



**FACT SHEET**

**USING THE GRI STANDARDS WITH  
THE CULTURE OF HEALTH FOR BUSINESS FRAMEWORK**

The Culture of Health for Business (COH4B) Framework, supported by the Robert Wood Johnson Foundation, 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 a multi-stakeholder-developed, evidence-based public tool which companies can use to take comprehensive action on the health and well-being of employees, families, and communities.

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. 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 provides a leadership opportunity for companies to build a long-lasting and equitable culture of health while yielding business benefits.

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.

Although COH4B was developed by US-based stakeholders, the 16 COHBPs are universal and companies can deploy them using the GRI reporting principles of Sustainability Context and Materiality.

**Culture of Health for Business Practices**



The [Executive Summary](#) and [full report](#) on the Culture of Health for Business Framework are public tools available on [www.globalreporting.org](http://www.globalreporting.org).

COH4B was published in 2019 after extensive research and consultations with companies, investors, public health professionals, and others led by an Advisory Council. Please refer to the full report for the methodology and background.



**Who should use COH4B:** 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 many organizations and groups, 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 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 reflect on 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*.



**How to use the GRI Standards with COH4B:** The GRI Standards and disclosures have been mapped to COH4B. See the companion document '[Linking the GRI Standards and the Culture of Health for Business \(COH4B\) Framework](#)'. Organizations can use this resource to identify specific GRI Standards and disclosures that can be used to gauge progress on any of the 16 COHBPs.



**How to reference COH4B 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.”

