

Linking the GRI Standards and the Culture of Health for Business (COH4B) Framework



About GRI

The Global Reporting Initiative (GRI) helps businesses and organizations worldwide understand and communicate their impacts on sustainable development. By better understanding, managing and disclosing their impacts, companies can enhance strategic decision-making, reduce risks, identify business opportunities and strengthen stakeholder relationships. The GRI Standards, developed with multi-stakeholder input and rooted in the public interest, are the world's most widely used sustainability reporting standards. For more information, please visit www.globalreporting.org

About the Robert Wood Johnson Foundation

The Robert Wood Johnson Foundation (RWJF) is the largest philanthropy dedicated solely to health in America. Since 1972, it has supported research and programs targeting some of America's most pressing health issues – from tobacco use to improving access to quality health care. RWJF is working to build a Culture of Health in America that goes beyond the healthcare system to focus on the complex social factors that influence health, well-being and equity based on conditions tied to where we live, work and play. RWJF seeks to instill a new norm with collaborators from all sectors that recognizes health as the bedrock of personal fulfillment, the anchor of community well-being and the fuel of national prosperity, thereby creating a society that provides for all individuals an equal opportunity to enjoy the healthiest lives possible. For more information about RWJF and its commitment to a culture of health visit www.rwjf.org and www.cultureofhealth.org

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Foreword

The Culture of Health for Business (COH4B)

Framework equips the private sector with the tools to measure and manage one of the most urgent business challenges: promoting a Culture of Health. It is clear that a diverse range of business practices that impact public health are also financially material over the long term. COH4B was developed by a multi-stakeholder group of leading companies, nonprofits, and academia with support from the Robert Wood Johnson Foundation (RWJF), and was conceived in order to identify and understand the scientific and technical basis for attributing an array of corporate practices to positive health and business outcomes.

By developing specific metrics through which businesses can evaluate and disclose their performance in promoting a Culture of Health, COH4B can enable a significant shift in how the private sector makes meaningful improvements that generate positive health outcomes, tied to improved financial performance. In close partnership with the Global Reporting Initiative, RWJF is committed to providing the resources to support businesses in reporting on health and well-being outcomes. We hope COH4B will empower corporate leaders to take advantage of the business imperative of promoting a Culture of Health.



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The Global Reporting Initiative establishes the world's most widely used sustainability reporting standards.

These Standards help businesses identify and disclose their economic, environmental, and social impacts throughout their value chains. GRI is in a unique position to bring to bear our leading Standards on a wide range of issues such as climate change, human rights, or health and wellness. By mapping the GRI Standards to other frameworks we can help companies go even further in terms of their strategy and action on the issues that matter most.

We are very proud of our work with the Robert Wood Johnson Foundation on the Culture of Health for Business (COH4B). This framework provides businesses actionable guidance to improve the health and well-being of employees, communities and others impacted by the company. Health is essential for everything else that we do in life. This framework will help companies improve health outcomes, and thus build trust with employees, consumers, investors, and other stakeholders.

By linking the GRI Standards to COH4B, we are providing businesses with tools for connecting their familiar sustainability programs to broader health outcomes. A key lesson of the COVID-19 pandemic is that health and well-being is not simply a matter of good corporate citizenship; it's critical to business.



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1. Introduction

The Global Reporting Initiative (GRI) partnered with the Robert Wood Johnson Foundation (RWJF) in 2018 because of their shared interest in private sector contributions to health and well-being which, for GRI, is reflected in the health-related disclosures in its Standards. RWJF recognizes that the GRI Standards and their global uptake provide a strong starting point to reflect on health holistically and equitably. A key output of the RWJF-GRI partnership is the [Culture of Health for Business \(COH4B\) Framework](#).

1.1 About the Culture of Health for Business (COH4B) Framework



COH4B is a pioneering, holistic framework on the role of business in impacting the health and well-being of its stakeholders, linked to a curated set of principles and business practices. It is an evidence-based public tool¹ which companies can use to take comprehensive action on the health and well-being of employees, families, and communities.

COH4B was developed by a US-based multi-stakeholder group,² which included a wide range of constituencies including the private sector, investors, ESG rating and research firms, public health professionals, governance experts, and nonprofits among others. COH4B identifies 16 Culture of Health Business Practices (COHBPs) that cut across a broad set of environmental, social, and governance (ESG) issues to help businesses build and promote a healthy working environment and manage impacts on population health through their operations, advocacy, marketing and branding, investments, and philanthropy.

Companies can deploy the COHBPs either individually or as a set to accelerate action on health and well-being. As a set, these practices offer companies a strategic framework to set goals and invest in long-term value-creation, while individually they provide guidance for companies to take targeted action. COH4B points to why health and well-being are essential to remain competitive and relevant. Ultimately, this offers a leadership opportunity for companies to build a long-lasting and equitable culture of health while yielding business benefits.



1.2 About GRI's link to the COH4B Framework

The GRI Standards are the world's most widely used for reporting sustainability impacts. GRI has several standards that can help companies understand and disclose their impacts on health and well-being. By linking the GRI Standards to COH4B, companies can identify business practices that impact health and well-being and integrate health-related disclosures into their business strategies and decision-making. The 16 COHBPs are universal and companies can deploy them using the GRI reporting principles of Sustainability Context and Materiality.

1.3 About the GRI Sustainability Reporting Standards

The GRI Sustainability Reporting Standards (GRI Standards) are a set of modular reporting standards that can be used by any organization to report about its impacts on the economy, the environment, and society. The set includes three universal Standards applicable to all organizations: *GRI 101: Foundation*, *GRI 102: General Disclosures*, and *GRI 103: Management Approach*. In addition, there are 34 topic-specific Standards, organized into Economic, Environmental, and Social series, which organizations can select from to report on their material topics. See [GRI 101: Foundation](#) for more information on how to use and reference the GRI Standards.

Preparing a sustainability report in accordance with the GRI Standards provides a full and balanced picture of an organization's material topics, the related impacts, and how these impacts are managed.

The GRI Standards are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI.

Thousands of organizations across 110 countries use GRI's framework to report sustainability information. GRI is also referenced in 125 policy instruments in 60 countries and regions, and in more than 50 capital market policies worldwide.



1.4 The COH4B Framework & Sustainability Reporting:



Who should use the COH4B Framework:

Companies—especially individuals working in the areas of sustainability, health & well-being, EHS, HR, marketing, and government and investor relations—can consider COH4B as a key input to inform their thinking, strategy, action, and reporting on health and well-being. Beyond companies, COH4B can be used by any organization including investors, academics, and policy makers to understand how health and well-being intersects with sustainability issues.



How to apply COH4B to sustainability reporting:

There are different ways in which COH4B can be incorporated into the sustainability reporting cycle of companies and other organizations. These include:

- **Input into stakeholder engagement:** Use COH4B to understand the views and priorities of stakeholders—employees, investors, suppliers, communities, and others—as they relate to health and well-being.
- **Input into materiality assessments:** Consider COH4B as a key input to identify material topics, like other frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD).
- **Reflect in sustainability reporting:** Companies and other organizations are encouraged to find ways to consider and integrate COH4B in the qualitative and quantitative sections of their sustainability reports. Companies can select which COHBPs to report based on their materiality assessment(s) and using the GRI reporting principle of Materiality in [GRI 101: Foundation 2016](#). This assessment(s) may be global or vary by region of operation.



How to determine global versus local relevance of COH4B:

Companies can consider the GRI reporting principle of Sustainability Context to determine the relevance of a COHBP to their operations. Please refer to GRI 101: Foundation 2016 that indicates:

“An organization operating in a diverse range of locations, sizes, and sectors is expected to consider how to best frame its overall performance in the broader context of sustainability. This can require distinguishing between factors that drive global impacts, such as climate change, and those that have regional or local impacts, such as community development. When reporting on topics that have positive or negative local impacts, it is important to provide insight into how the organization affects communities in different locations. It is equally important for the organization to distinguish between patterns of impacts across the range of its operations, contextualizing performance location by location.”

Companies can refer to the following disclosures to explain how they considered global, regional or local contexts in selecting COHBPs.

- **GRI 102 General Disclosures 2016:** Disclosure 102-46 Defining report content and topic boundaries;
- **GRI 102 General Disclosures 2016:** Disclosure 102-47 List of material topics.



How to report on COH4B across different contexts:

Companies can use [GRI 103: Management Approach 2016](#) to report on specific entities where impacts occur, which may be only the ones located in certain regions of operation (see disclosure 103-1-b).

If a specific COHBP is relevant for operations in certain regions and not globally, a company can use this disclosure to explain this difference.



How to ensure high-quality reporting on COH4B:

GRI's Reporting Principles for defining report quality described in GRI 101: Foundation 2016 can be useful to prepare a high-quality report, regardless of whether such a report is only about health or has been prepared in accordance with the GRI Standards.

1.5 How to use the GRI Standards with the COH4B Framework:

GRI has mapped the GRI Standards and disclosures to COH4B in this document. Companies and other organizations can consider this document as a resource to identify specific GRI Standards and disclosures that can be used to gauge and report on progress on a specific COHBP or the entire framework.

- **Locating GRI disclosures linked to COH4B:** If a company selects the COHBP 'Health Culture' for reporting, it can locate the specific GRI Standards and disclosures mapped to that practice in Section Three of this document.
- **Determining which metrics to report for COH4B:**
 - a. **In cases where there are applicable GRI Standards:** GRI reporters can look at the mapping of GRI disclosures to COHBPs to determine which disclosures to report. For two COHBPs, namely financial literacy and the physical environment, GRI includes G4 Sector Disclosures which companies may use to report.
 - b. **In cases where there are no applicable GRI Standards:** This document is not exhaustive or prescriptive. Companies may wish to disclose information related to COHBPs that is not covered by the GRI Standards and disclosures. In those instances, companies can consider the example metrics defined in COH4B and described in the linkage tables in Section Three or use metrics from other sources.
- **Making a reference:** The organization can determine how many GRI Standards and disclosures to report on each selected COHBP. Please note, an organization making reference to COH4B is not necessarily able to claim it has prepared a report in accordance with the GRI Standards. To do so, the reporting organization must meet all criteria for the respective option (Core or Comprehensive) as described in *GRI 101: Foundation 2016*.

1.6 How to reference the COH4B Framework in sustainability reports:

Companies may reference COH4B in the narrative of their sustainability reports or in their GRI Content Index. The following examples are provided for illustrative purposes.

- "Our strategy on health and well-being /our materiality assessment is inspired by or informed by the Culture of Health for Business Framework"
- "We identify smart business practices in the Culture of Health for Business Framework that we are implementing in our GRI Content Index"
- "We support/follow the Culture of Health for Business Framework which was developed in 2019 by a group of leading companies, nonprofits, and academia with support from the Robert Wood Johnson Foundation."



2. HOW TO USE THIS DOCUMENT

This publication provides cross references between the 16 COHBPs and disclosures in the GRI Standards for companies and other organizations that wish to use them in conjunction in sustainability reports. GRI has mapped relevant disclosures in the GRI Standards to the COHBPs, but companies can decide which disclosures in the GRI Standards to report on for a specific COHBP as described in Section One of this document.

It is important to note that the linkage tables in Section Three illustrate the breadth and depth of reporting that is possible on each COHBP and companies are encouraged to take a comprehensive view of a COHBP and work toward improving the quality of disclosure over time.

2.1 Explanation of summary linkage tables:

Section Three includes four tables with COHBPs grouped into four categories: **Strategic, Policies and Benefits, Workforce and Operations, and Community**. Each table includes a list of COHBPs, the specific GRI Standards and disclosures that are applicable to those COHBPs, and explanatory comments. The information provided in each column is explained below.

- **Column A COHP & definition:** This column includes the name of the COHP and a brief description as described in COH4B. For a complete explanation of the COHP and relevant data, readers should refer to the full report “A Culture of Health for Business: Guiding Principles to Establish a Culture of Health for Business.”
- **Column B Example metrics per COH4B:** This column includes examples of metrics identified by the multi-stakeholder group that developed COH4B. These metrics are meant to be a starting point and illustrative. Companies can use these metrics or the GRI Standards or other metrics to measure the progress on a specific COHP.
- **Columns C & D GRI Standards and disclosures:** These columns include the titles of the relevant GRI Standards and disclosures that can be used to measure and report on progress on a particular COHP. In most cases, the GRI Standards and

disclosures directly reference the example metrics in COH4B. GRI Standards and disclosures are also broader in scope in several instances. GRI G4 Sector Disclosures that preceded the GRI Standards are included for two COHBPs, namely financial literacy and the physical environment. This means there are no GRI Standards for these COHBPs, but companies can use the G4 Sectors Disclosures. For a detailed explanation of these GRI Standards and disclosures, download individual GRI Standards at www.globalreporting.org/standards.

- **Column E Comments on GRI disclosures:** This column includes
 - i. information to help contextualize the relevance of a GRI Standard and the specified disclosure/s to a particular COHP and/or;
 - ii. important health-related issues and metrics that are not in COH4B but were highlighted by some members of a Corporate Task Force of 15 companies that served as a sounding board on applying COH4B. With permission from RWJF, GRI has interpreted the application of COH4B to the GRI Standards based on those comments.

For example, the issue of data privacy emerged as important but is not singled out as a separate COHP. It, however, can be reported on under the COHP ‘Health Promotion and Wellness’ using the GRI Standards and disclosures highlighted in explanatory comments.

Example of Linkage between COHBPs & GRI Standards:

A. COHP & definition	B. Example metrics per COH4B	C. GRI standards	D. GRI disclosures	E. Comments on GRI disclosures
Pay practices: Managing wage policies, minimum wages, wage satisfaction	Ratio of the entry level wage to minimum wage; percentage of employees earning minimum wage; average hourly wage by region; estimated percentage of employees at the company making a living wage; median annual compensation	GRI 102: General Disclosures (2016) GRI 202: Market Presence (2016)	Disclosure 102-38 Annual total compensation ratio:102-38-a Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage: 202-1-a to d	For the COHP example metric, median annual compensation, the closest GRI disclosure is 102-38-a which states “ <i>Ratio of the annual total compensation for the organization’s highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.</i> ”

2.2 Limitations about use of this document:

Some of the example metrics referenced in COH4B have been developed from the point of view of US employers. However, as the GRI Standards are developed through a global multi-stakeholder process, companies can consider the metrics in the GRI Standards as globally relevant. This document is based on GRI Standards in effect as of May 2020. As GRI Standards are updated, companies may wish to refer to updated versions of GRI Standards and disclosures accessible at www.globalreporting.org.





3. SUMMARY OF LINKAGE TABLES

This section includes four tables covering the linkage between the COHBPs (strategic, policies and benefits, workforce and operations, and community) and the GRI Standards and disclosures. These tables are meant to serve as a reference for companies interested in disclosure on practices that impact health and well-being of employees, their families, and communities.

Notes:

- **GRI disclosures:** If there is no mention of sub-bullet points, for example, (i), (ii), etc., then they are all covered. If a specific sub-bullet is mentioned, then only the mentioned one is applicable.
- **Management Approach:** Companies can use *GRI 103: Management Approach 2016* to report on the management approach to each topic covered by the GRI Standards listed in the tables below.
- **Training and Education:** Companies can use *GRI 404: Training and Education 2016* to report on any training offered for a COHBP that is considered relevant to illustrate impact on health and well-being.

Culture of Health For Business

A framework to organize corporate strategy and action on health and well-being



Global standards to disclose impacts, including on health and well-being

Table 1: Strategic COHBPs linkage summary

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
1 Health culture: Promoting an organizational culture of health (over and above wellness and health promotion program)	Inclusion of health in company's value statements; Senior leaders express value and importance of health; Company systematically and consistently integrates health into their activities	GRI 102: General Disclosures (2016) GRI 103: Management Approach (2016)	Disclosure 102-16 Values, Principles, Standards, and Norms of Behavior: 102-16-a Disclosure 102-26 Role of highest governance body in setting purpose, values, and strategy: 102-26-a Disclosure 102-28 Evaluating the highest governance body's performance Disclosure 103-2 Management Approach and its Components: 103-2-a to c	102 and 103 can be used to report on a broad set of ESG issues including health and well-being. <i>Although not included in COH4B, the following metrics were highlighted as important issues by the Corporate Task Force and appear to broadly fit under Health Culture and can be reported as follows:</i> <ul style="list-style-type: none"> Accountability of C-Suite to health and well-being KPIs can be reported under 102-28. Level of organizational commitment as indicated by financial resources committed to health can be reported under 103-2-c-v. KPIs on health and well-being can be reported under 103-3-a-ii. The GRI guidance says that <i>"the explanation of these results can include: performance against goals and targets, including key successes and shortcomings."</i>
2 Responsible corporate political activity: Activity that shapes public policy or public opinion	Disclosure of contributions to political candidates, parties, and committees; Disclosure of contributions to Super PACs; Disclosure of trade associations and 501(c)(4) social welfare organizations; Lobbying expenses	GRI 415: Public Policy (2016)	Disclosure 415-1 Political Contributions: 415-1-a, 415-1-b	Although the example metrics for this COHBP are US-centric, the GRI disclosures are expressed in universal terms to enable reporting by companies in any country. For example, 415-1-a states <i>"Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary."</i>
3 Responsible marketing practices: Commitments to responsible marketing including labeling transparency	% promoting products meeting the Children's Food and Beverage Initiative (CFBAI) Uniform Nutrition Criteria; # of child advertising impressions	GRI 417: Marketing and Labeling (2016)	Disclosure 417-1 Requirements for product and service information and labeling: 417-1-a-(i) to (v), 417-1-b Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling: 417-2-a-(i) to (iii), 417-2-b Disclosure 417-3 Incidents of non-compliance concerning marketing communications: 417-3-a (i) to (iii), 417-3-b	Although the example metrics for this COHBP are US-centric, the GRI disclosures are expressed in universal terms to enable reporting by companies in any country. For example, 417-1-a states <i>"Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship."</i>

Table 2: Policies and benefits COHBPs linkage summary

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
<p>4 Health promotion & wellness: Health initiatives that generally offer screening, prevention and health promotion</p>	<p>Employees entitled to health and well-being programs and services; Health outcomes of employees reached by health and well-being programs</p>	<p>GRI 403: Occupational Health and Safety (2018)</p>	<p>Disclosure 403-6 Promotion of worker health: 403-6-a, 403-6-b</p> <p>Disclosure 403-3 Occupational health services</p> <p>Reporting Recommendations: Clause 403-3-1.3.1 and Clause 403-3-1.3.2</p>	<p>Although not included in COH4B, protecting the privacy of employees was highlighted as an important issue by the Corporate Task Force as companies offer employees digital health and virtual well-being tools. Data privacy can be reported under the Reporting Recommendations for GRI 403-3. These are:</p> <ul style="list-style-type: none"> 1.3.1 How the organization maintains the confidentiality of workers' personal health-related information; 1.3.2 How the organization ensures that workers' personal health-related information and their participation in any occupational health services is not used for any favorable or unfavorable treatment of workers.
<p>5 Paid family and medical leave: Allowing employees to earn pay while away attending to illness, a family member or newborn</p>	<p>Total # of employees that were entitled by parental leave, by gender; Return to work and retention rates of employees that took parental leave, by gender</p>	<p>GRI 401: Employment (2016)</p>	<p>Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees: 401-2-a-vii</p> <p>Disclosure 401-3 Parental Leave: 401-3- a to e</p>	<p>Paid sick leave can be reported under 401-2-a-vii.</p>
<p>6 Health insurance: Providing employer-based health insurance</p>	<p>% of employees entitled to health insurance benefits; Employer contribution to health insurance premiums</p>	<p>GRI 401: Employment (2016)</p> <p>GRI 403: Occupational Health and Safety (2018)</p>	<p>Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees: 401-2-a-(i) to (vii), 401-2-b</p> <p>Disclosure 403-6 Promotion of worker health: 403-6-a</p>	<p>Responsibility and expectations for companies to provide health insurance to workers varies significantly by country.</p> <p>Guidance for 403-6-a indicates that <i>"Workers' access to non-occupational medical and healthcare services might be facilitated, for example, through company clinics, or disease treatment programs, referral systems, or health insurance or financial contributions"</i></p>

A. COHBP & definition		B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
7	Equality, diversity & impartiality: Managing inequality, discrimination and diversity, including disability	% of employees per employee category by gender, age group, and other indicators of diversity; # of incidents of discrimination; % of employees with disabilities	GRI 405: Diversity and Equal Opportunity (2016) GRI 406: Non-discrimination (2016)	Disclosure 405-1 Diversity of governance bodies and employees: 405-1-a-(i) to (iii), 405-1-b-(i) to (iii) Disclosure 405-2 Ratio of basic salary and remuneration of women to men: 405-2-a, 405-2-b Disclosure 406-1 Incidents of discrimination and corrective actions taken: 406-a, 406-b-(i) to (iv)	Interpretation of the term diversity and indicators of diversity vary by country and companies can use GRI 406 to discuss non-discrimination in ways that are relevant to their local context. Disclosures 405-1 and 405-2 can be considered a proxy for understanding gender discrimination.
8	Financial literacy: Providing financial literacy resources	Employees entitled to financial literacy training; Number of employees reached by financial literacy training	G4 Sector Disclosures: Financial Services G4 Aspect: Product and Service Labeling	Initiatives to enhance financial literacy by type of beneficiary (former FS16) 2.1 to 2.3	G4 Sector Disclosures precede the GRI Standards issued in 2016. Companies including G4 Sector Disclosures in reports prepared in accordance with the GRI Standards are required to list these disclosures in the GRI content index (see Disclosure 102-55 in GRI 102: General Disclosures). Companies can choose how to present these disclosures in the GRI content index. For example, they can list all Sector Disclosures together, or under the relevant material topic. See an example of a GRI content index on page 40 of GRI 102.

Table 3: Workforce and operations COHBPs linkage summary

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
9 Work time: Managing working hours, schedules and schedule control	Notice given to employees for schedule changes; # of employees with flexible scheduling arrangements	GRI 402: Labor/ Management Relations (2016) GRI 102: General Disclosures (2016)	Disclosure 402-1 Minimum notice period regarding operational changes: 402-1-a, 402-1-b Disclosure 102-8 Information on employees and other workers: 102-8-a to f	Disclosure 102-8 can be used to share data on # of employees with flexible scheduling arrangements.
10 Job security: Managing job insecurity as perceived (by the employee) or attributed (by researchers)	# of employees laid off in the past year; Notice given to employees/ representatives prior to significant operational changes	GRI 401: Employment (2016) GRI 402: Labor/ Management Relations (2016)	Disclosure 401-1 New employee hires and employee turnover: 401-1-a, 404-1-b Disclosure 402-1 Minimum notice period regarding operational changes: 402-1-a, 402-1-b	Disclosure 402-1 can be used to share information on all types of workers impacted by operational changes and especially unionized and contract workers.
11 Pay practices: Managing wage policies, minimum wages, wage satisfaction	Ratio of the entry level wage to minimum wage; percentage of employees earning minimum wage; average hourly wage by region; estimated percentage of employees at the company making a living wage; median annual compensation	GRI 102: General Disclosures (2016) GRI 202: Market Presence (2016)	Disclosure 102-38 Annual total compensation ratio:102-38-a Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage: 202-1-a to d	For the COHBP example metric, median annual compensation, the closest GRI disclosure is 102-38-a which states <i>"Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country."</i>

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
<p>12 Occupational health & safety: Mandatory and voluntary occupational health and safety</p>	<p>Injury rate; Days away from work</p>	<p>GRI 403: Occupational Health and Safety (2018)</p>	<p>Disclosure 403-1 Occupational health and safety management system: 403-1-a-(i) and (ii) and 403-1-b</p> <p>Disclosure 403-2 Hazard identification, risk assessment, and incident investigation 403-1-a to d</p> <p>Disclosure 403-3 Occupational health services: 403-3-a</p> <p>Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety: 403-4-a, 403-4-b</p> <p>Disclosure 403-5 Occupational health and safety training: 403-5-a</p> <p>Disclosure 403-6 Promotion of worker health: 403-6-a, 403-6-b</p> <p>Disclosure 403-7 Prevention and mitigation of impacts directly linked by business relationships: 403-7-a</p> <p>Disclosure 403-8 Workers covered by an occupational health and safety management system: 403-8-a to c</p> <p>Disclosure 403-9 Work-related injuries: 403-9-a to g</p> <p>Disclosure 403-10: Work-related ill health: 403-10-a to e</p>	<p><i>Although not included in COH4B, the following metrics were highlighted as important issues by the Corporate Task Force and appear to broadly fit under Health Culture and can be reported as follows:</i></p> <ul style="list-style-type: none"> • Protecting the privacy of employees using digital health and well-being tools can be reported on under GRI 403-3 Reporting Recommendations. • Disclosures 403-3 and 403-6 can be used to report on use of digital solutions to address health. 403-3 addresses occupational health and safety while 403-6 addresses non-occupational health. • Collection and use of employee data related to lifestyle risk factors can be reported under GRI 403-6 Reporting Recommendations. <p>Guidance on 403-6-a indicates that <i>"Workers' access to non-occupational medical and healthcare services might be facilitated, for example, through company clinics, or disease treatment programs, referral systems, or health insurance or financial contributions."</i></p>
<p>13 Physical environment: Managing air quality, lighting, green buildings, attempts to promote health through the built environment other than OHS</p>	<p>Availability of support for physical activity (e.g., on-site fitness center, walking trails); Indoor air quality results</p>	<p>G4 Sector Disclosures: Environmental Disclosures for the Construction and Real Estate Sectors</p>	<p>Products and Services: Organization-wide environmental initiatives in place to design new assets (buildings and infrastructure) which minimize environmental and end user human health impacts, and to redevelop/retrofit existing assets (buildings only) to such standards</p>	<p>G4 Sector Disclosures precede the GRI Standards issued in 2016. Companies including G4 Sector Disclosures in reports prepared in accordance with the GRI Standards are required to list these disclosures in the GRI content index (see Disclosure 102-55 in GRI 102: General Disclosures). Companies can choose how to present these disclosures in the GRI content index. For example, they can list all Sector Disclosures together, or under the relevant material topic. See an example of a GRI content index on page 40 of GRI 102.</p>

Table 4: Community COHBPs Linkage Summary

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
<p>14 Community environmental impacts: Managing the environmental impacts of company operations on communities</p>	<p>Scope 1,2, and 3 GHG emissions; Environmental management systems</p>	<p>GRI 303: Water and Effluents (2018)</p>	<p>Disclosure 303-1 Interactions with water as a shared resource: 303-1-a to d</p>	
			<p>Disclosure 303-2 Management of water discharge-related impacts: 303-2-(i) to (iv)</p>	
			<p>Disclosure 303-3 Water withdrawal: 303-3-a to d</p>	
			<p>Disclosure 303-4 Water discharge: 303-4-a to e</p>	
			<p>Disclosure 303-5 Water consumption: 303-5- a to d</p>	
		<p>GRI 304: Biodiversity (2016)</p>	<p>Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p>	
			<p>Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity</p>	
			<p>Disclosure 304-3 Habitats protected or restored</p>	
		<p>GRI 305: Emissions (2016)</p>	<p>Disclosure 305-1 Direct (Scope 1) GHG emissions: 305-1-a to g</p>	
			<p>Disclosure 305-2 Energy indirect (Scope 2) GHG emissions: 305-2-a to g</p>	
			<p>Disclosure 305-3 Other indirect (Scope 3) GHG emissions: 305-3-a to g</p>	
			<p>Disclosure 305-5 Reduction of GHG emissions: 305-5-a to e</p>	
			<p>Disclosure 305-6 Ozone depleting substances: 305-6 - a to d</p>	

A. COHBP & definition		B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
14	Community environmental impacts: Managing the environmental impacts of company operations on communities	Scope 1,2, and 3 GHG emissions; Environmental management systems	<p>GRI 306: Waste (2020)</p> <p>GRI 307: Environmental Compliance (2016)</p>	<p>Disclosure 305-7 NOx, SOx, other emissions: 305-7- a to c</p> <p>Disclosure 306-1 Waste generation and significant waste-related impacts</p> <p>Disclosure 306-2 Management of significant waste-related impacts: 306-2-a to c</p> <p>Disclosure 306-3 Waste generated: 306-3-a, 306-3-b</p> <p>Disclosure 306-4 Waste diverted from disposal: 304-4-a to e</p> <p>Disclosure 306-5 Waste directed to disposal: 306-5-a to e</p> <p>Disclosure 307-1 Non-compliance with environmental laws and regulations: 307-1-a, 307-1-b</p>	

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
15 Social capital & cohesion: Encouraging links, shared values and understanding	Levels of employee engagement; Level of trust between employees, coworkers, and management	<p>GRI 102: General Disclosures</p> <p>GRI 402: Labor/ Management Relations (2016)</p> <p>GRI 403: Occupational Health and Safety (2018)</p> <p>GRI 404: Training and Education (2016)</p>	<p>Disclosure 102-41 Collective bargaining agreements</p> <p>Disclosure 102-42 Identifying and selecting stakeholders</p> <p>Disclosure 102-43 Approach to stakeholder engagement, and</p> <p>Disclosure 102-44 Key topics and concerns raised</p> <p>Disclosure 402-1 Minimum notice period regarding operational changes: 402-1-a, 402-1-b</p> <p>Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety: 403-4-a, 403-4-b</p> <p>Disclosure 404-1 Average hours of training per employee per year: 404-1-a</p> <p>Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews: 404-3-a</p>	<p>Depending on the definition of employee engagement, the GRI Standards noted cover different ways of engaging employees.</p> <p>Employees are considered stakeholders and they are, therefore, part of reporting on GRI 102 Disclosures.</p> <p>402-1 can be considered as one indication for how trust is established between employees, coworkers and management.</p> <p>GRI 404 can be considered an indication of 'shared values and understanding' and of 'employee engagement,' but companies are encouraged to provide an explanation of how training is advancing social capital and cohesion.</p>

A. COHBP & definition	B. Example metrics per COH4B	C. GRI Standards	D. GRI disclosures	E. Comments on GRI disclosures
16 Community involvement: Investments in programs to benefit communities, including disaster response and recovery	Partnerships with community organizations; Employee hours contributed to community organizations; Partnerships with local, state, or national relief organizations	GRI 201: Economic Performance (2016) GRI 203: Indirect Economic Impacts (2016) GRI 413: Local Communities (2016)	Disclosure 201-1 Direct economic value generated and distributed (includes wages/benefits, community investments): 201-1-a-(ii) Disclosure 203-1 Infrastructure investments and services supported: 203-1-a to c Disclosure 203-2: Significant indirect economic impacts: 203-2-a and b Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs: 413-1-a	Disclosure 201-1-a-ii is most directly linked to community investment. It states “ <i>Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments</i> ” Guidance for 203-1 states it can be used to report on various investments: “ <i>Such investments can include transport links, utilities, community social facilities, health and welfare centers, and sports centers</i> ” Guidance for 203-2 states it can be used to report on “ <i>availability of products and services for those on low incomes (such as preferential pricing of pharmaceuticals, which contributes to a healthier population that can participate more fully in the economy; or pricing structures that exceed the economic capacity of those on low incomes).</i> ” See 203-2 for other examples. 413-1 can be used to report on partnerships with community organizations and partnerships with local, state, or national relief organizations. 413-1-a-(iv), for example, states “ <i>local community development programs based on local communities’ needs.</i> ”

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