

Article

Corporate Social Responsibility Reporting for Stakeholders' Health and Wellbeing in the Food and Beverage Industry: A Case Study of a Multinational Company

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Abstract: The concept of corporate social responsibility (CSR) used to be seen as a social obligation of businesses to make decisions and take responsible action in accordance with the goals and values of the society. The concept is today understood as the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large. This study aimed to apply Chowdhury and co-authors' framework to the Unilever Global Reporting Initiative (GRI) Content Index 2020 to explore the feasibility of the framework as well as identify potential challenges related to its use in the field of public health. Findings show that the framework is suitable for analysing CSR reporting on activities aimed to promote internal and external stakeholders' health and wellbeing from a public health perspective. A greater number of GRI disclosures reported by Unilever related to external stakeholders' health and wellbeing than to activities impacting internal stakeholders. Further research should aim at testing the framework in other types of business organizations across other types of industries.

Keywords: unilever; corporate social responsibility; corporate reporting; internal and external stakeholders; health and wellbeing; public health



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1. Introduction

The concept of corporate social responsibility (CSR) used to be seen as a social obligation of businesses to make decisions and take responsible action in accordance with the goals and values of the society [1]. Today CSR is understood to mean the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large [2]. The term “CSR” has been defined in different ways, but this paper uses the European Union (EU) definition, which sees it as the way companies take responsibility for their impact on society [3].

Corporate social responsibility plays an important role for sustainability, competitiveness and innovation in any given economy [4] and it is also seen as strategic policy that offers environmental and social competitive advantages. Corporate social responsibility provides a tactical competitive edge and sustainable growth [5,6]. There are those who argue that CSR is likely to bring benefits related to risk management, access to capital, customer relationships and human resource management, and cost savings [7]. Moreover, it has been pointed out that, through CSR, a company can achieve better financial results

and at the same time improve the community in which it operates by increasing the standard of living of the company's internal and external stakeholders [8]. For instance, it has been suggested that organizations need to meet the needs of stakeholders to neutralize the potential negative effects of operations and products, and maintain stability [1,8,9]. Corporate social responsibility in essence means that businesses depart from a focus purely on profit and instead embrace a view that fosters the establishment of a wider system of social relations [9]. This new orientation may affect customers' opinions of a company as well as their buying decisions—hence the importance of appropriate communication with all stakeholders [9]. It is particularly important for large multinational companies to provide comprehensive reporting of their sustainability activities, but this also is relevant for small and medium-sized enterprises (SMEs) [9]. According to some, business corporations' communication with the public can become a source of good reputation, prestige, and demonstration of efficient and aware management [10,11], especially in the digital age [12].

In recent years, in the context of sustainable development and achievement of United Nations (UN) Sustainable Development goal 3 (Health for all and at all ages), it has been argued that CSR needs to take all stakeholders, internal and external, into account [13]. This is related to the assumption that corporations are expected to help to address societal challenges that have an impact on social determinants of health (SDHs), and that are the root causes of inequalities in health, especially health inequities that are unjust and unfair [13–15]. From this perspective, corporations can be partners to governments and non-governmental organizations (NGOs) in promoting health and wellbeing both outside (externally) and inside the organization (internally): externally in relation to the surrounding society and internally within the corporation [13–15].

As frequently argued in the past decade, corporations can therefore impact public health [16]. In 2013, Millar coined the term “corporate determinants of health” to describe what he thought to be the business sector's enormous effect on population health, health inequities, and health care expenditures. He stated that there are good companies that create jobs, sell their products at market value, pay living wages, empowered their employees, adopted progressive human resource policies (e.g., including parental leave, mental health initiatives, workplace wellness programmes, day care), and paid appropriate corporate taxes [17]. Furthermore, he pointed out that these companies embrace CSR, and that some had a triple bottom line approach (people, planet, and profit). However, Millar also argued that there are bad companies that sell products that are damaging to health and the environment at prices that do not account for the damaging effects of their products, and that this type of company often targets consumers who are ill informed and susceptible to uninformed purchases (e.g., children) [17]. Their business often involved alcohol, tobacco, drugs, junk foods and beverages, arms production, electronic media, and resource extraction [17]. Similarly, Kickbusch and Alle suggested that corporations have an impact on population and public health through the “commercial determinants of health”, which are defined as the “strategies and approaches used by the private sector to promote products and choices that are detrimental to health” [18] p. 895. Kickbusch and Alle further recommended four important channels through which corporations could influence health: marketing; lobbying; CSR strategies to “whitewash tarnished reputations”; and extended supply chains [18]. In addition, McKee and Stuckler proposed different pathways, used by some corporations, that can negatively impact health: setting the rules of society in their own favour; defining the narrative (e.g., framing dominant narratives on determinants of health); commodification (control of knowledge about improving health); undermining political, economic and social rights (e.g., shifting work to countries with weaker labour protection) [19].

Because of the potential impact of corporations on population and public health, the CSR activities, reporting, and accounting of businesses is of great importance [20]. In this context, Chowdhury and colleagues proposed a new framework to be used in future CSR reporting for stakeholders' health and wellbeing [21]. They suggested that the new approach based on the Global Reporting Initiative (GRI) Sustainability Reporting Standards

(GRI Standards) offers an opportunity for systematic reporting that is more explicit in terms of what actions corporations take that relate directly and indirectly to internal and external stakeholders' wellbeing [21]. Moreover, they pointed out that the new approach would not present a burden to corporations when reporting their CSR activities as population health indicators are available in the GRI framework; the approach would simply add value to the way CSR activities are reported [21]. Currently much of the CSR reporting using GRI indicators has been biased towards internal stakeholders, particularly in occupational health and safety [22–26].

Corporate social responsibility is known to have great relevance for the food and beverage industry (FBI) because this industry provides basic human needs and has a huge impact on public and population health [5,27]. It is argued that CSR initiatives have become part of core business activities of FBI in the past decades, especially for companies with high-value consumer brands [27]. For instance, a study by Nirino and colleagues found that there was a positive impact of CSR governance on environmental and social outcomes, showing real societal concerns across stakeholders in the studied food and beverage companies [28]. Filho et al. [29] have suggested that social responsibility should have strategic focus on food and beverage companies because: (a) there is a relationship between social responsibility and the company's mission and values; (b) the development and execution of projects aim to address the wellbeing of internal and external stakeholders; and (c) there is a clear set of behavioural standards or code of conduct and ethics. Additionally, (d) this would allow the disclosure of sustainability reports that inform the efforts made by the company to improve the lives of employees, citizens and the environment as well as results achieved with social initiatives; (e) it can visualize the partnership or support to other entities that are committed to sustainable development [29]. According to Kong, corporate responsibility in the FBI is important because of its wide range of potential benefits related to safety in food production and supervision, which is valued by consumers, in contrast to the harm potential (e.g., diseases and death) [30].

Furthermore, there is also a view that in the FBI, CSR actions and practices are especially relevant because of the greater vulnerability of companies to protests and indignation of the population, owing to the high degree of recognition that brands have in relation to other areas of the economy, including the proximity between the final product and the consumer [31]. Nevertheless, there are those who argue that, in the case of an unhealthy global commodity, corporations might profit from the increased consumption of unhealthy products (e.g., processed food and beverages and alcohol), which is contributing to the ongoing non-communicable disease epidemic [32,33]. Maloni and Brown report that the FBI has suffered significant risks in receiving public criticism related to CSR issues (e.g., criticism related to the deficiency of social responsibility actions) that can compromise the profitability and long-term survival of the company [31].

Conceptual Framework

This study uses Chowdhury et al.'s [21] framework which proposes a systematic way to outline GRI standards in terms of a direct or indirect impact on internal and external stakeholders' health and wellbeing. The argument is that such a procedure would allow for a more comprehensive display of information on what a business organization has undertaken that can have consequences for the overall health and wellbeing of stakeholders. In the new framework, the Consolidated Set of GRI Sustainability Reporting Standards 2018 [34] was evaluated to determine which economic, social, and environmental disclosures relate to internal and external stakeholders' health. Four groups of disclosures were suggested: (a) disclosures that have a direct influence on external stakeholders' health; (b) disclosures that have a direct influence on internal stakeholders' health; (c) disclosures that have an indirect influence on external stakeholders' health; and (d) disclosures that have an indirect influence on internal stakeholders' health.

Health promotion for sustainable development includes the need for partnership between business organizations and other agencies (e.g., governments and NGO's) [17],

thus reporting their yearly activities. Although there is the recognition that business CSR has an impact on internal and external stakeholders' health and wellbeing, but very few studies have attempted to identify what aspects are mentioned in companies' annual reports hence there is an existing research gap. Therefore, this study aimed to apply the framework developed by Chowdhury et al. [21] to the Unilever GRI Content Index 2020 report to explore the feasibility of the framework as well as to identify potential challenges related to its use within the field of public health. The following research questions were addressed:

- (a) What direct and indirect activities are related to internal stakeholders' health and wellbeing in the Unilever GRI Content Index 2020?
- (b) What direct and indirect activities are related to external stakeholders' health and wellbeing in the Unilever GRI Content Index 2020?

2. Sample Company and Used Methodology

To test the GRI disclosures framework described above, we chose the company Unilever because of its global reach and coverage of decision making encompassing a multitude of stakeholders. Unilever PLC is a British multinational consumer goods company dedicated to the production of foods and beverages (e.g., margarine and related spreads, tea, and ice cream), as well as cleaning agents and personal care products (e.g., detergents; articles for personal hygiene such as deodorants and oral hygiene, hair, and skin care products; and fragrances). With more than 400 products, Unilever operates in 190 countries [35]. The study used a descriptive single-case study [36] to gain an in-depth understanding of how, from a public health perspective and in real-life, a business organization can impact health and wellbeing of its stakeholders.

A qualitative document content analysis was carried out using the Unilever GRI Content Index 2020 to identify the GRI disclosures describing direct and indirect aspects of health and wellbeing of the company's internal and external stakeholders, respectively.

3. Empirical Analysis

In the analysis of the Unilever GRI Content Index 2020, we performed a descriptive qualitative content analysis [37] to depict four types of disclosure (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; and disclosures that have indirect influence on internal stakeholders' health) in accordance with the applied framework [21]. The GRI disclosure analysis was performed in four steps. First, the GRI Content Index 2020 report was read to understand the areas covered by reporting. Second, disclosures by GRI and in the Unilever GRI Content Index 2020 associated with direct and indirect health indicators for internal (employees, contract workers, managers) and external (investors, customers, suppliers, communities, and governments) stakeholders were identified. Third, reports that were electronically connected to each of the identified GRI disclosures were read in full to identify the activities performed by the organization that benefited stakeholders' health and wellbeing during the year 2020. Fourth, a synthesis of the results was mapped in two tables (Tables 1 and 2).

Author M.R. extracted the GRI disclosures, coded these, and discussed them with G.M. who read all the reports attached to each GRI code to make a synthesis of the activities carried out by the company during 2020. Thereafter M.R. and G.M. discussed the output of disclosures with E.H.C. and B.B.R.

Table 1. Global Reporting Initiative (GRI) disclosures of activities that had a direct and indirect influence on internal stakeholders' health, reported by Unilever GRI Content Index 2020.

| Internal Stakeholders' Health | | | |
|--|--|--|---|
| Direct Influence | | Indirect Influence | |
| GRI Disclosures Reported by Unilever | GRI Disclosures Not Reported by Unilever | GRI Disclosures Reported by Unilever | GRI Disclosures Not Reported by Unilever |
| 103-2 (C) 403-1; 403-2; 403-3; 403-6; 403-7; 403-9; 403-10 409-1 | 401-2 408-1 | 102-8 (C); 102-12 (C); 102-13 (C); 102-16 (C); 102-18 (C); 102-40 (C); 102-41 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-46 (C); 102-47 (C); 102-49 (C); 103-1 (C); 103-2 (C); 103-3 (C) 201-2; 401-1 403-4; 403-5; 403-8 404-1; 404-2 405-1; 405-2 406-1 | 401-3 410-1 411-1 412-1 412-2 |
| C = core | | | |

Table 2. Global Reporting Initiative (GRI) disclosures of activities that had a direct and indirect influence on external stakeholders' health reported by Unilever GRI Content Index 2020.

| External Stakeholders' Health | | | |
|---|--|---|---|
| Direct Influence | | Indirect Influence | |
| GRI Disclosures Reported by Unilever | GRI Disclosures Not Reported by Unilever | GRI Disclosures Reported by Unilever | GRI Disclosures Not Reported by Unilever |
| 103-1 (C); 103-2 (C) 303-1; 303-2; 304-2 305-1; 305-2; 305-3; 305-4; 305-5; 305-6; 305-7 306-2 308-2 409-1 413-1 414-2 416-1 | 306-1; 306-3; 306-5 408-1 413-2 416-2 | 102-9 (C); 102-11 (C); 102-12 (C); 102-16 (C); 102-40 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-46 (C); 102-47 (C); 102-49 (C); 103-1 (C); 103-2 (C); 103-3 (C) 201-2; 301-1; 301-2 302-1; 302-3; 302-4; 302-5 | 304-1; 304-3; 304-4 306-1 410-1 411-1 412-1; 412-2; 412-3 |
| C = core | | | |

4. Results

4.1. Global Reporting Initiative Disclosures of Activities with a Direct or Indirect Influence on Internal Stakeholders' Health and Wellbeing

In the report, the following GRI disclosures were associated with direct influences on internal stakeholders: 103-2 (C); 403-1; 403-2; 403-3; 403-6; 403-7; 403-9; 403-10; and 409-1 (see Table 1). These pertain to activities directly aimed at employees' human rights as well as their health and safety (e.g., occupational health and safety management, hazard identification, risk assessment and incident investigation, occupational health services, promotion of worker health, prevention and mitigation of occupational health and safety impacts directly linked to the business, work-related injuries, and work-related ill health).

For instance, data on the Unilever GRI Content Index 2020 showed that there was an improvement in occupational health and safety regarding the number of fatal work-related accidents, which declined from 1.63% to 0.63% in 2020. With respect to the occupational illness rate, this decreased slightly from 0.54% in 2014 to 0.41% in 2020.

Disclosures of activities with an indirect influence on internal stakeholders were: 102-8 (C); 102-12 (C); 102-13 (C); 102-16 (C); 102-18 (C); 102-40 (C); 102-41 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-46 (C); 102-47 (C); 102-49 (C); 103-1 (C); 103-2 (C); 103-3 (C); 201-2; 401-1; 403-4; 403-5; 403-8; 404-1; 404-2; 405-1; 405-2; and 406-1. These disclosures related to information on employees and other workers across the supply chain; the organization's commitment to sustainable development goals that had an effect on employees; and engagement with stakeholders in the supply chain. In these disclosures, the company reported their activities regarding the employment situation, working hours, and employees' skills, as well as training of and communication to employees on matters of occupational health and safety. In 2020 the company's workforce became more diverse (i.e., multicultural) and equal (in terms of gender parity). In addition, there was an improvement in employee retention, from 77% in 2015 to 83% in 2020.

For instance, amid the COVID-19 pandemic, the company acted with speed to promote employee safety (to allow their return to work as essential staff) in continuing to serve the communities (in factories and sales). The company developed strict protocols to protect employees' physical and psychological safety through the use of protective equipment, distancing regulations, frequent health checks, and provision of mental health services. In addition, around 67,000 workers worked from home giving way to the development of a flexible approach to working which allows employees to work from the most effective place. Additionally, compared with previous years, in 2020 there was an increase in women in positions of leadership.

According to the framework, the following GRI disclosures of activities with a direct influence on internal stakeholders were missing: 401-2 (Benefits provided to full-time employees, which are not provided to temporary or part-time employees), and 408-1 (Child labour). Additionally, several GRI disclosures of activities that had an indirect influence were missing: 401-3 (Parental leave); 410-1 (Security practices); 411-1 (Rights of indigenous peoples); 412-1 (Operations that have been subject to human rights reviews or impact assessment); and 412-2 (Employee training on human rights) (see Table 1).

4.2. Global Reporting Initiative Disclosures of Activities with a Direct or Indirect Influence on External Stakeholders' Health and Wellbeing

The following GRI disclosures in the company's report for 2020 related to activities with a direct influence on external stakeholders' health and wellbeing: 103-1 (C); 103-2 (C); 303-1; 303-2; 304-2; 305-1; 305-2; 305-3; 305-4; 305-5; 305-6; 305-7; 306-2; 308-2; 409-1; 413-1; 414-2; and 416-1 (see Table 2). The disclosures pertain to areas that directly impact external stakeholders including the environment, such as improving health and wellbeing, water stewardship and management, biodiversity and ecosystem services, CO₂ emission reduction, waste by type and disposal method, human rights across suppliers, and customer health and safety. In 2020, the company increased its community investment and charitable donations to respond to the COVID-19 pandemic. There was an in-kind donation of essential hygiene products (soap, sanitizer, and bleach) and in partnership with the United Nations High Commission for Refugees (UNHCR) the company donated 30 million bars of soap, hand sanitizer, and disinfectant to 50+ countries. Furthermore, in its efforts to improve health and wellbeing of costumers/consumers, the company reported the continued work for a reduction in salt, sugar, trans fats, and calories in children's ice cream. Included healthy eating information increased from 21% in 2010 to 61% in 2020.

In the area of water supply to communities where their companies operate, Unilever are tackling water security through collaboration across the value chain with public-private partnerships, directed to communities around factories. Other areas include innovation for the company's ingredients and development of biodegradable formulas for laundry

detergents, body washes and deodorants. With regard to work for biodiversity, through its Biodiversity Action Plan (BAP) the company engages in biodiversity and ecosystem services. Examples include work to produce sustainable palm oil, soya, vegetables, and cocoa; support sustainable tea production; and develop programmes to better the lives of people in the supply chain in Africa.

With regard to human rights across suppliers, in 2019 there were 9441 non-conformances to non-discrimination and non-harassment policies, and policies regarding unfair wages and forced labour, as well as freedom of association, health and safety, land rights, and working hours. The company has monitored human rights across suppliers and presented data for 2019 on these non-conformances. However, the company's community investment has fallen slightly, from 72% in 2014 to 69% in 2020.

Disclosures of activities with an indirect influence on external stakeholders were: 102-9 (C); 102-11 (C); 102-12 (C); 102-16 (C); 102-40 (C); 102-42 (C); 102-43 (C); 102-44 (C); 102-46 (C); 102-47 (C); 102-49 (C); 103-1 (C); 103-2 (C); 103-3 (C); 201-2; 301-1; 301-2; 302-1; 302-3; 302-4; and 302-5. These disclosures encompass areas such as companies' commitment to achieve the triple bottom line (people, planet, and profit) together with all stakeholders as well as in partnership with the supply chain, as well as to be involved in recycling, and in development of energy consumption and advocacy for climate change. During 2020, and through the Multi-Stakeholder Model, Unilever continued to work with governments, NGOs, investors, customers, suppliers, other businesses, and regulators. In addition, they reported a 34% reduction in their consumer waste footprint as well as a 52% increase in reusable, recyclable, or compostable plastic packaging. Additionally, the company reported further improvement in the eco-efficiency of manufacturing sites and offices with the goal to cut their environmental impact, reduce running costs and enhance overall site performance.

Advocacy for climate change and for zero emissions by 2050 continued during 2020. In countries where the company operates it advocates for national climate policies that advance the Paris Agreement on Climate Change to limit global temperature increases to well below 2 °C, and ideally no more than 1.5 °C above pre-industrial levels.

Based on the framework, the following GRI disclosures of activities with a direct impact on external stakeholders were missing: 306-1 (Waste generation and significant waste-related impacts); 306-3 (Waste generated); 306-5 (Waste directed to disposal); 408-1 (Operations and suppliers at significant risk of incidents of child labour); 413-2 (Operations with significant actual and potential negative impacts on local communities); and 416-2 (Incidents of non-compliance concerning the health and safety impacts of products and services) (see Table 2).

In terms of an indirect influence on external stakeholders' health and wellbeing, the missing codes were: 304-1 (Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas); 304-3 (Habitats protected or restored); 304-4 (International Union for Conservation of Nature (IUCN) Red List species and national conservation list species with habitats in areas affected by operations); 306-1 (Waste generation and significant waste-related impacts); 410-1 (Security personnel trained in human rights policies or procedures); 411-1 (Incidents of violations involving rights of indigenous peoples); 412-1 (Operations that have been subject to human rights reviews or impact assessments); 412-2 (Employee training on human rights policies or procedures); and 412-3 (Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening) (see Table 2).

5. Discussion and Conclusions

Results of this case study on CSR reporting by Unilever demonstrates that it is possible to identify GRI disclosures using the framework proposed by Chowdhury et al. [21]. In the study it has become clear that, in its CSR report, the company included disclosures related to actions that have an impact on internal and external stakeholders' health and wellbeing. Overall, there were more disclosures related to external stakeholders' than to

internal stakeholders' health and wellbeing. For internal stakeholders, this study found that occupational health and safety was an important area, in line with what has been reported in other studies on companies located elsewhere. For instance, Nagata et al. [26], reporting from Japan, found that the proportion of companies that described occupational safety and health reporting increased from 2004 to 2012. Furthermore, the same study found that the reporting shifted gradually from environmental to social activities including occupational health and safety [26]. Another study, also carried out in Japan, investigated CSR reports by Japanese companies listed on the first section of the Tokyo Stock Exchange between 2005 and 2006. The finding was that there were significant differences in the frequency of reporting on occupational health between the secondary and tertiary industrial sectors; and health examinations and employee mental health were reported more frequently in the tertiary than in the secondary industrial sectors [25].

The findings of this study also reveal Unilever's activities affecting external stakeholders. An example is consumer safety, which was improved through using healthier ingredients for some of the products. This is in line with the growing evidence that many business organizations through CSR-related activities are attempting to address their stakeholders' (e.g., consumers') concerns [38]. For instance, in a study on the reduction in sugar sales from soft drinks in the UK from 2015 to 2018, Bandy and colleagues [36] found that action initiated by the industry in order to reduce sugar in products and change their product portfolios, coupled with changes in consumer purchasing, led to a significant reduction in the total volume of sugar sold in soft drinks per capita in the UK [38]. In the same study, the rate of change accelerated between 2017 and 2018, suggesting that the implementation of the soft drink industry levy (SDIL) acted as an extra incentive for companies to reformulate their ingredients, above and beyond what was already being performed as part of voluntary commitments to reformulation, or in response to changes in sales driven by consumer preferences [38].

It is argued that investment in CSR policies enhances consumer value, satisfaction, and loyalty to the company [39,40]. A recent study carried out in Spain indicated that investing in CSR reduced the impact of businesses on society, but also led to the generation of added value for the consumer. In the same study, consumers were aware of and had an appreciation for the actions the investigated firms undertook towards meeting their needs [41]. Furthermore, the study's authors argued that their findings could be interpreted to mean that an increase in consumer trust and commitment to the companies spilled over as satisfaction and loyalty from consumers [41].

Testing the framework also brought to attention the areas that need to be further addressed. We noticed that it was not easy to disentangle the various activities represented by the GRI indicators. Furthermore, some indicators considered missing from the report were already embedded in activities related to other GRI indicators. The improvement and better delimitation of GRI indicators would facilitate the work of CSR reporting across companies as their reports need to connect to several external documents. A better delimitation of the GRI indicators would be essential in a comparison of CSR reports from several companies as well as in a generalization of results to similar sectors. In addition, the framework tested in this paper needs further refinement to eliminate the overlap between GRI indicators, which will facilitate the link to direct and indirect aspects of internal and external stakeholders' health and wellbeing, especially in studies carried out in the health sciences and public health. Moreover, the framework needs to be further tested using other companies' reporting of their annual CSR activities. In addition, it may be useful to qualitatively understand the experiences and perceptions of the individuals across different companies who compile the annual GRI reports. This would give researchers a much better insight into how these reports are compiled and specifically how they deal with the overlap between some GRI indicators.

Nonetheless, the findings of this case study provide evidence for public health researchers that it is possible to utilize the new framework to investigate how, and in which areas, businesses are contributing to improved health and wellbeing of all stakeholders.

This is crucial because it opens opportunities for following up business organizations, particularly the large ones that matter in terms of tracking the commercial determinants of health as well as their potential interventions in the workplace and in the communities in which they operate. Further research should aim at testing the framework in other types of business organizations across other types of industries.

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