



**Healthcare Sector  
Reporting Adjunct**  
*for GRI® Reporting*



## Who is this intended for?

This proprietary sector adjunct is intended for all organizations in the healthcare sector. This includes hospitals (both for profit and not-for-profit) as well as those companies throughout their value chain. Physician groups, clinics, retail pharmacies, medical device manufacturers, pharmaceutical manufacturers, and companies that provide inputs to these entities may also use parts of this guidance, however it was not specifically designed for their use.

This document is intended to provide sector-specific guidance for the healthcare sector for sustainability reporting. This guidance is aligned with the standards of the Global Reporting Initiative and seeks to enhance current disclosures for the healthcare sector.

## Why is there a need for a sector adjunct?

Healthcare is a vital and complex sector that has enormous impact economically. The social considerations of healthcare are no-less vital as are the myriad of environmental considerations. Some of the more well known sustainability challenges in the healthcare sector are:

- **Access to healthcare**
- **Medical Waste (including electronic and nuclear)**
- **Patient safety**
- **Government policy**
- **Patient diversity**
- **Healthcare costs/cost of treatment**
- **Ethical treatment**
- **Impact on local communities**

## How is this document organized?

This sector adjunct is organized to align directly with the GRI guidelines. Each disclosure, performance indicator, or relevant commentary is intended to be included into the standard disclosure protocol for the GRI and its placement within that protocol is annotated to reflect the specific location within the GRI (for example medical waste would be included in the Environmental Section of the GRI).

Each of the sector-specific disclosures and performance indicators should be considered as 'core' indicators to ensure alignment with the GRI.

The sections on the following pages detail the healthcare sector specific disclosures, performance indicators and related commentary. These disclosures should be combined with the GRI guidelines to provide a more sector relevant sustainability guide.

These disclosures do not contribute to the achievement of a disclosure level granted by the GRI and are not part of the official GRI reporting mechanism.

# Healthcare Sector Reporting Adjunct

## Introduction

As noted before, this document is aligned with the GRI and is intended to be used as an adjunct to the GRI and its standard set of core indicators.

The sections that follow are titled the same and reference existing disclosures in the current GRI Guidelines in order to provide an easy reference to reporters who wish to utilize this document in combination with the standard GRI disclosures.

The commentary and disclosures herein, while not sanctioned by or approved by the GRI, can be a useful tool in adding relevant data to sustainability reports by organizations in the healthcare sector. They are a valuable method of communicating vital sustainability information to stakeholders.

## 1. Economic

The economic impact of most organizations is normally communicated through annual financial reports. These reports typically describe the financial details of an organization through the lens of investors using a standard method of disclosure that includes an globally agreed upon set of data points; i.e. revenue, expenses, taxes, profit, etc.

The current method is excellent for determining the overall financial impact of an organization, however it does not provide a perspective of the financial impact through the lens of sustainability. This sector reporting adjunct attempts to provide additional information and context for the financial data of a healthcare organization in order to better determine the economic contribution to sustainability for the organization itself as well as the healthcare sector in general.

Combined with the economic reporting disclosures of the GRI, this sector reporting adjunct will provide a more holistic economic data set for organizations in the healthcare sector.

### 1.1 Commentary on Management Approach

Commentary/reporting on the economics of healthcare and its impact on communities

### 1.2 Commentary on EC1

Commentary/reporting on healthcare-specific community investment

### 1.3 Commentary on EC4

Commentary/reporting on impact of governmental legislation/support

### 1.4 Commentary on EC8

Commentary/reporting on healthcare services provided pro bono in relationship to total services provided

## 2. Environmental

The environmental considerations for the healthcare sector are complex and require an enormous amount of organizational resources. They include medical and nuclear waste, energy usage, and land use, among others. These considerations are vital to measure from internal perspective for regulatory purposes, but they are also equally important to the various stakeholders. Currently, most organizations in the healthcare sector communicate this data on an ad hoc basis to stakeholders requesting information or as a requirement from a regulatory body.

This sector reporting adjunct attempts to provide a method of communicating the environmental considerations unique to the healthcare sector in order to satisfy stakeholder demands as well as provide a standard environmental data set for the healthcare sector.

Combined with the environmental disclosures of the GRI, this sector reporting adjunct will provide a more holistic environmental data set for organizations in the healthcare sector.

### 2.1 Commentary on Management Approach

Commentary on the organizations policy on medical waste

### 2.2 Commentary on EN3

Commentary/reporting on energy consumption as related to community consumption

### 2.3 Commentary on EN22

Commentary/reporting on medical waste including electronic and nuclear and how it is managed.

### 2.4 HC1 Medical Waste

Percentage of total waste that can be classed as bio-hazardous or nuclear and number of programs to manage medical waste

### 2.5 Commentary on EN23

Commentary/reporting on bio-hazard incidents

### 2.6 Commentary on EN28

Commentary/reporting on fines and sanctions for non-compliance with FDA medical safety regulations and protocols

### 3. Labor

The healthcare sectors' workplace is complex: positions in research, administration, patient services, facilities, etc require a diverse labor force with a widely varied skill set. This unique set of factors requires organizations to consider additional variables with managing their labor force.

This sector reporting adjunct attempts to provide organizations in the healthcare sector with the opportunity to communicate the special considerations and initiatives involved in providing their labor force with a healthy and safe working environment.

Combined with the labor disclosures of the GRI, this sector reporting adjunct will provide a more holistic labor data set for organizations in the healthcare sector.

#### 3.1 Commentary on Management Approach

Commentary on the organizations approach to the workforce and the unique workplace considerations of the healthcare sector.

#### 3.2 Commentary on LA7

Commentary/reporting on injury, disease, lost days, absenteeism, etc in relation to sector norm

### 4. Human Rights

Human rights in the healthcare sector are an important element to sustainable and responsible operations. The right to healthcare, privacy and informed consent are but a few of the human rights issues that organizations in the healthcare sector are required to manage.

In an attempt to provide a platform for communication and enhance transparency of these issues within the healthcare sector this reporting adjunct provides an opportunity to contextualize these issues as well as measure the impact of organizational initiatives to address human rights.

Combined with the human rights disclosures of the GRI, this sector reporting adjunct will provide a more holistic human rights data set for organizations in the healthcare sector.

#### 4.1 Commentary on Management Approach

Commentary/reporting on policy of organization regarding health as a human right

### 5. Society

Across the globe there are more and more initiatives, both voluntary and compulsory, to increase access to healthcare. The ability of people to access healthcare is a vital component of the business model, as well as to the sustainability, of all healthcare organizations.

This reporting adjunct attempts to provide healthcare

sector organizations a method of measuring their impact on society's ability to access healthcare as well as a platform of communicating their organizations approach to this topic.

Combined with the society disclosures of the GRI, this sector reporting adjunct will provide a more holistic society data set for organizations in the healthcare sector.

#### 5.1 Commentary on Management Approach

Commentary on access to healthcare

#### 5.2 NEW ASPECT: Access to Health HC2

Number of programs and total investment in programs to expand access to healthcare

#### 5.3 HC3 Patient diversity

Percentage of patients who are poor or classed as minority in relationship to the community population

#### 5.4 Commentary on SO5

Commentary/reporting on political activity related to government healthcare policy (including lobbying activities)

#### 5.5 Commentary on SO8

Commentary/reporting on sanctions (fines, etc) related to non-compliance of healthcare laws/regulations

### 6. Products and Services

The products and services of the healthcare sector have a uniquely profound affect on consumers; often these products and services have life and death considerations linked to their purveyance. This sets the healthcare sector apart from most other sectors and requires organizations to provide an enhanced level of consideration to their products and services.

This reporting adjunct attempts to provide healthcare sector organizations a platform for communicating their approach to the impacts their products and services have on the health and safety of their consumers. In addition, it attempts to provide a measurement of organizational focus on consumer health and safety initiatives.

Combined with the products and services disclosures of the GRI, this sector reporting adjunct will provide a more holistic products and services data set for organizations in the healthcare sector.

#### 6.1 Commentary on PR3

Commentary/reporting on the importance of patient informed consent and vehicles to inform patients of treatments/impacts

#### 6.2 HC4

Policies and practices on communication to patients about treatment options, services provided that go beyond legal requirements

