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Viewpoint

CSR Reporting of Stakeholders' Health: Proposal for a New Perspective

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Abstract: Purpose: The aim of the paper is to identify and categorize disclosures from the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) that have direct or indirect influence on health of external or internal stakeholders. Methodology: GRI core and comprehensive disclosures (as part of universal standards and topic-specific standards related to economic, environmental and social topics) that can be used by businesses for CSR reporting were grouped as to have direct or indirect influence on external and internal stakeholders' health. Findings: The study proposes a systematic way of conceiving GRI standards in terms of direct or indirect influence on the health and well-being of internal and external stakeholders. Originality/Value: This is the first study that provides a classification of core and comprehensive GRI disclosures that have direct or indirect influence on the health of external or internal stakeholders. This classification will allow businesses to easily report those CSR activities that might be of importance to stakeholders' health promotion.

Keywords: GRI; stakeholder; health; corporate; social responsibility; reporting; disclosures



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1. Introduction

During the last two decades, corporate social responsibility (CSR) has become an important research topic [1–3] as well as an important issue for the business organisations [4–7]. Business organisations are integrating CSR as part of their actions in order to satisfy the social and environmental concerns of the society [8–12]. There are many implications of CSR but we want to specify that CSR aims to contribute to sustainable development as it is assumed to be the responsibility of the organisation towards the stakeholders and the society [8,10,11,13–15]. In recent years, business organisations have been under pressure to publish their detailed CSR reports to portray how they are practicing CSR [5,6]. As a framework for publishing effective CSR reports of sustainable economic, environmental and social performance, the Global Reporting Initiative (GRI) has gained popularity among organisations [16,16]. GRI is a network-based organisation that developed a sustainability reporting framework in collaboration with stakeholders from business, government, labour and professional groups to support organisations to report their sustainability performance in a credible and relevant manner [17]. Businesses need to report their CSR actions to portray their responsiveness towards the stakeholders, society and environment [5,18] and responsible leadership has been suggested to play an important role in the way business practice and report CSR [19].

It is often observed that in the case of CSR reporting, organisations have specified indicators in their reports that affect employee's health and safety or health of internal stakeholders [10,12,20]. The preferential focus on the effect of business CSR actions to

internal stakeholders' health and safety (employees) [10,21] has neglected external stakeholders' (suppliers, customers, clients, society and the environment) health and well-being. However, in recent years there has been agreement that businesses (and their leaders) need to act as change agents to help improve the health and well-being of the entire population as a way to contribute to the triple bottom line and sustainable development [11,22]. For instance, some posit that business leaders need to look beyond their workplaces to have an impact on health and well-being of the communities where they operate and employees reside [11,22]. This is in line with a transformative approach to CSR, which Utting and O'Neill [23] have recently put forward as a necessary new orientation in CSR if companies are to contribute to a more sustainable world, and the achievement of the 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals (SDGs), including Goal 3 (health for all and at all ages). A transformative approach to CSR shifts CSR towards attention to fair allocation and sustainability targets, and it draws on a wider range of academic disciplines than previously when determining what data companies should report on [23]. One of the disciplines that can provide new, meaningful directions for CSR reporting is public health [24,25]. Thus, drawing on the discipline of public health, the aim of this article is to identify GRI disclosures that have direct and indirect effect on population health (for internal and external stakeholders) that business organisations need to address while publishing their CSR reports. In order to achieve this aim, the study will firstly group the GRI disclosures into internal and external and then specify these as influencing stakeholders' health directly and indirectly. The public sector organisations and NGOs also need to develop their CSR reporting capacity to achieve the SDGs [26]. However, the proposal focused in this article is primarily aimed at private sector organisations and intended as a resource for connecting their CSR reporting to population health.

2. Literature Review

2.1. CSR & CSR Reporting

While many definitions of CSR exist, the term can be said to capture the responsibility of a business organisation towards stakeholders and the society [8,14]. It is then particularly concerned with how organisations impact on the society. From this perspective, a business organisation has responsibilities beyond meeting direct legal requirements and financial imperatives and should act on societal expectations or strive to meet social objectives in the ways it is impacting on the society [27–29]. Thus, CSR entails a business organisation balancing profit-making with benefiting multiple stakeholders [14].

The role of business organisations to become responsible is highly expected by societies [30] and sustainability of an organisation in present times depends on how it behaves in a socially responsible manner [31,32]. There are different instruments that can be used by organisations in order to communicate to the outside world the socially responsible practices they adopt [33]. CSR reporting is a crucial instrument for communication with the stakeholders regarding the CSR activities of an organisation [18,30]. The origin of CSR reporting dates back in the 70s [32]. CSR reporting often portrays the sense of accountability and reflects the ethical values of the organisation [5,18]. However, CSR reporting is also criticized for its credibility as it is often witnessed that organisations use CSR disclosures to improve their image and reputation [18]. Global reporting initiative (GRI) provides organisations globally applicable sustainability reporting guidelines to report their social, environmental and economic activities to stakeholders and the society [30].

2.2. Internal and External Stakeholders' Health Disclosures in CSR Reporting

In this paper, we address disclosures for stakeholders' (internal and external) health and well-being within the frame of health promotion through the social determinants of health. The determinants of health (SDH) are the conditions in which people are born, grow, work, live and age, as well as the wider set of forces and systems shaping the conditions of daily life [34–36]. Business organisations play an important role in the well-being of the community in which they operate.

They have a strong impact on the daily life and well-being of their employees, consumers, suppliers and the communities they serve [37]. The influence of business organisations is manifested from determining the working conditions, health coverage, training and employability of workers, to the environmental impact of their operations on the community and the taxes levied by public authorities, and hence business organisations have a critical impact on people's and society's well-being [11,37].

For business organisations to make a business case for all stakeholders' health and well-being (through CSR strategies) it is necessary to count with a leader that is committed to the triple bottom line [11]. Integrative responsible leaders are suggested to be more likely to promote CSR strategies aimed at improving stakeholders' health and well-being [38] and that might be both accountable and responsible towards stakeholders [39–41]. Regarding accountability, responsible leaders are suggested to be able attend simultaneously to traditional external accountability as well as internally assumed accountability [40,41]. In addition, it is suggested that CSR strategies promoted throughout integrative responsible leadership and health promotion share a common vision; that is, to alter the economic, environmental and social contexts in which decisions relating to health and well-being are made, thus affecting health equity [38]. Improvement in community well-being provides potential opportunities for businesses to achieve greater commercial success [11,37].

On the other hand, sustainable development is suggested to embody integration, understanding and acting on the complex interconnections that exist between the environment, economy and society [42]. Therefore, to meet sustainable development and the SDG's related to health will require going beyond the health care system to address the social determinants of health which contribute to health and well-being [36]. It is argued that a healthy society is not one that waits for people to become ill, but one that sees how health is shaped by social, cultural, political, economic, commercial and environmental factors, and takes action on these for current and future generations [25,36]. Thus, a stakeholder perspective to CSR reporting would address the interrelation between the factors that impact internal and external stakeholders' health and well-being which similarly are embedded in the three pillars of sustainable development (economic, environmental and social) and social determinants of health [37]. For instance, Goal 3 of the SDG's aims to ensure healthy lives and promote well-being for all and at all ages which needs to be viewed not as a single goal but as essential for achievement of all three pillars of sustainable development [43]. In addition, health, well-being and sustainable development are considered to be intrinsically connected, with health regarded as a precondition indicator, as well as an outcome of successful sustainable development [44]. A business case for population health will also require business enterprises to consider reporting their CSR activities concerning their impact on internal and external stakeholders' health and well-being [11]. Internal stakeholders would entail CSR reporting towards CSR activities aimed at employees within the organisation, while CSR activities towards external stakeholders would include reporting aimed at suppliers, customers, clients, society and the environment [11]. The few studies that have analysed business CSR reporting in a variety of sectors have provided some evidence on how it has overwhelmingly focused on employee occupational health and safety (OHS) or occupational safety and health (OSH) [10,45]. For instance, in a content analysis of corporate social responsibility regarding OSH, Koskela [10] found that the most common area of reporting were accidents followed by other areas such as lost time, training, certification and awards [10]. Furthermore, in a study of occupational health and safety (OHS) aspects of CSR reporting in Japan between 2004 to 2012, Nagata et al [45] found that there was a gradual increase of OSH reporting among all companies listed in the first section of the Tokyo Stock Exchange. However, the study pointed out that at that time the country's most recent guidelines did not clearly describe mental health activities within the OHS [45]. Strauss and Chlapaty [46] analysed CSR reporting in ninety companies from various food and agriculture sectors and found that there were critical disclosure gaps for all stakeholder groups. Specifically, the authors pointed out that reports easily

disclosed employee well-being as compared to community well-being and community environmental protection [46].

2.3. GRI Disclosures

Sustainability issues have gained importance among people and stakeholders in the last two decades [47]. Sustainability reporting or CSR reporting is a practice that is followed by organisations to disclose to the world the sustainability initiatives taken by an organisation [48]. The sustainability reports often include quantitative and qualitative information on the actions taken by an organisation regarding environmental, social and economic dimensions in a given period [47]. UN Global Compact, ISO 26000 and GRI are some guidelines that can be followed by the organisations for effectively reporting their CSR and sustainability initiatives [48]. GRI is an independent organisation that has developed standards, each with a set of disclosures, that organisations can follow to specify their sustainability initiatives towards stakeholders [49]. GRI guidelines are the most widely used guidelines by organisations to report their sustainability initiatives [47]. The GRI disclosures allow organisations to disclose the actions towards environment, internal and external stakeholders [5,48]. GRI disclosures are grouped as part of universal standards and topic specific standards related to economic topics, environmental topics and social topics. Organisations that choose to prepare a report in accordance with the GRI standards can either follow the Core or the Comprehensive reporting option, with the latter involving more extensive usage of the GRI standards. Organisations that do not report in accordance with the GRI standards can nonetheless report on selected parts of the GRI standards and this is then labelled GRI referenced reporting [17].

3. Method

Based on the Consolidated Set of GRI Sustainability Reporting Standards 2018 (GRI, [17]) the authors identified and categorised GRI disclosures that have influence on stakeholders' health and well-being. The GRI Standards have been developed by GRI in consultation with stakeholder groups all over the world. They have evolved over more than 20 years and are today widely acknowledged as a framework for understanding and reporting on the social, environmental and economic impact of organisations. Hence, they were taken in this study as a useful base for a classification of aspects of CSR reporting that relate to stakeholder health. Initially, the Consolidated Set of GRI Sustainability Reporting Standards 2018 [17] was evaluated to determine which elements relate to stakeholder health. This involved evaluation of all universal standards as well as all topic specific standards, and these are related to economic, environmental and social topics. Working separately, the three researchers listed relevant disclosures for each standard and then classified these into four groups based on disclosures having direct or indirect influence on the health of external or internal stakeholders. The four groups of disclosures are:

- Disclosures that have direct influence on external stakeholders' health;
- Disclosures that have direct influence on internal stakeholders' health;
- Disclosures that have indirect influence on external stakeholders' health;
- Disclosures that have indirect influence on internal stakeholders' health.

After the initial grouping as per classification by the three researchers, the classification was triangulated in order to analyse the selection of the disclosures and develop the actual list of disclosures that can provide information on company influence on stakeholders' health.

Classification of Disclosures

In this study '*internal* stakeholders' refers to individuals and groups within the reporting organisation. This can include for instance employees, contract workers, managers, and board of directors. '*External* stakeholders' refers to individuals and groups outside the organisation that have an interest in the organisation and that can be affected by or have the capacity to affect the actions of a reporting organisation. This can include for

instance investors, customers, suppliers, communities and governments. Disclosures were classified as having an influence on *internal* stakeholders when the impact can be expected to primarily affect internal actors. Disclosures were classified as having an influence on *external* stakeholders when the impact can be expected to primarily affect external actors. Some disclosures are classified as both internal and external on the basis that they can be considered to primarily have an influence on both internal and external stakeholders.

The disclosures were further classified as having either a *direct* or an *indirect* influence on population health. Disclosures classified as having a direct influence on population health are those disclosures where company actions and decisions, in a direct way, positively or negatively influence the health outcomes of a group of individuals or the distribution of health outcomes. With direct influence, it is meant that influence that does not go through an intermediary agent or factor. For instance, occupational health services (306-3) and promotion of workers' health (306-6) directly influencing the health of internal stakeholders, and negative impact in the supply chain (414-2) directly influencing external stakeholders. Disclosures classified as having an indirect influence on population health are disclosures where the influence is induced by company activities but the health outcomes are not immediately visible, or not occurring in a direct way as a result of company activities and decisions. The influence can take place via an intermediary agent or factor. For instance, a company's energy consumption and reduction (disclosures 302-1 to 302-5) indirectly influencing the health of external stakeholders, or a company's diversity and equal opportunity engagement (405-1, 405-2) indirectly influencing the health of internal stakeholders. The terms direct and indirect influence are thus not intended as equivalent to explicit and implicit CSR [50] and the classification proposed here can in fact be valid both in explicit and implicit CSR contexts.

The disclosures that have direct or indirect influence on internal and/or external stakeholders' health were grouped together to develop a matrix that can be used as a reference for understanding how actions of companies have direct or indirect influence on internal and/or external stakeholders' health.

4. Results

The identification and categorisation of the GRI Sustainability Reporting Standards 2018 [17] resulted in four groups of disclosures (direct and indirect disclosures for internal stakeholders and direct and indirect disclosures for external stakeholders, see matrix in Table 1). Disclosures classified as having *direct* influence on the *internal* stakeholders' health include disclosures showing: key impacts, risks and opportunities (102-15); material topics, their boundary and how they are managed (103-1, 103-2); benefits that are standard for full-time but not part-time and temporary employees (401-2); occupational health such as occupational health and safety management systems (403-1) and services (403-3), processes for hazard identification, risk assessment and incident investigation (403-2), worker health promotion (403-6), prevention and mitigation of negative occupational health and safety impacts (403-7), work-related injuries (403-9) and work-related ill health (403-10); significant risk in operations and at suppliers for child labour (408-1) and for forced or compulsory labour (409-1).

Some of the above-mentioned disclosures were at the same time classified as having a *direct* influence on *external* stakeholders' health (102-15, 103-1, 103-2, 408-1, 409-4). In addition to these disclosures, the following were classified as having a direct influence on external stakeholders' health: actions of the businesses towards water (303-1, 303-3, 303-4, 303-5, 306-1, 306-5), effluents (303-2), biodiversity (304-2), emissions (305-1 to 305-7), waste management (306-2) and spills (306-3); environmental assessment of suppliers (308-2); local community engagement (413-1) and negative impact on local communities (413-2); negative social impact in the supply chain (414-2); and health and safety of products and services (416-1, 416-2).

Table 1. Classification of Global Reporting Initiative (GRI) disclosures.

	Disclosures Having Influence on Internal Stakeholders' Health	Disclosures Having Influence on External Stakeholders' Health
Disclosures having direct influence on stakeholders' health		102-15
		103-1 (C); 103-2 (C)
		303-1; 303-2; 303-3; 303-4; 303-5
	102-15	304-2
	103-1 (C); 103-2 (C)	305-1; 305-2; 305-3; 305-4; 305-5; 305-6;
	401-2	305-7
	403-1; 403-2; 403-3; 403-6; 403-7; 403-9;	306-1; 306-2; 306-3; 306-5
	403-10	308-2
	408-1	408-1
	409-1	409-1
Disclosures having indirect influence on stakeholders' health		413-1; 413-2
		414-2
		416-1; 416-2
		102-9 (C); 102-10 (C); 102-11 (C); 102-12 (C); 102-13 (C); 102-14 (C); 102-15 (Co); 102-16 (C); 102-17; 102-18 (C); 102-19; 102-20; 102-21; 102-22;
	102-8 (C); 102-10 (C); 102-12 (C); 102-13 (C); 102-14 (C); 102-15; 102-16 (C); 102-17; 102-18 (C); 102-19; 102-20; 102-21; 102-22;	102-24; 102-25; 102-26; 102-27; 102-28; 102-29; 102-30; 102-31; 102-32; 102-33; 102-32; 102-33; 102-34;
	102-24; 102-25; 102-26; 102-27; 102-28; 102-29; 102-30; 102-31; 102-32; 102-33; 102-3; 102-35;	102-40 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-45 (C); 102-46 (C); 102-47 (C); 102-49 (C);
	102-36; 102-37; 102-38; 102-39; 102-40 (C); 102-41 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-45 (C); 102-46 (C); 102-47 (C); 102-49 (C); 102-54 (C); 102-55 (C).	102-54 (C); 102-55 (C)
	103-1 (C); 103-2 (C); 103-3 (C)	103-1 (C); 103-2 (C); 103-3 (C)
	201-1; 201-2; 201-3	201-1; 201-2; 201-3; 201-4
	202-1	202-2
	203-1	203-1; 203-2
	205-1; 205-2; 205-3	204-1
	401-1; 401-3	205-1; 205-2; 205-3
	402-1	206-1
	403-4; 403-5; 403-8	301-1; 301-2; 301-3
	404-1; 404-2; 404-3	302-1; 302-2; 302-3; 302-4; 302-5
	405-1; 405-2	304-1; 304-3; 304-4
	406-1	306-1
	407-1	307-1
	410-1	308-1
	411-1	407-1
	412-1; 412-2	410-1
		411-1
		412-1; 412-2; 412-3
		414-1
		415-1
		417-1; 417-2; 417-3
		418-1
		419-1

Note: C-Core; Standards 101-102 and 103 are universal standards, while the 200, 300 and 400 series are topic-specific standards that refer to economic, environmental and social topics, respectively.

Disclosures classified as having *indirect* influence on the health of *internal* and/or *external* stakeholders include to a great extent disclosures from GRI 102: General Disclosures and they are for instance concerned with organisational information (disclosures in the 102 series up to 102-13) such as employees, supply chain and membership of associations, but also strategy in terms of sustainability (102-14, 102-15), ethics (102-16, 102-17), governance (102-18 to 102-39), stakeholder engagement (102-40 to 102-44) and

reporting practice (102-45 to 102-56). However, many of the disclosures that were classified as having an indirect influence on stakeholders' health are topic-specific disclosures with economic (200 series), environmental (300 series) and social (400 series) disclosures influencing indirectly the health of external stakeholders but only economic and social disclosures influencing indirectly the health of internal stakeholders. While employees are of course also part of communities and societies and could thus also be influenced as external stakeholders by for instance pollution or biodiversity loss, the indirect influence in this classification concerns how they are influenced in their capacity as employees.

5. Discussion & Conclusion

The objective of this paper was to identify GRI disclosures that have direct and indirect effect on population health (internal and external stakeholders) that business organisations need to address while publishing their CSR reports. Findings identified four sets of disclosures having direct and indirect influence on internal and external stakeholders' health and well-being (see Table 1).

Organisations that prepare a report in accordance with the GRI standards, whether Core or Comprehensive, include disclosures that have *indirect* influence on internal and external stakeholders' health through the General Disclosures (102 series). However, many of the disclosures that relate to stakeholders' health are topic-specific disclosures and the extent to which an organisation reports on stakeholders' health largely depends on which topics the organisation judges to be material topics. The material topics direct the topic-specific reporting and the reporting on Management approach (103 series) (see GRI, 2018) and will thus be decisive particularly for how *direct* influence on internal and external stakeholders' health is covered in the reporting. For those organisations that do not report in accordance with the GRI standards but nonetheless prepare a report that uses selected parts of the GRI standards (GRI referenced reporting) the selection of topics will also be decisive for coverage of stakeholders' health.

From a health promotion and sustainable development perspectives, business organisations will be required to contribute in addressing the social determinants of health, which per se demands the involvement of actors outside the health care system. Business organisations are expected to play an active role in improving health and well-being of the communities they serve through tackling challenges such as poverty, climate change, water scarcity and social inequality [11]. Furthermore, business need to become agents of change by helping to achieve Agenda 2030, particularly Sustainability Goal 3 (health for all and at all ages) by addressing the structural and systemic factors that cause and sustain differences in health outcomes across all segments of the population. The participation in the achievement of the SDGs presents a unique opportunity for business organisations to renew their social contract not only with stakeholders inside the organisation, but also with the communities they serve and the wider society [39].

The classification proposed in this article offers an opportunity for a systematic CSR reporting that makes explicit how the actions of business organisations can relate to the health of internal as well as external stakeholders. In addition, the classification, which is based on the GRI indicators, can be a reference for understanding how actions of business organisations are directly or indirectly influencing internal and external stakeholders' health. Population health is in this way incorporated in the GRI framework; it is not an addition in terms of requirements placed on business organisations but rather a new way of thinking about an existing framework that adds value to CSR activities and reporting.

For organisations pursuing responsible leadership, this can be a tool that resonates well with the ambition to contribute to a sustainable future and improve economic, social and environmental conditions. For an institutional investor concerned with responsible investing it could also be of interest to look at stakeholders' health in a broader way and connected to the GRI disclosures. Additionally, the proposed classification is an important tool for future research on how business organisations address stakeholder health in any given society regardless of its stage of development. Such studies could, for instance,

look at disclosure of actions taken by multinational companies in different countries of the world that have direct or indirect influence on stakeholders' health.

Limitations

The article has several limitations. Firstly, the article is concerned with the CSR reporting of private sector organisations and has not taken into consideration the CSR reporting of public sector organisations and NGOs. The article has provided a proposal on the how the CSR actions of private business organisations can be reported but has not investigated the CSR reports of any organisation to identify how the CSR actions that have direct or indirect influence towards health of internal or external stakeholders are reported by private business organisations in reality. In further research, a proposal can be developed on the CSR reporting of public sector organisations and NGOs focusing on their CSR actions that have direct or indirect influence towards health of internal or external stakeholders. Furthermore, in future research the proposal provided in this article can be examined by exploring the CSR reports of private business organisations. Nonetheless, we see this paper as a starting point to ignite discussions on the potential role to be played by business towards sustainable accountability in improving the health and well-being of people today and future generations.

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