



# Guidance on OHS Indicators for ESG Reporting towards SDGs

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OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION  
MINISTRY OF LABOR, TAIWAN



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# Responsible Enterprises Take Action

Enterprises striving for sustainable development recognize that healthy organization, workplace, workforce, and the protection of employees' health and human rights are essential to long-term sustainability. Sustainability is driven by innovation, and innovation thrives in a workforce that is healthy and energized.

If a company acknowledges that employees are its most valuable asset yet fails to meet their needs for safety, health, and well-being, the risks of occupational accidents, workplace violence, overwork, and depression will increase. Consequently, employee turnover, absenteeism, presenteeism, and dissatisfaction rates will also rise. Poor occupational health and safety management can lead to increased costs, reduced productivity, lower product quality, and declining customer satisfaction, ultimately undermining the company's long-term competitiveness unnoticed. Furthermore, if a serious workplace health or safety incident occurs, executives who neglect their responsibilities or abandon their core values may face public scrutiny and accountability, leading to reputational damage.

## The Business Case for Investing in OHS

The International Social Security Association (ISSA) has demonstrated through empirical research that investing in worker safety and health yields a return of more than double the initial investment. When corporate leaders take concrete action to support the physical and mental well-being of their employees, they gain increased engagement, resulting in enhanced technology, quality, efficiency, morale, and corporate culture.

Occupational health and safety management is closely tied to workplace dignity. It must be built on a foundation of discipline, trust, participation, and well-being to create a culture of shared responsibility, ensuring a safe and enjoyable work environment. When a company wholeheartedly commits to these principles, it will gain recognition, respect, and trust from customers, suppliers, contractors, employees, and other stakeholders—thus unlocking greater opportunities for sustainable business growth.

While pursuing profitability, enterprises must also acknowledge their impact on society and the environment, fulfilling their corporate social responsibility (CSR) by ensuring that their most critical stakeholders—employees—are provided with safety, health, and well-being. This approach represents not only an ethical commitment but also a strategic business model that benefits both the company and society. By embedding a culture of health and sustainability within corporate operations, businesses contribute to national well-being while securing their own long-term success.

## Responding to Workforce Challenges

In particular, demographic shifts, such as declining birth rates and an aging population, present growing challenges to labor supply, making workforce shortages an unavoidable sustainability risk for businesses. Forward-thinking leaders not only invest in automation and smart technologies to enhance efficiency but also prioritize creating competitive and appealing work environments to attract and retain talent.

For leading companies, expenditures on workplace safety, health, and employee well-being are no longer viewed as a cost but rather as investments in future competitiveness. These enterprises demonstrate transparency and accountability in their sustainability reports, boldly disclosing concrete actions, key initiatives, and measurable performance indicators. By doing so, they showcase visionary leadership and strong policy commitments, reinforcing their long-term corporate resilience and social impact.

## **Transparency and Accountability Through Sustainability Reporting**

Domestic enterprises disclose their sustainability performance through various channels, such as publishing sustainability reports, making information available on corporate websites, and participating in domestic and international awards or investor conferences. Given that sustainability reports cover economic, social, and environmental aspects, Taiwan's Financial Supervisory Commission (FSC) requires all publicly listed companies to prepare and disclose their sustainability performance in accordance with the Global Reporting Initiative (GRI) standards. This ensures alignment with the United Nations 2030 Sustainable Development Goals (SDGs). Sustainability reports serve as a key platform for investors, social media, and the general public to assess a company's sustainability efforts and long-term value creation.

With the new GRI 403 Occupational Health and Safety Standard, effective January 1, 2021, companies are now required to comprehensively disclose their occupational health and safety (OHS) management performance, including occupational health services, employee well-being programs, and work-related disease prevention measures. Traditional passive performance indicators, such as occupational injury rates, illness rates, and the number of occupational diseases, are no longer sufficient for assessing workplace health and safety outcomes.

## **Leading the Future of Workplace Health**

To promote corporate sustainability and address workforce shortages, the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor is actively encouraging businesses to implement GRI 403 standards. This initiative aims to protect workers from occupational hazards, improve workplace conditions, and promote both physical and mental well-being. Furthermore, it encourages companies to enhance occupational health and safety across their supply chains, setting new benchmarks for workplace dignity, inclusivity, and employee happiness.

Traditional passive indicators are no longer sufficient to evaluate workplace health and safety. By incorporating leading indicators into sustainability reports, businesses can proactively demonstrate robust OHS management and establish themselves as pioneers in fostering a safe, healthy, and fulfilling work environment.

## Is Your Company Still Using Passive Indicators to Evaluate Workplace OHS Performance?

Leading indicators in the workplace health and safety are proactive and preventive, designed to evaluate the effectiveness of actions taken before incidents or negative outcomes occur.

In the field of OHS, passive indicators measure historical data such as occupational injury rates and fatality rates, focusing on past events and their frequency. In contrast, leading indicators assess preventive measures taken by a company to mitigate occupational hazards and work-related illnesses before they escalate into incidents. These proactive measures help organizations anticipate and control risks, preventing failures and hazards from materializing into workplace accidents or occupational diseases.

Since occupational diseases often develop due to prolonged exposure to hazardous conditions, their impact may not be immediately apparent. A comprehensive approach—including hazard identification, risk assessment, and preventive control measures are required to mitigate long-term health risks. Simply reporting occupational disease incidence rates does not accurately reflect a company's overall performance in occupational hygiene and health management.

Therefore, businesses should adopt leading indicators to demonstrate their commitment to creating a safe, healthy, and worker-friendly environment. By integrating leading indicators with passive indicators, companies can evaluate their OHS performance holistically, tracking both preventive efforts and actual outcomes to drive continuous improvement in workplace health and safety.

To effectively set and track leading indicators, businesses should follow the SMART principle, which helps ensure that goals are achievable, transparent, and aligned with corporate objectives. **SMART** stands for:

- **Specific** – Clearly define the indicator's purpose and scope.
- **Measurable** – Use quantifiable metrics to track progress and impact.
- **Achievable** – Assign responsibility for implementation and monitoring.
- **Relevant** – Ensure feasibility based on industry standards and company resources.
- **Time-bound** – Establish a timeframe for achieving and reviewing the indicator.

Leading indicators developed under the SMART framework provide tangible insights into the proactive measures taken to reduce OHS risks and improve safety programs. These indicators allow organizations to track trends over time using numerical data and percentage-based metrics.

Additionally, companies should engage internal and external stakeholders to validate the practicality of these indicators, ensuring they are realistic and actionable. Regular monitoring and evaluation of leading indicators should be conducted to assess progress, identify necessary adjustments, and refine timelines for achieving the desired OHS outcomes.

## **Sustainable Workplace Health and Safety – Starting with Materiality Assessment**

Businesses are advised to adopt a comprehensive and systematic materiality assessment process to recognize OHS as a material topic, thereby ensuring that workplace health and safety is not overlooked, which could otherwise impact corporate sustainability.

OHS serves as a cornerstone for business continuity, and when identifying material topics, companies should follow the double materiality principle—considering not only financial materiality but also the environmental and social impact. Since 2020, OHS has consistently ranked among the top two material topics disclosed in sustainability reports by publicly listed companies in Taiwan. Businesses should adhere to GRI 3: Material Topics Standard when conducting materiality assessments, carefully evaluating the significance of OHS and referring to GRI 403: Occupational Health and Safety for additional disclosure requirements specific to their industry.

By designating OHS as a key material topic, companies should disclose its impact on business operations, outline corporate policies and commitments, detail management strategies and initiatives, evaluate the effectiveness of these measures, and establish transparent communication with stakeholders. This approach ensures that workplace health and safety is recognized as a critical factor in corporate sustainability and is integrated into long-term business strategies.

## **Progressive Optimization Toward Workplace Sustainability: Short-, Medium-, and Long-Term Goals**

Businesses can achieve workplace sustainability through existing management systems, internal sustainability strategies, and independent initiatives within their chain of activities. By identifying and selecting leading indicators, companies can use them as quantifiable performance evaluation metrics and integrate them into their OHS commitments, policies, objectives, and action plans.

Leading indicators should be embedded in the Plan-Do-Check-Act (PDCA) cycle of an enterprise's OHS management system, ensuring continuous improvement in OHS projects, system operations, and material topic management strategies.

Leading indicators are highly flexible performance metrics, and no single indicator applies universally to all themes or projects. Therefore, businesses should customize their leading indicators based on specific objectives and project characteristics. Additionally, comprehensive performance metrics can be developed by integrating multiple leading indicators.

Beyond measuring GRI 403: Occupational Health and Safety performance, businesses are encouraged to connect these indicators with broader sustainability topics under the GRI 400 series. This includes human rights due diligence, employee well-being, sustainable

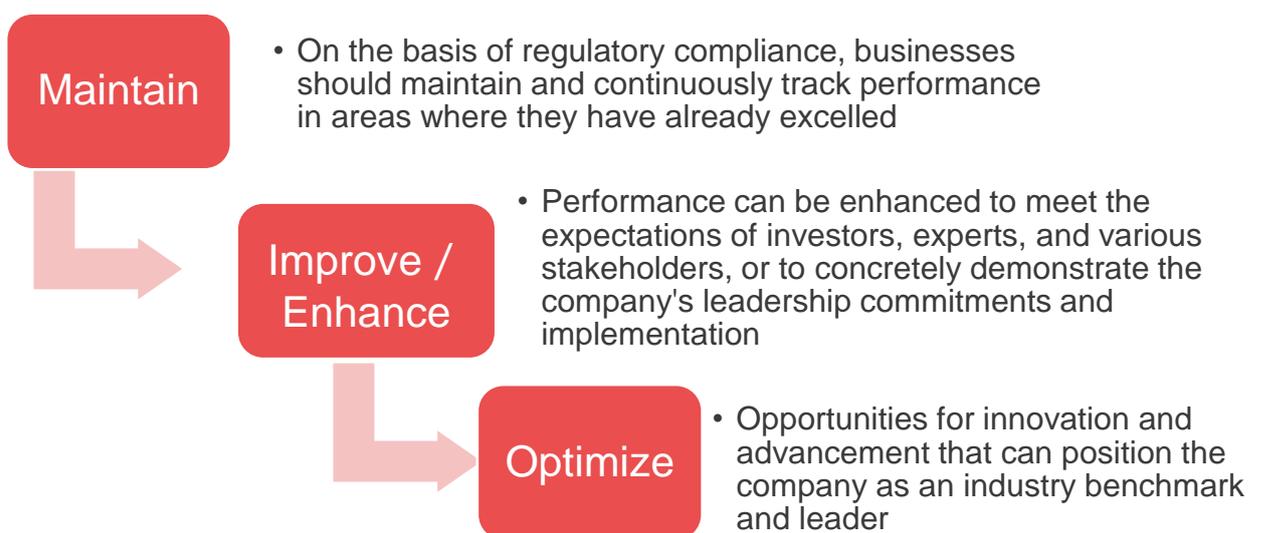
career development, supply chain partnerships, and corporate sustainability management. By doing so, companies can establish a holistic, multi-dimensional approach to workplace sustainability.

The establishment of OHS strategic objectives should be closely linked to a company's core business performance and industry positioning. These objectives should also be integrated into the company's Environmental, Social, and Governance (ESG) practices to ensure alignment with corporate sustainability initiatives.

Companies should determine their OHS goals by considering factors such as business scale, key focus areas, resource allocation priorities, and workforce planning. Effective resource management and distribution are essential for achieving these objectives. By assessing baseline performance and the complexity of quantitative targets, companies can gradually refine their execution plans and incrementally improve target achievement over time.

Additionally, businesses can benchmark against industry leaders with established OHS performance to identify the best practices. By analyzing sector-wide challenges, opportunities, and industry benchmarks, companies can develop robust, forward-thinking OHS sustainability strategies that enhance both workplace safety and long-term corporate resilience.

## Setting Quantitative Goals for Leading Indicators with a Step-by-Step Short-, Medium-, and Long-Term Approach



## About This Guidance

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*This guidance is intended to assist enterprises in Taiwan in aligning their sustainability reports with **GRI 403** (Global Reporting Initiative: 403 Occupational Health and Safety) standards, ensuring the disclosure of workplace sustainability, health, and safety performance.*

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To guide enterprises in implementing the SDGs and mainstreaming OHS across the supply chain, the OSHA of the Ministry of Labor encourages businesses to disclose their sustainability reports in accordance with GRI standards. By using leading indicators to substantiate their OHS management performance, enterprises can highlight their commitment to fostering a dignified, friendly, healthy, and joyful work environment. In line with this objective, this guidance was first established in 2022 and underwent its first revision in 2024.

**This guidance is broadly applicable to all enterprises, providing detailed explanations and examples for the quantitative disclosure of OHS indicators. It assists businesses in evaluating and quantifying performance through leading indicators, enabling them to effectively demonstrate their OHS achievements and commit additional resources to enhancing workplace health and safety.**

GRI 403 underwent a major update in 2018 and has been in effect since January 1, 2021, serving as an internationally recognized standard for corporate disclosure on OHS. The revised standard aligns with the International Labour Organization (ILO) guidelines and the new ISO 45001 Occupational Health and Safety Management System, emphasizing whether enterprises provide safe and healthy working conditions and environments. At the same time, it contributes to the implementation of the United Nations (UN) 2030 Agenda for Sustainable Development, particularly its SDGs. By disclosing OHS performance, businesses not only demonstrate their commitment to workplace safety but also actively respond to the UN SDGs.

According to the GRI 403 standard, enterprises should publicly disclose the leading indicators or measures used to inform stakeholders—including internal management—about their assessment of OHS performance. To support businesses in effectively utilizing leading indicators to demonstrate their OHS performance, this guidance provides practical principles, methodologies, and reference examples for implementation.

It is recommended that enterprises develop and implement performance indicators based on Taiwan's OSHA while incorporating the principles of the United Nations SDGs, the GRI standards, and the ISO 45001 Occupational Health and Safety Management System. These indicators should be integrated into corporate sustainability reports to effectively showcase OHS performance.

The GRI 403 standard encourages enterprises to publicly disclose their OHS sustainability initiatives and progress in their sustainability reports. For businesses that have already established OHS management systems in compliance with Taiwan's OSHA and conduct performance reviews of their OHS management systems, it is recommended to refer to this guidance to further demonstrate the quantitative indicators outlined in the GRI 403 standard. Enterprises should ensure that these indicators are accurately disclosed to stakeholders to enhance transparency and accountability.

The key updates in this revision of the guidance include the addition of new indicators and corporate case studies, primarily based on selected 2022–2023 sustainability report disclosures from domestic and international enterprises. These updates provide businesses of various industries and scales with reference points for identifying material topics, assessing material impacts, and tracking progress.

Additionally, in response to industry ESG disclosure practices, the guidance has been expanded to further align with GRI standards related to people-centered disclosure guidelines. This revision introduces the development of a healthy workforce and provides six key disclosure recommendations, covering occupational health and safety, supply chain partnerships, sustainability strategy, human rights due diligence, workplace well-being, and sustainable careers.

This guidance is primarily based on the GRI 403: Occupational Safety and Health (2018) standard, along with other relevant guidelines related to a healthy workforce. The right to revise, modify, add, or remove any content in this guidance at any time is reserved.

During the development of this guidance, diverse stakeholders were consulted to provide practical insights. The leading indicator examples presented serve as references for corporate disclosure but are not mandatory. Enterprises may design and select disclosure indicators based on their industry characteristics and actual implementation status, ensuring alignment with their sustainability strategies. These indicators should then be incorporated into their sustainability reports.

## Target Audiences

This guidance is broadly applicable to all organizations committed to sustainable development, providing practical recommendations for professionals involved in OHS management, corporate sustainability reporting, sustainability goal setting, and implementation, as well as for facilitating communication with internal and external stakeholders.

It applies to publicly listed companies that are required to prepare and disclose corporate sustainability reports in accordance with Taiwanese regulations, as well as enterprises that voluntarily compile such reports. Additionally, organizations not subject to these regulatory requirements can also refer to this guidance for best practices in OHS and sustainability disclosure.

# How to Use This Guidance

This guidance is based on Taiwan's Occupational Safety and Health Act and Occupational Safety and Health Management Systems, while incorporating the principles of the UN SDGs, GRI standards, and practical recommendations from stakeholders. It is designed to serve as a valuable reference for enterprises, helping them effectively apply these guidelines and showcase their OHS performance in corporate sustainability reports.

**This guidance is available for voluntary use by enterprises.** Businesses are encouraged to assess the relevance of various topics to their operations and financial impact and select disclosure topics based on their actual implementation status.

**The scope of disclosure is not limited to the indicators listed in this guidance.** Enterprises can design, select, and disclose performance indicators based on their implementation status. Beyond regulatory compliance, businesses are encouraged to adopt innovative or advanced practices to highlight unique achievements in occupational health and safety performance.

**Each performance topic under this guidance can be disclosed independently, allowing flexibility in structuring sustainability reports or emphasizing key highlights.** The order of GRI indicators does not dictate the priority of disclosure. For example, an enterprise that has not yet implemented the management system referenced in GRI 403-1 can still disclose its specific performance under GRI 403-2.

The structure and usage instructions for each standard topic in this guidance are as follows:

- **Framework Description:** Extracted from GRI 403 reporting requirements. For a complete explanation of the standard, please refer to GRI 403.
- **Basic Indicators:** Based on the content of domestic corporate sustainability reports and recommendations from experts in related fields, this section lists quantifiable performance indicators that are relatively easier to achieve or demonstrate while ensuring compliance with regulations. These indicators serve as a priority reference for SMEs and enterprises in the early stages of implementation.
- **Advanced Indicators:** Designed for enterprises that already have a solid management foundation or have made progress in implementation, this section

- *This guidance is available for voluntary use by enterprises.*
- *Companies of all sizes and stages can refer to and adopt these practices step by step.*
- *The scope of disclosure is not limited to the indicators listed in this guideline.*
- *The performance under each topic of this guideline may be disclosed independently, without a required sequence or progression.*

provides innovative and forward-looking recommended practices and performance indicators. Businesses can allocate additional resources to highlight their commitment and ambition toward sustainability.

- **Healthy Workforce Roadmap Reference:** This section explains six key disclosure themes, integrating various GRI standards related to a healthy workforce. It helps enterprises systematically disclose information and enhance their overall performance presentation. Businesses can adopt a phased approach by setting short-, medium-, and long-term goals for progressive improvement and implementation.
- **Practical Cases of Corporate Disclosure:** In the appendix, examples listed from domestic and international sustainability reports have been selected for companies to reference when establishing leading indicators and presenting performance in their own sustainability reports. The actions and quantitative data described herein have been anonymized and compiled for this guideline and do not represent or guarantee the actual implementation results of any specific company.

# 1. GRI Reporting Disclosure Principles

## 1.1 GRI Framework Overview

The GRI is an independent international organization dedicated to improving the quality and consistency of corporate sustainability reporting worldwide. In 1997, GRI pioneered the development of a sustainability reporting framework, providing a comprehensive set of guidelines to help organizations disclose their non-financial performance across economic, environmental, and social dimensions. By enhancing transparency and fostering fair dialogue, GRI aims to strengthen sustainability practices across various organizations globally.

In 2021, GRI revised its standards into three main categories:

1. Universal Standards
2. Sector Standards
3. Topic-Specific Standards

As global awareness of sustainability and CSR continues to grow, GRI reporting standards have become one of the most widely adopted sustainability reporting tools worldwide. In Taiwan, the Financial Supervisory Commission (FSC) has designated GRI standards as a primary reporting framework under the "Corporate Governance 3.0 – Sustainable Development Roadmap."

GRI's core universal mission is to encourage organizations to disclose their impacts on the economy, environment, and society, thereby fostering trust among stakeholders and driving long-term value creation.

## 1.2 Fundamental Principles of GRI Reporting

<b>Accuracy</b>	The information in the report should be sufficiently accurate and detailed to enable stakeholders to reasonably assess and evaluate the organization's performance.
<b>Balanced</b>	The report should impartially reflect both the positive and negative impacts of the organization, helping stakeholders gain a comprehensive perspective and make balanced, fact-based evaluations or judgments.
<b>Clear</b>	The information in the report should be clear and easy to understand, using concise and direct content for structured reporting. If the use of technical terms or specialized terminology is necessary, they should be accompanied by clear explanations.
<b>Comparable</b>	The organization should consistently collect and present information to enable stakeholders to compare data across different periods and organizations. This facilitates the assessment of performance trends over time and helps position the organization's performance within its industry.
<b>Completeness</b>	The report should cover all key aspects necessary for stakeholders to assess the organization's performance. Organizations must identify and disclose all critical performance indicators to provide a comprehensive and complete presentation of their sustainability performance.
<b>Sustainability</b>	The organization should present its performance within the broader context of sustainability goals, including its impacts and corresponding strategies.
<b>Up to date</b>	The report should be published in a timely manner to ensure the relevance and usefulness of the information. This allows stakeholders to access up-to-date data and make informed decisions promptly.
<b>Verifiable</b>	The information in the report should be verifiable and able to withstand audit or verification processes, enhancing the quality and credibility of the report. This ensures that stakeholders can rely on the disclosed information with confidence.

## 2. OHS Standards, Indicators, and Reference Framework

The OHS theme follows the 10 key standards of GRI 403, helping enterprises assess and disclose their health and safety strategies and performance in a more comprehensive manner. This approach enables organizations to demonstrate their management efforts and practical outcomes while allowing stakeholders to clearly understand the company's vision, commitment, and performance in the field of occupational health and safety.

### GRI 403: Occupational Health and Safety

- 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

## 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 ISO 45001 Occupational Health and Safety Management System or the Taiwan Occupational Safety and Health Management System. (TOSHMS.)

#### Advanced Indicators

1. Go beyond legal obligation. Voluntarily adopt the management system
2. Establish the OHS policy that meets the organization characteristics and develop coherent quantified OHS 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, and enhancing the effectiveness and timeliness of improvement actions.

4. How the management system achieves continuous improvement, whether through internal projects, reviews, or incentive mechanisms.
5. Integration of ISO 45003 Occupational Psychological Health Management into the management system.
6. Description of the performance review and recognition of the management system by regulatory authorities, including outcomes and results.
7. Annual budget allocation, objectives, and related policies for the management system.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 2-7:** Employees
- **GRI 2-8:** Workers Who Are Not Employees
- **GRI 2-27:** Compliance with Laws and Regulations

## 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 middle-aged, senior, 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 workplace sexual harassment.) and the assessment and investigation process. Record the outcome and monitor with the goal of addressing areas for improvement in percentages.
  - Describe continuous improvement, including the frequency of hazard identification, regular updates on risk assessment and response measures, number of improvement proposals and completion rate, timeliness, and tracking mechanisms.
  - 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.
2. Risk communication procedures for hazard identification and risk assessment (e.g., worker reporting mechanism, procedures and timelines for informing relevant departments and personnel about risk assessment results and improvement measures).
  3. Explain how to enhance workers' awareness and exercise their right to withdraw. Workers have the right to understand and leave work situations that may pose an immediate danger.
  4. Describe the process of occupational accident investigation, conduct the investigation, and record the outcome (including near-misses).
  5. Ensure the completeness of chemicals, including labeling, inventory, safety data sheets (SDSs), and the proper measures of hazard communication.
  6. For workplaces subjected to Standards of Permissible Exposure Limits, state the workplace monitoring result and monitoring frequency.

### Advanced Indicators

1. Improve workplace OHS conditions for middle-aged and elderly workers and their fitness to work by hazard identification, risk assessment and control measures.
2. Declare plan of the 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 systematic assessment of high risk processes and operations. Understand the proportion of process and operational exposure risks within the facility.
4. Reduce the proportion of high risk processes and operations by annual statistical exposure assessment and grading results over the years.
5. Proportion of safe data sheet reviewed by external professionals based on chemical hazard identification.
6. Disclosure of the technology integration in hazard identification, risk assessment, and control measures includes the use of technology to monitor and identify workplace hazards, leveraging data analytics to track and predict safety trends, and applying machine learning models to anticipate potential high-risk areas or job types.
7. Disclosure of proportions, hazard identification, risk Assessment, and control measures for remote or dispatched workers.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Human Rights Due Diligence
- Supply Chain Partners

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 404** Training and Education
- **GRI 406** Non-discrimination

## 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 checks and special health check-ups to identify a list of high-risk workers 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 the 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.
5. Promoting gender equality includes implementing policies and educational initiatives on gender discrimination prevention, harassment prevention, and redress mechanisms, advancing measures to ensure workplace equality, and establishing gender equality-related workplace organizations.

#### Advanced Indicators

1. Monitor the completion rate of employee health check-ups, including both statutory and actual numbers, while also assessing satisfaction with health check-ups and on-site health services.
2. Implement long-term tracking and improvement of employee health status by systematically managing health check-up data to monitor historical trends, conduct analyses, and adopt appropriate response measures.

3. Collect and analyze health data of employees across different genders, including the incidence of chronic diseases, work-related injuries and illnesses, and mental health conditions. Based on the analysis results, adjust health promotion policies accordingly.
4. Track the implementation, promotion, and execution of Employee Assistance Programs (EAPs), including follow-up services and ongoing support.
5. Set budget targets and implementation ratios for the provision of physical and mental health services for workers. (disclosing the proportion of total annual funding, proportion of project-specific investments, targets and achieved benefits, employee coverage under commercial health insurance, and other relevant metrics.)
6. Identify specific vulnerable groups, assess potential physical and mental health risks, and develop appropriate work arrangements and health service strategies tailored to their needs.
7. Allocate additional occupational physicians and nurses beyond the minimum legal requirements.
8. Describe the measures in place to protect the privacy and confidentiality of workers' personal health information, ensuring that such information does not lead to any advantages or disadvantages in terms of employees' psychological well-being, working conditions, or compensation.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Human Rights Due Diligence
- Healthy and Fulfilling Workplace

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 401** Employment
- **GRI 405** Diversity and Equal Opportunity

## **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. OHS Committee composition, operational scheme, and frequency of meetings.
  - The ratio of labor to management and the participation rate of non-management employees.
  - The involvement of the highest governance body, as well as the extent and effectiveness of senior management’s supervision or participation in communication.
  - Topics discussed in regular and ad-hoc committee meetings, decision-making mechanisms, methods of communicating decisions, and related record management systems.
2. The frequency of worker participation in the development or revision of OSH policies, submission of related proposals and complaints, and the subsequent improvements implemented.
3. Participation of workers in hazard and risk identification/assessment activities.
4. Development of OSH goals and implementation plans.

#### **Advanced Indicators**

1. Describe other organizations involved in communication with employees and non-employee workers, including their composition, operational mechanisms, and relevant communication statistics.

2. Describe the diverse channels available for worker participation in communication, such as suggestions, complaints, or consultations. Provide statistical data on proposals, handling, and follow-up for each channel, disclosing their effectiveness, response adoption rates, and satisfaction levels.
3. Implementation plans developed based on communication and consultation, and their corresponding deliverables.
4. Ways of encouraging and promoting workers and their representatives' participation.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Sustainability Strategy
- Human Rights Due Diligence
- Healthy and Fulfilling Workplace

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 2-23** Policy Commitments
- **GRI 2-24** Embedding Policy Commitments
- **GRI 2-25** Processes to Remediate Negative Impacts
- **GRI 2-26** Mechanisms for Seeking Advice and Raising Concerns
- **GRI 2-29** Approach to Stakeholder Engagement
- **GRI 407** Freedom of Association and Collective Bargaining

## 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 OHS training programs, including qualifications required by law, such as OHS specialists, special hazard operation, emergency responses, and first-aid training.
2. Hours and numbers of registered participants. In addition, the number of participants who fulfill the training program requirements.
3. Training status of different groups, including the completion rate of training for new employees, the participation of vulnerable groups, and the completion rate of specialized safety training programs for high-risk tasks.
4. Satisfaction rates of workers participated in the training programs

#### Advanced Indicators

1. The emphasis and involvement of senior management in education and training.
2. Ways of identifying the needs and contents for training through systematic methods such as surveys or direct communication with target workers.
3. Assessment of the quality, efficiency, results, and corresponding measures of a training program. (e.g., course classification and trainer qualifications.)
4. Assessment of the degree of awareness and knowledge improvement
5. Resources provided to workers for on-the-job training and physical-mental health promotion and a friendly workplace, in addition to legal minimum requirements. (For example: work-life balance, gender equality, or prevention of sexual harassment)
6. Education and training incorporating innovation and technology, along with effectiveness assessment.

7. Training programs aligned with different policy objectives, including training implementation and their linkage to the achievement rate of those objectives.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Human Rights Due Diligence
- Healthy and Fulfilling Workplace
- Sustainable Career

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 404** Training and Education

## **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 education, hygiene guidance, and health service activities, 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 based on the assessment results and their coverage rate among staff.
4. Develop physical and mental health consultation services and assistance programs for workers.
5. Develop a tobacco-free and betel nut-free working environment.
6. The implementation and effectiveness of mechanisms for preventing and addressing unlawful infringement in the workplace and sexual harassment, including the frequency of training sessions, participation rates, timeliness of complaint handling, and confidentiality of information protection. This also covers the number of reported cases, handling outcomes, and follow-up actions.
7. The provision of health services supporting pregnancy and childcare, such as pregnancy adjustment, childcare facilities, and flexible work arrangements. Additionally, disclose the number and gender distribution of employees benefiting from these services.
8. Awareness campaigns and related measures for preventing excessive workloads or overwork, systematic health service management, and corresponding quantitative data.

### 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 ethnic groups within the enterprise.
3. Provide preventive awareness campaigns or related resources for physical and mental health.
  - Provide regular or occasional resources and awareness campaigns for physical and mental health, such as cancer screenings, mental health assessments, and early-stage dementia screenings.
  - Support national health policies through screenings or awareness initiatives and present performance outcomes, such as the screening policies for the five major cancers and hepatitis B and C.
4. Promote gender mainstreaming or gender neutrality in the workplace.
  - Promote work-life balance and enhance the physical and mental well-being of employees of all genders.
  - Regularly assess health promotion policies that address gender diversity, such as providing appropriate health services and support for non-binary individuals. (For example, the establishment of gender-inclusive restrooms and the addition of gender-neutral options in surveys.)
5. Plan health promotion activities tailored to the diverse needs of workers and collect statistical data on participant demographics, including gender ratio and age distribution. Additionally, measure the frequency and coverage of enhanced interventions for gender-specific and age-related health issues, such as musculoskeletal disorders among middle-aged, older, or female workers.
6. Provide employees with physical and mental health guidance and supportive resources, while disclosing utilization rates, satisfaction levels, and improvements in health indices as part of ongoing tracking efforts.
  - Promote a healthy lifestyle and dietary habits through awareness campaigns, policies, or activities, such as incorporating healthy eating initiatives in employee cafeterias.
  - Provide professional resources to assist workers in managing psychological stress or emotional challenges.

- Offer digital or personalized tools and applications, such as mobile access to personal health check-up records, digital fitness equipment, or AI-powered personal health advisor apps.
  - Support workers with family health resources, including flexible childcare options, eldercare support, and family counseling services.
  - Establish supportive groups or communities to help workers relieve work-related and mental stress while fostering emotional well-being and peer connections.
7. Enhance workers' awareness and understanding of their physical and mental well-being by promoting initiatives such as work-life balance, stress management programs covering both work and personal life.

#### Corresponding Healthy Workforce Disclosure Topics:

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Human Rights Due Diligence
- Healthy and Fulfilling Workplace
- Sustainable Career

#### Corresponding SDG Goals:



#### Corresponding GRI Standards:

- **GRI 2-24** Embedding Policy Commitments
- **GRI 401** Employment
- **GRI 405** Diversity and Equal Opportunity

## 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.

#### Basic Indicators

1. Establish and implement standardized procedures for the occupational health and safety management system of contractors, including hazard communication and the adoption of safety and health measures.

#### Advanced Indicators

1. Develop schemes of how to evaluate and screen suppliers and contractors based on their OHS management system:
  - The numbers and coverage rates of suppliers and contractors who have signed code of conduct (or other agreements).
  - Define communication methods and frequency with suppliers and contractors, such as regular meetings, real-time communication platforms, occupational safety and health observation sessions, and supply chain safety forums.
  - The number of publicity or counseling related to the supplier's code of conduct.
  - Identify the number of high-risk suppliers and contractors in occupational health and safety through assessment mechanisms and disclose the evaluation criteria and standards used.
  - Investment in supporting suppliers and contractors to improve their occupational health and safety.
  - Increase the requirements of supplier and contractor's social responsibility contributions related to occupational health and safety. Set quantitative goals and review their performance periodically.
  - Utilize technological solutions to enhance the health, safety, and well-being management of suppliers and contractors.
  - Encourage suppliers and contractors to improve through goal setting, supplier competitions, or incentive mechanisms.

2. Establish a response mechanism for addressing negative impacts in the occupational health and safety management of suppliers and contractors.
  - Report the number of occupational health and safety violations by suppliers and contractors, along with response actions and improvements.
  - Provide statistics on work stoppages for corrective actions and explain their impact on business relationships.
  - Assess the effectiveness of improvement measures implemented for suppliers and contractors, such as reducing accident rates and increasing safety awareness.
  - Implement special safety measures and response plans for hazardous work environments.
  - Describe the risk management and mitigation strategies for negative social responsibility impacts related to occupational health and safety management, human rights, and gender equality among suppliers and contractors.
  - Enhance supply chain transparency by publicly disclosing key supplier lists and management practices.
3. Commitment to products health and safety 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 parties for their safety.
  - Percentage of products or items that have received hazard assessment.
  - Products with a plan of safer substitution.
  - Investment in safer substitution.
  - Products carrying hazard mitigation features.

### Corresponding Healthy Workforce Disclosure Topics:

- Supply Chain Partners
- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Human Rights Due Diligence

### Corresponding SDG Goals:



### Corresponding GRI Standards:

- **GRI 2-6** Activities, Value Chain, and Other Business Relationships
- **GRI 2-24** Embedding Policy Commitments
- **GRI 2-25** Processes to Remediate Negative Impacts
- **GRI 2-30** Collective Bargaining Agreements
- **GRI 204** Procurement Practices
- **GRI 405** Diversity and Equal Opportunity
- **GRI 406** Non-discrimination
- **GRI 407** Freedom of Association and Collective Bargaining
- **GRI 408** Child Labor
- **GRI 409** Forced or Compulsory Labor
- **GRI 410** Security Personnel Trained in Human Rights Policies or Procedures
- **GRI 414** Supplier Social Assessment

## 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 audits or verification of an occupational health and safety management system.
2. Certified with ISO 45001 Occupational Health and Safety Management System or the Taiwan Occupational Safety and Health Management System (TOSHMS).

#### Advanced Indicators

1. Describe the coverage of workers and the reasons for non-inclusion when conducting external audits or verification of an occupational health and safety management system.
2. Identify and describe workers not covered by 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 among workers, which is not covered in the occupational health and safety management system.
3. Describe the methods for conducting internal audits, including the existence of standardized procedures, qualification requirements for auditors, and the maintenance of relevant documentation and records.
  4. Disclose information on external audits, including those conducted by second parties (e.g., customers, customer representatives, or other interested organizations) and independent third-party organizations, providing a detailed explanation of the audit processes and scopes for each.

#### **Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy

#### **Corresponding SDG Goals:**



#### **Corresponding GRI Standards:**

- **GRI 2-7** Employees
- **GRI 2-8** Workers Who Are Not Employees
- **GRI 2-27** Compliance with Laws and Regulations

## **DISCLOSURE 403-9**

### **WORK-RELATED INJURIES**

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 on record and their treatment actions, including emergency responses, correction measures and notification by requirements
5. Top five types of hazards in the workplace and their respective ratios.

### **Advanced Indicators**

1. Measures of eliminating or preventing work-related illnesses. These may be incorporated with other efforts identified in this guidance.
2. Conduct a cross-analysis of occupational accident statistics by incident type, gender, ethnic groups, and workplaces to identify and prioritize key areas for improvement.
3. Compare and analyze key indicators against industry benchmarks and establish medium- to long-term performance goals.
4. Describe the referral mechanisms, return-to-work measures, or relevant statistical data for workers with occupational injuries.
5. Convert work-related illness influences into financial costs. Link occupational health and safety with finance by the concept of sustainable value. For example, disclose the annual budget allocated to occupational accident prevention projects, the expected return on investment (ROI), and the proportion of total expenditure dedicated to safety and health.
6. Describe the occupational injury status of employees who left the company during the year.

**Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy

**Corresponding SDG Goals:****Corresponding GRI Standards: —**

## **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 Ministry of Labor (MOL) guideline :
  - 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 the 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. Identification, assessment, and preventive measures for potential work-related diseases associated with climate change.
3. Identification, assessment, and preventive measures tailored to different types of workers:
  - Identification, monitoring, and management measures for work-related diseases among remote workers, non-traditional employees, and platform economy workers.
  - Identification, monitoring, and implementation measures for work-related diseases in high-stress job roles within enterprises.
  - Workplace preventive measures for work-related diseases among vulnerable populations.
4. Establish a medium- to long-term trend analysis for work-related diseases and health abnormalities, including factors such as sick leave days, health index tracking, psychological stress indices, departmental differences, and work patterns.
5. Describe the referral mechanisms, return-to-work assistance measures, and relevant statistical data for workers diagnosed with work-related diseases.
6. Quantify the value impact of work-related disease prevention by linking occupational safety and health with financial sustainability (e.g., budget allocation for work-related disease prevention projects, expected benefits, and the annual expenditure ratio dedicated to occupational safety and health).

**Corresponding Healthy Workforce Disclosure Topics:**

- Occupational Health and Safety
- Human Capital
- Sustainability Strategy
- Sustainable Career

**Corresponding SDG Goals:****Corresponding GRI Standards: —**

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Note :

1. Names are listed in alphabetical order.
2. \* marked the primary acknowledgments for the 2024 revised guidelines.

# Appendix: Practical Examples of Corporate Disclosure

To enhance organizational capacity for systematic planning, communication, implementation, and evaluation, the 10 GRI 403 standards have been consolidated into seven key themes. Each theme corresponds to specific topics and indicators outlined in the standards. Practical Examples of corporate disclosure are provided as references to support the promotion and demonstration of integrated strategies.

Theme 1: Establishing and Promoting Systematic OHS Management with Broad Coverage

Theme 2: Risk Assessment and Management

Theme 3: Health Services and Promotion

Theme 4: Worker Participation

Theme 5: Education and Training

Theme 6: Supply Chain Impact Management

Theme 7: Occupational Injuries and Work-Related Illnesses

## THEME 1: ESTABLISHING AND PROMOTING SYSTEMATIC OHS MANAGEMENT WITH BROAD COVERAGE

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### Disclosure 403-1: Occupational Health and Safety Management System

Ex: A steel company has developed its management approach for the material topic of Occupational Safety and Health, primarily based on its OSH management systems—ISO 45001 and CNS 45001. Through the PDCA (Plan-Do-Check-Act) cycle, the company ensures continuous improvement. Performance indicators for each department are regularly reviewed during Occupational Safety and Health Committee meetings and Environmental, Safety, and Health (ESH) Management Review sessions. These efforts aim to enhance workplace and environmental safety while promoting employee health and well-being. In 2020, the company established several OSH performance goals, including:

- Employee disabling injury frequency rate
- Number of disabling injuries during employee commuting
- Disabling injury frequency rate among suppliers and contractors
- Zero major occupational accidents

Among these, all targets were met except for those related to commuting injuries and the injury frequency among suppliers and contractors.

To address these gaps, the company continued its improvement efforts in 2021 by tracking OHS performance indicators, categorized into two types:

- Proactive indicators (e.g., near-miss incidents, safety and health-related proposals)
- Reactive indicators (e.g., accident records, regulatory penalties, audit findings)

The company also launched an "Enhanced Inspection Effectiveness Project" to strengthen its inspection efforts. This initiative uncovered 3,648 non-conformance cases, all monitored and resolved under the supervision of safety engineers from the Occupational Safety and Health Department. A comparison between 2020 and 2021 data shows that the number of various injury incidents decreased by approximately 11% to 18%, indicating substantial progress in workplace safety performance.

Ex: A technology company has gradually increased its investment in OHS management. In addition to expanding its dedicated OHS personnel, the company also increased its budget for the automated inspection of machinery and equipment to prevent workplace accidents. In 2022, the company's OHS management expenditure increased by 263% compared to 2020, primarily due to the procurement of safety inspection equipment and pandemic prevention supplies.

## Disclosure 403-8: Workers Covered by an Occupational Health and Safety Management System

Ex: An optoelectronics company has implemented its Occupational Safety and Health Management System in accordance with CNS 45001 and has obtained TOSHMS (Taiwan Occupational Safety and Health Management System) certification. The certified sites include the Guanyin Plant, Tainan Plant, and Changhua Plant. The Hsinchu facility was not included in the certification scope, as it has been restructured into a maintenance center. Other service offices were also excluded, as they are not manufacturing facilities. As a result:

- The number of employees covered by the management system reached 38,326, accounting for 99.5% of the total workforce.
- The number of contractors covered reached 34,109, representing 99.9% of all contractors.

The exclusion of the Hsinchu site from certification explains why the management system does not cover 100% of the company's employees.

Ex: A sports and leisure company has obtained certification for its Occupational Health and Safety Management System in accordance with ISO 45001. The Taoyuan Plant and Changhua Plant completed their certifications in October 2018 and June 2022, respectively. These facilities are subject to regular audits by both internal and external impartial bodies to ensure continued compliance. The coverage status is detailed in the table below.

Type	Year	Number of workers covered by the system		Total Personnel		Percentage	
		Employee	Non-employee	Employee	Non-employee	Employee	Non-employee
Internal Audit	2021	2,202	66	2,202	90	100%	73%
	2022	2,230	95	2,230	95	100%	100%
	2023	2,230	105	2,230	105	100%	100%
External Audit or Certification	2022	2,230	70	2,230	95	100%	73%

Note: Periodic sales personnel, who are non-employees, are not covered by the external audit.

## THEME 2: RISK ASSESSMENT AND MANAGEMENT

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### Disclosure 403-2: Hazard Identification, Risk Assessment, and Incident Investigation

- Ex: The specialty chemicals company established a comprehensive chemical inventory covering all substances used throughout the facility. Through this effort, it identified that approximately 3% of the chemicals are classified as CMR substances (carcinogenic, mutagenic, or reproductive toxicants). A systematic, hierarchical approach to plant-wide risk assessment was implemented, revealing that around 5% of operations involving hazardous substances posed high health risks. Based on the assessment results, the company adopted tiered risk control and mitigation measures. Regular risk reduction meetings are held at the site to evaluate the feasibility of engineering controls. Additionally, environmental monitoring is conducted quarterly across 52 operational areas within the facility to support ongoing tracking and evaluation efforts.
- Ex: The technology company implemented a digital Human Factors Identification System. Through employee participation in completing the system's checklist, the company identified 10 types of highly repetitive tasks associated with human factor risks. By integrating data from health center surveys and sick leave records, the company proactively followed up with employees who took leave due to musculoskeletal discomfort, arranging consultations with occupational medicine specialists. Employee satisfaction with the Human Factors Identification System checklist process reached 100%.
- Ex: The biotechnology and medical company conducted comprehensive exposure assessments for individual machines and workstations to quantify exposure-related risks. Based on the results, the company optimized the combination of personal protective equipment (PPE) worn by workers, achieving daily cost savings of NT\$26,000 on protective gear. Employee feedback indicated a 20% improvement in work efficiency.

## THEME 3: HEALTH SERVICES AND PROMOTION

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### Disclosure 403-3: Occupational Health Services

- Ex: The technology company provides customized periodic health examinations that exceed regulatory requirements. A total of eight labor health education and health service events were conducted, covering 80% of employees. Employee health examination data is systematically managed, and under the premise of personal data protection, occupational health nurses regularly follow up and provide health promotion counseling and support to employees. Statistical analysis showed that employees' average chronic disease health risk indicators have declined year over year for four consecutive years, with over 40% of individuals showing improvement. Furthermore, analysis of the prevalence of chronic disease health risk indicators among employees over the past three years revealed rates consistently lower than the national averages for the "three highs" (high blood pressure, high blood sugar, and high cholesterol) in recent years.
- Ex: To promote employee mental well-being, the financial holding company conducted a mental health assessment survey to identify psychological stress among employees, achieving a 90% response rate. Based on the survey results, the company organized a total of five stress-relief activities and three seminars, inviting external experts to provide professional advice on stress management and related topics. Additionally, the company offered a comprehensive support system through diverse, around-the-clock professional counseling services. These services covered a wide range of topics, including marriage, family, parenting, and financial planning. The company also conducted regular assessments to identify employees at high risk of stress-related illnesses caused by excessive workloads. 20 high-risk cases were identified and referred for consultations with physicians. Job placement and work adjustments were made in coordination with the Human Resources Department and department supervisors to ensure appropriate support and job suitability.
- Ex: A total of 42 pregnant female employees at the technology company received maternal health protection services. Medical and nursing personnel conducted 79 sessions—via phone or in-person interviews—covering hazard identification, risk assessment, and job task evaluations. During these sessions, employees were provided with health education information related to pregnancy and postpartum care. They were also informed about the company's additional childbirth allowance, which goes beyond statutory requirements.
- Ex: The chemical company regularly provides all employees with preventive training on sexual harassment. The company has also established workplace sexual harassment prevention measures, along with procedures for filing complaints and imposing disciplinary actions. Complainants may submit their grievances to their department supervisors or the Human Resources Department. Upon receipt, the responsible unit must initiate an investigation by forming a task force within seven days. The investigation committee must include at least 50% female members and complete the

investigation within two months. All related information is kept confidential, and the respondent is given an opportunity to provide an explanation.

### **Disclosure 403-6: Promotion of Worker Health**

- Ex: The insurance company organized a total of eight internal wellness promotion events in 2021. Employees received a combined total of NT\$2.5 million in subsidies and incentives for participating in sports and health-related activities. In addition, the company provided employee counseling services to help staff identify and address personal issues that may affect job performance, such as mental and physical stress, workplace adjustment, and parenting challenges. Over the course of the year, a total of 225 professional counseling sessions were conducted.
- Ex: In 2023, the department store group launched a “Work-Life Balance” policy aimed at reducing employee workload, encouraging childbirth, and promoting a healthier balance between work and life. As part of this initiative, the operating hours of a pilot department store were adjusted, and employees’ weekly working hours were reduced to 35—below the legal requirement—without any reduction in salary. This effort was designed to encourage a shift toward a healthier workplace culture across the group.
- Ex: Prior to the annual health examination, the technology company conducted a survey to identify employees interested in receiving cancer screenings. On the day of the health examination, the contracted medical institution provided the requested screenings. A total of 155 employees received colorectal cancer screenings, 87 underwent breast and cervical cancer screenings, and 98 screenings were conducted for hepatitis B and C. Overall, 45% of employees participated in the cancer screening program.

## THEME 4: WORKER PARTICIPATION

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### Disclosure 403-4: Worker Participation, Consultation, and Communication on Occupational Health and Safety

Ex: In accordance with the Occupational Safety and Health Management Regulations, the construction company established an Occupational Safety and Health Committee composed of 19 members, including occupational safety and health personnel, relevant department managers, and worker representatives. Of these, 11 members were worker representatives—exceeding the legally required one-third proportion. The committee convenes quarterly, holding four meetings each year. In addition to reviewing matters such as occupational safety and health training, health management, and occupational disease prevention, the committee also proposes improvement measures and responses. Furthermore, it discusses proposals raised by business units and workers regarding occupational safety, health, and related topics. In 2023, four key topics were addressed. Meeting outcomes are communicated across the entire company, and relevant information is also fully shared with suppliers and contractors.

Ex: The semiconductor company has established an integrated and diverse set of communication and grievance channels for workers, including executive town hall meetings, direct mailboxes to the Chief Human Resources Officer and Chief Sustainability Officer, the Occupational Safety and Health Committee suggestion box, a confidential hotline, and an online employee communication platform. These channels cover a wide range of topics such as whistleblowing on misconduct, sexual harassment complaints, and suggestions on corporate policies. To uphold human rights, the company has implemented confidentiality mechanisms to protect the identities of individuals involved and to foster constructive labor-management relations and communication effectiveness. In 2023, a total of 120 grievance cases were filed. Each case was continuously followed up on a monthly basis until resolution, achieving a 100% closure rate for the year. This mechanism ensures that employee and worker voices are heard and acted upon, contributing to a better working environment for themselves and their colleagues. As a result, employee satisfaction reached 93%, reflecting a strengthened sense of workplace belonging and engagement.

Ex: The airline company has established diverse and accessible communication channels to actively listen to employee feedback. An internal instant messaging platform via Microsoft Teams is used to facilitate real-time employee input. Additionally, multiple union branches are in place to strengthen communication and care mechanisms across the organization. In 2022, there were no reported disputes or complaints related to occupational health and safety. The company also conducts an annual employee engagement survey, which includes items such as “work environment” to obtain deeper insight into employee sentiment through anonymous responses. A total of 2,020 responses were collected, with an overall satisfaction rate of 80%. There were 12 items identified as sources of dissatisfaction, all of which were addressed, resulting in a 100% improvement rate.

## THEME 5: EDUCATION AND TRAINING

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### Disclosure 403-5: Worker Training on Occupational Health and Safety

- Ex: In addition to complying with regulatory requirements, the food company ensures that every worker is familiar with occupational safety and health regulations and the company's safety and health management mechanisms. Regular training sessions on occupational health and safety are provided to embed the company's safety and health culture and values. In the current year, a total of 530 training participations were recorded, with each participant receiving a minimum of 8 hours of training. The combined total training hours for all workers reached 5,200 hours. The overall annual training satisfaction rate was 93%, and post-training knowledge assessments showed an average improvement of 88%.
- Ex: To effectively safeguard worker safety and health, the traditional manufacturing company identified eight key training needs based on critical factors such as job type and work environment. Training sessions were scheduled according to the frequency of incidents and their potential impact on business operations. Particular emphasis was placed on slip, trip, and fall prevention assessments in field operations and enhancing workers' safety awareness. A total of 50 morning safety briefings were conducted throughout the year, resulting in an 80% reduction in slip, trip, and fall incidents.
- Ex: The construction company, led by senior executives, implemented a three-hour company-wide work stoppage to conduct occupational safety training. A total of 500 participants—including both employees and non-employee workers across Taiwan—took part in the session. Through declarations and advocacy by top leadership, the company reaffirmed its commitment to occupational safety and reinforced its safety culture. The training incorporated real-life case studies and VR simulation technology, along with interactive methods such as random Q&A and post-training quizzes to strengthen workers' awareness and enhance the effectiveness of the training. Post-training evaluations indicated a satisfaction rate of 92%.
- Ex: The transportation company has developed a "Safety and Health Digital Learning System" and a mobile learning app to provide employees with an accessible platform for daily learning, convenient review, and effective tracking of their learning progress. These tools are designed to strengthen each employee's awareness of safety and health. Throughout the course of the year, the system recorded a total of 122,315 learning sessions, with an average of over 500 training hours per employee.

## THEME 6: SUPPLY CHAIN IMPACT MANAGEMENT

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### Disclosure 403-7: Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships

- Ex: The financial holding company has established the “Guidelines for Promoting Supplier Corporate Social Responsibility” and “Supplier Management Guidelines,” requiring suppliers to sign a “Commitment to Human Rights and Environmental Sustainability.” These policies mandate that suppliers comply with key aspects such as fundamental labor rights, corporate social responsibility, occupational safety and health (OSH) management, and environmental protection through mechanisms including self-assessments, site visits, and audits aligned with the guidelines. The company regularly reviews the occupational safety and health risk index of its suppliers. In 2020, 2% of suppliers were identified as potentially high-risk in terms of OSH. The company conducted regular visits to 60 such suppliers to evaluate their risk status and audited their progress in implementing corrective measures.
- Ex: The garment manufacturing company regards contractors as key work partners and has implemented multiple management mechanisms to ensure their safety at work. In addition to complying with occupational safety and health regulations by providing hazard communication and supervision at all production sites, the company has strengthened contractor safety and health management through a series of dedicated systems. A contractor qualification review system has been established, requiring contractors to complete a qualification assessment form. A cross-functional review committee evaluates the submissions and categorizes contractors to create a “Qualified Contractor List.” Contractors listed as qualified are given priority for bidding invitations by the procurement department. This system enhances the procurement team’s ability to proactively manage contractor sources and supports practical needs such as improving construction quality and occupational safety standards during contracted operations.
- Ex: The technology company conducts annual reviews of its hazardous substance management practices to effectively manage harmful substances across all its products. This effort aims to minimize environmental and ecological impact, uphold corporate responsibility for environmental sustainability, and protect employee health and safety. In doing so, the company continuously ensures compliance with international regulations and meets the expectations of all stakeholders. Each year, internal policies for managing hazardous substances in green products are updated based on changes in international laws, customer requirements, and emerging environmental trends. In 2020, in response to evolving international regulations, supply chain technologies, and client expectations, the number of controlled substances was expected to increase to 100 chemical substances.
- Ex: The logistics company, in collaboration with five local organizations, allocated NT\$7.5 million from its annual supplier support budget to enhance supplier management and promote social welfare. The funds were entrusted to a nonprofit organization with medical expertise to assist employees of remote suppliers by providing health and wellness

services. These services included health check-ups for 500 workers, vaccinations for 120 individuals, and three mental wellness support events.

## THEME 7: OCCUPATIONAL INJURIES AND WORK-RELATED ILLNESSES

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### Disclosure 403-9: Work-Related Injuries

Ex: The steel company reported zero occupational fatalities over the past three years. The disabling injury frequency rate (DIFR) has decreased from 0.50 in 2018 to 0.10 in 2021, while the disabling injury severity rate (DISR) dropped from 30 to 5 during the same period—both figures remain below the industry average. In the most recent reported case, there was only one disabling injury case involving a laceration. The root cause analysis confirmed that the incident occurred due to non-compliance with standard operating procedures and the failure to wear protective gloves during the task. Following the incident, the company implemented corrective actions, including mandating the use of protective gloves, revising the operating procedures, and conducting safety training to prevent the recurrence of similar incidents. Additionally, near-miss events are documented through the company's internal reporting system. Employees and contractors are encouraged to report incidents via the "Near-Miss Incident Reporting" portal. Once reviewed and approved by the second-level supervisor, the reports are archived by the Occupational Safety and Health Division and disseminated through safety bulletins or published on the Enterprise Information Portal (EIP). A recent year recorded, a total of 3,778 near-miss events were reported, categorized as follows:

- Falls/Trips: 1,328 cases
- Collisions: 611 cases
- Falling objects: 400 cases
- Commuting-related: 569 cases
- Others: 870 cases

Each report was subsequently followed by a review of potential hazards and the implementation of improvement measures to prevent future injuries.

Ex: The cable company has adopted a scientific approach to disaster reduction through project-based hazard assessments, systematic classification of incidents, risk evaluations, and the implementation of Standard Job Procedures (SJP) for safe operations. All recorded incidents were analyzed, including those involving contractors. Frontline technical operators, who accounted for 80% of the workforce, were identified as holding higher-risk roles. The top three causes of incidents were entanglement injuries (21%), cutting injuries (16%), and injuries caused by falling objects (11%). A dedicated task force was established to review these leading causes, implement corrective actions, and monitor the implementation of improvement measures.

Ex: The food delivery platform, to effectively prevent occupational accidents among its workers, has launched the "Safe Delivery Program" based on the "Occupational Safety and Health Guidelines for Food Delivery Operations." The program includes provisions for applying for personal protective equipment (PPE) and explicitly affirms the right of

delivery workers to refuse assignments during extreme weather conditions. Additionally, the company plans to integrate “safety performance” as a factor in its reward and evaluation system for delivery personnel. This initiative is expected to reduce traffic-related incidents by over 55% annually.

### **Disclosure 403-10: Work-Related Ill Health**

Ex: The technology company implemented a digital ergonomic risk identification system to address ergonomic risks in the workplace. Through employee-completed ergonomic assessment checklists, the system identified 10 high-risk task types related to ergonomic factors. In coordination with the health center, the company also reviewed employee health screening questionnaires and sick leave records to identify and follow up with workers who had taken leave due to musculoskeletal discomfort. Targeted support was provided, including consultations with board-certified occupational medicine physicians. In parallel, efforts were made to reduce ergonomic risks through the development of automated processes and enhanced employee training on operational ergonomics. As a result, occupational musculoskeletal disorder-related compensation cases decreased by approximately 20% compared to the baseline year prior to implementation.

Ex: The financial holding company has implemented a comprehensive program to promote the physical and mental well-being of its employees. The key initiatives and outcomes are as follows:

- Abnormal Workload-Induced Illness Prevention Program

To prevent illnesses triggered by excessive workloads, the company conducts monthly assessments using the Abnormal Workload Risk Identification and Assessment Form. Based on individual risk factors, employees are classified into risk levels. High-risk employees receive telephone consultations and health guidance from physicians specializing in occupational health services. Medium- and low-risk employees are provided with relevant health information via email by nursing staff, and their supervisors are notified to offer appropriate support. During the review period, a total of 5 high-risk and 261 medium- and low-risk employees were identified and followed up. Among them, 3 high-risk and 232 medium-/low-risk employees showed improvement through follow-up support.

- Ergonomic Hazard Prevention Program

To address ergonomic risks, the company conducts an annual employee self-assessment survey on musculoskeletal symptoms (targeting suspected cases). A tracking log is maintained for follow-up. Occupational health physicians assess the root causes of the reported symptoms and provide suitable recommendations for improvement. Regular follow-up calls are made to monitor progress. In 2020, 89 employees were identified as potentially affected. 76 of them received assistance from occupational health physicians and subsequently showed improvement.





# Guidance on OHS Indicators for ESG Reporting towards SDGs



OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION  
MINISTRY OF LABOR, TAIWAN