



Emmanuel Faber, ISSB Chair
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Dear Mr Faber,

The purpose of this letter is to comment on the ISSB proposal to amend disclosure topics and metrics in the SASB Standards related to human capital in the nine industries that the ISSB has prioritized for enhancement in the Exposure Draft. We grounded our comments in our empirical analysis of public issuers' actual disclosure choices.

Part I of this letter provides information on the data used to form the recommendations in this letter, which are drawn from [Bourveau et al. \(2025\)](#). The data we rely on is rich, hand-collected data on quantitative human capital (HC) disclosures from 10-K filings of U.S. public issuers between 2021-2024. Thus, our letter focuses solely on the HC-related amendments proposed in the exposure draft. To the best of our knowledge, this database provides *the most extensive* coverage of HCD for U.S. issuers and is the only database that separates disclosed metrics into those recommended by the SASB standards and those that are not. Our data reveals that within the nine priority industries highlighted in the ISSB's exposure draft and call for comments, that the number of issuers disclosing SASB-recommended HC metrics has increased over time. However, the entire increase in SASB-recommended HC metrics stems from *more issuers disclosing*, not from issuers disclosing more metrics (the average number of SASB-recommended metrics disclosed is 1 among issuers that choose to disclose).

Part II of this letter explores, in more detail, which SASB-recommended HC metrics are adopted by issuers in the nine priority industries. We find that all of the industries where health & safety rates are recommended contain more than one recommended rate (e.g., both TRIR and Fatality Rate). Our statistics show that issuers appear to select one of the rates (e.g., either TRIR rate or the Fatality rate) and disclose only that rate. Importantly, the rate that is chosen by issuers is not uniform within an industry, leading to some disclosing one (e.g., TRIR) while others disclose another (e.g., Fatality rates). Based on the trends and statistics we document, our recommendation, in line with the ISSB's proposed amendments, is to consolidate the number of recommended health & safety metrics for each industry. We believe that this amendment would foster greater comparability in health & safety disclosures across issuers.

Part III of this letter explores the disclosure of HC metrics that are not currently included in the SASB’s industry guidance for issuers in the nine priority industries. We document a labor relations metric (i.e., time to CBA expiration) and a health & safety metric (i.e., TRIR rate) that is disclosed by a non-negligible fraction of issuers in select industries where the SASB does not currently recommend the metric in their industry guidance. While the existence of disclosure doesn’t, in and of itself, imply that these metrics are *relevant* to investors, it is noteworthy that these are metrics that issuers chose to include in their 10-K in response to the SEC’s Reg S-K amendment, which instructed issuers to include metrics that were “material to an understanding of the registrant’s business” (SEC 2020). The inclusion of these metrics in the 10-K provides a strong indication that they are material to investors and likely warrant inclusion in SASB’s industry guidance.

We hope that these comments and data will be useful to the ISSB’s standard setting process. If you require any further information or clarification regarding our comments, please do not hesitate to contact us.

Sincerely,



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Part I: Data Sources

The data used for this letter stems from the comprehensive human capital metric database constructed by [Bourveau et al. \(2025\)](#). Below, we provide a brief description of the data sources and the study’s conclusions. For a complete description of the data collection process, please refer to [Bourveau et al. \(2025\)](#).

The initial sample in [Bourveau et al. \(2025\)](#) consisted of the 3,000 largest issuers in the CRSP-Compustat universe as of December 31st, 2020. After requiring that the issuer can be matched to a SASB industry (using the [SASB Sustainability Tracker Tool](#)) and files 10-K reports, 2,501 unique issuers were retained.

For these unique issuers, we collected all 10-Ks filed between January 1st, 2017, and December 31st, 2024, from the SEC’s EDGAR database. Equipped with these 10-Ks, we hand-collected *all quantitative human capital (HC) metrics* that these issuers disclosed. We provide a summary of the process that we used to collect the metrics below. First, to identify sections of the 10-K that contain HC information, we search for the following keywords: “employee,” “employs,” “employed,” “human capital,” and “human.” Second, for each HC section we identify, we collect the names of all HC metrics the issuer discloses. Third, for each of these metrics, we classify them as either a SASB or non-SASB metric based on the SASB’s 2018 industry-specific guidance. Fourth, we collect the names of the metrics and group them into standardized name categories (i.e., a “gender breakdown” metric is treated the same as a metric that another issuer calls the “percentage of women”) and topic categories (e.g., DEI versus Health & Safety).

Using this comprehensive database, [Bourveau et al. \(2025\)](#) document that HC disclosures have increased between 2017 and 2024. This increase is concentrated around a 2020 regulatory change (i.e., the SEC’s amendment to Reg S-K) that adopted a principles-based requirement for issuers to disclose HC information “to the extent such disclosures would be material to an understanding of the registrant’s business” ([SEC 2020](#)). However, the study also finds that disclosure remains highly heterogeneous across issuers and topics, with limited standardization despite the regulatory mandate. The study finds that disclosure frictions, such as the ability to collect information, issuers’ underlying performance on the metric, and uncertainty about stakeholders’ responses to the disclosure, explain the lack of standardization. The study concludes that while the amendment pushed more issuers to disclose HC information, a principles-based requirement alone may be insufficient to achieve comparability across issuers.

For the purposes of this letter, we apply several additional sample filters to the data used in [Bourveau et al. \(2025\)](#). First, since [Bourveau et al. \(2025\)](#) find that the majority of HCD emerged *after* 2020, we focus on 10-Ks filed between 2021 and 2024. Second, since the ISSB’s exposure draft mentions nine priority industries, we only retain issuers belonging to one the following SASB industries: Coal Operations, Construction Materials, Iron & Steel Producers, Metals & Mining, Oil & Gas - Exploration & Production, Oil & Gas Midstream, Oil & Gas - Refining & Marketing, Oil & Gas - Services, and Processed Foods. This filter leaves 196 unique issuers. In the remainder of this letter, we use this sample to evaluate the adoption of existing SASB HC metrics and the prevalence of additional metrics that could inform the ISSB’s revisions. To the best of our knowledge, this database provides *the most extensive* coverage of HCD for U.S. issuers and is the only database that separates disclosed metrics into those currently recommended by the SASB’s industry guidance and those that are not.

Part II: Disclosure of SASB Metrics in the Nine Priority Industries

In this section, we provide evidence on the disclosure of HC metrics recommended by the SASB’s 2018 industry guidance by U.S. public issuers across the nine industries the ISSB has prioritized for enhancement in the Exposure Draft.

Description of Evidence: In [Figure 1](#), we plot the percentage of issuers in the nine priority industries that disclose HC metrics between 2017 and 2024. The red line represents the proportion of issuers disclosing *at least one* SASB-recommended metric. The figure shows that the disclosure rate for SASB-recommended metrics was around 10 percent before 2020 and increased to around 30 percent after 2020. In [Figure 2](#), we plot the number of metrics disclosed by issuers in the nine priority industries. Among issuers that chose to disclose, the number of SASB metrics they disclose has been flat at 1 (i.e., if issuers choose to disclose a SASB metric, they disclose only 1 of the recommended metrics on average). Thus, the increase in disclosure of SASB metrics between 2017 and 2024 stems from *more issuers disclosing*, not issuers disclosing more metrics.

In [Table 1](#), we tabulate the post-2020 disclosure rates of all HC-related metrics that are recommended by the SASB in its 2018 industry guidance for each of the nine priority industries. We highlight two noteworthy trends. The first trend is that two SASB-recommended metrics stand out as the most frequently disclosed. The first metric, related to labor relations, is the percentage of the workforce covered by a Collective Bargaining Agreement (CBA), with an average disclosure rate around 65%. The second metric, related to health & safety, is the Total Recordable Incident Rate (TRIR), with an average disclosure rate of around 20%. The second trend is that all of the industries where rates related to health & safety issues are recommended contain more than one recommended rate (e.g., TRIR *and* Fatality Rate). In these industries, we find that disclosure is often split across these metrics. For example, in the Metals & Mining industry (shown in Panel D), the fraction of issuers disclosing at least one health & safety metric is 14.8%, the sum of the percentage of issuers disclosing an all incidence rate (9.9%) and the percentage of issuers disclosing the fatality rate (4.9%). In the Oil & Gas – Refining & Marketing industry (shown in Panel G), the percentage of issuers disclosing at least one health & safety metric is 21.4%, which is only slightly less than the sum of issuers disclosing the TRIR (17.9%) and issuers disclosing the fatality rate (5.4%). These statistics imply that for the most part, when the SASB’s industry guidance recommends multiple health & safety rates, issuers choose only one rate to disclose.

Recommendation: Based on the statistics we document, our recommendation is, in line with the ISSB’s proposed amendments, to consolidate the number of recommended health & safety metrics for each industry. In the current disclosure environment, issuers appear to select one of the rates (e.g., either the TRIR or the Fatality rate) and disclose only that rate, with only a very limited fraction of issuers disclosing more than one. In the Metals & Mining industry, for example, the statistics imply that 2/3 of issuers that choose to disclose a SASB-recommended health & safety rate disclose the all incidence rate, while 1/3 disclose the fatality rate. Consolidating the SASB guidance to require *one health & safety rate* per industry would nudge issuers within an industry to focus on disclosing *the same health & safety rate*. We believe that this amendment would foster greater comparability in health & safety disclosures across issuers.

Part III: Disclosure of Non-SASB Metrics in the Nine Priority Industries

In this section, we provide evidence on HC metrics disclosed by U.S. public issuers in the nine industries that the ISSB has prioritized for enhancement in the Exposure Draft that are not currently recommended by the SASB’s 2018 industry guidance.

Description of Evidence: In [Figure 1](#), the black line plots the share of issuers in the nine priority industries disclosing any quantitative metric. We document that the proportion has increased from 40% to around 75% by 2024. In contrast to SASB-recommended metrics, as shown by the black line in [Figure 2](#), the *number* of non-SASB metrics for issuers in the nine priority industries has also increased over time. These trends are broadly in line with those documented across all industries in [Bourveau et al. \(2025\)](#).

In [Table 2](#), we tabulate the five most disclosed metrics not currently recommended by the SASB’s 2018 industry guidance, for each of the nine priority industries. We separate the metrics into those pertaining to the targeted topics (i.e., labor relations and health & safety) and non-targeted topics. We highlight several trends from the data below. First, the most frequently disclosed non-SASB metrics in the non-targeted topic areas are fairly consistent across industries, with employee breakdowns by geography, segment, and demographics being the most common. Second, within the targeted topics, several metrics are disclosed by a non-negligible fraction of issuers. With regards to labor relations metrics, union coverage statistics and time to CBA expiration are the most commonly disclosed metrics. For example, in the Construction Materials industry, 89% of issuers disclose union breakdowns, and 16% disclose the time remaining on their collective bargaining agreement(s). With regards to health & safety metrics, TRIR stands out as the most disclosed non-SASB health & safety metric in industries where it is not currently recommended. For instance, in the Oil & Gas - Midstream industry, nearly a quarter of issuers disclose TRIR, despite it not being recommended by the SASB.

Recommendation: Our statistics reveal that several metrics in the targeted topic areas that are not currently recommended in the SASB guidance are disclosed by a non-negligible fraction of issuers. With regards to labor relations metrics, union coverage statistics are by far the most widely disclosed non-SASB metric in industries where it is not formally recommended by the SASB. The very high disclosure rates (i.e., on average > 50% of issuers) may imply that formal SASB guidance is not explicitly needed for these metrics to be widely adopted and disclosed. However, a related labor relations metric, the time to CBA expiration, is disclosed by more than 15% of issuers in three industries (Construction Materials, Iron & Steel Producers, Metals & Mining). Given that a non-negligible fraction of issuers in these industries chose to disclose this metric despite it not being formally included in the guidance, it may be relevant to include it in their amended standards. With regards to health & safety metrics, the TRIR is the most disclosed rate in industries where it is not formally included in the SASB’s guidance. For example, in the Coal Operations industry, 21% of issuers disclose their TRIR (which is greater than the 12.5% that disclose the recommended all incidence rate and 4.2% that disclose the recommended fatality rate). We observe the same prevalence of TRIR disclosure in the Oil & Gas - Midstream industry, with 24% of issuers disclosing their TRIR, despite the industry having no recommended SASB metrics.

Overall, while the existence of disclosure doesn't, in and of itself, imply that these metrics are *relevant* to investors, it is noteworthy that issuers chose to include these metrics in their 10-K in response to the SEC's Reg S-K amendment. The SEC's principles-based mandate instructed issuers to include metrics that were "material to an understanding of the registrant's business" ([SEC 2020](#)). Thus, the inclusion of these metrics in the 10-K provides a strong indication that these metrics are material to investors, and could warrant inclusion in the SASB's industry guidance.

References

Bourveau, T. and Chowdhury, M. and Le, A. and Rouen, E., 2025, Human Capital Disclosures. *Working Paper* ([SSRN link](#))

SEC Final Rule, 2020, Modernization of regulation S-K items 101, 103, and 105, ([link](#))

Figure 1: Disclosure of Human Capital Metrics in Nine Priority Industries

This figure plots disclosure rates among issuers in the nine targeted SASB industries. The figure shows two lines: the share of issuers that disclose at least one quantitative metric in the two targeted topic areas (black line) and the share of issuers that disclose at least one SASB metric in those areas (red line). The horizontal axis reports the filing years, while the vertical axis gives the fraction of issuers within the nine targeted industries that disclose the relevant metric category in each year. In line with Bourveau et al. (2025), we exclude two metrics from these disclosure rates: the breakdown of employees by union coverage and the breakdown of employees by geography.

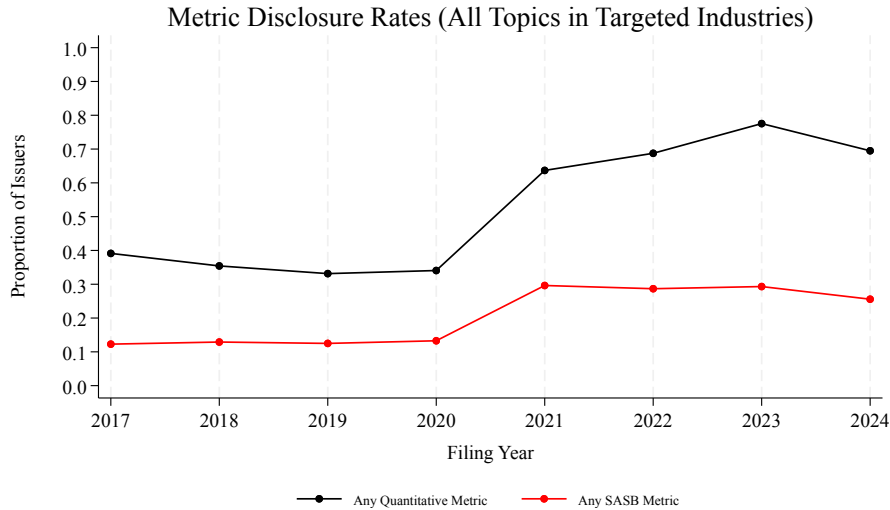


Figure 2: Number of Metrics Disclosed in Nine Priority Industries

This figure plots the number of metrics disclosed by issuers in the nine targeted SASB industries (conditional on disclosing at least one metric). The figure shows two lines: the share of issuers that disclose at least one quantitative metric in the two targeted topic areas (black line) and the share of issuers that disclose at least one SASB metric in those areas (red line). The horizontal axis reports the filing years, while the vertical axis gives the fraction of issuers within the nine targeted industries that disclose the relevant metric category in each year. In line with Bourveau et al. (2025), we exclude two metrics from these disclosure rates: the breakdown of employees by union coverage and the breakdown of employees by geography.

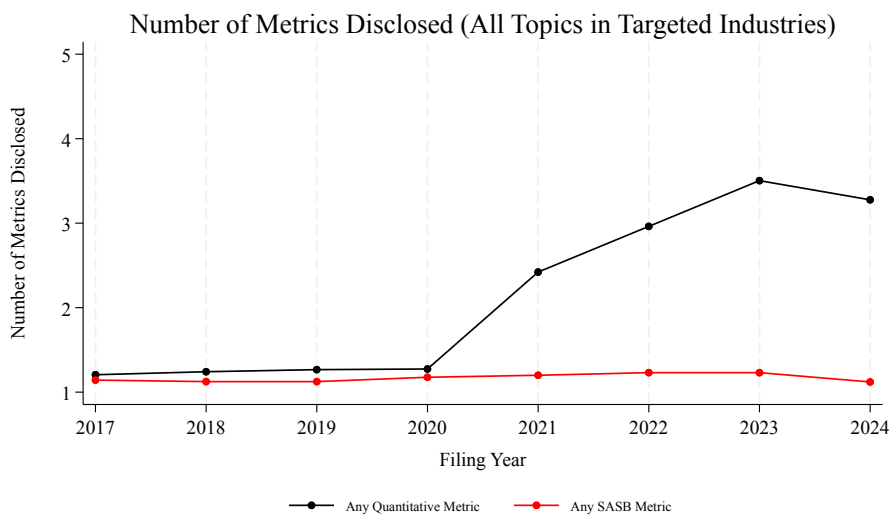


Table 1: Disclosure of SASB-Recommended Human Capital Metrics in Nine Industries

This table reports, for each of the nine targeted SASB industries (Coal Operations, Construction Materials, Iron & Steel Producers, Metals & Mining, Oil & Gas – Exploration & Production, Oil & Gas – Midstream, Oil & Gas – Refining & Marketing, Oil & Gas – Services, and Processed Foods), the number of issuer-year observations and the number of unique issuers in our sample. The remaining columns present post-2020 disclosure rates for SASB human-capital metrics that are recommended for at least one of these industries: All Incidence Rate, Fatality Rate, Near Miss Frequency Rate, Number and Duration of Strikes/Lockouts, Percent of Active Workforce Covered by a Collective Bargaining Agreement (CBA), Reported Cases of Silicosis, Average Hours of Health and Safety Training, Number of Hours Worked, Total Recordable Incident Rate (TRIR), and Total Vehicle Incident Rate (TVIR).

Panel A: SASB Metric Disclosure Rates in Coal Operations

SASB Industry: Coal Operations

Number of Firm-Year Observations: 47

Number of Unique Issuers: 6

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *% of Active Workforce Covered by Collective Bargaining Agreement:* **79.2%**
2. *All Incidence Rate:* **12.5%**
3. *Number & Duration of Strikes & Lockouts:* **8.3%**
4. *Fatality Rate:* **4.2%**
5. *Near Miss Frequency Rate:* **0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **16.7%**

Panel B: SASB Metric Disclosure Rates in Construction Materials

SASB Industry: Construction Materials

Number of Issuer-Year Observations: 73

Number of Unique Issuers: 10

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *TRIR Rate:* **16.2%**
2. *Fatality Rate:* **4.5%**
3. *Reported Cases of Silicosis:* **0%**
4. *Near Miss Frequency Rate:* **0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **16.2%**

Panel C: SASB Metric Disclosure Rates in Iron & Steel Producers

SASB Industry: Iron & Steel Producers

Number of Issuer-Year Observations: 131

Number of Unique Issuers: 17

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *TRIR Rate:* **31.8%**
2. *Fatality Rate:* **4.5%**
3. *Near Miss Frequency Rate:* **0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **31.8%**

Panel D: SASB Metric Disclosure Rates in Metals & Mining

SASB Industry: Iron & Steel Producers

Number of Issuer-Year Observations: 150

Number of Unique Issuers: 21

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *% of Active Workforce Covered by Collective Bargaining Agreement:* **50.6%**
2. *All Incidence Rate:* **9.9%**
3. *Fatality Rate:* **4.9%**
4. *Number & Duration of Strikes & Lockouts:* **2.5%**
5. *Near Miss Frequency Rate:* **0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **14.8%**

Panel E: SASB Metric Disclosure Rates in Oil & Gas - Exploration & Production

SASB Industry: Oil & Gas - Exploration & Production

Number of Issuer-Year Observations: 324

Number of Unique Issuers: 44

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *TRIR Rate:* **11.8%**
2. *Fatality Rate:* **3.6%**
3. *Average Number of Hours of Health & Safety Training:* **1.8%**
4. *Near Miss Frequency Rate:* **0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **14.2%**

Panel F: SASB Metric Disclosure Rates in Oil & Gas - Midstream

SASB Industry: Oil & Gas - Midstream

Number of Issuer-Year Observations: 213

Number of Unique Issuers: 30

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

No Recommended HC Metrics

Panel G: SASB Metric Disclosure Rates in Oil & Gas - Refining & Marketing

SASB Industry: Oil & Gas - Refining & Marketing

Number of Issuer-Year Observations: 109

Number of Unique Issuers: 14

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *TRIR Rate:* **17.9%**
2. *Fatality Rate:* **5.4%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **21.4%**

Panel H: SASB Metric Disclosure Rates in Oil & Gas - Services

SASB Industry: Oil & Gas - Services

Number of Issuer-Year Observations: 193

Number of Unique Issuers: 26

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

1. *TRIR Rate:* **19.0%**
2. *Fatality Rate:* **6.0%**
3. *Number of Hours Worked:* **5%**
4. *TVIR Rate:* **2%**
5. *Average Number of Hours of Health & Safety Training:* **1%**
6. *Near Miss Frequency Rate:* **0.0%**

Percentage of Issuers Disclosing at least one Health & Safety Rate: **24.0%**

Panel I: SASB Metric Disclosure Rates in Processed Foods

SASB Industry: Processed Foods

Number of Issuer-Year Observations: 205

Number of Unique Issuers: 28

Post-2020 Disclosure Rates of SASB Recommended Human Capital Metrics:

No Recommended HC Metrics

Table 2: Top Non-SASB Human Capital Metrics in Nine Industries

This table reports, for each of the nine SASB industries prioritized in the ISSB Exposure Draft, the five most frequently disclosed non-SASB quantitative human capital metrics in our post-2020 sample of U.S. 10-K filings. For each industry, we distinguish between non-SASB metrics related to non-targeted human capital topics and those related to the two targeted topic areas (i.e., Health & Safety and Labor Relations). Within each industry–topic cell, metrics are ordered by their disclosure frequency, and the percentage of firm-year observations in which each metric is disclosed is reported in parentheses.

| List of Top Non-SASB Metrics Disclosed and their Disclosure Rates | | |
|---|---|--|
| SASB Industry | Non-Targeted Topics | Targeted Topics |
| Coal Operations | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (50%) 2. Breakdown of employees by tenure (42%) 3. Average employee tenure (30%) 4. Internal promotion rate (21%) 5. Voluntary turnover rate (21%) | <ol style="list-style-type: none"> 1. TRIR rate (21%) 2. LTIR rate (17%) 3. Total injury rate (8%) 4. % dust samples below regulatory standard (4%) 5. Number of employees in health and safety training (4%) |
| Construction Materials | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (43%) 2. Breakdown of employees by contract type (35%) 3. Breakdown of employees by gender (35%) 4. Breakdown of employees by age (19%) 5. Breakdown of employees by race (16%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (89%) 2. Time to CBA expiration (16%) 3. LTIR rate (11%) 4. % locations without reportable safety incident (5%) 5. Safety accidents per worker (5%) |
| Iron & Steel Producers | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (35%) 2. Breakdown of employees by contract type (21%) 3. Breakdown of employees by segment (20%) 4. Voluntary turnover rate (9%) 5. Retention rate (6%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (81%) 2. Time to CBA expiration (23%) 3. LTIR rate (12%) 4. DART rate (12%) 5. % of facilities certified (OHSAS 18001 or ISO 45001) (5%) |
| Metals & Mining | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (53%) 2. Breakdown of employees by gender (25%) 3. Breakdown of employees by segment (12%) 4. Breakdown of employees by contract type (12%) 5. Breakdown of management by gender (11%) | <ol style="list-style-type: none"> 1. TRIR rate (17%) 2. Time to CBA expiration (15%) 3. LTIR rate (6%) 4. TCIR rate (3%) 5. AFR rate (3%) |
| Oil & Gas - Exploration & Production | <ol style="list-style-type: none"> 1. Breakdown of employees by gender (38%) 2. Breakdown of employees by race (37%) 3. Breakdown of employees by geography (30%) 4. Breakdown of employees by segment (22%) 5. Voluntary turnover rate (11%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (41%) 2. DART rate (2%) 3. Hours without experiencing lost-time accident (2%) 4. Total injury rate (1%) 5. Vehicle incident rate (1%) |
| Oil & Gas - Midstream | <ol style="list-style-type: none"> 1. Breakdown of employees by race (23%) 2. Breakdown of employees by gender (21%) 3. Voluntary turnover rate (17%) 4. Breakdown of employees by segment (15%) 5. Breakdown of employees by geography (12%) | <ol style="list-style-type: none"> 1. TRIR rate (24%) 2. Number of training hours (8%) 3. Time to CBA expiration (4%) 4. DART rate (4%) 5. Number of proactive corrected safety hazards (2%) |
| Oil & Gas - Refining & Marketing | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (27%) 2. Breakdown of employees by race (25%) 3. Breakdown of employees by gender (23%) 4. Breakdown of employees by contract type (14%) 5. Breakdown of employees by segment (11%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (63%) 2. Time to CBA expiration (14%) 3. Tier 1 process safety event rate (5%) 4. Number of work stoppages (4%) 5. Amount invested in safety training (2%) |
| Oil & Gas - Services | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (43%) 2. Breakdown of employees by race (30%) 3. Breakdown of employees by gender (29%) 4. Breakdown of employees by contract type (19%) 5. Breakdown of management by gender (11%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (43%) 2. LTIR rate (7%) 3. Number of perfect HSE days (3%) 4. Hours worked without lost time event (2%) 5. Vehicle incident rate (2%) |
| Processed Foods | <ol style="list-style-type: none"> 1. Breakdown of employees by geography (26%) 2. Breakdown of employees by gender (20%) 3. Breakdown of employees by contract type (18%) 4. Breakdown of employees by race (14%) 5. Breakdown of employees by segment (7%) | <ol style="list-style-type: none"> 1. Breakdown of employees by union coverage (52%) 2. TRIR rate (5%) 3. Frequency of health & safety audits (1%) 4. Number of employees in health and safety training (1%) 5. Number of work stoppages (1%) |