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### ASSE **Study Finds Companies Collect Yet Don't Always Report Human Capital Metrics**

The majority of global companies collect human capital metrics, including OSH data, yet many of these firms do not publicly report the information.

That's the major finding of a joint research study, "Corporate Disclosure of Human Capital Metrics," between Center for Safety and Health Sustainability (CSHS) and Harvard Law School's Pensions and Capital Stewardship Project.

Funded by ASSE and the ASSE Foundation, the study was discussed during a mid-October workshop in Cambridge, MA, that included experts in occupational safety, investor groups, standards-setting bodies and government agencies. The debates focused on the challenges and opportunities in advancing human capital as a key subject to investors. Topics included connections between human capital issues and organizational performance, measurement of human capital achievement and actions to spur the disclosure of human capital information. The group also reviewed a petition submitted to the U.S. Securities and Exchange Commission asking the agency to require U.S. companies to report human capital metrics.

The study is part of CSHS's ongoing efforts to move corporations toward standardized reporting of OSH-related metrics in corporate sustainability reporting. The group has issued two related reports: "The Need for Standardized Sustainability Reporting Practices" in 2017 and "Current Practices in Occupational Health and Safety Sustainability Reporting" in 2013. Both reports suggest that companies are still far from reaching a consensus on the workplace safety and health metrics that should be included in global sustainability indexes.

Read more about the human capital research results at [www.asse.org/harvard-study-identifies-human-capital-metrics-measured-by-global-companies](http://www.asse.org/harvard-study-identifies-human-capital-metrics-measured-by-global-companies).