wheel'.

* Q9. Do you think that when preparing the GUIDELINES only the companies included in the scope of the DIRECTIVE should be considered, or that the interests, characteristics and/or requirements of other companies that prepare management reports should be taken into account as well?

Please, check the box of the alternative that you consider most appropriate.

- Specific to the requirements of the companies under scope of the DIRECTIVE
- Consider all large companies
- Consider all companies
- Focus on the requirements of the companies under the scope of the DIRECTIVE, but also propose best practice for other companies that prepare management reports

* Q9.1 Accordingly, do you think that the content of the guidelines should be different according to the targeted companies? Could you please provide a brief explanation?

400 character(s) maximum

Yes. IOSH believes the content should be different, reflecting the needs of the targeted organisations. This will involve consulting them and providing case studies and examples relevant to their situations.

Q10. Does your company disclose annually relevant non-financial information?

Please, check the box of the alternative that you consider most appropriate.

- Yes
 No
 Don't know / no opinion / not relevant

IV. Disclosures related to board diversity policy

* Q11. Should the GUIDELINES provide more clarity on what companies should disclose as regards their board diversity?

Please, check the box of the alternative that you consider most appropriate.

- Yes
 No
 Don't know / no opinion / not relevant

* Q11.1 Could you please provide a brief explanation on your answer regarding whether the GUIDELINES should provide more clarity on what companies should disclose as regards their board diversity policy?

400 character(s) maximum

IOSH fully supports diversity and inclusivity at work. We understand from a recent 'call for views' from the UK Government (BIS) titled 'The Non-Financial Reporting Directive - a call for views on effective reporting alongside proposals to implement EU requirements', that some companies would welcome clearer definitions regarding diversity reporting requirements (see additional information).

3. Additional information

Please, upload, as needed, any relevant document or information that you consider useful for the purposes of this consultation.

In doing so, you are invited to take into account the content of recital 7 of the [DIRECTIVE](#):

“Where undertakings are required to prepare a non-financial statement, that statement should contain, as regards environmental matters, details of the current and foreseeable impacts of the undertaking's operations on the environment, and, as appropriate, on health and safety, the use of renewable and/or non-renewable energy, greenhouse gas emissions, water use and air pollution. As regards social and employee-related matters, the information provided in the statement may concern the actions taken to ensure gender equality, implementation of fundamental conventions of the International Labour Organisation, working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and the dialogue with local

communities, and/or the actions taken to ensure the protection and the development of those communities. With regard to human rights, anti-corruption and bribery, the non-financial statement could include information on the prevention of human rights abuses and/or on instruments in place to fight corruption and bribery”.

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Useful links

Consultation details

(http://ec.europa.eu/finance/consultations/2016/non-financial-reporting-guidelines/index_en.htm)

Consultation document

(http://ec.europa.eu/finance/consultations/2016/non-financial-reporting-guidelines/docs/consultation-document_en.pdf)

Specific privacy statement

(http://ec.europa.eu/finance/consultations/2016/non-financial-reporting-guidelines/docs/privacy-statement_en.pdf)

More on the Transparency register (<http://ec.europa.eu/transparencyregister/public/homePage.do?locale=en>)

Contact

✉ fisma-non-financial-reporting-guidelines@ec.europa.eu



Additional information

References

IOSH would like to suggest the following documents for reference:

- Center for Safety and Health Sustainability. *The Accounting Revolution and the New Sustainability: Implications for the OSH Professional*. Des Plaines: CSHS, 2015.
www.centershhs.org/assets/docs/CSHS_2015_Accounting_Revolution_and_the_New_Sustainability.pdf
- CORE coalition. *Beyond compliance: Effective reporting under the Modern Slavery Act*. London: CORE coalition, 2016. http://corporate-responsibility.org/wp-content/uploads/2016/03/CSO_TISC_guidance_final_digitalversion_16.03.16.pdf
- Corporate Human Rights Benchmark. *Corporate Human Rights Benchmark Pilot Methodology 2016*. London: CHRB, 2016. http://business-humanrights.org/sites/default/files/CHRB_report_06_singles.pdf
- Department for Business Innovation and Skills. *The Non-Financial Reporting Directive: A call for views on effective reporting alongside proposals to implement EU requirements*. London: BIS, 2016.
www.gov.uk/government/uploads/system/uploads/attachment_data/file/500760/BIS-16-35-non-financial-reporting-directive-consultation-February-2016.pdf
- IOSH. *IOSH response to The Non-Financial Reporting Directive: A call for views on effective reporting alongside proposals to implement EU requirements* (Department for Business Innovation and Skills). Wigston: IOSH, 2016.
- IOSH. *Reporting Performance*. Wigston: IOSH, 2015. www.iosh.co.uk/performance
- The Home Office. *Transparency in Supply Chains etc. A practical guide*. London: The Home Office, 2015.
www.gov.uk/government/uploads/system/uploads/attachment_data/file/471996/Transparency_in_Supply_Chains_etc_A_practical_guide_final_.pdf
- United Nations. *UN Guiding Principles on Business and Human Rights*. New York: UN, 2011.
www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
- United Nations. *UN Guiding Principles Reporting Framework*. New York: UN, 2015.
www.ungpreporting.org/

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About IOSH

Founded in 1945, the Institution of Occupational Safety and Health (IOSH) is the largest body for health and safety professionals in the world, with around 46,000 members in over 120 countries, including over 13,000 Chartered Safety and Health Practitioners. Incorporated by Royal Charter, IOSH is a registered charity, and an ILO international NGO and CIS collaborating centre. The IOSH vision is:

“A world of work which is safe, healthy and sustainable”

The Institution steers the profession, providing impartial, authoritative, free guidance. Regularly consulted by Government and other bodies, IOSH is the founding member to UK, European and International professional body networks. IOSH has an active [research and development](#) fund and programme, helping develop the evidence-base for health and safety policy and practice. Summary and full reports are freely accessible from our website. IOSH publishes an international peer-reviewed journal of academic papers twice a year titled *Policy and practice in health and safety*. We have also developed a unique UK resource providing free access to a health and safety research database, as well other free on-line tools and guides, including resources for business start-ups; an occupational health toolkit; and a risk management tool for small firms.

IOSH has 38 Branches worldwide, including the Caribbean, Hong Kong, Isle of Man, Oman, Qatar, the Republic of Ireland, Singapore and UAE, 16 special interest groups covering aviation and aerospace; communications and media; construction; consultancy; education; environment; fire risk management; food and drink; hazardous industries; healthcare; offshore; public services; railways; retail and distribution; rural industries; and sports grounds and events. IOSH members work at both strategic and operational levels across all employment sectors. IOSH accredited trainers deliver health and safety awareness training to all levels of the workforce from shop floor to managers and directors, through a professional training network of more than 2,000 organisations. We issue around 160,000 certificates per year.

For more about IOSH, our members and our work please visit our website at www.iosh.co.uk

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