Mental health support provided by total mexico EGS index companies to their employees during the COVID-19 pandemic: disclosure assessment

Sepúlveda Núñez, Ma Dolores del Carmen; Ramos Monge, Elva Lizeth
Universidad de Guadalajara; Universitat Politècnica De Catalunya
mcsepulvedan@gmail.com; elvaramos27@gmail.com

Resumen

This study aims to contribute to global research efforts around companies' response to COVID-19 and is focused on assessing the actions implemented by the Total Mexico ESG Index companies during 2020 to: 1) manage the work-related psychosocial risks brought by the COVID-19 pandemic and, 2) protect the mental health of their workers. Such assessment is based on public information disclosed by the studied companies through their integrated and sustainability reports and within the framework provided by the International Labor Organization (ILO) "Managing work-related psychosocial risks (MWPR) during the COVID-19 pandemic" guide. A combination of qualitative and quantitative methods was used to carry up this research. Findings show that most of the companies: 1) managed relatively well the risks related to working environment and equipment, as well as 2) showed strong and effective leadership; both action areas leading to causing positive impact on worker's mental health and well-being. However, in most of the instances there was not enough evidence about specific actions related to promoting good health and reducing unhealthy coping mechanisms as defined in ILO's MWPR guidance. This is a warning to companies, since psychosocial risks and work-related stress are linked with harmful habits which affect both physical and mental health and end up impacting job performance (ILO, 2021). Results of this work represent the baseline for future research that could compare annual efforts of the companies listed in the Total Mexico ESG Index to respond to COVID-19 pandemic.

Apoyo en salud mental brindado por compañías del índice ESG total de México a sus empleados durante la pandemia de COVID-19: evaluación de divulgación

Abstract

Este estudio tiene como objetivo contribuir a los esfuerzos globales de investigación en torno a la respuesta de las empresas al COVID-19 y se centra en evaluar las acciones implementadas por las empresas del Índice ESG Total de México durante 2020 para: 1) gestionar los riesgos psicosociales relacionados con el trabajo traídos por el COVID- 19 pandemia y, 2) proteger la salud mental de sus trabajadores. Dicha evaluación se basa en información pública divulgada por las empresas estudiadas a través de sus informes integrados y de sostenibilidad y en el marco brindado por la guía "Gestión de los riesgos psicosociales relacionados con el trabajo (MWPR) durante la pandemia de COVID-19" de la Organización Internacional del Trabajo (OIT). Para llevar a cabo esta investigación se utilizó una combinación de métodos cualitativos y cuantitativos. Los hallazgos muestran que la mayoría de las empresas: 1) gestionaron relativamente bien los riesgos relacionados con el entorno y el equipo de trabajo, así como 2) mostraron un liderazgo fuerte y eficaz; ambas acciones áreas que conducen a causar un impacto positivo en la salud mental y el bienestar de los trabajadores. Sin embargo, en la mayoría de los casos no hubo suficiente evidencia sobre acciones específicas relacionadas con la promoción de la buena salud y la reducción de los mecanismos de afrontamiento poco saludables como se define en la guía MWPR de la OIT. advertencia a las empresas, ya que los riesgos psicosociales y el estrés laboral están vinculados con hábitos nocivos que afectan tanto la salud física como mental y terminan impactando el desempeño laboral (OIT, 2021). Los resultados de este trabajo representan la base para futuras investigaciones que podrían comparar los esfuerzos anuales de las empresas listadas en el Índice ESG Total de México para responder a la pandemia de COVID-19..

1. Introduction

Sustainable development goal (SDG) 3 states that guaranteeing healthy lives and fostering well-being at all ages is crucial to sustainable development. Public health crises of the magnitude of the recent COVID-19 outbreak highlight the absolute necessity of being ready for any eventuality (UN, 2021a). During the COVID-19 pandemic, a variety of phenomena occurred in different fields, especially in the work environment. The restrictive measures on citizen mobility and the security measures taken by the health authorities forced companies to take extreme precautions in caring for the health of their employees, especially due to the risk of contagion. In this scenario, workers faced stressful situations for different reasons.

Significant changes in work patterns and circumstances have introduced new psychological concerns for the health and well-being of workers (ILO, 2021). People who work from home are vulnerable to a variety of psychological problems, including confinement, unclear boundaries between job and family, and a higher likelihood of domestic abuse (ILO, 2021).

On the other side, job security has been a factor that has led to irrational worries, such as job loss, wage reduction, layoffs, and reduced benefits, which may drive employees to question their future with their employer. Numerous categories of employees have a heightened risk of economic fragility and job insecurity, with detrimental effects on their mental health and well-being, under this scenario. Consequently, communication and training, as well as effective management leadership, are of crucial importance. If significant changes are undertaken without alerting employees, the result will be a widespread sense of powerlessness and dissatisfaction, in addition to a loss of faith in management. Psychosocial hazards may raise stress levels and cause mental and physical health problems if they are not identified and addressed effectively (ILO, 2021).

Adopted in June 2019, the ILO Centenary Declaration for the Future of Work states that "safe and healthy working conditions are vital to decent work." This is especially

important today, since protecting workplace safety and health is essential to the management of the COVID-19 epidemic and the ability to return to work (ILO, 2021). Every three years, the World Health Organization (WHO) publishes the Mental Health Atlas, a compilation of country-provided data on mental health policies, legislation, finance, human resources, availability and usage of services, and data collecting methods. This research found in 2021 that, at a time when the COVID-19 epidemic is emphasizing an increasing need for mental health care, there has been a global failure to equip individuals with the necessary resources (UN, 2021b).

To face this critical situation, the ILO (2021) issued the "Managing Work-related Psychosocial Risks (MWPR) during the COVID-19 pandemic" guide, back in October 2021. This guide includes several actions that can be taken in the workplace to prevent or lessen psychosocial threats and mental health issues during the COVID-19 pandemic.

It is expected that companies committed to sustainability have strong employee management systems in place, including but not limited to human rights, well-being, health and safety, among others, that, in this extraordinary season may help to mitigate new work-related psychosocial risks caused by the pandemic. That is why the Mexican companies' constituents of the Total Mexico ESG Index[1] were selected for this study. As these companies are carefully selected by a third party based on a Corporate Sustainability Assessment (CSA) prior to be included in the index, it is assumed that such companies are fully committed to sustainability and therefore may have taken care not just of the physical health but also the mental health of their employees.

This study aims to contribute to global research efforts around companies' response to COVID-19 and is focused on assessing the actions implemented by the Total Mexico ESG Index companies during 2020 to: 1) manage the work-related psychosocial risks brought

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[1] S&P Dow Jones Indices (S&P DJI), "the largest global provider of indices, in conjunction with the Mexican Stock Exchange (BMV), the second largest stock exchange in Latin America, launched in June 2020 the S&P/BMV Total Mexico ESG Index. This index uses company selection criteria, based on Environmental, Social and Governance (ESG) principles and its objective is to significantly boost ESG performance" (S&P DJI, 2021).

by the COVID-19 pandemic and, 2) protect the mental health of their workers. Such assessment is based on public information disclosed by the studied companies through their integrated and sustainability reports and within the framework provided by the ILO's MWPR guide. A set of disclosure scores were calculated to conduct this assessment. This study was carried out using a combination of qualitative and quantitative methodologies.

Based on results, in most of the instances there was not enough evidence about specific actions related to health promotion and avoidance of unhealthful behaviors as defined in ILO's MWPR guidance. We found that some of actions were already embedded into the sustainability management systems of the companies (e.g., health and safety management system), in other cases was clearly stated that they had to implement new actions to respond to the pandemic challenges. Based on overall disclosure score, in average, 56% of the ILO's MWPR guide actions to manage related psychosocial concerns during the COVID-19 pandemic were already implemented by the Mexico ESG Index companies during 2020. According to disclosure score the best performed areas are "Management leadership" and "Environment and equipment", with an assessment score equal to 75% and 71%, respectively.

Section 2 covers literature review, while sections 3 and 4 explain the methodology followed and the results obtained, respectively, and final section shows conclusions of this research.

2. Literature review

Safe and healthy working conditions are essential for decent work, particularly in times of pandemic, the safety, health and well-being of workers have been in the spotlight. This topic is especially important because the responses to threats that compromise health have been based on physical distancing and schedule changes and this has profoundly changed the way we live, work and interact, resulting in multiple ways of stressing workers (Dennerlein, 2020). Workplace organizational circumstances, such as psychological demands, amount of hours worked, and job instability, are strongly related to well-being

(Marchand and Parent-Lamarche, 2019). Moreover, workplace stress has a detrimental influence on worker productivity (Ramos-Galarza and Acosta-Rodas, 2019). In this way, the importance of mental and physical health care for workers is of great interest among companies that seek to maintain a high level of responsibility towards their employees (Dul et al., 2012).

Important topics and context pertaining to the COVID-19 crisis must be presented for a complete comprehension of this work. In this section we give a brief overview of how these concepts already established in the literature before the COVID-19 crisis became more important in times of pandemic. The theoretical framework of this research was outlined according to the ten areas for workplace action defined by the ILO's MWPR guide.

The first element, "Environment and equipment," covers the structure of the workplace and sites of exposure to potentially hazardous substances, which can impact both the stress experience and the psychological and physical health of workers (Vaananen et al., 2004). Aspects like noise, poor air quality, and ergonomic circumstances may have a detrimental impact on the happiness and mental health of workers (Klitzman and Stellman, 1989).

The second topic is titled "Workload, work-pace, work-schedule," and it deals with how a heavy workload, work-pace, and work-schedule can lead to increased absence with a psychiatric diagnosis, cardiovascular disease, self-reported ill health, absenteeism, mental disorders like anxiety and depression burnout, and musculoskeletal complaints (Bakker et al., 2003). Work-related stress may also be exacerbated by dull and pointless duties (Frankenhaeuser and Gardell, 1976). On the other hand, the greater the disparity between real and ideal hours, the worse a worker's well-being (Bell and Blanchflower, 2019). ISO 45001 and OHSAS 18001 are two examples of international standards that apply to workplace environments and equipment, as well as workloads, work paces, and schedules (OSHA Standard 1970; ISO, 2018). These guidelines are helpful for businesses of any size that are looking to boost their health and safety records on the job,

with the end goal of providing a healthy and risk-free environment for both employees and visitors. To achieve this goal, it must be taken measures to reduce the risk of disease, damage, and death while protecting the health of the body and mind (ILO, 2020).

The relationship between harassment and violence and its effects on both physical and emotional welfare, which may raise stress levels, is discussed in the third category, "Violence and harassment." In turn, stress can cause annoyance and rage, which can be a precursor to workplace violence and harassment (ILO, 2020). Regarding this, the International Labor Organization's Convention No. 190 (C190) is the first international agreement to recognize the human right to a workplace free from harassment and violence of any kind, including harassment and violence on the basis of gender (ILO, 2021b). Countries that ratify C190 are obligated to implement the appropriate legal and regulatory frameworks to stop and resolve workplace violence and harassment.

The fourth aspect, known as "Work-life balance", refers to the amount of work that must be done not just at the office but also at home and taking care of their dependents. This is especially important for people who are responsible for the care of children, the elderly, the ill, or other family members who have disabilities, or for people who themselves have disabilities. Work-life balance can be defined as a self-determined, self-defined state of wellbeing that allows a person to manage various obligations at work, home, and in their community without sadness, stress, or negative impact; it supports physical, emotional, familial, and communal health (Waters and Bardoel, 2006). Also known as the degree to which an individual believes that their employment and their hobbies outside of work are compatible with one another and help them grow in accordance with their present life priorities (Kalliath and Brough, 2008). High family expectations and excessive work pressure contribute to poor psychological, physical, and emotional well-being in this context, which causes employers concern since it leads to poorer productivity and more absenteeism (Jensen and Knudsen, 2017; Jackson and Fransman, 2018).

The fifth factor, referred to as "Job security," is connected to the unpredictability of the future, the absence of guaranteed work, and the correlation between these factors and elevated levels of stress, anxiety, despair, and burnout (Kim and Olaf von dem, 2015). Employment insecurity, as indicated by the self-reported likelihood of losing one's job, raises workplace stress levels and the risk of developing depression (Gutierrez and Michaud, 2019). Workers are more ready to contribute to changes in the work process when they do not have the fear of losing their jobs. Also, elements such as training and employee engagement promote employment security since improved productivity and quality make the organization more competitive (Brown et al., 2015).

The sixth factor, "Management leadership," implies that effective and solid leadership has a positive effect on the mental wellness and well-being of workers and is correlated with fewer sick days and lower disability compensation. This is because strong and effective leadership is associated with lower anxiety, depression, and stress levels (Mullen & Kelloway, 2011). Effective executives who have a solid grasp of the intricacies of the global environment and its constant state of flux are essential to the success of any organization. In this sense, the term "leader" refers to a person who is able to delegate tasks to others or exert influence over others in order to achieve certain goals. A person's style of leadership has the potential to favorably improve organizational commitment and worker satisfaction. Moreover, leadership conduct may have an effect on the trust and contentment of workers, and organizational citizenship behavior can further strengthen the connection between leadership style and direct organizational commitment (Nanjundeswaraswamy and Swamy, 2014). Earlier research conducted in Mexico sought to understand how leadership styles and psychosocial risk factors related to stress. According to the findings, *Laissez Faire* leadership is associated with increased stress and psychosocial risk factors, whereas transformational or transactional leadership is associated with decreased stress and psychosocial risk factors (Orozco et al., 2019).

It is implied in the seventh section, which is titled "Communication, information, and training," that open communication makes it easier for workers to collaborate and

participate. This aids to preventing and minimizing job stress since there is a broad feeling of belonging and everyone is working toward the same objective. This communication can also impact the psychological reaction to the infectious disease danger, which can result in an increase in fear, concerns, and worry (Tang et al., 2018). Some definitions of organizational communication are: "exchanging knowledge and opinions in the organization", "creating a positive atmosphere for all employees of the organization" (Ince and Gül, 2011). Good information and communication help employees share company values and goals (Hindi et al., 2004). Yet, training allows a company to acquire skills and knowledge for current and future jobs (Guest, 1997) and motivates employees (Barret and O'Connell, 2001).

The eighth category, "Health promotion and prevention of negative coping behaviors," discusses the link between psychosocial hazards and work-related stress and unhealthy conduct such as irregular sleeping patterns, increased smoking, binge drinking, bad eating habits and rarely exercise (ILO, 2012; Narici et al., 2020).

The ninth topic, "Social support," covers a variety of techniques, such as practical help and assistance, support, gratitude, comfort, emotional support, giving knowledge to aid in problem-solving, counsel, and others. Social support is a crucial tool for managing stress and minimizing its negative effects on health (Stansfeld, 2005). It also improves worker motivation (Harris et al., 2007). Researchers have found a link between social assistance and better work outcomes, job fulfillment, and professional success (Marcinkus et al., 2007; Barnett et al., 2018; Drummond et al., 2017).

Psychological assistance in acceptable workplaces is the tenth aspect. Hence, stressed and mentally ill workers must obtain effective treatment. According to Joyce (2013), employers should take a proactive approach to mental health in the workplace by recognizing people as assets, analyzing psychosocial hazards, and encouraging health and wellness. This includes safeguarding employees from job-related health and safety concerns and enabling employees with mild ailments stay at work by negotiating flexible

hours (Joyce, 2013). Job security affects employee mental health, making workplace improvements crucial. Psychiatric help like mutual trust, open communication, and empowerment helps employees cope with sudden workplace changes and crises. Lack of support and autonomy causes psychological insecurity and bad emotions (Noblet and Lamontagne, 2006).

3 Metodology

This research employed qualitative and quantitative methods. The standard thematic analysis was adapted to include a quantitative measure that let us evaluate whether the recommended actions provided by the ILO's MWPR guide where already implemented during the first year of the COVID-19 pandemic by the Total Mexico ESG Index companies. An instrument was created based on the eighty-six actions, grouped into ten workplace areas for action, as defined by the ILO's MWPR guide. Such instrument was set up to record the actions implemented by the companies and to calculate the disclosure score per action and per area of action. The total of companies that conform the index, as of June 2021, was twenty-nine (BMV, 2021), however, this study just included twenty-seven, since two companies were disregarded due to lack of public information. Main source of data came from the companies' integrated and sustainability reports related to 2020 and posted in their websites.

3.1 Adapted thematic analysis method

The thematic analysis method as defined by Crabtree and Miller (1992) was partially followed and adapted for this research: 1) Creating the code manual, 2) Evaluating code reliability, 3) Summarizing data and finding first themes, 4) Applying template of codes and extra coding, 5) Linking codes and identifying themes, and 6) Validating and legitimating coded themes. Instead of writing a brand-new code manual from start for step one, "Creating the code handbook," the ILO's MWPR guidance was applied. In the context of the COVID-19 pandemic, it offers important factors to take into account when evaluating psychological risks and putting preventative measures in place to safeguard the health

and wellbeing of workers. The ILO's MWPR guide served as a deductive *a priori* template of codes. Considering that the guidance references several research and relies on the ILO as an international agency that establishes labor standards, creates policies, and designs programs to promote decent employment for all (Qiongni et al., 2020; Lund et al., 2018; Ornell et al., 2020; ILO 2020b), it is assumed that the second stage, "Testing and dependability of codes," was previously completed by the guide's publisher. Third stage "Summarizing data and identifying initial themes" was performed by creating a data tracking tool that listed the eighty-six measures of the ILO's MWPR guide and then by reviewing data publicly disclosed in the integrated and sustainability companies' reports.

Data was categorized into the ten workplace areas of actions (see table 1) as defined by the ILO's MWPR guide. Then as part of the fourth stage "Applying template of codes and additional coding", the guide measures served as the detailed list of codes and not additional coding was conducted.

Data found in the companies' reports was then matched with each of the actions listed in the guide to complete the fifth stage "Connecting the codes and identifying themes". A sample random quality check was performed to "Corroborating and legitimating coded themes."

3.2 Disclosure score

The quantitative method used in combination with the thematic analysis one, included the creation of a disclosure score, to measure the percentage of actions disclosed by the Mexico ESG Index companies that matched with the actions defined by the ILO's MWPR guide.

The disclosure score depends on a dummy variable, x_d, that records whether the actions listed in the ILO's MWPR guide were identified in the respective company report ($x_d = 1$) or not ($x_d = 0$). This disclosure score was calculated per workplace area of action as following:

$$(1)\ DS_a\% = \frac{\Sigma_{d=1}^{p} x_d}{\Sigma_{a=1}^{l} x_a}(100)$$

Where *DS*$_a$ is the disclosure score per area, measured as percentage, *a* refers to each specific action area listed in the ILO's MWPR guide (see areas of action in table 1), *x*$_d$ is the total of actions identified in the respective company's report and, *x*$_a$ refers to the total of actions per action area, as listed in the ILO's MWPR guide.

The disclosure score was also calculated per ILO's MWPR guide action to measure how many companies out of the twenty-seven, implemented the respective recommended action, such as

$$(2)\ DS_b\% = \frac{\Sigma_{i=1}^{m} M_i}{\Sigma_{j=1}^{n} M_j}(100)$$

Where *DS*$_b$ is the disclosure score per action, measured as percentage, *b* refers to each specific action listed in the ILO's MWPR guide, *M*$_i$ refers to the total of companies that implemented MWPR guide action (*b*), based on information disclosed in their reports, *M*$_j$ refers to the total of companies reviewed, in this case, twenty-seven.

4. Results

We found that some of the ILO's MWPR guide actions were already embedded into the sustainability management systems of the companies (e.g., health and safety management system), in other cases was clearly stated that they had to implement new actions to respond to the pandemic challenges. Some companies included within their reports a separate section to explain high level actions they implemented during the COVID-19 pandemic in 2020. The least of them published a separate document with detailed protocols followed to mitigate the related COVID-19 pandemic risks. In most of the cases, information related to what the ILO's MWPR guide recommended was barely mentioned and, in a few cases, companies included a more detailed explanation on how they implemented the respective action. Companies that according to public evidence already implemented most of the actions recommended by the ILO's MWPR guide, got a

disclosure score that goes from 69% to 76%, while the ones that did not show enough information got a disclosure score of 40% or less.

4.1. Disclosure scores per area of action

Based on overall disclosure score (see table 1), in average, the 56% of the ILO's MWPR guide actions to mitigate linked psychological risks during the COVID-19 pandemic were disclosed by the Mexico ESG Index companies during 2020.

Table 1. Disclosure score per area of action

Area of action	Total of actions	Score (DS_a%)
A) Environment and equipment	6	71%
B) Workload, work-pace, work-schedule	11	38%
C) Violence and harassment	7	47%
D) Work-life balance	9	48%
E) Job security	7	61%
F) Management leadership	8	75%
G) Communication, information and training	16	63%
H) Health promotion and prevention of negative coping behaviors	8	36%
I) Social support	8	65%
J) Psychological support	6	56%
Overall Transparency assessment score	86	56%

Source: Own elaboration, areas of action as listed in the ILO's MWPR guide (2021).

According to disclosure score per area, the best areas are "Management leadership" and "Environment and equipment", with an assessment score equal to 75% and 71%, respectively. This means that most of the actions recommended by the ILO in such areas were disclosed by the studied companies.

On the other hand, the worst performed areas are "Health promotion and prevention of negative coping behaviors" and "Workload, work-pace, work-schedule", with a disclosure score equal to 36% and 38%, respectively. This could mean that most of the actions recommended by the ILO in these two areas were not implemented by the studied companies, and if so, they missed to include them in their reports.

The ILO's MWPR guide warns the enterprises about the possibility of violence and harassment as a trigger of the confinement measures, recommending some actions to avoid its occurrence in the workplace or from a third party. In average, just 47% of the recommended actions, though, were disclosed by the Mexico ESG Index companies.

4.2. Disclosure scores per ILO's MWPR guide action

According to publicly available data, 100% of the firms indicated have adopted both engineering controls and administrative steps to prevent exposure to the new coronavirus (see table 2, ID: 1.01) and have shared purpose and values with their workers (see table 7, ID: 6.04). More than 95% of the organizations surveyed prioritized everyone's safety (see table 7, ID:6.03), provided reliable, up-to-date information regarding the dangers connected with COVID-19 (see table 8, ID: 7.02), and developed avenues for workers to communicate their concerns and anxieties (see table 10, ID: 9.04). More than 90% of the companies mentioned in their reports actions related to: a) seeking reliable information from local and national authorities on the status of the pandemic (see table 7, ID: 6.01), b) having clear business plans and occupational safety and health (OSH) protocols (see table 7, ID: 6.02), and c) focusing on what workers needed to know, creating an environment where the disease could be discussed, informing workers about the results of risk assessments, and informing acclimatization programs (see table 7, ID: 7.01, 7:03, 7.04 and 7.06).

On the other hand, less than 5% of the organizations reported actions linked to determining if days off between long hours were adequate and beneficial to fatigue recovery and gave an opportunity for rest (see table 3, ID: 2.10) or promoting a focus on quality of work rather than quantity of labor (see table 5, ID: 4.08).

In their reports, no more than 11% of the companies made mention of: a) educating managers and supervisors to see shifts in employee performance, other behaviors, and indications of a possible drug or alcohol issue (see table 9, ID: 8.07); b) training supervisors and managers to recognize violence and harassment at work and, to the

extent possible, to spot indicators that a worker could be a victim of domestic abuse (see table 8, ID. 7.11); c) teaching and informing employees about alcohol and drugs, including alcohol- and drug-related difficulties, preventative methods to avoid these issues, and assistance programs for employees (see table 9, ID. 8.06); and d) paying particular attention to employees who have mental health conditions or psychosocial impairments, since they may be less able to cope during this time and may need further support (see table 11, ID: 10.03).These might be the main areas of opportunity among most of the companies that belong to the Total Mexico ESG Index.

4.2.1. Environment and equipment

Most of the actions in "environment and equipment" area were mentioned in companies' public reports, based on calculated disclosure score of 71% (see table 2).

Table 2. Disclosure score: "Environment and equipment"

ID	Workplace Action	Disclosure Score ($DS_b\%$)
1.00	Environment and equipment	71%
1.01	To prevent exposure to the new coronavirus, use engineering controls and administrative procedures such physical distance, workplace hygiene, cleaning, disinfection, and ventilation. Risk assessment and workplace-specific precautions are needed.	100%
1.02	Equip employees with the necessary PPE to prevent contamination of others and the environment.	89%
1.03	While wearing heavy PPE, personnel should be given explicit instructions on how to recognize signs of fatigue and dehydration so they can take action to protect themselves and others, create a timetable to remind team members to drink water, and allow for breaks from PPE if they get irritated.	63%
1.04	Give workers the assistance and tools required to work securely. This comprises workplace OSH measures, internet platforms, and remote job training.	85%
1.05	Consider the requirements of employees with impairments regarding new measures and procedures and PPE.	41%
1.06	Information should be supplied to home workers to create a safe working environment.	48%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

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According to public information, engineering controls and administrative steps to prevent exposure to the new coronavirus, as well as the usage of PPE and training, were widely adopted (disclosure score goes from 63 to 100%; ID: 1.01-1.04). There was insufficient information regarding steps to care for workers with disabilities and their special requirements, as well as give practical assistance to those working from home on how to arrange their space and put working equipment (disclosure score ranged from 41 to 48%; ID: 1.05, 1.06).

4.2.2. Workload, work-pace, work-schedule

Based on calculated "Workload, work-pace, work-schedule" disclosure score (38%), most of the actions in this area were not mentioned in companies' public reports (see table 3).

Table 3. Disclosure score: "Workload, work-pace, work-schedule"

	Workplace Action	Disclosure Score (DS_b%)
2.00	Workload, work-pace, work-schedule	38%
2.01	Identify COVID-19-related job overload and underload. When people adapt to new work arrangements, productivity may drop (such as working from home).	52%
2.02	Adapt and redistribute job assignments to match employees' abilities and circumstances in the COVID-19 crisis.	59%
2.03	Evaluate and clearly describe tasks, responsibilities, and outcomes, taking attention to task conflicts (such as quantity vs quality) and setting reasonable expectations given COVID-19 emergency constraints and procedures.	33%
2.04	Develop and execute pandemic-specific measures to reduce activities or enhance output and hire temporary personnel to meet demand.	48%
2.05	Improve working conditions and offer handicapped workers with tools, technology, support personnel, and protective equipment.	52%
2.06	Appreciate employees' pandemic-related job modifications.	56%
2.07	To minimize worker gatherings and preserve physical distance, address working time adjustments with employees, including over time, shifts, starting/finishing hours, holidays and leave, and part-time employment.	33%
2.08	Limit lengthy shifts and overtime to protect worker health and well-being and plan rest breaks.	30%
2.09	Workload and time dictate break duration and frequency. Encourage home-based workers to take frequent breaks, giving them some flexibility.	19%
2.10	Assess if days off between long hours are enough to recuperate from weariness and the high-pressure period frontline employees and vital service workers endured during the COVID-19 pandemic.	4%

| 2.11 | Promote break-time relaxing, stretching, and enjoyment, especially for home workers. | 33% |

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

Actions that received low attention (disclosure score ranges from 4% to 33%) include providing time to recover from high-pressure periods, including sufficient breaks, defining tasks and responsibilities with realistic expectations, organizing work schedules to prevent working overly long hours, and encouraging individuals to engage in relaxation exercises (IDs: 2.03, 2.07-2.11). Assessing workload to avoid both overload and underload, acknowledgment and appreciation of workers' efforts, redistribution of work assignments and implementation of timely strategies to cope with increased demand, are actions that received more attention (disclosure score from 48% to 59%; ID: 2.01, 2.02, 2.04-2.06).

4.2.3. Violence and harassment

According to "violence and harassment" disclosure score (47%), just a couple of recommended actions were already done by the companies subject of this study (see table 4). The action s with the greatest degrees of disclosure are the establishment of procedures to ban discrimination and harassment and the development of a workplace policy against violence and harassment (ID: 3.01, 3.05). On the other hand, actions like raising awareness about the effects of domestic violence, establishing procedures against discrimination towards COVID-19 patients, providing instructions on how to defuse hostile situations, finding out if violence and harassment is occurring and safeguard employees against violence and abuse by outside parties, were not fully disclosed (disclosure score from 19% to 44%; ID: 3.02-3-04, 3.06, 3.07).

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Table 4. Disclosure score: "Violence and harassment"

ID	Workplace Action	Disclosure Score $(DS_b\%)$
3.00	Violence and harassment	47%
3.01	Enforce a workplace harassment and violence policy with all workers.	74%
3.02	Protect employees against pandemic-related violence and harassment through engineering and administrative safeguards.	41%
3.03	Ask employees and their representatives about violence and harassment and risk factors.	37%
3.04	Provide employees explicit guidance on how to diffuse aggressive situations with clients, patients, consumers, travelers, and the general public they serve.	44%
3.05	Create policies to prevent discrimination and harassment and provide equitable task, workload, and working-time treatment.	89%
3.06	Prevent COVID-19 discrimination.	26%
3.07	Raise public awareness of domestic abuse and public mitigation actions to combat the COVID-19 pandemic's increase in this phenomenon.	19%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

4.2.4. Work-life balance

"Work-life balance" area got a disclosure score of 48% (see table 5). One action was mentioned in most of companies reports (disclosure score of 81%), it refers to increase flexibility in working-time arrangements (ID: 4.01). Conversely, only 4% of organizations acknowledged activities to encourage a focus on the quality of work as opposed to the amount of labor (ID: 4.08). Over 60% of the employers reported steps such as informing employees about sick absence policies and enabling them to utilize yearly or paternity leave (ID: 4.02-4.04). Counseling employees on how to set limits around their working hours, making modifications to address productivity and work-life balance problems, or enabling workers to withdraw from work when required were less common activities, with just around 40% of employers mentioning it in their reports (ID: 4.05-4.07, 4.09).

Table 5. Disclosure score: "Work-life balance"

ID	Workplace Action	Disclosure Score ($DS_b\%$)
4.00	Work-life balance	48%
4.01	Improve working-time flexibility so employees may fulfill their growing personal tasks and responsibilities.	81%
4.02	Educate employees about sick leave.	59%
4.03	Allow workers to use annual leave.	59%
4.04	Employees may take advantage of parental leave while schools are closed.	63%
4.05	During the COVID-19 outbreak, consider subsidizing babysitting services for working parents or notifying them of public assistance.	37%
4.06	Understand that work-life balance affects productivity and modify as required.	44%
4.07	To enable employees to unplug from work during rest and personal time, combine flexibility with work availability requirements.	44%
4.08	Prioritize quality over quantity, specify desired outcomes, and avoid rewarding faster answers or longer workdays over more productive ones.	4%
4.09	Help employees create a distraction-free workplace and set limits with their spouses, children, and housemates.	37%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

4.2.5. Job security

"Job security" area got a disclosure score of 61%. The most often used strategy was to encourage open communication between employees and supervisors during times of workplace instability (disclosed by 81% of the companies; ID:5.06), followed by informing workers about the current situation and plans (disclosed by 74% of the companies; ID: 5.05). On the other hand, just 41% of the companies disclosed about introducing temporary measures to avoid redundancies, like temporarily putting in less hours of work (ID: 5.03).

Table 6. Disclosure score: "Job security"

ID	Workplace Action	Disclosure Score ($DS_b\%$)
5.00	Job security	61%
5.01	Workers should be safeguarded from being fired unfairly if they refuse to work because they are afraid for their lives or health.	59%
5.02	Remind staff members that taking sick time, parental leave, or other time off to take care of dependents won't result in losing their jobs.	59%
5.03	Temporary actions to eliminate redundancies should be made, such as working less hours, limiting overtime, and relocating people to less affected roles.	41%
5.04	Before redundancies, consider the government's COVID-19 assistance measures, including pay subsidies, allowances, cash grants, temporary layoff programs, and leave benefits.	63%
5.05	In conjunction with staff, develop steps to recover from the COVID-19 situation, minimize rumors, and promote predictability and controllability.	74%
5.06	Regular meetings, email, and group projects may help employees, their representatives, supervisors, and management communicate amid workplace instability.	81%
5.07	Encourage laid-off or reduced-hours employees to use their time to develop their abilities by giving training.	52%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

More than 50% of the employers said they took steps to prevent unjust dismissal, remind employees of their leave entitlements, and provide training opportunities to individuals who were laid off (ID: 5.01, 5.02, 5.07). Around 60% of the corporations said they were investigating the measures governments were doing to assist workers and businesses in coping with the COVID-19 situation (ID: 5.04).

4.2.6. Management leadership

"Management and leadership" area got the highest disclosure score (75%), as most of the related ILO's MWPR guide actions were already disclosed by more than 89% of the companies. This includes, sharing purpose and values with workers (being the most popular action, disclosed by 100% of the companies; ID:6.04), ensuring safety for all (disclosed by 96% of the companies; ID:6.03), being informed from authorities and having clear business plans (disclosed by 93% of the companies; ID: 6.01, 6.02), showing management promotes and protects workers' physical and mental health (disclosed by 89% of the companies; ID: 6.05).

Actions related to promote innovation among employees and for the managers to be role models, were disclosed by almost 50% of the companies (IDs: 6.06, 6.08). On the other hand, only 30% of organizations indicated that they were prepared for the future and had moved past the emergency situation (ID: 6.07).

Table 7. Disclosure score: "Management leadership"

ID	Workplace Action	Disclosure Score $(DS_b\%)$
6.00	Management leadership	75%
6.01	Be aware of the pandemic situation, contagion control methods, and OSH requirements.	93%
6.02	Maintain business planning and OSH procedures.	93%
6.03	Prioritize safety. Discuss safety, information, engagement, and productivity with employees and their representatives.	96%
6.04	Give employees purpose and ideals to offer them a feeling of belonging.	100%
6.05	Communicate clearly to employees that management actively promotes and protects their physical and mental wellbeing.	89%
6.06	Companies could take advantage of the COVID-19 situation to execute long-term transformation and innovation with employees and representatives.	48%
6.07	Strive to set aside time each day to plan for the future and get your business and employees beyond the emergency.	30%
6.08	Be a leader who demonstrates the importance of health and safety to workers.	48%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

4.2.7. Communication, information and training

"Communication, information and training" area got a disclosure score of 63% (see table 8). This area shows the longest list of actions. Seven actions were disclosed by more than 85% of the companies, they span from informing workers about psychological support initiatives at work, their rights, workplace procedures in case of testing positive for COVID-19, letting employees to discuss and address topics related to the disease and its impact, to being clear in the message and provide accurate information about the risks associated to COVID-19 (ID: 7.01-7.06 and 7.13).

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Table 8. Disclosure score: "Communication, information and training"

ID	Workplace Action	Disclosure Score ($DS_b\%$)
7.00	Communication, information and training	63%
7.01	Focus on what employees need to know, be explicit, and repeat essential ideas.	93%
7.02	Avoid unverified rumors and fear-mongering by providing accurate, up-to-date information regarding COVID-19 hazards and prevention methods based on scientific facts and official health guidance.	96%
7.03	Provide a safe space to discuss the condition and its effects.	93%
7.04	Educate employees on risk assessments for new coronavirus exposure at work and instruct them in OSH measures and PPE usage to avoid it.	93%
7.05	Educate employees of their rights and duty to follow practical OSH suggestions.	89%
7.06	Workers should be taught about COVID-19 signs and tested regularly.	93%
7.07	Tell employees about any federal COVID-19 leave, benefits, time-off, or other support programs and who to contact with concerns.	63%
7.08	Make sure disabled people and non-native speakers can access all necessary information.	33%
7.09	Train managers and supervisors to model safety, health, and support.	52%
7.10	Managers, supervisors, and employees should be trained to identify and monitor depression and stress disorders	30%
7.11	Teach managers and supervisors to spot workplace violence and harassment and, if feasible, domestic abuse.	11%
7.12	Teach relaxation and body rhythms.	63%
7.13	Educate employees about workplace psychological support programs, including external aid services.	85%
7.14	Teach home-based workers on ergonomic, physical, and psychological safety and efficiency.	48%
7.15	To mentor and encourage remote employees, educate supervisors on effective practices.	15%
7.16	Respect employees' privacy: don't share health, personal, or family information without authorization.	52%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

More than 60% of the companies disclosed actions related to informing workers about leave, benefits, and time-off policies, as well as teaching calming skills (ID: 7.07, 7.12). Around 50% of organizations included in their reports information regarding training initiatives for managers and supervisors so they may serve as role models and for remote workers so they can know how to do it securely (ID: 7.09, 7.14). Efforts about respecting worker's privacy were disclosed by 52% of the companies (ID: 7.16).

Around 30% of the companies disclosed actions related to making available relevant information to people with disabilities and to no native speakers (ID: 7.08) and teaching managers, supervisors, and employees to spot depression and stress disorder symptoms

(ID:7.10). Only 15% or less of the companies disclosed actions about educating managers on how to deal with remote workers and to detect violence and harassment at work (ID: 7.15, 7.11).

4.2.8. Promotion of health and avoidance of bad coping habits

"Health promotion and prevention of negative coping behaviors" is the area with the lowest disclosure score, 33% (see table 9). The action with the highest score (63%) relates to inform workers about the benefits of healthy lifestyles (ID: 8.05), while the one with the lowest score (7%) relates to training managers and supervisors on how to identify signs of potential alcohol or drug related problems in workers (ID: 8.07).

Table 9. Disclosure score: "Health promotion and prevention of negative coping behaviors"

ID	Workplace Action	Disclosure Score (DS_b%)
8.00	Health promotion and prevention of negative coping behaviors	36%
8.01	Change shifts, overtime, and work hours to increase sleep and decrease weariness.	37%
8.02	Use applications to educate employees about good sleeping habits.	44%
8.03	Encourage employees to use internet tools to exercise at home.	48%
8.04	Urge employees to take breaks, consume meals, and make good food choices.	52%
8.05	Inform employees on the advantages of healthy lifestyles and help them take action.	63%
8.06	Educate workers on alcohol and drug problems, prevention, and available services.	11%
8.07	Train supervisors and managers to spot the indicators of alcohol or drug abuse and refer the affected individuals to appropriate support resources.	7%
8.08	Provide healthful workplace meals.	22%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

Around 50% of the companies disclosed information about encouraging workers to exercise regularly and to take healthy habits (ID: 8.03, 8.04). Almost 45% of organizations acknowledged their efforts to educate employees about adopting a healthy sleeping habit, but just 37% indicated how they assist employees improve sleep and minimize weariness through modifying working-time arrangements (ID: 8.01). Just 22% of the companies disclosed information regarding making healthy food options available, when they provided it to workers (ID: 8.08). Only 11% of the companies disclosed about informing

and educating workers about alcohol and drugs problems and how to prevent them (ID: 8.06).

4.2.9. Social support

"Social support" area got a disclosure score of 65% (see table 10). Five actions were disclosed by more than 67% of the companies and three actions were disclosed by less than 45%. The most popular actions (disclosure score higher than 89%) relate to making sure workers can ask for support when needed and to establishing channels for workers to express concerns and ask questions about risks to their health and well-being (ID: 9.03, 9.04).

Table 10. Disclosure score: "Social support" actions

ID	Workplace Action	Disclosure Score $(DS_b\%)$
9.00	Social support	65%
9.01	Recognize and normalize shared experience emotions to help teams.	70%
9.02	Employees may communicate their grievances and comments to managers/supervisors about COVID-19 crisis procedures and projects via regular virtual huddles/meetings.	70%
9.03	Allow employees to request help.	89%
9.04	Create avenues for employees to communicate worries and anxieties in this unique scenario and inquire about health and well-being threats.	96%
9.05	By using the phone, email, social media, or video conferencing, encourage employees to keep up their social networks.	67%
9.06	Encourage remote employees to talk during virtual coffee breaks.	44%
9.07	Develop tight management–worker interactions to assist each other.	44%
9.08	Appreciate excellent work and worker contributions.	37%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

Around 70% of the companies posted information about actions related to using supportive approaches (e.g., recognizing and normalizing emotions), organizing gatherings to allow employees to express their problems and encourage workers to maintain connections (ID: 9.01, 9.02, 9.05). There were three actions that were disclosed by around 40% of the companies. They relate to promote social interaction among remote workers, establish intimate management-employee ties and reward superior performance (ID: 9.06-9.08).

4.2.10.   Psychological support

"Psychological support" area got a disclosure score of 56% (see table 11). Half of the actions were disclosed by more than 60% of the companies and the other half by 56% or less. The most popular action (disclosure score equal to 85%) relates to including workplace psychological assistance initiatives into COVID-19 response strategy (ID: 10.01). On the other side, the least popular action (disclosure score of 11%) is related to focusing on employees who have pre-existing mental health issues or psychosocial difficulties (ID: 10.03).

Table 11. Disclosure score: "Psychological support" actions

ID	Workplace Action	Disclosure Score (DS_b%)
10.00	Psychological support	56%
10.01	Include psychological assistance in the workplace COVID-19 response strategy.	85%
10.02	A buddy system may be used to monitor stress and burnout.	56%
10.03	Workers with prior mental health conditions and psychosocial limitations may need further assistance.	11%
10.04	Offer ways for reducing stress and relaxing oneself.	63%
10.05	Managers and staff members should be made aware of the availability of employee assistance programs as well as counseling services for mental health and psychosocial support.	74%
10.06	Keep worker services private.	48%

Source: Own elaboration, summarized actions as listed in the ILO's MWPR guide (2021).

Actions disclosed by more than 48% and less than 74% of the companies include: a) creating a buddy system to monitor stress, b) making stress reduction techniques available, c) provide managers and employees with information on how to obtain mental health and psychosocial support services and d) maintain confidentiality of services provided to workers (ID: 10.2, 10.4- 10.6).

5. Conclusions

All organizations in the Mexico ESG Index took measures to ensure the physical and emotional wellbeing of their workers. It was identified that most of the companies focused their efforts mainly on covering physical health needs due to the nature of the COVID-19 pandemic. The stronger their foundational health and safety management systems and

programs the better the companies were able to face the big challenges of the COVID-19 pandemic.

While the ILO's MWPR guide recommends a comprehensive list of actions classified in ten areas, just two areas were the ones with more instances where the companies disclosed such recommendations. In this sense, based on this research, most of the companies: 1) managed relatively well the risks related to working environment and equipment, as well as 2) exhibited solid and efficient leadership, both of which would have a favorable impact on mental health and well-being of workers, such as reducing anxiety, despair, and stress. In most cases, there was insufficient public data about efforts linked to health promotion and avoidance of negative coping behaviors, as described by the ILO's MWPR guidance. This is a warning to businesses, since psychosocial hazards and work-related stress are connected with unhealthy habits (e.g., excessive alcohol use) that negatively influence both physical and mental health and ultimately damage job performance.

Another area that was not disclosed enough was such related to domestic violence, which according to the WHO increased during the pandemic, and considering that home office was the standard in practically all Mexico ESG Index companies, this should have been an area of special attention. While the firms may have something in place to satisfy the guide's recommendations, little public information was available to corroborate this.

Therefore, "Management leadership" and "Environment and equipment" are the strongest areas of the Mexico Total ESG Index companies, with a disclosure score of 71% and 75%, respectively, while "Health promotion and prevention of negative coping behaviors" and "Workload, work-pace, work-schedule", are the weakest areas, with a disclosure score equal to 36% and 38%, respectively.

All firms, in this study, have taken precautions to prevent their exposure to the coronavirus. But, fewer than 5% of companies have designated activities to assist workers

recuperate from exhaustion, promote relaxation, and place a premium on quality over quantity of labor. Companies that according to public evidence already implemented most of the actions recommended by the ILO's MWPR guide, got a disclosure score that goes from 69% to 76%, while the ones that did not show enough information got a disclosure score of 40% or less.

Based on the findings, the ILO's MWPR guide's objectives were partially met by the efforts reported by Total Mexico ESG Index enterprises in 2020 to control the work-related psychosocial hazards caused by the COVID-19 pandemic and to protect the mental health of their workers. There is still some work to do, overall, in the areas related to preventing negative coping behaviors, managing workload adequately, preventing violence and harassment, as well as taking into consideration workers work-life balance. Higher disclosure on these areas will help to understand better how companies are supporting employees to protect their employees' mental health and overcome related psychosocial risks.

The value of this work goes beyond recognizing the level of commitment of the companies included in this study, as it would help other companies, both large and small and medium-sized enterprises (SMEs), to identify good managerial practices related to support mental and physical health of their workers.

One of the limitations of this study is that results depended on self-public information posted by the companies. Therefore, there was a restriction based on what the companies considered relevant to include in their 2020 sustainability or integrated reports. Another limitation of this research was that based on data restrictions the assessment was focused on what the companies had in place or was implemented, and it was not possible to assess the quality and the scope of such companies' actions.

Results of this work represent the baseline for future research that could compare annual efforts of the companies listed in the Total Mexico ESG Index to respond to

COVID-19 pandemic, especially when it comes to caring for the physical and emotional wellness of workers. Future research may expand this review involving studied companies and their employees to get more detailed information and the use of additional frameworks, besides the ILO's MWPR guide, could be explored.

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