



# SAFETY REPORTING PROTOCOL

**WISE<sup>2</sup> Safety definitions**

## SUMMARY

SUMMARY .....	1
LIST OF FIGURES .....	4
MAIN MODIFICATIONS COMPARED TO PREVIOUS VERSION .....	5
PURPOSE AND AUDIENCE OF THIS DOCUMENT .....	7
DANONE OCCUPATIONAL SAFETY SCOPE .....	7
IMPORTANT Compliance to local legislation .....	7
CONTACTS .....	8
1. GENERAL PRINCIPLES .....	8
1.1 CORPORATE AND REGULATORY CONTEXT .....	8
1.2 CONSOLIDATION SCOPE .....	8
1.2.1 SAFETY REPORTING CONSOLIDATED SCOPE OF EMPLOYEES .....	8
1.2.2 SAFETY REPORTING CONSOLIDATED SCOPE OF SUBSIDIARIES .....	9
1.3 INDICATORS .....	10
2. SAFETY INDICATORS DEFINITIONS .....	11
2.1 INDICATORS TO REPORT IN DANONE SAFETY REPORTING TOOL (AIRSWEB) .....	11
2.2 BEFORE STARTING, HOW TO CORRECTLY CLASSIFY EMPLOYEES .....	12
2.2.1 DETERMINE YOUR EMPLOYEES SCOPE AS THE BASELINE FOR SAFETY REPORTING .....	12
2.2.2 HEADCOUNT (DANONERS) VS. WORKFORCE (NON-DANONERS) .....	12
2.2.3 EMPLOYEES CLASSIFICATION TOOL .....	13
2.2.4 GENERAL DEFINITIONS: HEADCOUNT (DANONERS) .....	14
2.2.4.1 PERMANENT EMPLOYEE: permanent/ indefinite contract with Danone .....	14
2.2.4.2 TEMPORARY EMPLOYEE: temporary / fixed-term contract with Danone .....	14
2.2.4.3 FULL TIME CONTRACT .....	14
2.2.4.4 PART TIME CONTRACT .....	14
2.2.5 GENERAL DEFINITIONS: WORKFORCE (NON-DANONERS) .....	15
2.2.5.1 INTERIM PEOPLE .....	15
2.2.5.2 AGENCY/3rd PARTY PEOPLE .....	15
2.2.5.3 TRAINEES WITHOUT LABOR CONTRACT WITH DANONE .....	16
2.2.5.4 CONTRACTORS PEOPLE .....	16
2.2.5.5 SUPPLIERS /\ OUT OF SCOPE /\ .....	16
2.2.5.6 EXTERNAL AND VISITORS .....	17
2.1.1 KPI CARDS .....	17
2.1.1.1 KPI CARD 1 : TOTAL HEADCOUNT END OF THE MONTH .....	17
2.3 HOW TO CALCULATE EMPLOYEES WORKING HOURS .....	20
2.3.1 WORKING HOURS DEFINITION .....	20
2.3.2 KPI CARDS .....	23

2.3.2.1	KPI CARD 2: CALCULATION OF MONTHLY WORKING HOURS .....	23
2.4	HOW TO CLASSIFY EMPLOYEES ACCIDENTS .....	26
2.4.1	ACCIDENTS DEFINITION.....	26
2.4.2	WORK RELATED AND NON-WORK-RELATED ACCIDENTS .....	26
2.4.2.1	WORK RELATED ACCIDENT DEFINITION .....	26
2.4.2.2	NON-WORK-RELATED ACCIDENTS DEFINITION .....	26
2.4.2.3	CLASSIFICATION TOOL BETWEEN WORK AND NON-WORK-RELATED ACCIDENTS .....	26
2.4.3	OCCUPATIONAL ILLNESSES (not within the scope of this directive) .....	28
2.4.4	DEFINITIONS OF ACCIDENTS BY GRAVITY .....	28
2.4.4.1	FATAL ACCIDENT (Fatality) .....	28
2.4.4.2	LOST-TIME ACCIDENT (LTA) = Accident with Lost-Time.....	29
2.4.4.3	NON-LOST-TIME ACCIDENT (NLTA) = Accident without Lost-Time.....	29
2.4.4.4	FIRST AID CASE (FA).....	31
2.4.4.5	OTHER EVENTS (not classified as accidents) .....	32
2.4.5	KPI CARDS.....	32
2.4.5.1	KPI CARD 3: MONTHLY REPORTING OF FATAL ACCIDENTS .....	32
2.4.5.2	KPI CARD 4: MONTHLY REPORTING OF LOST-TIME ACCIDENTS .....	32
2.4.5.3	KPI CARD 5: MONTHLY REPORTING OF NON-LOST-TIME ACCIDENTS .....	32
2.5	HOW TO CALCULATE CALENDAR DAYS LOST FOR LOST-TIME ACCIDENTS.....	39
2.5.1	CALENDAR DAYS LOST DEFINITION .....	39
2.5.2	KPI CARDS.....	39
2.5.2.1	KPI CARD 6: CALCULATION OF MONTHLY CALENDAR DAYS LOST .....	39
2.6	SAFETY KEY PERFORMANCE INDICATORS .....	42
2.6.1	FREQUENCY RATE 1 (FR1) DEFINITION.....	42
2.6.2	FREQUENCY RATE 2 (FR2) DEFINITION.....	42
2.6.3	SEVERITY RATE (SR) DEFINITION.....	42
3.	REPORTING CAMPAIGN PROCESSES AND CONTACTS .....	43
3.1	REPORTING CALENDAR AND PROCESSES.....	43
3.1.1	MONTHLY SAFETY REPORTING.....	43
3.1.2	DATA QUALITY REVIEW.....	43
3.1.3	GRENELLE II AUDIT PROCESS .....	44
3.1.4	ANNUAL SAFETY CLOSING AND CONSOLIDATION .....	45
3.2	ROLES AND RESPONSABILITIES .....	46
4.	REPORTING AND DATA QUALITY .....	47
4.1	OWNERSHIP AND INTERDEPENDANCE OF SAFETY INDICATORS.....	47
4.2	ENSURING DATA QUALITY AT COMPANY LEVEL AND LOCAL LEVEL.....	47
4.2.1	CONTROLS PERFORMED AT COMPANY LEVEL.....	47
4.2.2	CHECKING DATA AT CBU LEVEL.....	48

4.2.2.1	USING AIRSWEB EXTRACTION AND PIVOT TABLES .....	48
4.2.2.2	USING MICROSTRATEGY EXTRACTION.....	49
4.3	PERFORMING CORRECTIONS AND PROVIDING QUALITATIVE INFORMATION.....	52
4.3.1	POST-CLOSURE CHANGE REQUEST .....	52
4.3.2	PROVIDING QUALITATIVE INPUTS .....	53
5.	SPECIFIC FOCUS ON BUSINESS SERVICES REPORTING PROCESS .....	54
5.1.1	BS REPORTING IS CROSS FUNCTION.....	54
5.1.2	BS REPORTING IS DONE AT ANY LEVEL OF THE ORGANIZATION.....	54
5.1.3	BS REPORTING IS DONE BASED ON PHYSICAL LOCATION OF EMPLOYEES .....	54
6.	OTHER DOCUMENTS RELATED TO THIS DOCUMENT .....	55
7.	GLOSSARY .....	56

**LIST OF FIGURES**

Figure 1 - Reporting scope of Danone's safety reporting .....	9
Figure 2 - Example of a reporting period .....	43
Figure 3 - Example of process for Grenelle II audit .....	45
Figure 4 - Annual consolidation of 2016 planning on January – February 2017 .....	46
Figure 5 - Example of Airsweb extraction .....	49
Figure 6 - Example of a pivot-table created from an Airsweb extraction.....	49
Figure 7 - Dashboards available in Microstrategy tool .....	50
Figure 8 - 3.2a Dashboard browser.....	50
Figure 9 - 3.2a Dashboard data extraction .....	51
Figure 10 - 3.3a Dashboard browser.....	51
Figure 11 - 3.3a Dashboard data extraction .....	52
Figure 12 - Danone's safety reporting scope.....	12
Figure 13 – How to report indicators by categories of employees .....	11

## MAIN MODIFICATIONS COMPARED TO PREVIOUS VERSIONS

**Previous version:** 2017\_WISE accident pyramid and safety definitions\_New Protocol

**New version:** 2018\_WISE<sup>2</sup>\_safety\_definitions\_and\_reporting\_Protocol

Main changes of this 2018 version are:

- 1 During a business trip, incidents during “**home away from home**” **activities** are now considered not work related and excluded from scope. (as of 1/1/2018)
- 2 Work-relatedness of accidents occurring on **parking lot** has been precised. (as of 1/1/2018)
- 3 Injuries that results in a **visit to a health-care professional** solely for diagnostic procedures, observations, or medical evaluations and not followed by any medical treatment nor any restricted work **shall now be classified First Aid, and no longer as NLTA**. (as of 1/1/2018)
- 4 As a consequence, Definitions of **Medical Treatment Case (MTC) and First Aid Case (FAC)** have been updated and illustrated with examples;
- 5 In case of fatal accident, 365 lost days are reported over 12 months period and not the month of the accident
- 6 Guidance is given to handle issues to report **actual working hours on time, vs theoretical hours**

Main changes of the 2017 version were:

- 7 **Reporting scope has changed** for all indicators and now **includes Agency / 3<sup>rd</sup> Party Employees** in the consolidated scope of reporting.
- 8 Safety figures of employees working in **Business services are now reported in specific reporting entities** for Business services and are no more reported with the CBU.
- 9 The **employees definitions have been substantiated** and aligned with the definitions available in the Social Reproduction Protocol used for Human Resources Social Reporting.
- 10 **Calculation rules for working hours have been clarified** in order to take into account the possibility for CBUs to obtain actual working hours or not. CBUs equipped with time management system must report actual working hours while CBUs with no time management system should report theoretical working hours aligned on the calculation method of social reporting.
- 11 **Calculation rules for Calendar Days Lost have been formalized** in order to ensure better relevance of data reported.
- 12 The **processes related to the safety reporting have been detailed**: monthly reporting process, data quality reviews, Grenelle II audits and annual consolidation.
- 13 **Full section has been added on data quality and responsibility of CBUs to perform local control** on their data. The content of the previous file *How to control my CBU data in WISE reporting tool* is now available in the safety reporting protocol.



## PURPOSE AND AUDIENCE OF THIS DOCUMENT

### Purpose of this document

The purpose of this document is to provide definitions of Safety indicators as well as guidelines on the classification of accidents, scope of consolidation and safety reporting calendar, process and responsibilities in Danone.

### Target audience

The target audience is all WBU / WBS , CBU / CBS , Site safety / WISE coordinators, HR Directors, HR analytics and management and employees involved in accidents declaration and investigation, analysis of safety performance, and regular safety reporting. This Directive applies to all sites included in the consolidation scope (See § 1.2 “consolidation scope”)

## DANONE OCCUPATIONAL SAFETY SCOPE

Danone is committed to learn lessons from any important occupational safety event in order to prevent risks at work and to increase people protection. Lessons from accidents also support the continuous improvement of Danone safety at work performance and Danone safety management system (WISE).

This directive describes the type of accidents that must be considered within the scope of Danone occupational safety.

Accidents falling within the scope of this directive should be tracked (declaration / reporting\*) and managed (investigation / corrective actions / Prevention).

*\*Group level - monthly WISE reporting and local site - CBU reporting.*

All other accidents/incidents than those described in this document fall outside the scope of this directive and should be monitored through the relevant risk prevention program (e.g. health, quality, environment).

### IMPORTANT Compliance to local legislation

The present directive defines the scope of Danone occupational safety management, it shall not prevent Sites / CBU's complying with legal regulations in terms of notification, classification, reporting of accidents. In some cases it may happen that the classification and treatment of a given accident differ between the local regulation and the application of this directive.

Moreover the definitions of people categories included in Danone occupational safety scope (chap.4) do not prevent the CBU complying to the local labour legislation applicable to the different type of working situations described in each category.



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## 1. GENERAL PRINCIPLES

### 1.1 CORPORATE AND REGULATORY CONTEXT

Safety reporting at Danone is a core element of the WISE safety program. The reporting of safety figures is an essential resource for management at all levels of the organization. It enables to fix yearly targets, to monitor frequency rates evolution, to fix management short-term incentives and to evaluate efficiency of the WISE safety program.

Monthly reported figures are also used to meet regulatory constraints applicable to stock-listed companies.

### 1.2 CONSOLIDATION SCOPE

Consolidation scope in safety reporting can be considered at two levels: the consolidated scope of employees and the consolidated scope of subsidiaries

#### 1.2.1 SAFETY REPORTING CONSOLIDATED SCOPE OF EMPLOYEES

To have full visibility on the accidents occurring on its sites, Danone requires for all its entities to **report accidents** for all categories of employees working on Danone sites: Danoners (permanent and temporary employees), Interims employees, Trainees without labor contract with Danone, Agency / 3<sup>rd</sup> party employees, Contractors and Visitors.

However, only the following categories correspond to the **consolidated scope** and are considered for the **calculation of frequency rates**: Danoners (permanent and temporary employees), Interims employees, Trainees without labor contract with Danone, Agency / 3<sup>rd</sup> party employees. Contractors are not included in the calculation of frequency rates because this category of employees is not under the management control of Danone.

This consolidated scope is used to calculate:

- The safety objectives for internal management

- Key figures published internally
- Key figures published externally (Registration Document, Integrated Report...)



Figure 1 - Reporting scope of Danone's safety reporting

### 1.2.2 SAFETY REPORTING CONSOLIDATED SCOPE OF SUBSIDIARIES

The consolidation scope consists of all Danone subsidiaries that are fully consolidated for the preparation of the consolidated financial statements, in other words the subsidiaries in which Danone holds directly or indirectly, exclusive control.

Scope reliability is key to ensure a high quality level reporting both internally for business decisions and externally for our stakeholders. This is also part of our regulatory requirements as it is verified by statutory auditors.

Starting in 2017, safety reporting scope is aligned with the organization management tool, Mastermind, which is the internal reference source of information regarding Danone's organization. The historical process of scope alignment between safety reporting scope and social reporting scope is still performed in order to ensure consistency with social data.

However, few rules remain in order to consider a subsidiary as safety relevant:

- If an entity has less than 20 employees, the integration in the reporting scope is on a voluntary basis. Above 20 employees, the entity will automatically integrate the reporting scope.
- The first year of reporting, the entity is considered as unconsolidated. This "blank" year is given to the entity to get use to the reporting tool and the reporting processes. It allows the management to fix the baseline for safety targets of the following years.
- Entities for which ownership goes from 100% (fully consolidated in the financial scope) to 50% and below will either go out of the reporting or be considered as unconsolidated.

If an entity goes out of the reporting during the year (entity is closed, is sold...) the reporting will stop with the prior agreement of the WBU safety officers and the WBS Safety team. The period on which the entity was under the safety scope will be included in the annual consolidation as it was a period on which it was under the responsibility of the WISE safety program.

### 1.3 INDICATORS

The following indicators are considered in the safety reporting:

CONSOLIDATED SCOPE	PERMANENT EMPLOYEES	<ul style="list-style-type: none"> <li>- Fatal Accident (Permanent Employees)</li> <li>- Accident With Lost Time (Permanent Employees)</li> <li>- Accident Without Lost Time (Permanent Employees)</li> <li>- Number Of Working Hours Per Month (Permanent Employees)</li> <li>- Number Of Calendar Days Lost (Permanent Employees)</li> <li>- Frequency Rate 1 (Permanent Employees)</li> <li>- Frequency Rate 2 (Permanent Employees)</li> <li>- Gravity Rate (Permanent Employees)</li> </ul>
	TEMPORARY EMPLOYEES	<ul style="list-style-type: none"> <li>- Fatal Accident (Temporary Employees)</li> <li>- Accident With Lost Time (Temporary Employees)</li> <li>- Accident Without Lost Time (Temporary Employees)</li> <li>- Number Of Working Hours Per Month (Temporary Employees)</li> <li>- Number Of Calendar Days Lost (Temporary Employees)</li> <li>- Frequency Rate 1 (Temporary Employees)</li> <li>- Frequency Rate 2 (Temporary Employees)</li> <li>- Gravity Rate (Temporary Employees)</li> </ul>
	INTERIMS, TRAINEES OR AGENCY / 3 <sup>RD</sup> PARTY	<ul style="list-style-type: none"> <li>- Fatal Accident (Interims, Trainees or Agency/3rd Party)</li> <li>- Accident With Lost Time (Interims, Trainees or Agency/3rd Party)</li> <li>- Accident Without Lost Time (Interims, Trainees or Agency/3rd Party)</li> <li>- Number Of Working Hours Per Month (Interims, Trainees or Agency/3rd Party)</li> <li>- Frequency Rate 1 (Interims, Trainees or Agency/3rd Party)</li> <li>- Frequency Rate 2 (Interims, Trainees or Agency/3rd Party)</li> </ul>
	TOTAL	<ul style="list-style-type: none"> <li>- Fatal Accident (Total)</li> <li>- Accident With Lost Time (Total)</li> <li>- Accident Without Lost Time (Total)</li> <li>- Number Of Working Hours Per Month (Total)</li> <li>- Number Of Calendar Days Lost (Total)</li> <li>- Frequency Rate 1 (Total)</li> <li>- Frequency Rate 2 (Total)</li> <li>- Gravity Rate (Total)</li> </ul>
UNCONSOLIDATED SCOPE	OTHER CATEGORIES OF EMPLOYEES	<ul style="list-style-type: none"> <li>- Fatal Accident (Contractors)</li> <li>- Accident With Lost Time (Contractors)</li> <li>- Accident Without Lost Time (Contractors)</li> <li>- Fatal Accident (Danoners)</li> <li>- Fatal Accident (Externals)</li> </ul>

## 2. SAFETY INDICATORS DEFINITIONS

### 2.1 INDICATORS TO REPORT IN DANONE SAFETY REPORTING TOOL (AIRSWEB)

Reporting of safety indicators is done through monthly reports (more information on reporting process available in section 3). It is required for CBU's / BS to input several raw indicators – accidents, working hours and days lost – according to the category of employees concerned. The system then automatically calculates Key Performance Indicators which are the frequency rates and the gravity rate.

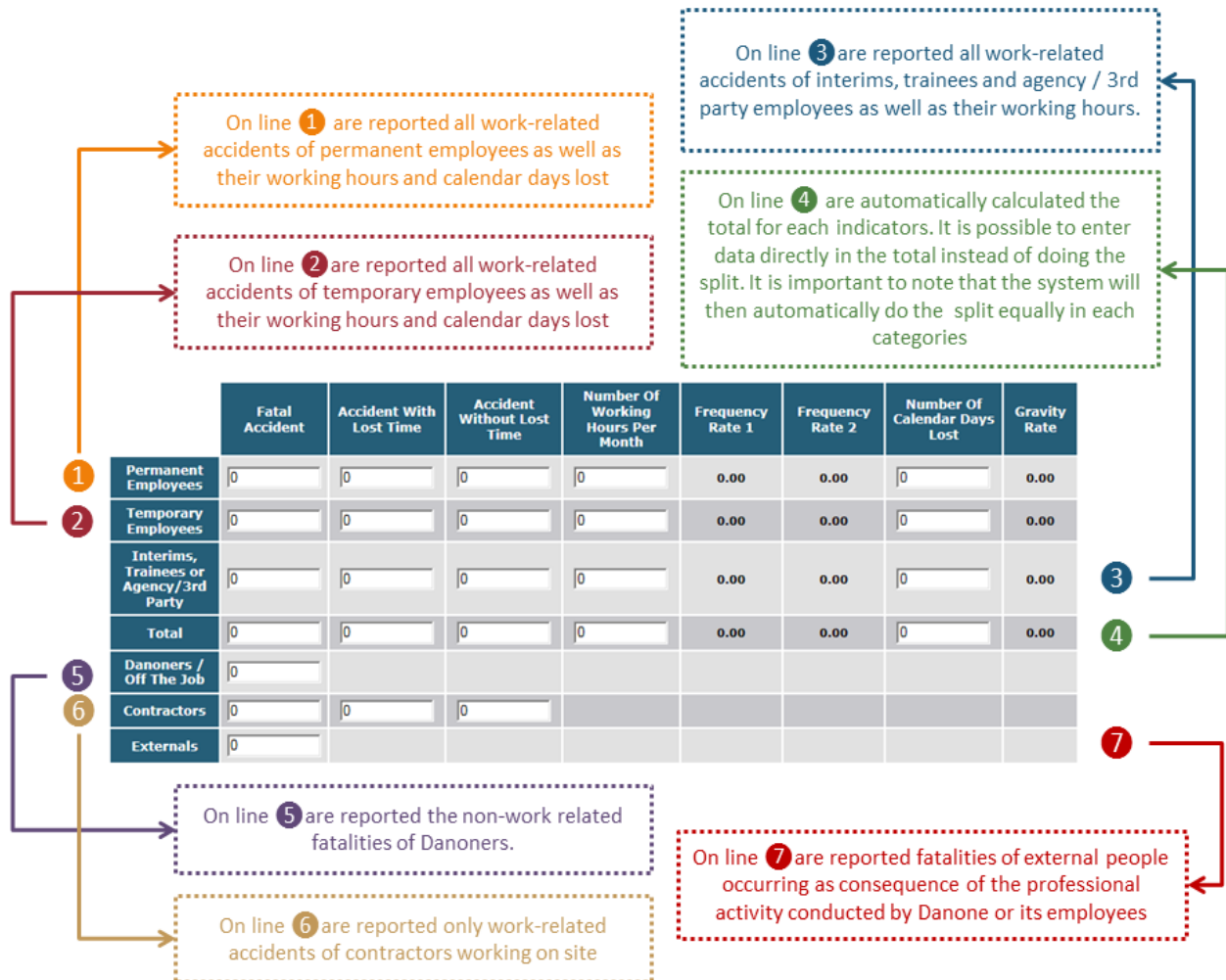


Figure 2 – How to report indicators by categories of employees

## 2.2 BEFORE STARTING, HOW TO CORRECTLY CLASSIFY EMPLOYEES

### 2.2.1 DETERMINE YOUR EMPLOYEES SCOPE AS THE BASELINE FOR SAFETY REPORTING

All employees must be reported in the reporting entity corresponding to their operational entity.

**//! this headcount should only be used to calculate your safety indicators. The official headcount to communicate on is the one calculated for Social reporting (Magnitude)**

Exceptional cases:

- ❶ **Employees working in Business Services** (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.
- ❷ **Employees detached from their operational entity** and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity. (i.e. if an employee operational entity is with the entity 1, but he works for the entity 2, he must be reported together with entity 1).
- ❸ **Expatriate employees** must be counted only once, in the HOST entity they are working with (HOST CBU is defined in WINGS & sHaRe). No matter the duration of the expatriation, they must be considered as employees with a permanent / indefinite contract (see § 2.2.4 General definitions: headcount (danoners) p.13)

**Headcount calculation rules above must be applied to determine your scope of employees. Your scope of employees must serve as the baseline for all safety reported indicators in WISE reporting system (Working hours, accidents and days lost).**

### 2.2.2 HEADCOUNT (DANONERS) VS. WORKFORCE (NON-DANONERS)

(see § 2.2.4 General Definitions: headcount (danoners) p.13 and § 2.2.5 General Definitions: workforce (non-danoners) p.14 )

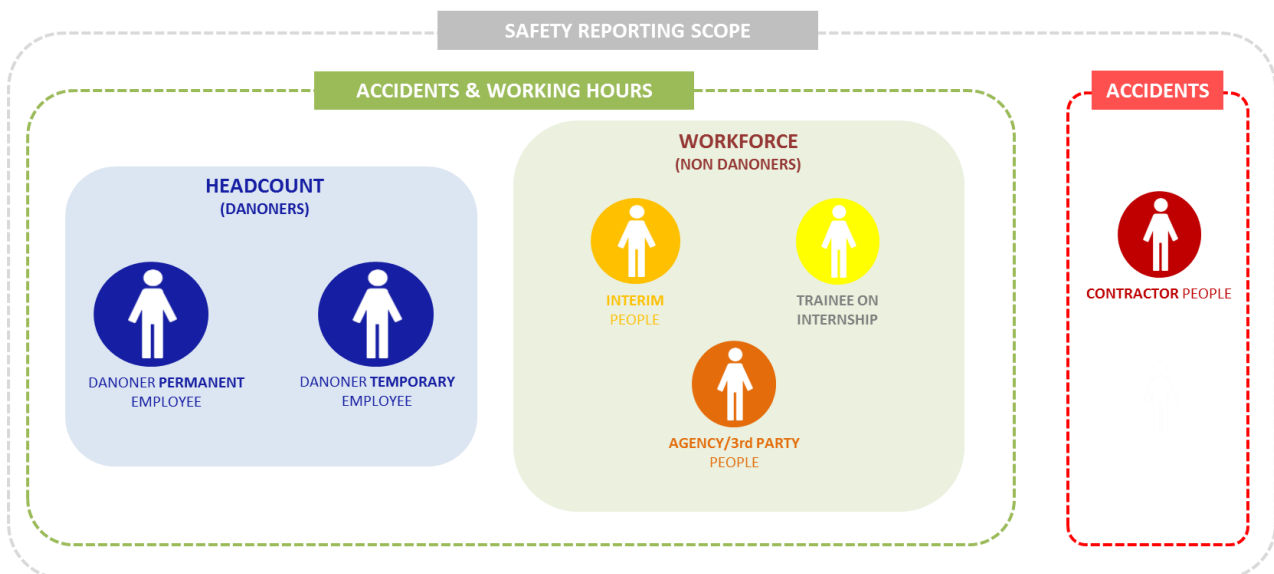
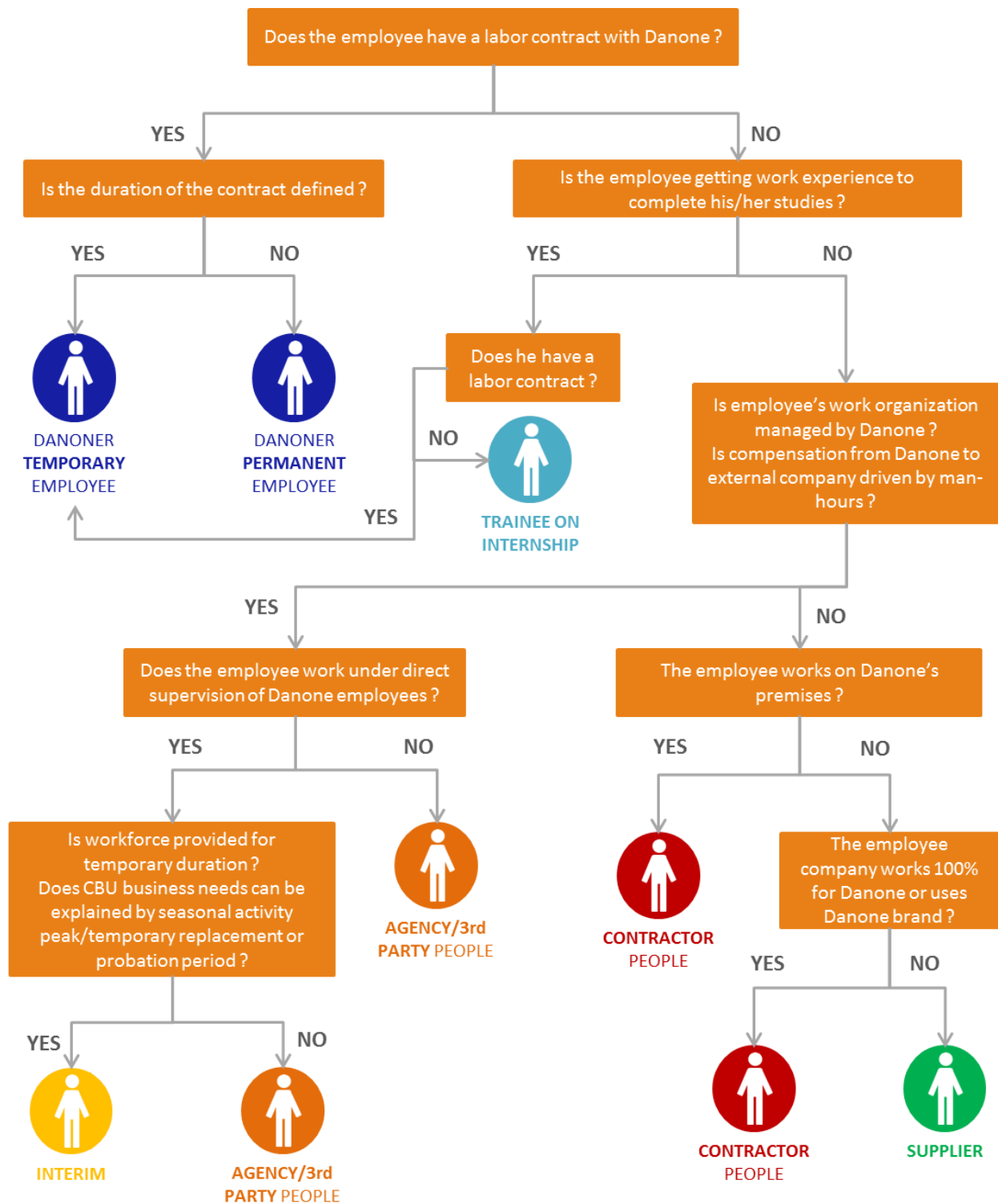


Figure 3 - Danone's safety reporting scope

## 2.2.3 EMPLOYEES CLASSIFICATION TOOL



#### 2.2.4 GENERAL DEFINITIONS: HEADCOUNT (DANONERS)

##### 2.2.4.1 PERMANENT EMPLOYEE: permanent/ indefinite contract with Danone

- ① All employees with an open, permanent, indefinite contract with Danone (no specified end period);
- ② Danoners employed in order to meet a permanent need, who do not have a “permanent contract” as such but have a renewable contract every 1, 2, 3,... year according to their national law, must be counted as permanent employees;
- ③ Danoners whose work contracts do not specify any end date should be counted as permanent employees;
- ④ Expatriate employees must be counted as permanent employees, no matter the duration of the expatriation.

##### 2.2.4.2 TEMPORARY EMPLOYEE: temporary / fixed-term contract with Danone

- ① All employees with a fixed-term or temporary contract with Danone which finishes at a pre-determined date or upon conclusion of a specific task whose end date has been estimated;
- ② The temporary work contract generally ends at the end of a project or period of increased workload, the return to work of the replaced employee, etc.;
- ③ Trainees (i.e. University / College / School students) with a labor contract with Danone must be counted as temporary employees, whether they receive a financial compensation, pocket expenses or not;

WARNING: Careful not to invert with Trainees without labor contract (refer to § 2.2.5.3 Trainees without labor contract with Danone).

In France, the "Contrats d'alternance et de professionnalisation" are considered as Trainees with a labor contract with Danone and must be counted as temporary employees.

##### 2.2.4.3 FULL TIME CONTRACT

National legislation and national practices defines the notion of a full time salaried employee according to amount of time worked. Each entity must refer to its National legislation in order to determine the criteria for full-time employee.

##### 2.2.4.4 PART TIME CONTRACT

Part time employees are employees carrying out fewer working hours per week, per month or per year than a full time employee. Therefore, their daily or weekly working hours are below the working hours per day/week threshold fixed by National legislation of the entity for full-time employees.

This can be also the case for permanent employees working alternately for worked and non-worked periods, the annual length of which is shorter than that of a full time employee.

## 2.2.5 GENERAL DEFINITIONS: WORKFORCE (NON-DANONERS)

### 2.2.5.1 INTERIM PEOPLE

- ① NO labour contract with Danone;
- ② Workforce is provided to Danone CBU / BS by a third-party company (usually Temporary work agency);
- ③ Workforce is provided for TEMPORARY DURATION;
- ④ CBU / BS needs can be explained by:
  - Temporary increase in workload (e.g. seasonal activities);
  - Replacement of an absent member of staff on temporary basis (e.g. maternity leave);
  - In some specific context: at the beginning of the cooperation with Danone, a person can be hired via temporary agency in a way to follow probation (short-term period);
- ⑤ People work under direct supervision of Danone. Daily instructions, on-the-job training, immediate management is done by Danone supervisors, in some cases Interim employees are provided with working tools and cloths by Danone;
- ⑥ Work organization is managed by Danone. Interims are strongly integrated in Danone daily work processes;
- ⑦ The BU which uses interim employment pays fees to the temporary work agency or employment agency as its supplier, which pays the interim employees in return.

### 2.2.5.2 AGENCY/3rd PARTY PEOPLE

- ① NO labor contract with Danone;
- ② Workforce provided to Danone CBU / BS by a third-party company (usually employment agency or specialized third-party);
- ③ Workforce provided for undefined or project duration;
- ④ CBU / BS needs can be explained by:
  - Non-core activities requiring specific and continuously up-to-date expertise;
  - Core activities requiring flexibility, rapid ramp-up, unusual scale;
  - Projects and new activity launch;
- ⑤ People work under direct supervision of Danone OR they are supervised by a third-party front line manager who is closely managed by Danone;
- ⑥ Work organization is closely monitored by Danone. Agency / third party people are strongly integrated in Danone daily work processes;
- ⑦ Compensation from Danone to third-party is mostly driven by man-hours (nb of people x nb of hours);
- ⑧ Here are few examples: Merchandisers, Warehouse operators, Specialized maintenance, Co-packaging, IS/IT specialists...



### 2.2.5.3 TRAINEES WITHOUT LABOR CONTRACT WITH DANONE

- ① University / College / School students who are NOT directly employed by Danone (NO labor contract with Danone), but who participate in CBU / BS business activities in order to support their studies by getting learning experience and useful information about the company (learning objective);
- ② Depending on the country law Trainees (Interns) can benefit from a tripartite internship convention between the teaching establishment, the intern and the host CBU / BS;
- ③ They can be paid, or only given out of pocket, or not paid at all.

In France, the “Stagiaires” and “VIE” are considered as Trainees without a labor contract with Danone.

### 2.2.5.4 CONTRACTORS PEOPLE

- ① NO labor contract with Danone;
- ② They are either self-employed people or people employed by a contractor company\*;
- ③ People being appointed by their employer (contractor company\*) to deliver a specific service to Danone (described in the contract);
- ④ CBU / BS needs can be explained by any type of service more efficiently managed by a contractor company than by Danone itself (e.g. canteen, security, construction, transportation etc.);
- ⑤ People work under direct supervision of contractor company;
- ⑥ Work organization is fully managed by contractor company. The basic safety and organizational rules are agreed before work starts;
- ⑦ Compensation from Danone to the contractor company is mostly driven by service delivered;
- ⑧ In order to limit the potentially large scope of contractor companies covered by the criteria above Danone limits the definition to the following 2 categories:
  1. People working on Danone premises (e.g. construction, cleaning, canteen etc.);
  2. People working outside of Danone premises, either in a contractor company that is dedicating 100% of its activity to Danone, or using the Danone brand, i.e. branded trucks, cloths, etc. (e.g. van seller, proximity distributor, 3rd party logistics);

These 2 categories represent work situations with a certain level of dependence from Danone and with a risk of reputation damage for Danone in case of accident. Any other category of contractor companies providing services to Danone should be considered as “Suppliers”;

- ⑨ Here are few examples of domains in which contractors can work on the behalf of the CBU / BS: staff canteen provision, cleaning of premises, maintenance of green areas, surveillance and security, and also recruitments, IT maintenance and support, marketing....

*\*Contractor company – either a company having a directly-signed contract with Danone (contractor), or a company employed by a contractor to provide services to Danone (sub-contractor)*

### 2.2.5.5 SUPPLIERS /!\ OUT OF SCOPE/!\

- ① Companies providing raw materials, packaging, equipment, goods and services (not falling in the scope of contractors) to Danone are falling outside the scope of the social reporting;
- ② For example: farmers; milk suppliers; 3rd party logistics working not only for Danone; co- manufacturer; external warehouses; Wall-to-Wall suppliers; IS software providers.

### **2.2.5.6**     **EXTERNAL AND VISITORS**

**Visitors:** Any external person visiting a Danone site / premises (incl Suppliers employees).

**External people:** Any external person (i.e. not linked to Danone by any type of contractual relation nor working relationship) victim of an accident caused by Danone during the course of work.

For example:

- pedestrian
- drivers / passengers cars involved in Danone related road accidents
- Danone site neighbours involved in an incident occurring on the site (e.g. explosion), etc.

### **2.1.1**     **KPI CARDS**

A KPI CARD summarizing how employees headcount should be calculated is available on the following pages.

#### **2.1.1.1**     **KPI CARD 1 : TOTAL HEADCOUNT END OF THE MONTH**

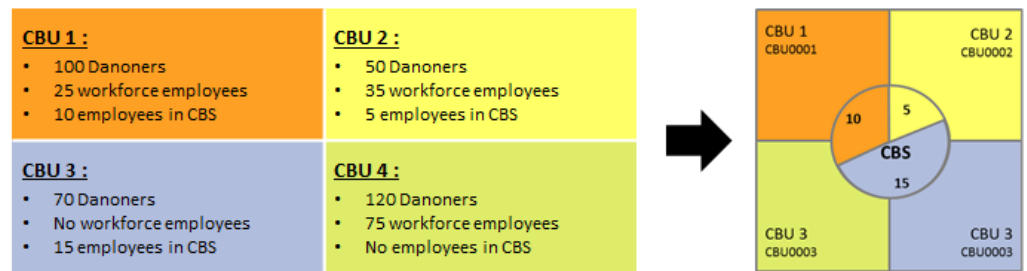
## KPI CARD 1

## TOTAL HEADCOUNT END OF THE MONTH

KPI	Total headcount (end of period)
Unit	Number of employees
Period	Monthly reporting at site level
Scope	<p>For <b>safety reporting</b>, the following categories of employees will be taken into account.</p> <p><b>INCLUDED:</b></p> <ul style="list-style-type: none"> <li>✓ Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract.</b></li> <li>✓ People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Trainees (Interns) on internship, without labor contract with Danone;</li> <li>- Interims;</li> <li>- Agency / Third-party people</li> </ul> </li> </ul> <p><b>EXCLUDED:</b></p> <ul style="list-style-type: none"> <li>- Danone employees who have a labor contract with Danone (permanent and temporary, full and part-time) but who are <b>absent for more than 9 months</b>, whether they are paid or not (e.g. sabbatical leave, long-term leave to follow a degree, long time illness for more than 9 months).</li> <li>- People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Contractors.</li> </ul> </li> </ul>
Definition	<p><b><i>/!\ Same definition as social reporting but reporting scope is different (inclusion of workforce employees)</i></b></p> <p>The total headcount end of period represents the number of Danoners and the number of employees from the workforce (interims, 3<sup>rd</sup>-party people and trainees) who are present in the company at the end of the period.</p> <p>This indicator does not reflect the variation of headcount during the period. This variation is measured through the total average headcount. (see <i>Social Reporting Protocol</i>).</p>
Calculation rules	<p>The total headcount end of period is the <b>sum of employees registered at the end of the period</b>. Employees who leave Danone on the last day of the period must be taken into account in the given period.</p> <p>All employees must be reported in the reporting entity corresponding to their operational entity.  <b>/!\ this headcount should only be used to calculate your safety indicators the official headcount to communicate on his the one calculated for Social reporting (Magnitude)</b></p> <p>Exceptional cases*:</p> <ul style="list-style-type: none"> <li>- <b>Employees working in Business Services</b> (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.</li> <li>- <b>Employees detached from their operational entity</b> and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity.</li> <li>- <b>Expatriate employees</b> must be counted only once, in the HOST entity they are working with and must be considered as employees with a permanent / indefinite contract.</li> </ul> <p><small>*Cf § 2.2.1 DETERMINE YOUR EMPLOYEES'SCOPE AS THE BASELINE FOR SAFETY REPORTING</small></p>



4 CBUs have the following number of employees with labor contracts with Danone or with a work agency :



*\*Workforce = Interims, Trainees without labor contract with Danone and Agency / 3<sup>rd</sup> party employees*

### Examples

- Safety reporting manager of :
  - [CBU 1] : will report safety for the 100 Danoners and 25 workforce employees in the CBU
  - [CBU 2] : will report safety for the 50 Danoners and 35 workforce employees in the CBU
  - [CBU 3] : will report safety for 70 Danoners in the CBU
  - [CBU 4] : will report safety for 120 Danoners and 75 workforce employees in the CBU
  - [BS]: will report safety for the 10 BS employees in CBU 1, the 5 BS employees in CBU 2 and the 15 BS employees in CBU 3.

**So for each entity, the safety reporting will be done on the following headcount :**

CBUs in Airsweb	Airsweb code	Total Headcount
CBU 1	CBU0001	125 employees (Danoners and workforce working for CBU 1)
CBU 2	CBU0002	85 employees (Danoners and workforce working for CBU 2)
CBU 3	CBU0003	70 employees (Danoners and workforce working for CBU 3)
CBU 4	CBU0004	195 employees (Danoners and workforce working for CBU 4)
CBS	BS0005	30 employees (employees working for CBS in CBU 1, CBU 2 and CBU 3)

### Source & evidences

#### Where to source data:

You are encouraged to discuss with your HR team in order to define the headcount on which safety indicators must be reported. HR Team will be able to provide headcount from:

- WINGs ("Person data report")
- Attention! Don't forget to exclude employees who are absent for more than 9 months;
- Local payroll systems

#### List of evidences for the auditors:

- Extraction of employees database from WINGs / local payroll systems (list of names)
- Lists of external workforce people

### Breakdown and related indicators

Total headcount by type of contract

- Indefinite/permanent and fixed-term/temporary contract
- Full-time and part-time contract

Total headcount by gender

Total headcount by age category

Total headcount by job family

Total headcount with disabilities

### Publication Audit

This indicator is published internally/ externally and verified by statutory auditors

## 2.3 HOW TO CALCULATE EMPLOYEES WORKING HOURS

### 2.3.1 WORKING HOURS DEFINITION

Working hours is an essential indicator in safety as it allows determining over a certain period of time (quarter, year...) the number of accidents for each million hours worked by the employees of a CBU / BS, of a WBU / WBS or of the Company.

Working time corresponds to periods of time during which a working activity is performed for and under the responsibility of the employer. Working hours are the total number of hours worked by employees in the period being reported. Also considered working hours are the following:

- Training time required by the employer,
- Professional travel,
- Delegation hours for employees who are union representatives,
- Medical visit.....

The working hours are directly correlated to the headcount of the CBU / BS. **That is why, to calculate the working hours of each category of employees, it is very important to correctly determine the employees scope of reporting beforehand. To do so, you can refer to previous section (Before starting, How to correctly classify employees).**

At DANONE on safety reporting, there are 2 methods to report working hours:

① Actual working hours (Real) = Extracted from a time management system

② Theoretical working hours = based on the calculation method in the social reporting protocol

#### ① Actual working hours (Real):

When possible, working hours reported **should be actual working hours** as the frequency rates and severity rates must reflect the risk of accidents during the actual working time. However, **we understand that not all CBUs / BS are able to report real working hours** particularly in offices and sales departments.

To take this factor into account in the reporting of working hours, the following rules were implemented according to the ability of CBUs to report actual working hours or not:

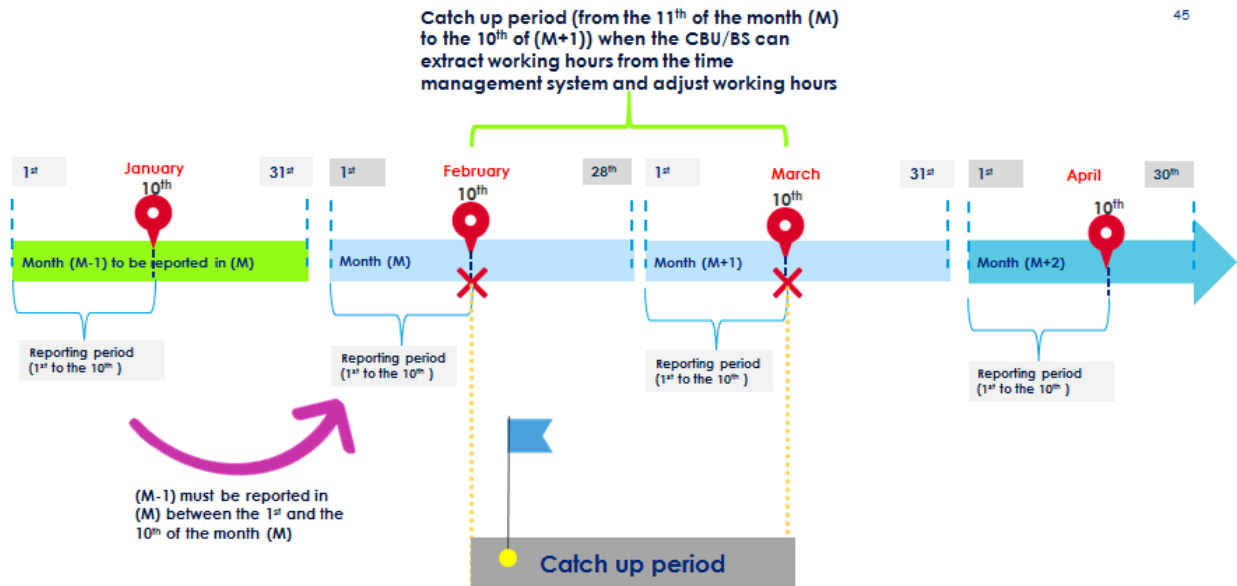
- For populations for which CBUs / BS are able to monitor **actual working hours**, these hours should be reported in the system
- *Actual working hours are recorded through a **Time management system** (e.g time sheets, clock-in devices, ... ).*

#### **/! Specific case: Issues to report actual working hours on time:**

As explained below, to have accurate frequency rates and severity rate, when possible the CBU/BS has to collect **actual working hours**. However, some times ***the CBU can not extract actual working hours for the month (M-1) between the 1<sup>st</sup> and the 10<sup>th</sup> of the month (M) due to system constraint.***

➔ *In this case, For the month (M-1): the CBU/BS has the ability to report the difference ( $\Delta$ ) between theoretical working hours **inputted in Airsweb on the 10<sup>th</sup> of the month (M)** and the actual working hours extracted from the time management system after the closing of the reporting period (M).*

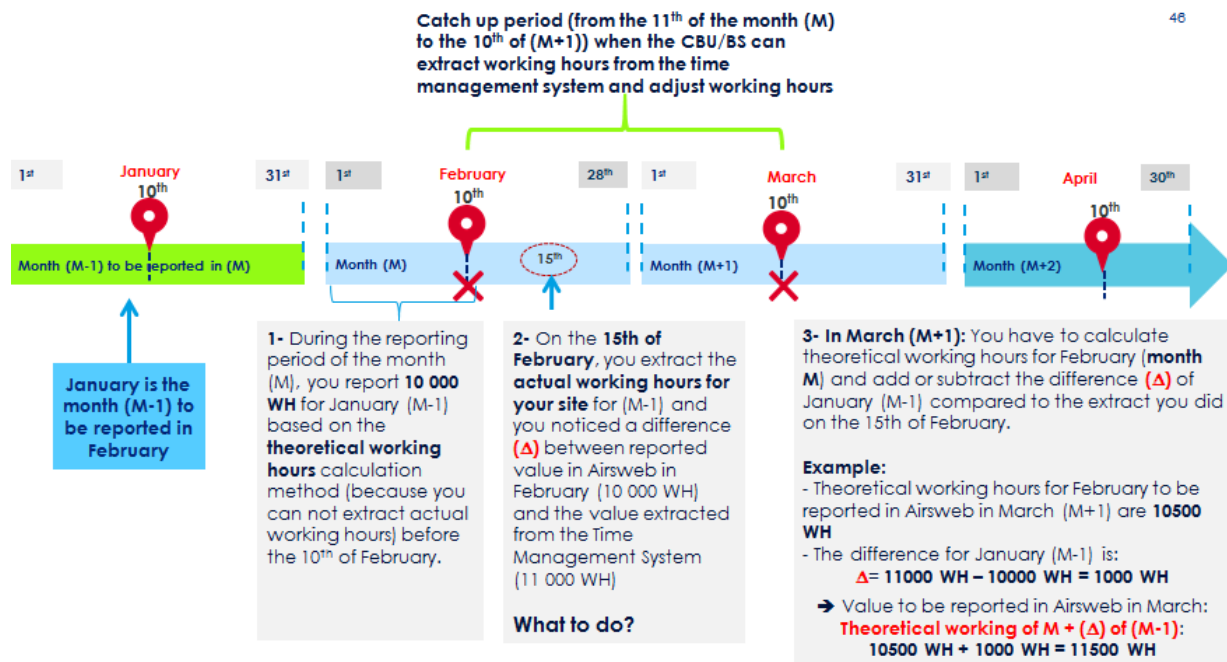
→ **The catch up period to report actual working hours:** is the period when the CBU has the ability to report the difference ( $\Delta$ ) between **theoretical working hours and actual working hours**. This period of time **can not exceed one month** and between the 10<sup>th</sup> of the month (M) and the 10<sup>th</sup> of the month (M+1).



**Following this specific case, there are 2 possibilities:**

- ✓ **1: You have the ability to extract working hours before the following reporting period (the 10 of the month M+1):**

→ In this case, you calculate theoretical working hours for the defined month (M) and you add the ( $\Delta$ ) in the next reporting period, which means the month (M+1) as explained in the example below.

**Example:**

✓ **2: You haven't the ability to extract working hours between the month (M) and the month (M+1):**

→ In this case, you have to calculate **theoretical working hours** based on the method specified on the social reporting protocol (see the KPI card page.22).

**2 Theoretical working hours:**

- For populations for which CBUs / BS are using **theoretical working hours**, the calculation method should follow the social reporting guidelines (see calculation rules in the KPI CARD below).
- *Theoretical working hours are the **total number of hours expected to be worked in the considered reporting period**. They are calculated based on the total of each employee's contractual number of working days (or working hours). Theoretical working hours **EXCLUDE** overtime*

**/!\ - Note:** Please note that there is only One method to calculate theoretical working hours in Danone. This method is explained in the KPI card below and comes from the social reporting protocol. The theoretical working hours calculation method should be applied when it's not possible to report Actual Working hours.

## 2.3.2 KPI CARDS




2.3.2.1 A KPI CARD summarizing how working hours should be calculated is available on the following pages. PI CARD 2: CALCULATION OF MONTHLY WORKING HOURS

## KPI CARD 2

## CALCULATION OF MONTHLY WORKING HOURS

KPI	Working hours
Unit	Hours
Period	Monthly reporting at site level
Scope	<p>The following scope of employees will be taken into account to calculate this indicator.</p> <p><b>INCLUDED:</b></p> <ul style="list-style-type: none"> <li>✓ Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract</b> (including trainees with labor contract with Danone)</li> <li>✓ People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Trainees (Interns) on internship, without labor contract with Danone;</li> <li>- Interims;</li> <li>- Agency / Third-party people</li> </ul> </li> </ul> <p><b>EXCLUDED:</b></p> <ul style="list-style-type: none"> <li>✗ Danone employees who have a labor contract with Danone (permanent and temporary, full and part-time) but who are <b>absent for more than 9 months</b>, whether they are paid or not (e.g. sabbatical leave, long-term leave to follow a degree, long time illness for more than 9 months).</li> <li>✗ Following categories of people not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Contractors</li> </ul> </li> </ul>
Definition	<p>Working hours are the total number of hours worked by employees in the period being reported. Also considered as working hours are the following: training time required by the employer, professional travel, delegation hours for employees who are union representatives, Medical visit.....</p> <ul style="list-style-type: none"> <li>• For populations for which CBU / BS are able to monitor <b>real working hours</b>, these hours should be reported in the system <i>Actual working hours are recorded through time management system (e.g time sheets, clock-in devices, ...) and include overtime.</i></li> <li>• For populations for which CBU / BS are using <b>theoretical working hours</b>, the calculation method should follow the social reporting guidelines (see calculation rules below). <i>Theoretical working hours are the total number of hours expected to be worked in the considered reporting period. They are calculated based on the total of each employee's contractual number of working days (or working hours). Theoretical working hours <b>EXCLUDE</b> overtime</i></li> </ul>
Calculation rules	<p>For CBU / BS using theoretical working hours the following calculation method must be applied:</p> <p><b>Monthly theoretical worked hours</b> = (Headcount at the end of the month x Number of theoretical working days planned in the month** x Average hours /day)</p> <p><b>**Number of theoretical working days</b> = [Number of days of the month] – [Weekends ] – [Bank holidays ] – [Number of days of Annual leave taken by employees]</p> <p>For part time employees, average hours/ day should be counted as part time according to the part time rhythm of the employees. (refer to example)</p>



<p><b>Examples</b></p>	<p> An employee working on 4/5 (working 4 days on a 5 days week) is not working 40 hours a week and 8 hours a day, BUT 32 hours a week and if we divide on days for the purpose of the calculation, 6,4 hours per day theoretically.</p> <p> Example of calculation of annual leave per month: In France, every employee has 25 days of annual leave per year. Average annual leave per month = <math>(25 / 12) = 2.08</math> days of annual leave per month. <i>*You can also annualized your Bank holidays instead of including them in the month where they occur</i></p> <p> Example of calculation of theoretical worked hours for a CBU in March 2017:</p> <ul style="list-style-type: none"> <li>• Total headcount is 290 full time (8 hrs/day) and 10 part time (4 hrs/day) employees</li> <li>• There are 2 public holidays and 4 week-ends in the month</li> </ul> <p>Working days in March: 31 days - 8 days (weekends) - 2 (public holidays) – 2.08 (annual leave) = 18,92 working days per employee</p> <p>Working hours in March = <math>(290 \times 18,92 \times 8) + (10 \times 18,92 \times 4) = 44651,2</math> working hours</p> <p><i>*Be careful to apply this formula at site level as working hours are reported by site</i> <i>**Be careful to split your employees by type of contract</i></p>
<p><b>Source &amp; evidences</b></p>	<p><b>List of evidences for statutory auditors</b></p> <p>Examples of employment contract Extract of the system used to monitor work hours Files provided by Third-party agency / work company with employees working hours File used to calculate the indicator National legislation</p>
<p><b>Watch points</b></p>	<p><b>Recurrent ISSUES identified:</b></p> <ul style="list-style-type: none"> <li>• Employees absent for more than 9 months are included in the calculation. An employee absent for 9months and 1 day: first 9 months theoretical working hours should be included, but starting from 9 months and 1 day an employee should be considered out of scope</li> <li>• Part-Time employees are considered as Full-time employees or are not considered at all</li> <li>• Public holidays and annual leave of employees are not removed from the working days leading theoretical working hours to be overestimated</li> <li>• The split by type of contract is not done</li> </ul>
<p><b>Breakdown and related indicators</b></p>	<p>By type of contract:</p> <ul style="list-style-type: none"> <li>- Permanent employees</li> <li>- Temporary employees</li> <li>- Interims/Interns/3r party agency employees</li> </ul>
<p><b>Publication Audit</b></p>	<p>This indicator is used to calculate frequency rates (FR1 and FR2) and gravity rate. These rates are published internally/ externally and verified by statutory auditors.</p>

*The calculation rule is the same by category of employee:*

	<b>DANONER PERMANENT EMPLOYEE</b>	<b>Headcount of PERMANENT EMPLOYEE</b> by site at the end of the month x Number of theoretical working days planned in the month** x Average hours /day
	<b>DANONER TEMPORARY EMPLOYEE</b>	<b>Headcount of Temporary EMPLOYEE</b> by site at the end of the month x Number of theoretical working days planned in the month** x Average hours /day
	<b>INTERIM PEOPLE</b>	<b>Workforce of Interims/Trainees/ 3rd party agency</b> by site at the end of the month x Number of theoretical working days planned in the month** x Average hours /day
	<b>+TRAINEE ON INTERNSHIP</b>	
	<b>+AGENCY/3rd PARTY PEOPLE</b>	

## 2.4 HOW TO CLASSIFY EMPLOYEES ACCIDENTS

### 2.4.1 ACCIDENTS DEFINITION

An **Accident** is an unexpected event resulting in a physical body lesion or mental / psychological damage to the injured person (victim) and with a clear causal link between the event and the injury.

Whereas a **illness** is the demonstration of an evolutionary internal body process, an **accident** is characterized by the suddenness of the lesion appearing at the time of the event .

The accident includes not only the lesion produced immediately but also its later complications (the relapse is not to be considered as a new accident).

### 2.4.2 WORK RELATED AND NON-WORK-RELATED ACCIDENTS

Two types of accidents must be distinguished to define Danone occupational safety scope: work-related accidents and non-work-related accidents.

#### 2.4.2.1 WORK RELATED ACCIDENT DEFINITION

① A **work related accident** is:

- an event occurring while the individual was engaged in Danone Work, (in some specific cases during commuting or during company events -see examples below);
- resulting in the physical body lesion or mental / psychological damage;
- with a clear and work-related link between the event related to work activity and the injury

② The fact that the accident may happen due to the fault of the employee does not remove its professional character.

③ The fact that the accident is caused by a third party, does not remove its professional character.

④ Work-related accidents are fully included in Danone occupational safety scope.

⑤ Work-related accidents are declared according to the rules established by each CBU/ BS and WBU/WBS.

⑥ They are tracked, investigated and included in Danone key safety performance indicators, i.e. Frequency Rate, Gravity Rate and reported inside and outside of Danone.

#### 2.4.2.2 NON-WORK-RELATED ACCIDENTS DEFINITION

Non-work-related accidents are accidents not directly connected to the working activity of the person, they are not under Danone responsibility, and therefore they are not included in Danone occupational safety scope. However non-work-related accidents should be considered as a valuable source of information and lessons to be learnt. Depending on the gravity of the accidents and safety maturity, (WISE) sites may progressively include non-work-related accidents in the process of investigation and communication.

#### 2.4.2.3 CLASSIFICATION TOOL BETWEEN WORK AND NON-WORK-RELATED ACCIDENTS

Examples and details are given here after to make the split between the two types of accidents. In case of doubt about classification, the person responsible for safety management of the site / CBU / BS should ask for clarification to the WBU safety coordinator or to the Danone WBS Safety team members.

### Accidents during work / in the work place

Work-related	Non-work related
<ul style="list-style-type: none"> <li>in the work place / during the course of work;</li> <li>when working in third party premises or in another Danone site;</li> <li>during business trips: Employees who travel on company business are on the job for all the time they spend in the interest of the company. This includes travel to and from the work location (incl Taxi, rented car driving ...), work in a temporary office or workplace, and entertaining or being entertained (incl. business meals, visits,...) for the purpose of transacting, discussing, or promoting business. This does not include any activity that is not work related after establishment of a "home away from home"</li> <li>during working time or overtime;</li> <li>during breaks / lunch if it happened on the site (canteen, lockers room, ...);</li> <li>during breaks / lunch if happening out of the site (e.g. in restaurant) with the agreement of the employer (e.g. business lunch with an external client / lunch of field sales force);</li> <li>while working from home during work-related activity when acknowledged by an agreement (signed between employer and employees);</li> </ul>	<ul style="list-style-type: none"> <li>on the site, during working time or after, but while doing NON work-related activities (birthday celebration, sport activities ...);</li> <li>while working from home (if no any signed agreements between employer and employees);</li> <li>"home away from home" : during a business trip , activities that are not work related after establishment of a "home away from home" in a hotel or other accommodation (e.g., eating, sleeping, or engaging in individually organized recreational activities, fitness, tourism, ... ) or activities during deviations from a reasonably direct route for personal reasons</li> </ul>

### Accidents during transportation

Work-related	Non-work related (commuting accidents)
<ul style="list-style-type: none"> <li>when travelling to and from the normal place of work by transport <u>provided by Danone</u> (e.g. bus, taxi);</li> <li>when travelling for professional purpose (e.g. during working time, between the offices, visiting clients, suppliers,... distributing products,...);</li> <li>during arriving / leaving the work place if it happened on the site or on a company parking lot</li> </ul> <p><b>ONLY FOR SALES FIELD FORCE:</b></p> <ul style="list-style-type: none"> <li>Any accident happened on the way to / from the client (home – client / client - home);</li> </ul>	<ul style="list-style-type: none"> <li>when commuting between home and the normal place of work;</li> <li>when driving a company owned or leased vehicle, if commuting to and from work or used privately;</li> <li>Public Parking lot cases are deemed off-job if they involve Danoner traversing the lot for personal reasons, either commuting to or from work, going to lunch, or running a personal errand</li> </ul>

### Accidents during Recreational activities / Company events

Work-related	Non-work related
<ul style="list-style-type: none"> <li>during company events initiated and organised by Danone, where employees are expected to participate (e.g. meetings / trainings outside of the office, conventions, team-buildings...). Agenda of the event should clearly make the distinction between professional activities, dinners, evening events, transportation,... organised by the company and free time under employee responsibility</li> </ul>	<ul style="list-style-type: none"> <li>during company events, when the accident happens outside of the program planned/organised by the company (e.g. in the bar / swimming pool after the meeting);</li> <li>during company events initiated and organised by the management, with completely optional / voluntary participation of the employees (notion of optional participation to be clearly communicated to the employees before the event);</li> <li>during events initiated and organised by some employees without official company involvement (picnic with colleagues, sport activities, ...)</li> </ul>

### Off-the-job accidents

Work-related	Non-work related
	<ul style="list-style-type: none"> <li>at home;</li> <li>during holidays;</li> <li>during travel for personal reasons;</li> </ul>

### 2.4.3 OCCUPATIONAL ILLNESSES (not within the scope of this directive)

An occupational illness (non-event related injury) has a cumulative character and results from any abnormal condition or disorder caused or aggravated by work related factors.

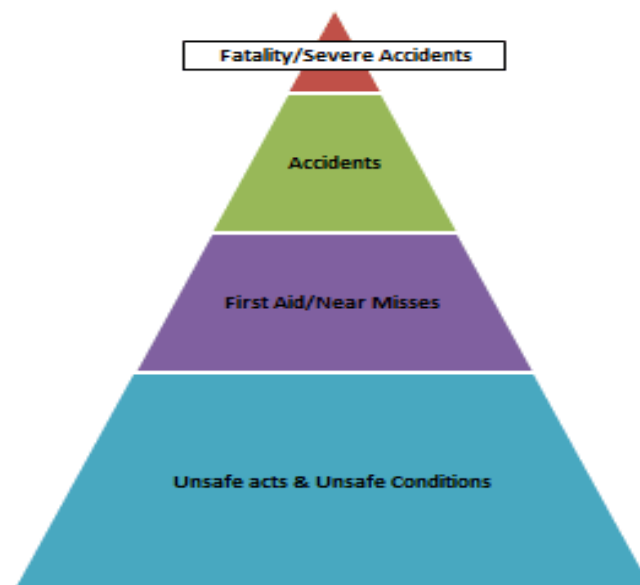
In all its CBUs / BS and sites, Danone is committed to ensure that in the course of their work, the health of employees is preserved and to implement the necessary measures to prevent occupational illnesses.

Cases of occupational illnesses do not fall within the scope of this directive as this directive applies to occupational accidents.

#### Examples of Occupational illnesses:

- Respiratory illnesses; occupational asthma, etc. due to exposure to dust, chemicals, etc.
- Occupational skin illnesses; contact dermatitis, allergic dermatitis,
- Occupational cancer; mesothelioma, skin cancer due to chemical agent exposure,
- Back, neck and limb disorders associated with repeated trauma e.g. repetitive strain injury (unlike event related incidents),
- Irreversible Occupational hearing loss (excluding normal age-related loss),
- Illnesses caused by physical agents; eye disorder due to exposure to ultraviolet radiation, heat stroke,
- Exposure to biological agents; malaria contracted on a business trip, viral hepatitis by exposure at work to infected blood,
- Mental health issues

### 2.4.4 DEFINITIONS OF ACCIDENTS BY GRAVITY



#### 2.4.4.1 FATAL ACCIDENT (Fatality)

A fatal accident is an accident **leading to death**.

#### Special note:

If a person is absent from work due to an injury and he/she dies as a consequence of that injury, the death

should be classified as an occupational fatality and should be taken care of accordingly.

Declaration & Reporting:

A fatality is considered as a serious accident, the declaration should be managed according to the “Serious people-related accident management directive”.

The following categories of fatal accidents should be reported monthly in the WISE reporting tool:

- Work-related fatal accidents of Danoners (Permanent employees, Temporary employees), Interims and Trainees on internship, Agency / Third-party people, Contractors\*;
- Non-work-related (incl off the job) fatal accidents of Danoners;
- Fatalities of external people occurring as a consequence of the professional activity conducted by Danone or its employees, i.e. explosion on Danone site, collateral victims of road accident while working (eg pedestrians, other vehicles);

\* cf. §2.2 for definitions of concerned people categories

#### **2.4.4.2 LOST-TIME ACCIDENT (LTA) = Accident with Lost-Time**

An **LTA** is an occupational injury whose consequences cause one or more calendar days of sick leave (the day of the accident being excluded).

The sick leave must be prescribed in writing by a doctor during the medical examination following the occurrence of the accident. Accident should be considered as a LTA if the injured person hasn't returned (or would not have returned) to work within the next 24 hours following the accident.

Severe Lost-Time Accident is a Lost Time accident causing irrevisible damage to the person's integrity (amputation, loss of sight...).

Special note:

- When accident consequences evolve over time from a minor to a more significant injury (e.g. need for a surgery, loss / restriction of some functions now or in the future) the classification of the accident should be re-assessed and changed if necessary.
- If there is a country law / common practice which doesn't require written prescription of the sick-leave to identify an accident as a LTA, control procedure should be set-up to ensure the right classification of the accident.

Declaration & Reporting:

LTA should be declared according to the rules established by each CBU/BS and WBU/WBS.

The following categories of LTA's should be reported monthly in the WISE reporting tool:

- Work-related Lost Time accidents of Danoners (Permanent employees, Temporary employees), Interims and Trainees on internship, Agency / Third-party people and Contractors\*

A Severe Lost-Time Accident is considered as a serious accident, the declaration should be managed according to the “Serious people-related accident management directive”.

\* cf. §2.2 for definitions of concerned people categories

#### **2.4.4.3 NON-LOST-TIME ACCIDENT (NLTA) = Accident without Lost-Time**

An **NLTA** is an occupational injury occurring as the result of an accident, but which does not require a sick leave, but leads either to restricted work or to medical treatment. This category of accident includes:

- Restricted work cases
- Medical treatment cases

**1 Restricted work case (RWC):**

**RWC** appears while an employee cannot perform one or more of the "routine activities"\* of his/her job, or cannot work the full workday that he/she otherwise has been scheduled to work, as the result of an accident.

To qualify as a restricted work case the following conditions should be respected:

- ✓ employee is able to come back to work doing some part of their job routine activities or doing other meaningful activities for the site / team as proposed by the employer;
- ✓ employee is required to work at least half a work day (50% of a normal full work day).
- ✓ proposed job, conditions and period are formally agreed between an independent doctor (external or internal) and the line management (preferably documented if possible), and the employee's agreement is obtained without constraint of any kind
- ✓ Local regulations are taken into consideration while considering the restricted work case.
- ✓ RWC has a temporary character

\* An employee's routine activities are those work tasks the employee regularly performs at least once a week.

Special note:

Following cases should be classified as **LTAs**:

- When the doctor prescribed a sick-leave, but the employee continues to work full or part-time
- When employee can only work at less than 50% of the normal work day

**2 Medical Treatment Case (MTC) :**

A **MTC** is an occupational injury which does not result in a lost time (LTA) or restricted work (RWC), but where medical treatment is required beyond simple first aid treatment.

The following cases shall be classified as a MTC (if there is no lost work or restricted work):

- All fractures, no matter how severe, including broken teeth, with the exception of dentures, whether or not treatment is administered
- Bruises that call for treatment by prescription medication or medical procedures beyond observation or application of compresses
- Burns (chemical or thermal) that call for medical treatment (e.g., surgical debridement)
- Cuts, Abrasions and lacerations, which because of their severity and for medical reasons, call for advanced wound closure techniques (e.g. stitches, sutures, staples,) ; surgical debridement ; or treatment of infection.
- Exposure to chemicals, requiring more than first aid treatment
- Eye injuries requiring medical treatment for lacerations, abrasions, burns, or removal of embedded foreign objects in ways other than irrigation or by a cotton swab, or for which a physician prescribes medication
- Work-related heat stress that is treated with intravenous administration of fluids
- Splinter and puncture wounds that involve removal of a foreign object by other than simple techniques (e.g., irrigation, using small pins, needles, or tools to extract splinters)
- Work-related loss of consciousness
- Application of a cast, splints, or other means of immobilizing an injured body part
- Hospitalization when treatment beyond observation or evaluation is given
- Single- or multiple-doses of prescription medicine, even if the person does not take them
- Administration of vaccines with work-related findings of an injury or illness (e.g., Hepatitis B or rabies vaccine)

Declaration & Reporting:

A NLTA should be declared according to the rules established by each CBU/BS and WBU/WBS.

Following categories of NLTA should be reported monthly in the WISE reporting tool:

- Work-related accidents of Danoners (Permanent employees, Temporary employees), Interims and

Trainees on internship, Agency / Third-party people and Contractors\*;

\* cf. §2.2 for definitions of concerned people categories

#### 2.4.4.4 FIRST AID CASE (FAC)

A First aid case is a minor occupational injury that calls for only simple treatment. and do not call for follow-up treatment by a healthcare professional. A case can be classified as a First Aid even if the first aid is administered by a health-care professional.

A First Aid does not generate any time loss, except the time necessary for the treatment of the person and the person can resume full duties immediately afterwards.

A minor injury that results in a visit to a health-care professional solely for diagnostic procedures, observations, or medical evaluations and not followed by any medical treatment nor any restricted work shall be classified First Aid,.

These may include

- An X-ray examination
- Blood tests
- Prescription medications used solely for diagnostic purposes (such as eye drops for pupil dilation)

The following cases shall be classified as a First Aid Case :

- Treatment of minor injuries (e.g., burns, cuts and lacerations, rashes, splinter and puncture wounds, sprains and strains, and foreign material in the eye [not embedded]) by any of the following techniques on the first and subsequent visits to a medical facility
  - o Applying an elastic bandage
  - o Applying nonprescription antiseptic
  - o Bandaging
  - o Drilling a fingernail or toenail to relieve pressure or draining fluid from a blister
  - o Removing foreign objects from a part of the body other than the eye by tweezers or other simple techniques
  - o Removing foreign objects from the eye by irrigation or other simple techniques
  - o Soaking
  - o Use of light wound closure techniques (strips, glue)
- Administration of tetanus immunizations
- Drinking of fluids to relieve heat stress
- Multiple use of nonprescription medication at nonprescription dose
- Removal to fresh air or one-time administration of oxygen after inhalation of chemicals without objective signs of exposure
- Hospitalization for observation when no medical treatment is rendered other than first aid
- Use of an eye patch, of a wrap or other nonrigid compression support that does not limit motion, of cold packs or heat treatments, of finger guards, of temporary immobilization devices while transporting an accident victim
- Use of massages that are not part of prescribed physical therapy

#### Declaration & Reporting:

FA should be declared according to the rules established by each CBU / BS / site.

FA cases are considered CBU level and **not included** in the monthly Wise Safety reporting.



#### 2.4.4.5 OTHER EVENTS (not classified as accidents)

##### 1 Near Miss

A near-miss is an event that could have led to an injury under unfavourable circumstances, such as occurring at another time or if a person had been present or if something or somebody had not prevented the injury, etc. (for example: a pallet falling from a pallet trolley, bursting of a valve or a pipe, sudden separation of a fluid supply, steam, etc.). In the case of a near miss, nobody has been injured

*Examples:* a person avoiding a heavy part falling beside him, a car accident where there was no injury...

##### Declaration & Reporting:

CBU/sites are strongly encouraged to record and investigate Near misses.

Near misses are considered CBU level and **not included** in the monthly Wise Safety reporting.

##### 2 Incident with property damage only:

Incident with property damage only is an event that led to Damage / Destruction /Loss of products, equipment or any other company property and where no one was in the situation to be injured and cannot be considered as a near miss

##### 3 Unsafe acts and unsafe conditions:

- Unsafe act (or behavior): acting in a hurry, lower vigilance, negation of the risk, absence of reactivity, disrespect of the procedures, bad analysis of the risks, bad working method, misuse of a tool, absence of individual protection
- Unsafe condition: obstruction of an access, bad organization, material in bad condition...

*For example :*

- A worker cleans up equipment without safety glasses, a person bends to go under a conveyor outside the pedestrian walkway, a person drives a car while calling on the phone: these are unsafe acts / behaviors
- A ladder is left in a corridor, a safety barrier is open, an electrical cabinet is open : these are unsafe conditions.

##### Declaration & Reporting:

CBU / sites are strongly encouraged to monitor unsafe acts and conditions. Unsafe acts and conditions are considered CBU level and **not included** in the monthly Wise Safety reporting

#### 2.4.5 KPI CARDS

Three KPI CARDS summarizing how accidents should be reported according to the category of accident are available on the following pages.

##### 2.4.5.1 KPI CARD 3: MONTHLY REPORTING OF FATAL ACCIDENTS

##### 2.4.5.2 KPI CARD 4: MONTHLY REPORTING OF LOST-TIME ACCIDENTS

##### 2.4.5.3 KPI CARD 5: MONTHLY REPORTING OF NON-LOST-TIME ACCIDENTS

## KPI CARD 3

## MONTHLY REPORTING OF FATAL ACCIDENTS


KPI	Fatal accidents
Unit	Number of accidents
Period	Monthly reporting at site level
Scope	<p>For the reporting of <b>fatal accidents</b>, the following categories of employees will be taken into account depending on the situation:</p> <p><b>Work-related fatal accident:</b></p> <ul style="list-style-type: none"> <li>✓ Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract.</b></li> <li>✓ People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Trainees (Interns) on internship, without labor contract with Danone;</li> <li>- Interims;</li> <li>- Agency / Third-party people</li> <li>- Contractors</li> </ul> </li> </ul> <p><b>Non-work-related fatal accidents (Off the job)</b></p> <ul style="list-style-type: none"> <li>✓ Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract.</b></li> </ul> <p><b>Fatalities of external people occurring as consequence of the professional activity conducted by Danone or its employees (External):</b></p> <ul style="list-style-type: none"> <li>- Explosion on Danone site</li> <li>- Collateral victims of road accident</li> <li>- ...</li> </ul>
Definition	<p>A fatal accident is an accident <b>leading to death.</b></p> <p>If a person is absent from work due to an injury and he/she dies as a consequence of that injury, the death should be classified as an occupational fatality and should be taken care of accordingly.</p>
Calculation rules	<p>The number of fatal accidents is the <b>sum of fatal accidents registered at the end of the period.</b></p> <p>Exceptional cases*:</p> <ul style="list-style-type: none"> <li>- <b>Employees working in Business Services</b> (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.</li> <li>- <b>Employees detached from their operational entity</b> and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity.</li> <li>- <b>Expatriate employees</b> must be counted only once, in the HOST entity they are working with and must be considered as employees with a permanent / indefinite contract.</li> </ul> <p><small>*Cf § 2.2.1 DETERMINE YOUR EMPLOYEES' SCOPE AS THE BASELINE FOR SAFETY REPORTING</small></p>

Examples	<div data-bbox="284 241 422 347"></div> <p>In January a permanent employee of a CBU died in a car accident as well as the driver of the opposite car.</p> <ul style="list-style-type: none"> <li>In the monthly reporting of January the CBU will report 1 fatal accident for permanent employees but will also report 1 fatal accident for Externals.</li> </ul> <div data-bbox="284 369 422 474"></div> <p>In March, an interims employee of a CBU's plant died from a heart attack during its work shift. After investigation, the heart attack was not work-related. The CBU will not report for this fatal accident in the safety reporting system / Airsweb.</p>
Source & evidences	<p><b>List of evidences for statutory auditors</b></p> <p>Local evidences based on the local processes implemented for accidents reporting</p> <p>Medical evidences of the accident (doctor certificate...)</p> <p>Death certificate</p>
Breakdown and related indicators	<p>Reporting of fatal accident is split by type of contract and by type of situation</p> <ul style="list-style-type: none"> <li>- Danoners : Permanent employees (work-related)</li> <li>- Danoners : Temporary employees (work-related)</li> <li>- Interims/Agency/3<sup>rd</sup> party agency/Trainees (work-related)</li> <li>- Danoners Off the job (non-work related)</li> <li>- Contractors</li> <li>- External</li> </ul>
Publication Audit	<p>This indicator is published internally/ externally and verified by statutory auditors</p>

## KPI CARD 4

## MONTHLY REPORTING OF LOST-TIME ACCIDENTS


<b>KPI</b>	Lost-Time accidents
<b>Unit</b>	Number of accidents
<b>Period</b>	Monthly reporting at site level
<b>Scope</b>	<p>For the reporting of <b>Lost-Time Accidents</b>, the following categories of employees will be taken into account depending on the situation:</p> <p><b>Work-related Lost-Time Accident:</b></p> <ul style="list-style-type: none"> <li>✓ Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract.</b></li> <li>✓ People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Trainees (Interns) on internship, without labor contract with Danone;</li> <li>- Interims;</li> <li>- Agency / Third-party people</li> <li>- Contractors</li> </ul> </li> </ul>
<b>Definition</b>	<p>A LTA is an <b>occupational injury whose consequences cause one or more calendar days of sick leave</b> (the day of the accident being excluded).</p> <p>The sick leave must be prescribed in writing by a doctor during the medical examination following the occurrence of the accident. Accident should be considered as a LTA if the injured person hasn't returned (or would not have returned) to work within the next 24 hours following the accident.</p> <p>Severe Lost-Time Accident is a Lost Time accident causing irreversible damage to the person's integrity (amputation, loss of sight...).</p> <ul style="list-style-type: none"> <li>• <b>For more details please refer to the LOST-TIME ACCIDENT DEFINITION (p. 31)</b></li> </ul>
<b>Calculation rules</b>	<p>The number of LTA is the <b>sum of Lost-Time Accidents registered at the end of the period.</b></p> <p><i>!/\ LTA should be declared according to the rules established by each CBU and WWBU.</i></p> <p><i>!/\ A Severe Lost-Time Accident is considered as a serious accident, the declaration should be managed according to the "Serious people-related accident management directive".</i></p> <p>Exceptional cases*:</p> <ul style="list-style-type: none"> <li>- <b>Employees working in Business Services</b> (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.</li> </ul> <p><i>!/\ Danone Places working hours:</i> are reported at corporate level : For Paris at Danone Place Paris , For Schiphol at Danone Place Schiphol and for Singapore at Danone Place Singapore.</p> <ul style="list-style-type: none"> <li>- <b>Employees detached from their operational entity</b> and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity.</li> <li>- <b>Expatriate employees</b> must be counted only once, in the HOST entity they are working with and must be considered as employees with a permanent / indefinite contract.</li> </ul> <p><small>*Cf § 2.2.1 DETERMINE YOUR EMPLOYEES'SCOPE AS THE BASELINE FOR SAFETY REPORTING</small></p>

<p><b>Examples</b></p>	 <p>In July, several accidents occurred in a CBU:</p> <p><b>[Accident 1]</b> A permanent employee cut his fingers and went to the nursery. He was sent to see a physician which prescribed him a sick-leave of 10 days to the employee.</p> <p><b>[Accident 2]</b> Another permanent employee lost consciousness in the train when commuting from home to work. He was prescribed a sick leave of 2 days.</p> <p><b>[Accident 3]</b> A temporary employee hit his head against a door jam and was sent to the nursery. He was applied compresses and went home on the advice of the nurse but came back to work the next day.</p> <p><b>[Accident 4]</b> A 3<sup>rd</sup> party employee's foot was crushed by a fork-lift. He was put on sick-leave for 2 months.</p> <p><b>[Accident 5]</b> A temporary employee based in the CBU office but actually belonging to the BS organization sprained his ankle while climbing stairs. He was off work for 2 weeks.</p> <p>➔ At the end of the month, the CBU will only report for the <b>[Accident 1]</b> and <b>[Accident 4]</b>. The <b>[Accident 2]</b> is non-work related, the <b>[Accident 3]</b> is not a LTA but a NLTA, and the <b>[Accident 5]</b> must be reported by the BS and not the CBU.</p>
<p><b>Source &amp; evidences</b></p>	<p><b>List of evidences for statutory auditors</b></p> <p>Local evidences based on the local processes implemented for accidents reporting</p> <p>Medical evidences of the accident (doctor certificate...)</p>
<p><b>Breakdown and related indicators</b></p>	<p>Reporting of Lost-Time Accidents is split by type of contract:</p> <ul style="list-style-type: none"> <li>- Danoners : Permanent employees</li> <li>- Danoners : Temporary employees</li> <li>- Interims/Agency/3<sup>rd</sup> party agency/Trainees</li> <li>- Contractors</li> </ul>
<p><b>Publication Audit</b></p>	<p>This indicator is published internally/ externally and verified by statutory auditors</p>

## KPI CARD 5

## MONTHLY REPORTING OF NON-LOST-TIME ACCIDENTS

KPI	Non-Lost-Time accidents
Unit	Number of accidents
Period	Monthly reporting at site level
Scope	<p>For the reporting of <b>Non-Lost-Time Accidents</b>, the following categories of employees will be taken into account depending on the situation:</p> <p><b>Work-related Non-Lost-Time Accident:</b></p> <ul style="list-style-type: none"> <li>- Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract.</b></li> <li>- People not having labor contract with Danone: <ul style="list-style-type: none"> <li>- Trainees (Interns) on internship, without labor contract with Danone;</li> <li>- Interims;</li> <li>- Agency / Third-party people</li> <li>- Contractors</li> </ul> </li> </ul>
Definition	<p>An NLTA is an <b>occupational injury occurring as the result of an accident, but which does not require a sick leave</b>, but leads either to restricted work or to medical treatment. This category of accident includes:</p> <p>❶ Restricted work case (RWC): RWC appears while an employee cannot perform one or more of the "routine activities"* of his/her job, or cannot work the full workday that he/she otherwise has been scheduled to work, as the result of an accident. *To qualify a NLTA as a RWC please refer to conditions detailed in NLTA definition</p> <p>/!\ Following RWCs should be classified as LTAs:</p> <ul style="list-style-type: none"> <li>- When the doctor prescribed a sick-leave, but the employee continues to work full or part-time</li> <li>- When employee can only work at less than 50% of the normal work day</li> </ul> <p>❷ Medical Treatment Case (MTC) : A MTC is an occupational injury which does not result in a lost time (LTA) or restricted work (RWC), but where medical treatment is required beyond simple first aid treatment. *To qualify a NLTA as a MTC please refer to conditions detailed in NLTA definition</p> <p>➔ <b>For more details please refer to the NON-LOST-TIME ACCIDENT DEFINITION (p. 31)</b></p>
Calculation rules	<p>The number of NLTA is the <b>sum of Non-Lost-Time Accidents registered at the end of the period.</b></p> <p>Exceptional cases*:</p> <ul style="list-style-type: none"> <li>- <b>Employees working in Business Services</b> (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.</li> <li>- <b>Employees detached from their operational entity</b> and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity.</li> <li>- <b>Expatriate employees</b> must be counted only once, in the HOST entity they are working with and must be considered as employees with a permanent / indefinite contract.</li> </ul> <p><small>*Cf § 2.2.1 DETERMINE YOUR EMPLOYEES' SCOPE AS THE BASELINE FOR SAFETY REPORTING</small></p>

<p>Examples</p>	<p>In April, several accidents occurred in a CBU:</p> <p> <b>[Accident 1]</b> A temporary employee hit his head against a pipe. He received a medical treatment beyond the application of compresses by the first aider and went home on the advice of the nurse. He came back to work the next day but was prescribed follow-up visits with the nurse.</p> <p><b>[Accident 2]</b> A permanent employee working on site for the BS, lost consciousness and was sent home by the nurse. The employee was back to work on the next day.</p> <p><b>[Accident 3]</b> An employee was walking in the pedestrian area and was bumped by a fork-lift doing a manoeuvre. The employee did not receive any treatment on site but was sent to the hospital to make an X-ray. The next day he was back to work.</p> <p><b>[Accident 4]</b> A truck driver had a car accident and sprained his ankle. As he was prohibited from driving for 2 weeks, the employee was reassigned in order to help preparing the order forms and worked full day.</p> <p><b>[Accident 5]</b> A sales 3<sup>rd</sup> party employee had a car accident and his head was violently shaken. He was sent to the hospital where he was prescribed a 5 days sick-leave. Despite the sick-leave the employee came back to work on the following day.</p> <p><b>[Accident 6]</b> A contractor cut himself while trying to restart the machine on which he was working. He received first treatments but needed to get his wound closed with stitches by a physician. The next day the contractor was back on site.</p> <p>→ At the end of the month, the CBU will only report <b>[Accident 1]</b>, <b>[Accident 4]</b> and <b>[Accident 6]</b> as NLTA. <b>[Accident 2]</b> must be reported by as NLTA the BS and not the CBU; <b>[Accident 5]</b> should be reported as a LTA and <b>[Accident 3]</b> is a First Aid Case, the visit to the hospital was solely for diagnostic and was not followed by any medical treatment nor any restricted work.</p>
<p>Source &amp; evidences</p>	<p><b>List of evidences for statutory auditors</b></p> <p>Local evidences based on the local processes implemented for accidents reporting</p> <p>Medical evidences of the accident (doctor certificate...)</p>
<p>Breakdown and related indicators</p>	<p>Reporting of Lost-Time Accidents is split by type of contract:</p> <ul style="list-style-type: none"> <li>- Danoners : Permanent employees</li> <li>- Danoners : Temporary employees</li> <li>- Interims/Agency/3<sup>rd</sup> party agency/Trainees</li> <li>- Contractors</li> </ul>
<p>Publication Audit</p>	<p>This indicator is not published but is verified by statutory auditors as it is used to calculate the Frequency rate 2 which is published</p>

## 2.5 HOW TO CALCULATE CALENDAR DAYS LOST FOR LOST-TIME ACCIDENTS

### 2.5.1 CALENDAR DAYS LOST DEFINITION

Calendar days lost are part of the calculation of severity rate which allows determining the severity of accidents occurring in a CBU / BS premises over a certain period of time (quarter, year...).

It corresponds to the total number of days lost during time period (month, year) because of Work accidents that have occurred within or before the time period considered.

In order to ensure relevant number of days lost are reported monthly, the following set of reporting rules must be applied:

- 1 Days Lost have to be reported as **calendar days lost** (week-ends, public holidays... are included)
- 2 **The day of the accident is not taken into account** in the total number of days lost
- 3 After 9 months of sick-leave due to an accident, days lost must no longer be reported
- 4 If the employee comes back to work and relapse, the days lost of the 2<sup>nd</sup> and following leaves must not be reported
- 5 If an employee can work more than 50% of a normal work day, his restrictive period should not be considered as lost work days. If an employee is working 49% or less than a normal work day, the equivalent number of lost work days should be considered in reporting.
- 6 Only Days Lost related to accidents should be reported in the system. Days Lost due to sick-leave for ill-ness or other reasons for absences must not be reported with the safety reporting.
- 7 When there is a fatal accident, 365 lost days must be reported over 12 months period following the date of the fatal accident.

### 2.5.2 KPI CARDS

A KPI CARD summarizing how Calendar Days Lost should be calculated is available on the following pages.

#### **2.5.2.1 KPI CARD 6: CALCULATION OF MONTHLY CALENDAR DAYS LOST**



## KPI CARD 6

## CALCULATION OF MONTHLY CALENDAR DAYS LOST

KPI	Calendar Days Lost
Unit	Number of calendar days
Period	Monthly reporting at site level
Scope	<p>The following scope of employees will be taken into account to calculate this indicator.</p> <p><b>INCLUDED:</b></p> <ul style="list-style-type: none"> <li>Danone employees who have a <b>labor contract with Danone: permanent and temporary, full and part-time contract</b> (including trainees with labor contract with Danone)</li> </ul> <p><b>EXCLUDED:</b></p> <ul style="list-style-type: none"> <li>Danone employees who have a labor contract with Danone (permanent and temporary, full and part-time) but who are <b>absent for more than 9 months</b>, whether they are paid or not (e.g. sabbatical leave, long-term leave to follow a degree, long time illness for more than 9 months).</li> <li>People not having labor contract with Danone: <ul style="list-style-type: none"> <li>Trainees (Interns) on internship, without labor contract with Danone;</li> <li>Interims;</li> <li>Agency / Third-party people</li> <li>Contractors</li> </ul> </li> </ul>
Definition	Total number of days lost during time period (month, year) because of Work accidents that have occurred within or before the time period considered.
Calculation rules	<p>For the reporting of <b>Days Lost</b>, the following calculation rules should be applied:</p> <ol style="list-style-type: none"> <li>Days Lost have to be reported as <b>calendar days lost</b> (week-ends, public holidays... are included)</li> <li><b>The day of the accident is not taken into account</b> in the total number of days lost</li> <li>After 9 months of sick-leave due to an accident, days lost must no longer be reported</li> <li>If the employee comes back to work and relapse, the days lost of the 2<sup>nd</sup> and following leaves must not be reported</li> <li>If an employee can work more than 50% of a normal work day, his restrictive period should not be considered as lost work days. If an employee is working 49% or less than a normal work day, the equivalent number of lost work days should be considered in reporting.</li> <li>Only Days Lost related to accidents should be reported in the system. Days Lost due to sick-leave for illness or other reasons for absences must not be reported with the safety reporting.</li> <li>When there is a fatal accident, 365 days lost must be reported in the month the accident occurred.</li> </ol> <p>Exceptional cases*:</p> <ul style="list-style-type: none"> <li><b>Employees working in Business Services</b> (CBS, RBS, WBS) must be reported under Business Services entities specifically created for this population.</li> <li><b>Employees detached from their operational entity</b> and working for another operational entity must be reported according to their original operational entity in the corresponding reporting entity.</li> <li><b>Expatriate employees</b> must be counted only once, in the HOST entity they are working with and must be considered as employees with a permanent / indefinite contract.</li> </ul> <p><small>*Cf § 2.2.1 DETERMINE YOUR EMPLOYEES' SCOPE AS THE BASELINE FOR SAFETY REPORTING</small></p>

An employee had an accident on the 15<sup>th</sup> of January. He was put on sick-leave for 40 days.

The CBU safety Manager should be reporting as following:

- January : 1 LTA reported and 16 days lost (between the 16<sup>th</sup> and the 31<sup>st</sup> of January)
- February : 24 days reported

During the month of March, a CBU had 3 LTAs.

- One LTA occurred on the 2<sup>nd</sup> of March and caused a sick-leave from the 3<sup>rd</sup> to the 10<sup>th</sup> of March.
- One LTA occurred on the 21<sup>st</sup> of March and caused a sick leave from 22<sup>th</sup> of March to the 15<sup>th</sup> of May.
- One LTA occurred on the 11<sup>th</sup> of March and caused a sick-leave from the 12<sup>th</sup> of March to the 30<sup>th</sup> of June.

The safety reporting manager will report the following days lost:

	MARCH	APRIL	MAY	JUNE
LTA 1	8 days lost			
LTA 2	10 days lost	30 days lost	15 days lost	
LTA 3	20 days lost	30 days lost	31 days lost	30 days lost
TOTAL	38 days lost	60 days lost	46 days lost	30 days lost

**List of evidences for statutory auditors**

Official medical declaration of sick-leave

Other medical evidences

HR accident and sick-leave declaration

**Recurrent ISSUES identified:**

- Days lost related to an accident are all entered in the same month instead of being reported on each month the employee was on sick leave.
- The day of the accident is included in the number of days lost

By type of contract:

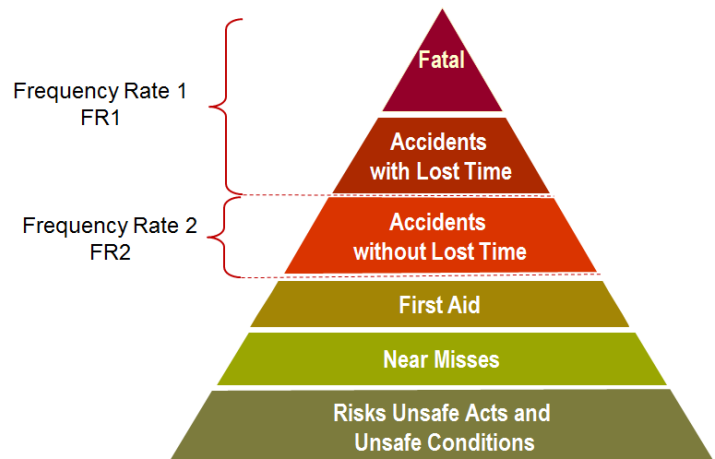
- Permanent employees
- Temporary employees

This indicator is used to calculate the gravity rate.

This rate is published internally/ externally and verified by statutory auditors.

## 2.6 SAFETY KEY PERFORMANCE INDICATORS

Safety Key Performance Indicators are essential to monitor Danone performance in terms of safety management. These indicators are calculated based on indicators defined above: Accidents, Working Hours and Calendar Days lost.



### 2.6.1 FREQUENCY RATE 1 (FR1) DEFINITION

This rate can be calculated for any time period (month, year) and gives a measure of the number of accidents with lost time per 1,000,000 hours worked.

Calculations of Frequency Rate 1 are provided for the whole of the following categories of people: Danoners and Interims, trainees on internship and 3rd party agency employees.

$$FR1 = \frac{[\text{Number of LTA} + \text{Number of fatal accidents}] * 1'000'000}{[\text{Number of man-hours worked on the period considered}]}$$

### 2.6.2 FREQUENCY RATE 2 (FR2) DEFINITION

This rate can be calculated for any time period (month, year) and gives a measure of the number of accidents without lost time per 1,000,000 hours worked.

Calculations of Frequency Rate 2 are provided for the whole of the following categories of people: Danoners and Interims, trainees on internship and 3rd party agency employees.

$$FR2 = \frac{[\text{Number of NLTA}] * 1'000'000}{[\text{Number of man-hours worked on the period considered}]}$$

### 2.6.3 SEVERITY RATE (SR) DEFINITION

Also called Gravity Rate (GR), this rate can be calculated for any time period (month, year) and gives a measure of the average number of days lost per 1000 hours worked.

Calculations of Gravity Rate are provided for the whole of the following categories of people: Danoners and Interims, trainees on internship and 3rd party agency employees.

$$GR = \frac{[\text{Number of Days lost}] * 1'000}{[\text{Number of man-hours worked on the period considered}]}$$

### 3. REPORTING CAMPAIGN PROCESSES AND CONTACTS

#### 3.1 REPORTING CALENDAR AND PROCESSES

##### 3.1.1 MONTHLY SAFETY REPORTING

The safety reporting is done on a monthly basis. Reports need to be filled once a month during the opening period of the reporting section (from the 1st to the 10th of the month)\*. The reporting period is followed by the WBU validation period. Once validation is done, the WBS Safety Manager is able to consolidate the monthly data.

Example on March 2017 :

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Month to report : February

Reporting period  
 WBU validation period

Figure 4 - Example of a reporting period

*\*All information about the technical aspect of safety reporting can be found in the Airsweb UserGuide.*

##### 3.1.2 DATA QUALITY REVIEW

With the aim of ensuring monthly data quality and of understanding the main evolutions and trends of frequency rates, data quality review is performed following the first half-year of reporting.

This data quality review is coordinated with the social reporting periods since headcount information are necessary in order to perform consistency checks on safety figures. As social reporting campaigns are only performed on a bi-annual basis, the most relevant period to perform these tests is at Q2. If social reporting campaigns are to be carried out on a quarterly basis, then it may be possible to do a data quality review at Q3 which might be more relevant to anticipate annual data consolidation.

Figures reported on YTD Q2 (January to June) are gathered and are subjected to a full set of tests / consistency checks (refer to 4.2.1 Controls performed at company level) done by the WBS. Once all figures have been checked, entities with unexplained variations or inconsistent data are contacted in order to provide corrections and/or explanations (refer to 4.3.2 Providing qualitative inputs).

This process allows identifying a certain number of errors, evaluating the level of understanding of safety definitions and their application, and finally gathering valuable inputs and comments on the variation of data for the annual consolidation (refer to 3.1.4 Annual safety closing and consolidation)

There is no defined process for data quality reviews as it depends on the urgency of the situation and the number of entities to contact. In the previous years, entities received an Excel form with their data. They had to fill it with their comments and provide post-closure change requests forms in case of corrections. The WBS Safety Reporting Manager was then in charge of performing corrections and consolidate data using comments provided.

### 3.1.3 GRENELLE II AUDIT PROCESS

Since 2012, the article 225 published with the French Grenelle II law requires for some companies (meeting particular criteria) to publish specific extra-financial information in their annual reports. Information on environmental and social consequences of business activities as well as commitments toward sustainability must be disclosed.

Hence by this law, Danone must report on the consolidated financial scope which includes all its international subsidiaries. Being subjected to this law means the company must:

- Communicate on all information required in the annual report. It includes the number of fatal accidents and Lost-Time accidents, the frequency rates (FR1 and FR2) and the gravity rate.
- Get data verified by an independent third party body (statutory auditors) which delivers :
  - A certificate of presence: certifies all data are correctly reported and are aligned with the law requirements.
  - A moderate opinion on the truthfulness of data communicated

In the context of the French Grenelle II law and the verification of data by statutory auditors, a sample of entities is audited each year on social, safety & environmental figures and on reporting processes. For the statutory auditors, the purpose of these audits is:

- ✓ To evaluate 20% of Danone scope for each indicator
- ✓ Check that entities comply with the Company internal procedures
- ✓ Validate that data are based on reliable calculation procedures and information sources
- ✓ Ensure annual data are free from material misstatements
- ✓ Deliver an audit report presenting key findings and main recommendations

The audits are performed at CBU / BS level and at site level and are carried out with a double objective: process review and data validation.

#### PROCESS REVIEW: How are data obtained?

##### General

- Understanding of Company procedures and methodology
- Organization (departments concerned)
- Inclusion of significant events occurred during the year.

##### Scope

- Consistency of the scope and criteria with Company procedures.

##### Internal controls and tests of consistency

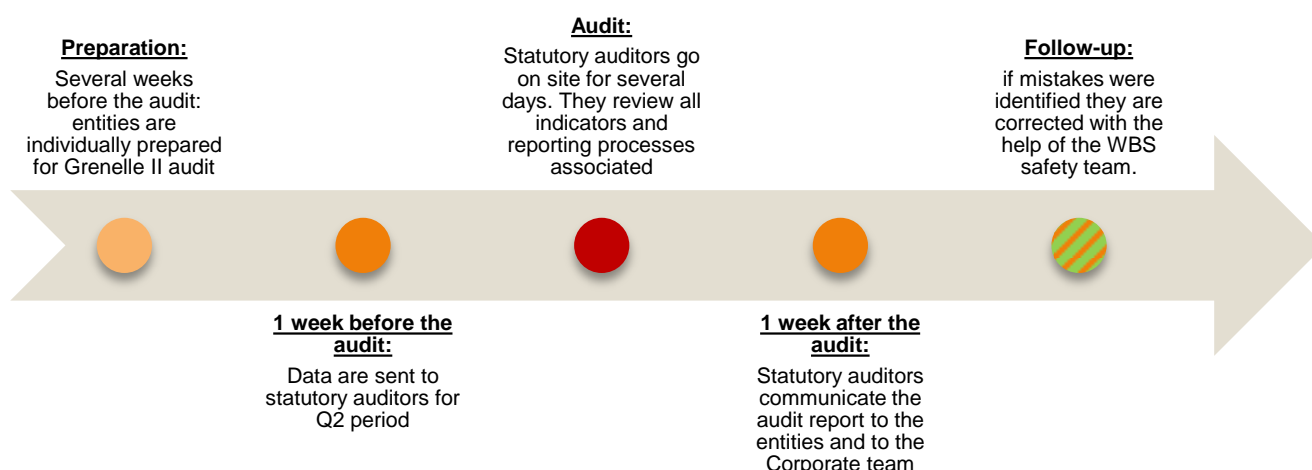
- Internal control process and compliance with Company procedures,
- Analytical review (evolution of data compared to previous year)
- Consistency check with local supporting evidence of consolidated annual reported data.

#### DATA VALIDATION: Are data correct?

**Evaluation of reliability of supporting evidence** depending on its nature (local reporting tools, excel sheets, hand notes, internal technical report),

**Evaluation of local use and internal control level** (data followed by another direction or by the general direction, frequency of reporting...)

**Verification of calculation** (sums, ratios, formulae) of the consolidated data and tests on detailed data on a sample basis.



**Figure 5 - Example of process for Grenelle II audit**

This process should be seen as a process of continuous improvement for entities but also for teams at the WBS level.

### 3.1.4 ANNUAL SAFETY CLOSING AND CONSOLIDATION

The purpose of the annual consolidation is to perform final tests on safety figures in order to have a robust set of data for the calculation of Management short-term incentives. In addition to this internal process, the annual consolidation is also carried out within the framework of the Grenelle II process and the validation of the annual data by the statutory auditors.

Annual figures are subjected to a full set of consistency checks very similar to the ones done as part of data quality reviews. Once all figures have been checked, entities with unexplained variations or inconsistent data are contacted in order to provide corrections and/or explanation. Contrary to half-year data quality review, timing is much shorter and much more intensive. Final comments / corrections are collected to consolidate all data and be able to transmit a final set of data to statutory auditors.

Statutory auditors will in turn perform tests on data. Their objective is to validate final figures for each CBU / BS and understand significant gaps. Results of these tests will be discussed during a review meeting and will be explained with all comments provided by entities. If some unexplained variations remain, entities will be urgently contacted in order to provide clarifications.

Again there is no defined process for the annual consolidation because it mainly depends on the number of unexplained variations / inconsistent data identified and on the number of entities to contact. However, there is a typical calendar applied for the annual consolidation. To give an idea of the standard calendar used for the annual review, here is the calendar applied for 2016 annual consolidation performed in January 2017:

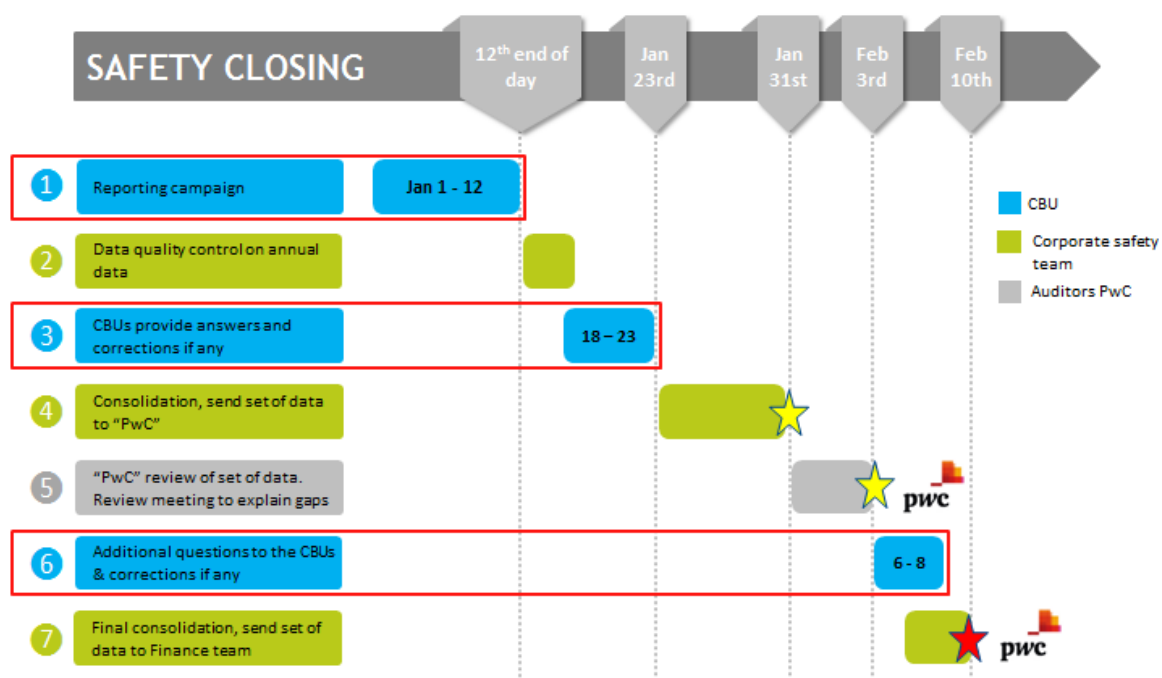


Figure 6 - Annual consolidation of 2016 planning on January – February 2017

### 3.2 ROLES AND RESPONSABILITIES

Below a reminder of roles and responsibilities of the various contributors to the monthly safety reporting:

PROFILES	DESCRIPTION
<b>WISE CONTRIBUTOR</b>	Is declared at site level Is responsible for collecting the information and inputting them in Danone safety reporting tool / Airsweb
<b>WISE ADMINISTRATOR</b>	Is declared at CBU / BS level Is in charge of validating the monthly CBU / BS report thus acknowledging that the CBU / BS data is correct and can be consolidated in the Company reporting
<b>CBU / CBS HRD</b>	Is declared at CBU / CBS level. Is the ultimate responsible for the safety results of the CBU / CBS
<b>WBU SAFETY MANAGER</b>	Is declared at WBU level Is responsible for the final validation of the WBU before the consolidation and publication of data.
<b>WBS SAFETY REPORTING MANAGER</b>	Is in charge of the global consolidation of the information.

## 4. REPORTING AND DATA QUALITY

### 4.1 OWNERSHIP AND INTERDEPENDANCE OF SAFETY INDICATORS

Safety indicators are interdependent as they are all involved, in one way or another, in the calculation of the frequency rates and the gravity rate. A mistake in data entry or a miscalculation automatically impacts the safety rates and the Company figures. Depending on the size of the CBU / BS it can greatly impact the Company figures and jeopardize the publication of safety figures.

Any person involved in the safety reporting becomes the owner of the indicator(s) she / he is providing and/or validating. She / he is therefore responsible for the proper application of the calculation methods and definitions for all indicators reported for safety. Additionally, the WISE administrator, in charge of data validation, must be able to explain the variation of indicators and to provide qualitative inputs during data quality reviews and annual consolidation.

In this reporting protocol, safety contacts are provided with all necessary elements to correctly apply definitions and will be provided some tips to implement internal control procedures on their data (optional).

### 4.2 ENSURING DATA QUALITY AT COMPANY LEVEL AND LOCAL LEVEL

#### 4.2.1 CONTROLS PERFORMED AT COMPANY LEVEL

As part of its data quality reviews and annual consolidation processes, the WBS Safety Team has developed a set of tests / consistency checks in order to analyze the data variation from one year to another and to ensure consistency of safety data with social data. Majority of tests are performed on data at CBU level except for some tests on working hours done at site level.

It is important to note that any accident occurring on Danone's sites is subject to local investigation and to a validation process which involves the WBU Safety Officers, the penultimate level of validation in the hierarchical organization of safety. WBU Safety officers are required to do a final validation of their accidents figures during the annual consolidation. Therefore tests performed on accidents are mostly done with the objective of collecting qualitative inputs, identifying large contributors and major trends, rather than identifying mistakes.



### List of tests performed on safety indicators

<b>WORKING HOURS</b>	<p>Cross-tests are done between data reported in Magnitude and WISE on YTD Q2 (Jan - June) and YTD Q4 (Jan - Dec) periods:</p> <ul style="list-style-type: none"> <li>- Number of working hours per day per employee is between 5 and 11h</li> <li>- Variation between WISE and Magnitude working hours is between +25% and -25%</li> <li>- Headcount variation year N-1/N vs. WISE working hours variation year N-1/N</li> </ul> <p>Tests are also done on variation</p> <ul style="list-style-type: none"> <li>- Variation of year N-1/N is between +20% and -20%</li> <li>- Variation of year N-1/N is between +5% and -5% for large contributors (&gt;1% of total company value)</li> <li>- Variation between Q4 and Q2 working hours is between 90% and 120%</li> </ul> <p>Some tests are also done at site level:</p> <ul style="list-style-type: none"> <li>- Monthly working hours are between +25% and -25% of average monthly working hours</li> <li>- Variation of year N-1/N is between +30% and -30%</li> </ul>
<b>LTA</b>	<ul style="list-style-type: none"> <li>- If number of LTA is &gt; 10, CBU / BS is a large contributor and must provide inputs</li> <li>- Variation of year N-1/N of number of LTA is between +5 and -5</li> </ul>
<b>NLTA</b>	<ul style="list-style-type: none"> <li>- Variation of year N-1/N of number of NLTA is between +75% and -75%</li> <li>- If number of NLTA is &gt; 10 CBU / BS is a large contributor and must provide inputs</li> <li>- Variation of year N-1/N of number of LTA is between +5 and -5</li> </ul>
<b>DAYS LOST</b>	<ul style="list-style-type: none"> <li>- If the number of fatal accidents and LTA is = 0 then days lost should be equal to 0</li> <li>- If the number of fatal accidents and LTA is &gt; 0 then days lost should be &gt; 0</li> <li>- If the number of fatal accident is &gt; 0 then days lost should be &gt;365</li> <li>- If number of fatal accident is = 0 and number of LTA is &gt; 0 then days should be &lt; 100</li> <li>- Average number of days lost per accident should be &lt; 40</li> </ul>
<b>FREQUENCY RATES</b>	<ul style="list-style-type: none"> <li>- Frequency rate variation year N-1/N is between +50% and -50%</li> <li>- Specific focus on large contributors, FR of CBU / BS is &gt; FR Company</li> </ul>
<b>GRAVITY RATE</b>	<ul style="list-style-type: none"> <li>- Gravity rate variation year N-1/N is between +50% and -50%</li> <li>- Specific focus on large contributors, GR of CBU / BS is &gt; GR Company</li> </ul>

*/!\ This list of tests is non-exhaustive and is given for information / inspiration. Entities are not obliged to implement these tests but are strongly encouraged to do so.*

#### 4.2.2 CHECKING DATA AT CBU LEVEL

As contributors to the figures of Danone Company, CBUs / BS are encouraged to implement internal control processes for compliance with the Company procedures. Doing so will enable CBUs / BS to anticipate for the data quality reviews as well as for the annual consolidation process.

As each local situation is unique, several tools are available for CBUs / BS to control their data. If a CBU / BS want to implement a control process, the WBS Safety team can also provide support in the implementation of such a process at their local level.

##### 4.2.2.1 USING AIRSWEB EXTRACTION AND PIVOT TABLES

It is possible to extract data from Airsweb system (Refer to Airsweb UserGuide, 2.7 Extraction of data). Using Airsweb extraction allows performing tests on a high level of granularity because it provides the global figures at site level but also figures split by categories of employees for each indicator.



From the raw extraction it is very easy to generate a pivot-table which will allow visualizing and playing with data at CBU / BS or site level.

From this pivot-table, a second table can be built on a new sheet by using the =VLOOKUP() formula. This formula allows looking for data in the pivot-table and making them appear in the selected cells of the new table.

For tests, basic functions used are: =SUMIF(), =SUMIFS(), =IF(), =IFS(), =IFERROR(), =AND() and =OR().

System MS ID	WBU/WBS	CBU/CBS	SiteType	Cluster	Region	GeographicalZone	
690 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
695 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
699 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
826 DAIRY	DAIRY ARGENTINA	Factory	South Cone	AMERICAS	LATAM	Arge	
681 DAIRY	DAIRY ARGENTINA	Sales Office	South Cone	AMERICAS	LATAM	Arge	
697 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
467 DAIRY	DAIRY ARGENTINA	Factory	South Cone	AMERICAS	LATAM	Arge	
694 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
809 DAIRY	DAIRY ARGENTINA	Headquarters	South Cone	AMERICAS	LATAM	Arge	
700 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
693 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
689 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
696 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
691 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
692 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
702 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
701 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	
698 DAIRY	DAIRY ARGENTINA	Warehouse	South Cone	AMERICAS	LATAM	Arge	

Figure 7 - Example of Airsweb extraction

Étiquettes de lignes	Somme de Fatal Accident (Total)	Somme de Accident With Lost Time (Total)	Somme de Accident Without Lost Time (Total)	Somme de Number Of Working Hours Per Month (Total)	Somme de Number Of Calendar Days Lost (Total)
DAIRY ARGENTINA	0	0	3	666445	62
DAIRY ARGENTINA   ARG - BAHIA BLANCA   WAR	0	0	0	3662	0
DAIRY ARGENTINA   ARG - BUENOS AIRES 3   HQ	0	0	0	17464	0
DAIRY ARGENTINA   ARG - BUENOS AIRES 3   SAL	0	0	1	148570	62
DAIRY ARGENTINA   ARG - BURZACO   WAR	0	0	0	22286	0
DAIRY ARGENTINA   ARG - CORDOBA   WAR	0	0	0	7265	0
DAIRY ARGENTINA   ARG - CORRIENTES   WAR	0	0	0	3536	0
DAIRY ARGENTINA   ARG - GENERAL RODRIGUEZ 2   WAR	0	0	2	164496	0
DAIRY ARGENTINA   ARG - LONGCHAMPS   FAC	0	0	0	193471	0
DAIRY ARGENTINA   ARG - LONGCHAMPS   WAR	0	0	0	56959	0
DAIRY ARGENTINA   ARG - MAIPU   WAR	0	0	0	6534	0
DAIRY ARGENTINA   ARG - MAR DEL PLATA   WAR	0	0	0	7379	0
DAIRY ARGENTINA   ARG - NEUQUEN   WAR	0	0	0	5089	0
DAIRY ARGENTINA   ARG - PARANA   WAR	0	0	0	3935	0
DAIRY ARGENTINA   ARG - PROVINCIA DE BUENOS AIRES   FAC	0	0	0	6569	0
DAIRY ARGENTINA   ARG - RIO CUARTO   WAR	0	0	0	2679	0
DAIRY ARGENTINA   ARG - ROSARIO   WAR	0	0	0	9310	0
DAIRY ARGENTINA   ARG - SAN JUAN   WAR	0	0	0	2431	0
DAIRY ARGENTINA   ARG - SAN MIGUEL DE TUCUMAN   WAR	0	0	0	4810	0
<b>Total général</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>666445</b>	<b>62</b>

Figure 8 - Example of a pivot-table created from an Airsweb extraction

#### 4.2.2.2 USING MICROSTRATEGY EXTRACTION

Microstrategy dashboards can be accessed here\*: <http://wedcb521.frmon.danet/microstrategy/asp/Main.aspx>

\*For more details on the technical aspect of Microstrategy please refer to Airsweb technical guide, 3. Dashboards.

With Microstrategy it is possible to visualize monthly data of all CBUs / BS either at CBU / BS level or site level. Among dashboards available, there are two reports which are very useful in order to control data.

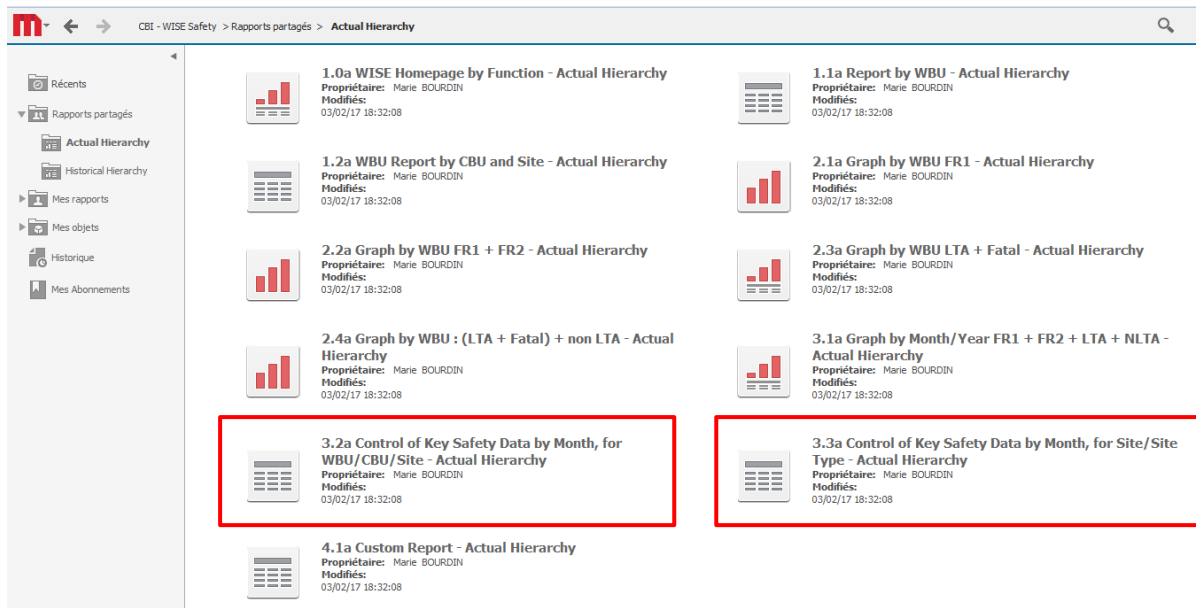


Figure 9 - Dashboards available in Microstrategy tool

- If using the “3.2a Control of Key Safety Data by Month, for WBU/CBU/Site” report:

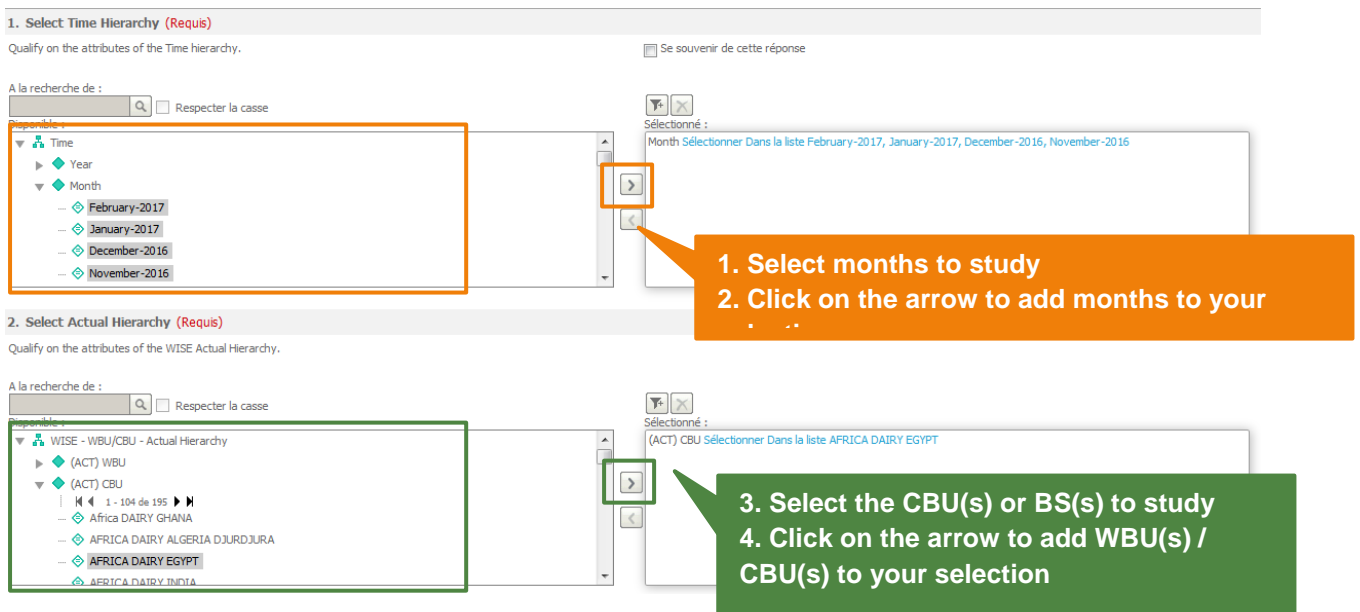
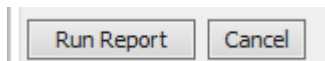


Figure 10 - 3.2a Dashboard browser

5. Click on run report



6. Check your monthly data.

The report automatically opens on the monthly working hours but it is possible to use the scrolling lists in order to see other indicators. The system is automatically performing basic tests on data which will help the users identify inconsistent data.

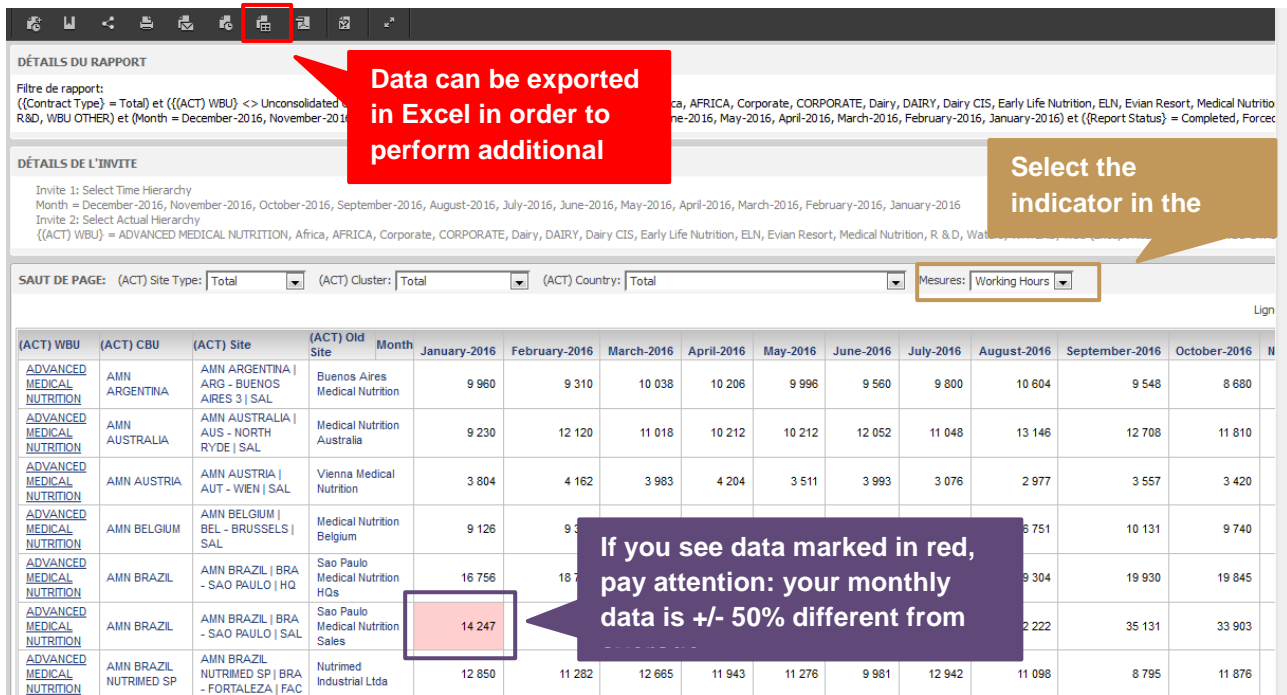


Figure 11 - 3.2a Dashboard data extraction

- If using the “3.3a Control of Key Safety Data by Month for Site/Site Type” report:

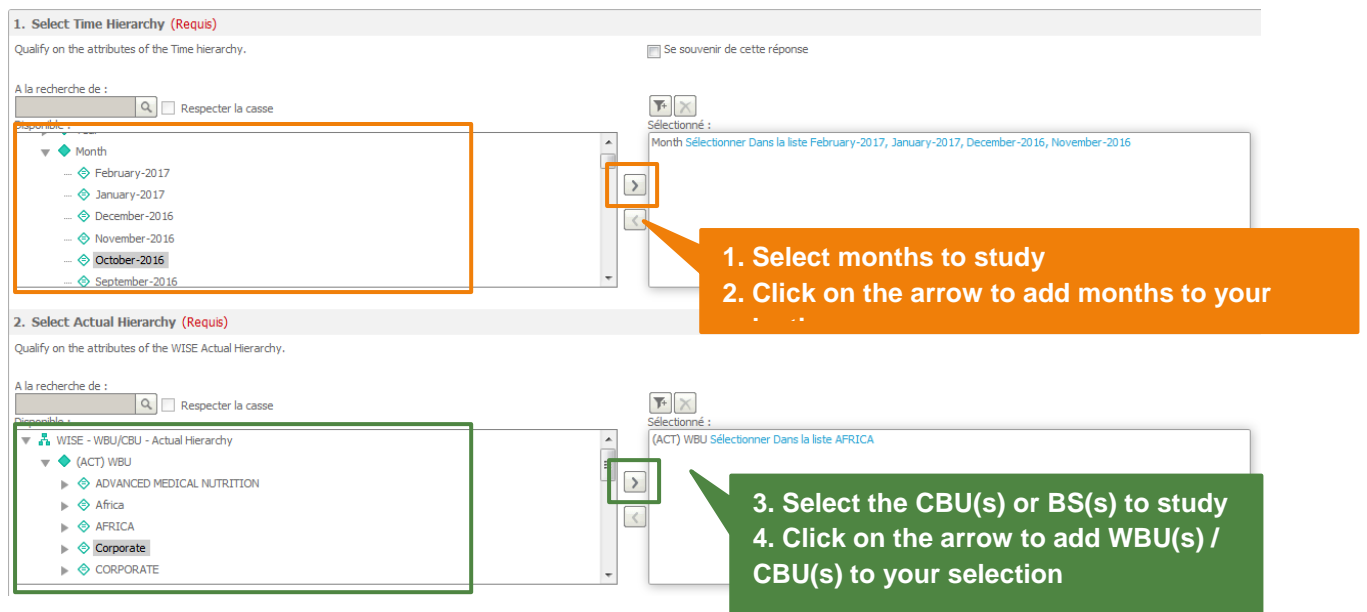


Figure 12 - 3.3a Dashboard browser

- Click on run report

Run Report

Cancel

- Check your monthly data.

The report automatically displays all indicators for each site of the CBU / BS and it is possible to use the scrolling lists in order to change the display. Again, the system is automatically performing basic tests on data which will help the users identify inconsistent data.

**Data can be exported in Excel in order to perform additional**

**All key safety data for a site by**

**It is possible to check if days lost are reported in case there was an LTA or**

**If you see data marked in red, pay attention: your monthly data is +/- 50% different from**

(ACT) Old S	(ACT) Site Type	Mesures	Month	January-2016	February-2016	March-2016	April-2016	May-2016	June-2016	July-2016	August-2016	September-2016	October-2016	November
Aldia	Factory	Fatal		0	0	0	0	0	0	0	0	0	0	0
Aldia	Factory	LTA		0	0	0	0	0	0	0	0	0	0	0
Aldia	Factory	LTA + Fatal		0	0	0	0	0	0	0	0	0	0	0
Aldia	Factory	NLTA		0	0	0	0	0	0	0	0	0	0	0
Aldia	Factory	Working Hours		25 574	27 730									
Aldia	DAIRY SPAIN   ESP - ALDAYA   FAC	Factory	FR1	0,00	0,00	0,00	0,00	0,00	0,00	36,22	35,55	0,00	0,00	
Aldia	DAIRY SPAIN   ESP - ALDAYA   FAC	Factory	FR2	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Aldia	DAIRY SPAIN   ESP - ALDAYA   FAC	Factory	FR1 + FR2	0,00	0,00	0,00	0,00	0,00	0,00	36,22	35,55	0,00	0,00	
Aldia	DAIRY SPAIN   ESP - ALDAYA   FAC	Factory	Days Lost	41	29	31	22	0	0	25	38	18	0	
Aldia	DAIRY SPAIN   ESP - ALDAYA   FAC	Factory	Gravity Rate	1,634	1,079	1,072	0,838	0,000	0,000	0,906	0,906	0,906	0,906	
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	Fatal	0	0	0	0	0	0	0	0	0	0	
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	LTA	0	0	0	0	0	0	1	1	0	0	
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	LTA + Fatal	0	0	0	0	0	0	1	1	0	0	
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	NLTA	0	0	0	0	0	0	0	0	0	0	
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	Working Hours	25 227	25 500	27 757	26 116	25 584	24 548	20 779				
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	FR1	0,00	0,00	0,00	0,00	0,00	40,74	48,13				
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	FR2	0,00	0,00	0,00	0,00	0,00	0,00	0,00				
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	FR1 + FR2	0,00	0,00	0,00	0,00	0,00	40,74	48,13				
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	Days Lost	31	29	31	30	31	35	47				
Paret	DAIRY SPAIN   ESP - PARETS DEL VALLES   FAC	Factory	Gravity Rate	1,229	1,137	1,117	1,149	1,212	1,589	2,262	1,895	1,193	2,127	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	Fatal	0	0	0	0	0	0	0	0	0	0	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	LTA	0	0	0	0	0	1	0	0	0	1	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	LTA + Fatal	0	0	0	0	0	1	0	0	0	1	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	NLTA	0	0	0	0	0	0	0	0	0	0	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	Working Hours	23 556	25 896	26 985	25 045	25 245	24 235	24 415	24 165	24 902	24 559	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	FR1	0,00	0,00	0,00	0,00	0,00	41,28	0,00	0,00	0,00	40,72	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	FR2	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	FR1 + FR2	0,00	0,00	0,00	0,00	0,00	41,28	0,00	0,00	0,00	40,72	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	Days Lost	0	0	0	0	0	2	14	0	0	4	
Tres Cantos	DAIRY SPAIN   ESP - TRES CANTOS   FAC	Factory	Gravity Rate	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	Fatal	0	0	0	0	0	0	0	0	0	0	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	LTA	0	0	0	0	0	0	0	0	0	0	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	LTA + Fatal	0	0	0	0	0	0	0	0	0	0	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	NLTA	0	0	0	0	0	0	0	0	0	0	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	Working Hours	85 823	87 529	35 815	4 565							
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	FR1	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	FR2	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
HEADQUARTER	DAIRY SPAIN   ESP - BARCELONA 3   HQ	Headquarters	FR1 + FR2	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	

Figure 13 - 3.3a Dashboard data extraction

⚠ Contrary to Airsweb extraction, the split of indicators by categories of employees is not available in Microstrategy.

## 4.3 PERFORMING CORRECTIONS AND PROVIDING QUALITATIVE INFORMATION

### 4.3.1 POST-CLOSURE CHANGE REQUEST

When a modification in the system is needed, a request must be sent to the relevant WBU safety officers or directly to the WBS Safety Team (WBU Safety Officers and CBU HR Director in copy).

The modification(s) required have to be detailed in a post-closure change request form. Information must be filled for the categories of employees and indicators concerned indicating: **old value => new value**. The WBU Safety Officers or the WBS Safety Reporting Manager will then assess the nature of the change and reopen the report. Once the report is reopened, the CBU / BS can directly perform the change in the system, submit and validate the report. Otherwise, the WBS Safety Reporting Manager will directly perform corrections.

Post-Closure Changes may occur when:

- An accident is requalified following a detailed investigation or judgement of the local health and safety organization. (i.e.: Requalification may be a change of category from work accident to non-work accident or vice versa, LTA to NLTA or vice versa, NLTA to First aid or vice versa,)
- Hours declared require adjustment. This may be the case with declaration of interim hours, the collection of which may arrive after month closure, or when changes of headcount perimeter are not communicated and reported in time within the CBU / BS (eg outsourcing decisions)
- Miscalculation is identified and need to be corrected.

### 4.3.2 PROVIDING QUALITATIVE INPUTS

In order to have full visibility on what happens locally and to be able to explain the major trends for all subsidiaries, it is very important for the WBS Safety Team to collect qualitative inputs in addition to monthly figures. This is also a mean to ensure good control of the numbers by CBUs / BS. These qualitative inputs are also used during the annual review of safety figures by statutory auditors. It allows explaining variations auditors could identify and guarantee the good control of safety figures.

CBUs / BS have the possibility to provide qualitative information directly in the monthly report (comments box). Comments in the system are often provided to explain a major change compare to previous month, to explain an accident's context, to detail the days lost allocation to previous accidents...

Qualitative information on half-year trends or annual trends are collected during the data quality review and the annual consolidation processes. Following controls performed on data, entities with unexplained variation are contacted in order to provide correction and / or explanation.

In order to improve the data quality review processes and to avoid too many returns between the WBS team and the CBU / BS, here are some examples of comments we are expecting:

Question sent to the CBU	CBU / BS answers	
Significant decrease in the number of LTA and thus days lost, are you able to explain this decrease? (Specific actions implemented...) If there is an error please send corrections	"Based on incident analysis 2016, during June - August 12 accidents (4 LTAs, 8 NLTAs) have occurred at this period. To reduce number of incident 2016 at same period, the CBU has focused on 4 element safety focus (Pinched point, working at height, interaction forklift between personnel, chemical handling. Result of this safety focus, during period June-August 2016 only 1 incident occurred with 7 days of day lost"	GOOD COMMENT
Number of LTA has decreased compared to YTD Q3 2015, impacting frequency rate, please check number of LTA and explain the decrease	"Great results in Operations & sales this year"	INSUFFICIENT COMMENT
August working hours are quite low compared to other months, can you confirm the data and explain the variation?	"Every year in august working hours decrease due to holidays (I've checked previous years, it's the same level of variations)"	GOOD COMMENT



## 5. SPECIFIC FOCUS ON BUSINESS SERVICES REPORTING PROCESS

With One Danone implementation, the safety reporting tool has been adapted in order to allow the reporting of Business Services population apart from the CBU population. Specific entities were created in order to allow the reporting of Business Services population safety figures.

In accordance with this new reporting organization, new rules have been defined regarding the reporting of the population working in Business Services.

### 5.1.1 BS REPORTING IS CROSS FUNCTION

The reporting of Business Services population must be done cross function. It means the reporting contact in charge of reporting safety for a Business Services must include all employees working in the BS either they are working for IS/IT, Finance, HR or General Secretary.

### 5.1.2 BS REPORTING IS DONE AT ANY LEVEL OF THE ORGANIZATION

The reporting of Business Services population must include employees working at all level of the organization (CBS / RBS / WBS).

### 5.1.3 BS REPORTING IS DONE BASED ON PHYSICAL LOCATION OF EMPLOYEES

In safety reporting, Business Services reporting entities correspond to the 30 initial clusters which are country clusters. In some functions, it was decided to increase or reduce the number of clusters (see example below).

In order to be sure safety of Business Services employees is correctly reported, Business Services employees must be reported according to the country cluster for which they work. If employees are spread over several sites, they will be reported under the cluster to which these sites are attached.

**One safety reporting by cluster independently of the working sites.**

**IMPORTANT NOTICE:** If a function has merged 2 clusters together, the employees should be reported according to the cluster of their working sites.

EXAMPLE:

- IS/IT function has merged clusters of **Nordics** and **Poland & Baltics** to create the **cluster IS/IT CE**.
- Employees of **IS/IT CE** based in **Nordics** cluster working sites should be reported under the safety reporting point **Business Services Nordics**
- Employees of **IS/IT CE** based in **Poland & Baltics** cluster working sites should be reported under the safety reporting point **Business Services Poland & Baltics**

## 6. OTHER DOCUMENTS RELATED TO THIS DOCUMENT

The table below lists the document related to this Directive and that supports its implementation

Document Content	Document title	Std Reference
<b>Form to be sent to notify WBU / Corporate in case of a serious accident</b>	Serious accident information form	El.11 Doc 3 v9
<b>Directive to manage people-related accidents having a significant impact in terms of people's life or health</b>	Serious People Accident Mgt directive v9	El.11 Doc 2 v9
<b>Danone standards applicable to the conduct of accident investigations</b>	Accident investigation standard	El.11 Doc 1 v8
<b>Accident investigation template</b>	To be built	
<b>Crisis management book</b>	Doc to be updated	
<b>User guide for Airsweb system</b>	Airsweb User guide	



## 7. GLOSSARY

**Airswab** -- Airswab is the name of the WISE safety reporting tool in which CBU report their data monthly.

**CBU** – Country Business Unit

**CBS** – Cluster Business Services

**Danoners** – Danoner is a reference to a Danone employee

**FA** – First Aid case (More information available page 26)

**FR** – Frequency Rate (More information available page 37)

**HR** -- Human Resources

**KPI's** -- Key Performance Indicators

**LTA** – Lost Time Accident (More information available page 25)

**Mastermind** -- Mastermind is Danone Organizational Referential.

**Microstrategy** -- Microstrategy is software which allows CBUs to visualize their data (More explanation and the link are available page 45)

**MTC** – Medical Treatment case (More information available page 26)

**NLTA** – Non-lost Time accidents (More information available page 25)

**NM** – Near-Miss (More information available page 27)

**Q1** – First quarter of the year, it corresponds to January, February and March

**Q2** – Second quarter of the year, it corresponds to April, May and June

**Q3** – Third quarter of the year, it corresponds to July, August and September

**Q4** -- Last quarter of the year, it corresponds to October, November and December

**RWC** – Restricted Work case (More information available page 25)

**Site** – Physical location where employees are performing their daily tasks and in which accidents can occur.

**SR** – Severity Rate (More information available page 37), Also called Gravity Rate

**WWBU** – Worldwide Business Unit

**WBS** – Worldwide Business Services

**WINGS** – Information system where all Danoners are registered

**WISE** -- Work In a Safe Environment is the safety program implemented in Danone since 2033 to improve and manage safety of all its employees.

**YTD** – Year to Date correspond to the period from the first day of the year to the current date. For instance, YTD Q2 refers to the period from January to the end of June.