Commercial Determinants of Health 2

Conceptualising commercial entities in public health: beyond unhealthy commodities and transnational corporations

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Most public health research on the commercial determinants of health (CDOH) to date has focused on a narrow segment of commercial actors. These actors are generally the transnational corporations producing so-called unhealthy commodities such as tobacco, alcohol, and ultra-processed foods. Furthermore, as public health researchers, we often discuss the CDOH using sweeping terms such as private sector, industry, or business that lump together diverse entities whose only shared characteristic is their engagement in commerce. The absence of clear frameworks for differentiating among commercial entities, and for understanding how they might promote or harm health, hinders the governance of commercial interests in public health. Moving forward, it is necessary to develop a nuanced understanding of commercial entities that goes beyond this narrow focus, enabling the consideration of a fuller range of commercial entities and the features that characterise and distinguish them. In this paper, which is the second of three papers in a Series on commercial determinants of health, we develop a framework that enables meaningful distinctions among diverse commercial entities through consideration of their practices, portfolios, resources, organisation, and transparency. The framework that we develop permits fuller consideration of whether, how, and to what extent a commercial actor might influence health outcomes. We discuss possible applications for decision making about engagement; managing and mitigating conflicts of interest; investment and divestment; monitoring; and further research on the CDOH. Improved differentiation among commercial actors strengthens the capacity of practitioners, advocates, academics, regulators, and policy makers to make decisions about, to better understand, and to respond to the CDOH through research, engagement, disengagement, regulation, and strategic opposition.

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Introduction

The commercial world is diverse. The commercial world ranges from transnational and multinational corporations with revenues larger than the gross domestic product of some countries to small-scale, locally owned businesses. Commercial entities produce and sell an expansive range of goods and services and engage in many different practices that vary in the extent to which they promote or harm health. Furthermore, although commercial entities are generally defined as being in the private, for-profit sector, which excludes civil society and public service entities, these boundaries often overlap. For example, there are state-owned, for-profit businesses, and some philanthropic organisations derive their resources from commercial activities.[1,2] This diversity poses substantial challenges for research and governance regarding the commercial determinants of health (CDOH), defined as "the systems, practices, and pathways through which commercial actors drive health and health inequity."[3]

First, CDOH terminology is imprecise. Often, generic terms such as private sector, corporations, industry, or business are used to discuss the CDOH.[4–6] The use of this terminology gives the impression that the public health community is against the entire commercial world when, in fact, concerns are directed at specific actors and forms of commerce that are harmful to health. Few commercial entities, if any, are wholly good or bad for public health. Imprecise or generic terms can also confuse the boundaries between commercial, non-commercial, or quasi-commercial entities. For example, many public health organisations are legally incorporated, but these public health corporations could have different aims and responsibilities than other for-profit corporations. It is important to identify the attributes and practices that

Key messages

- The scholarship on commercial determinants of health must look beyond a narrow focus on specific industries and their products such as tobacco, alcohol, and ultra-processed foods, and should instead look at how a broad range of commercial or quasi-commercial entities influence health outcomes.
- The commercial entities and public health framework deepens our understanding of the diversity of the commercial world and the potential pathways to health harms or benefits.
- Our framework is intended to inform the development of more nuanced approaches to commercial determinants of health and to suggest mechanisms for decision making about engagement that carefully scrutinise the risks of interaction with commercial and quasi-commercial entities.

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allow us to differentiate amongst commercial and other entities and to understand their influence on health. An imprecise or vague understanding of the commercial sector could restrict the ability of governments to find solutions because regulating or restructuring these commercial entities is a way forward.

Second, there are gaps within CDOH research. To date, the conceptualisation and study of the CDOH has primarily focused on a narrow selection of powerful transnational corporations that produce unhealthy commodities (primarily tobacco, alcohol, and ultra-processed foods), and has generated robust evidence of their health harms.[4,7] To date, less attention has been given to the influence of other commercial and quasi-commercial actors and the broad range of practices through which they might influence human health and health inequity, either positively or negatively. We recognise there are inherent risks in discussing the health-promoting elements of a commercial entity (ie, the entity might claim these elements compensate for other harmful behaviours or might use them as tools of distraction).[8] Yet, we argue that it is essential to consider the diversity of commercial entities with nuance and granularity to understand the complex pathways through which the CDOH affect health and how these pathways might be addressed.

Third, current approaches for managing conflicts of interest are inadequate for dealing with the complex range of commercial and quasi-commercial interests now involved in public health governance.[9,10] Although the Framework Convention on Tobacco Control seeks to exclude the tobacco industry from policy making, no such similarly comprehensive mechanism exists for other industry sectors.[11] Instead, governments and international institutions regularly engage with commercial and quasi-commercial entities in the development and implementation of public policies, raising challenging questions about if—and to what extent—powerful economic interests are being prioritised over global health and the public interest. Nuanced frameworks are required to differentiate between commercial actors and to analyse the extent and nature of their health effects and the potential risks or benefits of engagement.

Building on the conceptual model set out in the first paper in this Series,[3] in particular the categorisation of commercial practices, our paper introduces a framework of the key attributes and practices that are relevant to understanding how commercial entities differ, and how these differences shape the nature of their influences on health. The framework is organised into five categories: practices, portfolios, resources, organisation, and transparency. Our Series paper then considers the practical application of this framework for engagement, research, and monitoring of the CDOH.

We have three aims for this Series paper. First, we hope to expand the practical ability of policy makers, public health practitioners, non-governmental organisations (NGOs), and other stakeholders to understand and speak with greater clarity about what precisely is meant by the commercial sector or commercial actors. Second, our framework offers a first step towards developing stronger and more consistent mechanisms for assessing and mitigating commercial conflicts of interest, especially for entities that are less straightforwardly classified as being in the private sector than other entities. More consistent mechanisms could inform public health approaches to partnerships, engagement, disengagement, regulation, and other interactions with commercial entities. Third, our framework aims to provide the conceptual foundations for future empirical research, including the development of monitoring programmes or robust and quantifiable metrics for identifying health-promoting commercial entities and practices to redesign systems in their favour (see the third paper in this Series[12]).

The diversity of commercial entities

In seeking to provide nuance about the diversity of commercial entities, a first step is to consider the definition and scope of the term commercial entity. Commercial entities are usually considered part of the private sector, which has been defined in this Series as a part of a country's economy that is privately owned and not directly controlled by the state.[3] However, this definition misses the many quasi-commercial entities that exist and whose practices could influence health substantially. Some commercial entities possess qualities that overlap with the public sector (eg, governments or the state) or the so-called third sector of voluntary and civil society organisations, and vice versa (panel 1).[13–30] The boundaries between these three sectors are not always straightforward, and a rich body of scholarship has developed different frameworks to segment these sectors for the purposes of classification, data collection, national statistics, and more.[13,31–33]

It is useful to conceptualise public, private, and third sector organisations as made up of combinations of attributes. Some of the attributes discussed in the literature include ownership (eg, rights and responsibilities concerning property), control (eg, the ability to govern the policies and activities of an entity), income sources (eg, taxes, donations, and sales), the purpose of the entity (eg, making profits or humanitarian aid), and the functions performed (eg, providing services or engaging in advocacy).[31–33] This approach highlights that many entities are hybrid in nature. In fact, entities have a combination of attributes, some of which are more commercially oriented or market oriented and others that are more aligned with the public sector or governments, or more aligned with the third sector or civil society (figure 1).[13]

Recognising the fluid boundaries between sectors, we use a broad conceptualisation of commercial entity, defined in this Series as actors that are engaged in buying and selling goods or services (ie, commerce), or both,

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Panel 1: Hybrid, boundary-spanning commercial entities

State-owned enterprises

In 2020, Sinopec (China's largest state-owned enterprise) was the second largest company on the Fortune Global 500 list. Sinopec's revenue of over US$407 billion was derived mostly from oil and gas products.[15] In 2014, state-owned enterprises made up 23% of Fortune Global 500 companies.[16] A 2017 study published by the Organisation for Economic Co-operation and Development found that governments were full or majority shareholders in 2467 commercially oriented enterprises that, along with the Chinese Government's 51 000 state-owned enterprises, were collectively worth over $30 trillion and employed more than 20 million people.[17]

Sovereign wealth funds

The Norwegian Government Pension Fund is the world's largest sovereign wealth fund, containing more than $1·1 trillion in assets in January, 2021.[18] This fund—like other funds—has an explicit social-responsibility mandate that guides investment and divestment strategies.[19,20] In contrast, in 2021, Temasek, Singapore's sovereign wealth fund, launched a joint venture with BlackRock, an investment company criticised for investments in military companies such as Lockheed, Boeing, and Airbus.[21,22]

Not-for-profits and social enterprises

The Sanitarium Health and Wellbeing Company is a private food company operating in Australia and New Zealand that is wholly owned by the Seventh Day Adventist Church. As a subsidiary of a charitable organisation, its revenues of more than $355 million between 2020 and 2021 were tax exempt.[23,24]

The National Collegiate Athletic Association is a multi-billion-dollar not-for-profit organisation that relies on the unpaid labour of student athletes.[25] In a 2021 US Supreme Court case, Justice Kavanaugh wrote that "the NCAA's business model would be flatly illegal in almost any other industry in America".[26]

The Bill & Melinda Gates Foundation donates substantial sums with the goal of improving public health. However, there have been concerns that the founders of the foundation use it to avoid taxes.[14] There are also concerns that so-called philanthrocapitalism shapes global policy agendas in ways that prioritise for-profit initiatives (eg, pharmaceuticals and information technology systems) over not-for-profit national health-care systems that are based on values of universal access and equity.[27]

CHS, a member-owned agricultural cooperative, is the largest cooperative in the USA. CHS had $31·9 billion in revenue in 2019.[28,29] CHS partially owns CF Nitrogen, a publicly traded fertiliser company, and has a joint venture with Mitsui & Co, a Japanese trading company primarily involved in oil and gas.[29]

The UK-based Co-operative Group has more than 100 subsidiaries in food, insurance, finance, and funeral services. The Co-operative Group is democratically managed by over 4 million members, who help establish the goals and strategies of the organisation.[30]

primarily for profit or return on investment.[3] This definition allows us to include a range of hybrid, quasi-commercial entities within the CDOH remit. Illustrative examples are provided in panel 1.

State-owned enterprises, which comprise some of the world's largest companies, and the investment practices of sovereign wealth funds overlap the traditionally defined public and private sectors. State-owned enterprises, which have existed for centuries, are independent legal entities controlled by governments that engage in commercial activity for profit-making or strategic purposes.[34] Although state-owned enterprises are historically found in so-called natural-monopoly sectors such as utilities and transportation, they are also found in sectors such as banking, mining, and agriculture.[34,35] Sovereign wealth funds, which are a form of institutional investor, are owned and managed directly or indirectly by governments, often to provide long-term savings or pensions.[36] Sovereign wealth funds invest in a range of commercial entities that have varying effects on health, which should be considered in the health impact assessment of any given sovereign wealth fund.[37]

The not-for-profit sector includes a range of charities, social clubs, sporting organisations, churches, business associations, and foundations. These entities are legally different from for-profit entities and often have a social purpose, working on issues of animal welfare, hunger, homelessness, and public health. Although many of these entities are purpose-driven, the practices of some entities have more in common with transnational corporations, suggesting that not-for-profit status is more a legal advantage than a commitment to promote social good (panel 1).[38] For example, many not-for-profit entities earn income by competing alongside for-profit entities and engage in market practices similar to other commercial entities.[39] For-profit commercial entities often donate to not-for-profit entities, which could influence the agenda and actions of these not-for-profit entities.[40] Industry associations and think tanks that support business interests are often structured as not-for-profit entities, and some of the world's largest corporations and wealthiest individuals have set up charitable foundations and trusts. The tax-exempt status of these entities is effectively subsidised by taxpayers.[14,38,41]

Furthermore, cooperatives and social enterprises (eg, B Corporations) are simultaneously economically and socially oriented.[42] Cooperative organisations are member-owned and democratically controlled. Cooperative organisations take a myriad of forms, including consumer-owned (eg, credit unions and food or

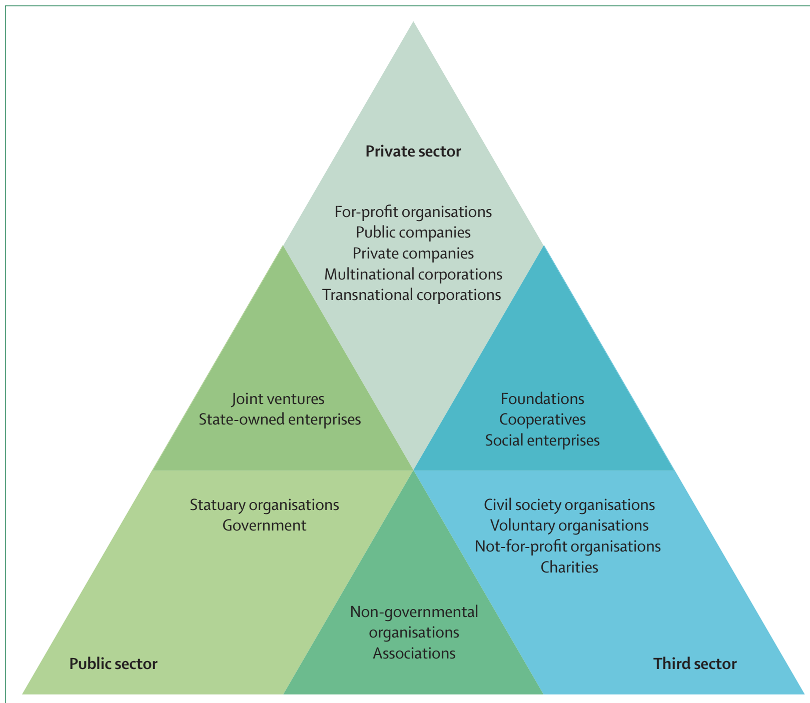

Figure 1: **Hybrid entities in the public, private, and third sectors**

health-care cooperative organisations), producer-owned (eg, farmer cooperative organisations), or worker-owned (a wide range of industries).[43] B Corporations are for-profit companies (eg, Patagonia, Kickstarter, and Ben & Jerry's) that are certified by the not-for-profit organisation B Lab with a legal requirement to balance profit and purpose.[44] However, their success in actually embedding and pursuing pro-social goals and the extent of their difference from for-profit companies should be researched further.[45]

Qualities differentiating commercial entities

A focus on so-called unhealthy commodity industries[3] characterises much of the CDOH literature, yet these industries represent only some commercial entities. The label commercial entity can be applied to a diverse range of actors and organisations, whose role in local, national, and global markets varies considerably. Although many features differentiate commercial entities, their products, size, and legal form are especially important dimensions to consider.

The diversity of commercial entities can be seen in the range of products and services they make, market, and sell. Looking beyond those commercial entities that derive most of their profits from health-harming products, other commercial entities have the potential to affect health adversely in indirect ways. For example, technology companies have developed surveillance and military products linked to human rights abuses.[46] A wide range of commercial products and services have the potential to affect health and health equity both positively and negatively, including pharmaceuticals, automobiles, weapons, extractives, social media, banking, insurance, education, transportation, information technology, software, law, construction, health care, real estate, and utilities. The interests of these industries are often pursued with the support of business-friendly think tanks, lobbyists, law firms, public relations and advertising agencies, tax accountants, and other professional services. Therefore, these and other industry sectors can be conceptualised as commercial determinants of health, and their practices deserve scrutiny.

Although the world's wealth is now disproportionately concentrated in a small number of large companies and individuals who are often owners of these companies, approximately 90% of the businesses worldwide are microenterprises, small enterprises, and medium enterprises, providing almost 72% of non-public sector employment.[47,48] Furthermore, the informal economy in low-income and middle-income countries (LMICs), such as street vendors and village doctors, provides employment to around 60% of the global employed population.[49] These small formal and informal commercial actors are substantial contributors to national incomes, especially in LMICs.[50] Although the individual health effects of each of these smaller commercial actors are decidedly less than those of a transnational corporation or large national entity, through the provision of employment, generation of household incomes, and delivery of essential services (including health care), their collective effect on public health is substantial. Their collective effort, when combined with their overall contribution to the national and global economy, makes these smaller entities particularly important for investigation as CDOH.

Beyond their products and size, commercial entities can take several different legal forms, each with their own structure and rules. These legal forms include sole proprietorships, partnerships, franchises, joint ventures, cooperatives, trusts, limited liability companies, and corporations.[51] Each of these legal forms has a myriad of variations. For example, corporations can take numerous forms, including publicly traded companies on stock exchanges, privately-owned companies (eg, family-owned companies), incorporated associations (eg, community or professional organisations), wholly-owned subsidiaries (eg, of a parent corporation), and incorporated cooperatives. Some of the largest global companies have thousands of branches, subsidiaries, sub-contractors, investments, and shareholders. Therefore, untangling and identifying the complex network of connections presents an immense challenge. These complex organisational structures can be exploited to shield parent companies from liability for harms enacted by their subsidiaries.[52] Depending on their legal jurisdiction, commercial entities are subject to different regulations concerning their rights and responsibilities

(eg, limited liability or tax obligations).[53] The absence of agreed and enforceable global laws and regulations enables large companies—especially transnational corporations operating across multiple jurisdictions—to choose the most favourable tax, labour, and environmental regulations.[54] Understanding different commercial forms and their consequences is complicated by unclear boundaries between the public, private, and third sectors. Moreover, notions of ownership and control are not always clear-cut and could change overtime.

A framework for interrogating the diversity of commercial entities

A more nuanced appreciation of the complexities of commercial and quasi-commercial entities warrants more sophisticated tools to distinguish among them than those that currently exist in the CDOH literature. To do so, we delineate the practices and attributes of different types of commercial entities. Our framework builds on the categorisation of commercial practices within the first paper in this Series[3] and is informed by existing academic tools, practitioner tools, and frameworks to monitor and benchmark commercial entities.[5,55–69] The development and refinement of our framework was further informed by consultations with expert stakeholders from a range of fields, including public health, corporate accountability, marketing, consulting, human rights, sustainability, tobacco control, labour rights, law, investment, and tax reform. Participants included academic researchers, representatives of NGOs, civil society activists, consultants, lawyers, and representatives of intergovernmental organisations.

The framework encompasses commercial practices and four additional key attributes (portfolios, resources, organisation, and transparency; figure 2). Although the commercial entity's environment also shapes its practices and attributes, we focus on the actual entity, because the model in the first paper in this Series presents a detailed analysis of the upstream, system drivers of the CDOH.[3] To support the real-world application of this framework, we develop a set of guiding questions for each category of the framework and indicate potential data sources (figure 3). This framework represents a first step towards developing a comprehensive understanding of commercial entities and their effects on health. We anticipate that future empirical applications or research to test the usability of our framework will lead to further refinement as people build on, expand, and adapt our framework to suit different needs or contexts (eg, developing metrics and other features to assess or evaluate specific entities).

Some aspects of the framework help to understand whether a commercial entity will have more health-promoting effects or more health-harming effects (eg, practices and portfolios). Other aspects help to understand the magnitude of these effects (eg, resources) and potential accountability mechanisms (eg, organisation and transparency).

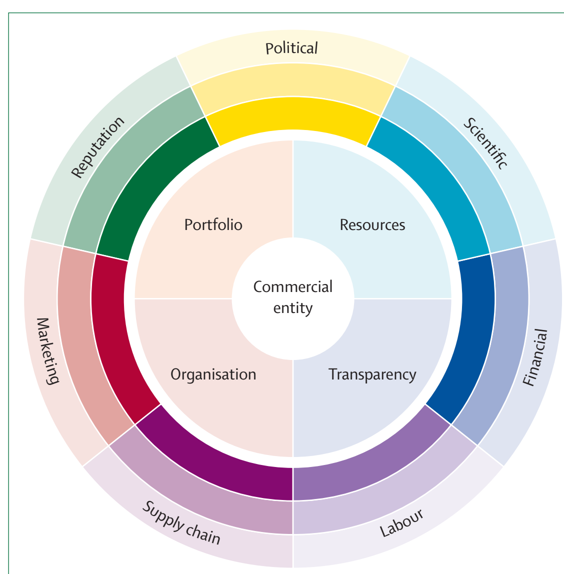

Figure 2: **Commercial entities and public health framework**

Commercial entities and public health framework

Practices

A commercial entity influences human health and health inequities through its practices. As discussed in the first paper in this Series,[3] commercial practices take many forms that can either promote or harm health. An initial step towards understanding commercial practices is to ask if an entity engages in a specific practice. All commercial entities, even those in the informal sector, typically engage in marketing, supply chain, labour, and financial practices.[70] However, reputational management, political, and scientific practices are more elective, and could indicate entities engaging in harmful practices. These practices could also reveal that entities have unhealthy commodities in their portfolio (especially entities facing regulation or public backlash). Policy and regulatory environments surrounding entities influence their engagement in specific practices, because these environments might incentivise some practices and disincentivise others.[3]

A second step is to consider how a commercial entity engages with a specific practice. The nature of the entity's portfolio and the health implications of the range of products have an important role in the effects of the practices on health. The entity's resources can serve to amplify the extent and reach of its practices, either for the benefit or detriment of health. Smaller entities might be precluded from certain practices. For example, entities operating within only one jurisdiction do not have the opportunity to pursue favourable tax regimes, labour standards, or environmental standards. However, entities operating within only one jurisdiction could use other financial, employment, or supply chain practices. Similarly, reputational management, political, and

Practices and attributes	Category	Definition	Guiding questions	Potential data sources
Practices	Reputational management	Efforts to shape legitimacy and credibility, reduce risk, and enhance corporate brand image	Does the entity engage in reputation management efforts? What activities does it use (eg, corporate social responsibility and brand messaging)? What mediums does it use (eg, media and meetings with politicians)? What are its relationships with and influence over traditional and social media (eg, ownership, board membership, and marketing spends)?	Company websites and annual reports; media reports
	Political	Practices to secure preferential treatment, prevent or favourably shape policies, and circumvent or undermine policies	Does the entity attempt to influence global, supranational, national, or local policy development? Does it seek to circumvent, undermine, or roll back policies already in place? What activities does it use (eg, lobbying, political contributions, and litigation)? What is the nature and extent of the interaction between it and government? What is its relationship with third parties (eg, does it fund and operate through think tanks, business associations, or lobby groups)?	International Institute for Democracy and Electoral Assistance; Open Secrets; Transparency International; University of Bath's Tobacco Tactics; lobbying and political donation registers
	Scientific	Practices involving the production and use of science to alter products or otherwise secure industry-favourable outcomes, or both	Does the entity attempt to influence the production and use of peer-reviewed science? What activities does it use (eg, ghost writing, disputing evidence, or funding research)? Does the entity engage in research and development? Does the entity commercialise publicly funded research? Does (and if so how) the entity use science to increase sales? Does (and if so how) the entity use science to influence policy?	University of Bath's Tobacco Tactics; peer-reviewed literature, including funding and conflicts of interest declarations on papers; policy submissions
	Marketing	Practices to promote sales of products or services	Does the entity engage in marketing practices? What is the nature of its activities (eg, pricing and promotion)? How much does it spend on advertising? Do its marketing practices target communities or individuals in vulnerable circumstances? Does it use harassing communication methods?	Statista; Nielsen; Mintel
	Supply chain and waste	Practices involved in the creation, distribution, retail, and waste management of products or services	What is the nature of the entity's supply chain? What other commercial entities are involved in its supply chain? In what locations do these activities take place? What are the effects of its supply chain practices on health or the environment (eg, pollution, waste, and displacement of local populations)?	University of Bath's Tobacco Supply Chain Database; Carbon Disclosure Project
	Labour and employment	Practices to manage those employed directly within or under contract to the organisation within its supply chain	What is the nature of the entity's employment contracts (eg, wages and leave entitlements)? What are the working conditions across all levels of supply chain? What is the workplace culture? Does the entity provide access to remedy (eg, complaint channels and grievance mechanisms)? Does the entity provide freedom of association? What is the ratio of chief executive officer to median pay?	National bureaus of labour; Compustat Execucomp
	Financial	Practices to support financial position of the organisation	What is the entity's effective tax rate? Does it engage in tax avoidance or evasion? What mergers, acquisitions, or buy-outs has it proposed or completed? Who are its investors? Does it receive funding from government? Does it have a financial stake in other entities?	Orbis; company annual reports; national taxation agencies; Tax Foundation
Portfolio	Products	All goods and services produced	What products (ie, goods or services) does the entity produce? What products do its subsidiaries or parent company produce? Are any products recognised risk factors for non-communicable diseases? Are any products deemed health harming (eg, to mental health or living conditions)? Are any products deemed essential or a human right? How much and what percent of sales and revenue comes from each portfolio segment?	MSCI Global Industry Classification System; IBISWorld
Resources	Market concentration	Degree and nature of horizontal and vertical integration	What is the entity's market share for each of its portfolio segments?* What is the degree and nature of horizontal and vertical integration for each of its portfolio segments?*	Euromonitor; Statista
	Geographical range	Countries where the entity engages in any of the seven practices	Where are the entity's headquarters located? Where are its subsidiaries located? Are any subsidiaries located in tax havens, and if so, where and how many subsidiaries? In what countries do the entity and its subsidiaries engage in commercial practices?	Orbis; government agencies regulating investments (eg, U.S. Securities and Exchange Commission); company annual reports
	Financial	Annual revenue, profit margins, and other tangible and intangible assets	What is the entity's annual revenue (ie, at national, regional, or global levels)? What are its profits or retained earnings, or both? What are its profit margins? What are its tangible and intangible assets? What are its (claimed) tax or other contributions?	Company annual reports; Statista; Forbes lists (eg, Global 2000)
	Employment	Number and percentage of people the entity employs in a country	How many people does the entity employ in a country? How many people do its subsidiaries employ?	Company annual reports; IBISWorld; Orbis
Organisation	Ownership and control	Ownership and organisational structure of the entity	How is the entity legally classified (eg, publicly listed corporation, listed corporation, not-for-profit, private company, or cooperative)? Does the entity have limited liability? Who owns the entity? Has the entity changed ownership, and if so, why? Who has the largest ownership stake? Who are the board or committee members, and what are their networks and potential conflicts of interests? How are board members and management appointed, removed, held liable, and compensated? How independent are the board or committee members (eg, relationship to the entity or other entities, to shareholders, and to management)? What are the rights and responsibilities of its leadership and management (eg, decision making allocated to chief executive officer or board of directors)?	Orbis; government agencies regulating investments (eg, US Securities and Exchange Commission)
	Funds	Source(s) and nature of funding	How and by whom is the entity funded? Who are the majority funders or investors? Does the entity receive government subsidies or grants?	Annual reports
Transparency	Transparency and disclosure	Breadth and depth of information provided by the entity	Does the entity provide transparent information about its products; resources and influence; ownership and funding; and practices? What is the consistency and quality of these data (eg, accuracy, detail, and timeliness)? Are possible effects on health arising from commercial practices presented to or discussed with external stakeholders?	Company websites and annual reports; Transparency International

Figure 3: **Guiding questions and data sources to apply the commercial entities and public health framework**
The International Institute for Democracy and Electoral Assistance, Open Secrets, Transparency International, University of Bath's Tobacco Tactics and Supply Chain Database , Statista, Nielsen , Mintel, the Carbon Disclosure Project, Compustat Execucomp, `, the Tax Foundation, the MSCI Global Industry Classification System, IBISWorld, Euromonitor, and the Forbes lists are available online. *These questions can be asked at different jurisdiction levels.

scientific practices tend to be used by larger entities that are better resourced to distract from their harmful practices or to shape policy and knowledge environments in their favour.[41,56,71] An entity's organisational structure could also reveal some of its practices. Although publicly listed companies are incentivised to generate profits to distribute to their shareholders, not-for-profits and non-distributing cooperatives use retained earnings to further the purpose of the entity and might display greater commitment to ethical employment practices than publicly listed companies.[72] Through their practices, entities can enter into direct and indirect relationships with other entities (eg, through investments, having a common board or committee membership, membership in a trade association, or using financial services that have harmful clients) and thus explicitly or tacitly endorse the other entity's practices. Although divestment from some companies is one response to redressing harmful relationships in the financial sector,[12] it is also important to consider other relationships.[73,74]

Furthermore, an acknowledgment that some commercial practices could benefit health should not be viewed as a compensation for harmful practices. Instead, interrogating the practices of specific entities provides an opportunity to inform strategies to foster health-promoting forms of commerce and mitigate and ameliorate harmful practices.[12]

Portfolio

The goods and services produced by an entity indicate whether its principal business activity could be directly harming health or whether any health effects are more remote. Both of these outcomes are important to consider in any assessment of a commercial entity. For entities that produce unhealthy commodities (eg, tobacco, alcohol, ultra-processed foods, gambling, coal, or weapons), health concerns often focus on their direct contribution to morbidity or mortality, or both.[4,7] Many goods and services have the potential to support human health and wellbeing (eg, minimally processed foods, education, housing, and health care)[75] and can adversely affect health equity if their access is not ensured (panel 2).[76–92] Unlike governments, commercial entities are not required to guarantee a right to these goods and services.[75,93] Thus, it is important to interrogate how the practices of an entity that produces essential goods and services shape the affordability, quality, and accessibility of the product, particularly for communities in vulnerable circumstances. For entities with diversified portfolios, for those with numerous subsidiaries, or for those that hold equity in other entities, it is important to consider the full range of products within those portfolios and to question the sales and revenue each portfolio segment generates, as a proxy for its importance to the entity.[55,94,95] Like their practices, beneficial products should not be considered compensation for harmful products. Furthermore, whether an entity is upstream (producing raw materials and products) or downstream (engaged in consumer-facing distribution and marketing) within the supply chain could influence the extent to which it is subject to public and consumer scrutiny. In turn, the entity's position within the supply chain could signal its likelihood of engaging in reputational management practices or other defensive practices.[96]

Resources

An entity's resources enable or constrain its commercial practices and can therefore be an indication of the magnitude of the entity's effect on health. Commercial entities differ greatly in the nature and extent of resources they possess, including the number of employees, countries of operation, annual revenue, profit margins, market share, and other tangible and intangible assets.[47,97] These resources indicate an entity's relative influence over markets and political systems, both of which can have profound effects on health outcomes (eg, through blocking policies that are beneficial to health). Although some entities are highly resourced across most or all resource metrics (eg, Forbes Global 2000 companies),[54] most commercial entities have fewer resources and have more local effects on health. Measuring the resources of entities that operate across multiple jurisdictions or with complex ownership structures (eg, those with numerous subsidiaries or foreign affiliates, or both) is more difficult than measuring the resources of entities with simple organisational structures that operate in one jurisdiction.[95,98] When analysing such an entity's resources and practices, it will be important to clarify the scope of inquiry to establish the relevant geographical or organisational boundaries of that entity.[99] Although we focus mainly on economic resources, a broader conceptualisation could include things such as intellectual property arising from research or acquisitions or an entity's access to government representatives. These metrics are considered in the practices section of the framework.

Organisation

An entity's legal and organisational structure shapes its rights, responsibilities, decision-making mechanisms, and purpose. A key question is how profits or retained earnings are distributed: are they distributed to shareholders, partners, or members, or must they be used to advance the organisation's purpose? The answer to this question helps to explain the incentives that drive the commercial entity's practices, including whether it prioritises financial goals or more pro-social and health-oriented goals (eg, employee wellbeing, paying a living wage, or offering secure employment).[72,100] A second question considers the entity's governance: how are an entity's members or shareholders involved in its governance, including whether voting rights are equally distributed or reflect the voters' share ownership?[101,102] A related question concerns the sources of income for the entity—including who the majority funders are—because ownership and funding present an

For the **International Institute for Democracy and Electoral Assistance** see https://www.idea.int/

For **Open Secrets** see https://www.opensecrets.org/

For **Transparency International** see https://openaccess.transparency.org.uk/

For **University of Bath's Tobacco Tactics and Tobacco Supply Chain Database** see https://tobaccotactics.org/

For **Statista** see https://www.statista.com/

For **Nielsen** see https://www.nielsen.com/

For **Mintel** see https://www.mintel.com/

For the **Carbon Disclosure Project** see https://www.cdp.net/

For **Compustat Execucomp** see https://www.wharton.upenn.edu/pages/grid-items/compustat-execucomp-basics/

For **Orbis** see https:// www.bvdinfo.com/en-gb/our-products/data/international/orbis

For the **Tax Foundation** see https://taxfoundation.org/

For the **MSCI Global Industry Classification System** see https://www.msci.com/gics

For **IBISWorld** see https://www.ibisworld.com/

For **Euromonitor** see https://www.euromonitor.com/

For **Forbes lists** see https://www.forbes.com/lists/list-directory/#5c1a5b4db274

Panel 2: Commercial health care and the right to health—a case study from India

Health care is considered a public good and a human right. Yet, the commercialisation of health care has made it one of the largest and fastest growing industries with substantial implications for equitable, ethical, and comprehensive health care in low-income and middle-income countries.[77]

In India, scarce investment in the public sector combined with pro-commercial policies has created opportunities for provider and regulatory capture by the private sector.[78,79] Profiteering by the for-profit sector has led to catastrophic health expenditures for households.[80] Acknowledging the diversity of Indian health-care providers, our framework can help to assess how their practices influence health. We apply five elements of our framework to the situation in India.

Organisation

Commercial health-care providers in India consist of informal and formal entities.[77] Informal providers do not have formal qualifications, operate illegally, and provide outpatient care to rural regions and to poor communities in urban settings.[81] The formal for-profit sector is urban-centric, with services that are unaffordable for individuals with low income. This sector includes individual clinicians, small hospitals, medium hospitals, and corporate hospitals.[78] Most formal for-profit health-care enterprises are sole proprietorships or partnerships, yet large corporate hospitals that cater to wealthier clients are growing rapidly in big cities and absorbing smaller entities.[77,82] Not-for-profit and public hospitals cater to rural and marginalised communities.[78,83]

Resources

Public resources are increasingly diverted to the for-profit health sector. This diversion in resources has increased since the introduction of publicly funded health insurance schemes, of which 75% flows to commercial hospitals.[83,84] Foreign investment in corporate chains has increased exponentially since the early 2000s, with the commercial hospital industry's market valuation expected to exceed US$132 billion by 2022.[85]

Marketing

Commercial hospitals flout regulations and over-charge patients. In particular, corporate hospitals can make profits of as high as 1737% above the cost price of drugs, consumables, and medical devices.[86,87] Corporate hospitals have set unethical revenue targets that incentivise doctors to offer unnecessary and costly drugs, diagnostics, and procedures (eg, hysterectomies and caesarean sections).[83,88,89]

Political

Conflicts of interest are common in health-care governance because officials and politicians often have commercial interests in private hospitals and because corporate hospital representatives occupy policy positions.[83,90] Commercial hospitals and their associations have lobbied to promote policies for foreign investment in health and privatisation of public health care, and to oppose legal provisions for patients' rights and capping of treatment prices.[82,83,91]

Labour and employment

Health workers in the for-profit health sector face precarious working conditions, including low wages and insecure tenure.[92] The decline in public jobs and the prohibitive cost of establishing clinics leave young medical professionals with few alternatives.[86] A shift from self-employed to corporate-employed practitioners has exacerbated commercial interests' outweighing patient wellbeing.[86]

Applying the framework, we can observe differences between health-care entities in terms of their resources, organisation, and practices. Recognising these differences helps to understand the diverse attributes and practices of various actors constituting the health-care sector in India, the elements we might want to support, and the elements that necessitate a strong regulatory response.

important entry point for exerting influence over commercial activities, such as the shareholder action and divestment activities discussed in the third paper in this Series.[12,103] A similar question can be asked about board or executive compensation, and whether or not this compensation incentivises the pursuit of short-term profits over other business goals. Furthermore, analysis of an entity's organisational structure can reveal its relationship to other commercial entities (via subsidiaries, investments, or the supply chain), which should be included in analyses of the extent and nature of its practices.[65,99]

Transparency

To understand the diversity of commercial entities and the different ways that their practices influence health, a high rate of transparency is necessary. There can be obvious tensions between the commercial goals of entities and optimising health and wellbeing. Careful consideration of potential conflicts between goals is contingent upon transparency.[104] Timely, readily understandable, and accurate data about a commercial entity's attributes and practices are necessary to answer the questions within this framework.[105] For example, analysing portfolio composition should allow for straightforward identification of entities with recognised health-harming products and the percentage of revenue coming from those portfolio segments. Similarly, a list of an entity's owners and funders should be publicly available. When relevant, the entity's majority funders or donors and the amount contributed should be publicly available. There are some examples of commercial

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transparency (eg, within the financial sector) where the development of socially responsible investment indices has led to routine evaluations of publicly traded companies and their practices.[106] These exercises tend to be selectively applied to issues that companies perform well on, and more rigorous evaluations are needed. Although a health-focused investment index has yet to be developed, such an index could leverage investors' access to ensure that health-related questions (eg, those within our framework) become part of routine evaluations of commercial entities.

Applications of the commercial entities and public health framework

The purpose of this framework is to deepen our understanding of the CDOH as being composed of a broader range of commercial entities. We discuss three key practical applications for this framework: decision making about engagement, research, and monitoring of commercial entities.

Engagement

The framework is intended to support actors who are interacting, or those who are considering interacting, with commercial entities. These actors include policy makers and regulators; public health practitioners and advisors; civil society, NGOs, and community organisations; academics and researchers; and other commercial entities (eg, the investment community). The framework categories and guiding questions reveal the characteristics of commercial entities that need to be considered if health is to be protected and promoted.

Future iterations of this framework can be used to inform decision making about whether and how commercial entities participate in policy making that is relevant to health (particularly for policies outside the remit of the health department).[107] For example, the framework could be used to help navigate the tension between continued calls to progress public–private partnerships for health and the increasing evidence that commercial actors can use their influence to weaken implementation of WHO best buys for non-communicable diseases (ie, recommended interventions for the prevention and control of non-communicable diseases).[108] Conflicts of interest refer to competing goals, and are intrinsically involved in health actor engagement with commercial entities whose primary purpose is not to advance health.[109] Contributions to public consultations by commercial entities must be interpreted in the context of conflicting interests, which should be made explicit by the entity concerned. Where engagement proceeds, stringent governance is required.

Although commercial involvement in agenda setting, policy development, decision making, and evaluation inherently risks blurring public and commercial interests—and should generally be avoided for this reason—the framework might be particularly valuable as an aid to decision making about engagement on policy implementation.[110] Even though commercial involvement in policy implementation could carry with it discernible benefits, risks could remain. For example, commercial entities might seize on political or technical issues to block, amend, or delay implementation.[110,111] To add nuance to existing discussions about who should be engaged in national and international policy making, the framework could be used to provide clear evidence about which commercial or quasi-commercial entities should appropriately be involved in policy making about a specific issue and those whose involvement is not appropriate and should, therefore, be restricted.

Particularly for entities that are quasi-commercial or affiliated with commercial entities (eg, many charitable foundations), decision making about engagement requires careful consideration of the attributes and practices of the entity and affiliated entities to balance possible risks and benefits.[14,112] The framework categories can be used to refine existing conflicts of interest mechanisms (eg, WHO's Framework of Engagement with Non-State Actors[113]) or to develop new tools to capture the wider breadth of commercial entities involved in governance relating to health. The framework can also inform decision making about risks and benefits of different forms of engagement with commercial entities (eg, government funding and grants), entering into public–private partnerships, or outsourcing to consultants for technical advice.[46,114] Often, it could simply be that the conditions do not yet exist to justify engagement with a given entity, and where these conditions can be met, the CDOH perspective suggests that we should usually be seeking a much greater resource contribution from the entity, and not infrequently, alterations to existing practices.

The framework could also assist investors such as public pension funds, sovereign wealth funds, and asset management funds to incorporate a health perspective into their decision making. Although there are more than 125 tools to classify and evaluate commercial entities, health is commonly excluded from benchmarking schemes.[61,115] Although the present framework does not rank or attach values to any of the categories, future iterations could include the development of metrics that weigh the potential health harms and benefits of specific commercial practices or attributes. For example, steps to operationalise the framework could include the development of specific quantitative thresholds (eg, amount of market concentration) or models to analyse the interplay between category questions (eg, the extent to which an entity's revenue or geographical footprint might amplify its effect on health). These thresholds or models could support the development of robust and objective benchmarking tools or the extension of existing indices to address more holistic effects of corporations on both human and

planetary health. The extension of existing indices could help to overcome some of the practical challenges of scaling up this exercise. The framework could also help to inform the expansion of current exclusion lists, which define the industry sectors and practices that the financial sector will not fund because they are deemed irredeemably harmful (eg, tobacco or forced labour), to consider the inclusion of other practices that justify censure.[116] Although many of these exclusion lists have been developed for the financial sector, they could also be applied to decision making about other forms of engagement, such as partnerships or joint ventures. A parallel and complementary use could be to identify entities whose practices contribute to beneficial health outcomes for proactive investment.[12,37]

To ensure rigour and avoid any real or perceived conflicts of interest, it is important that metrics and indicators are established independently. For example, the development of the Global Health Score offers a useful precedent for measuring the effects that public corporations have on health.[117] Noting that benchmarking commercial entities entails the risk of gaming and commercial co-option for the purpose of public relations, it will be important to clarify that health-promoting practices should not be considered compensation for harmful practices. Rather, harmful practices must be minimised or ideally halted.

Research

This framework can advance future CDOH research by deepening our understanding of how key characteristics of commercial entities influence health. The framework's primary aim is to identify the many ways that commercial entities differ, and thus its unit of analysis is the individual entity. Future iterations could use different units of analysis, such as the industry sector or the type of entity (eg, publicly listed corporations), or develop archetypes of entities on the basis of clusters of their attributes and practices. Developing these archetypes will enable more systematic and comparative studies of the CDOH (eg, how different sectors compare on specific practices or how an entity's organisational structure influences its practices). By fostering a deeper understanding of commercial entities, this framework also helps researchers to understand how the upstream commercial forces outlined in the first paper in this Series (eg, policies, systems, and ideologies) incentivise some forms of commercial activity over others, and how some—but not all—commercial entities benefit from the present conditions.

The framework also highlights three key areas of research where the current literature on the CDOH falls short, and where there is potential for future work.

First, there is a need to expand the scope of commercial entities under investigation to consider the effects that other sectors have on health, which have received little attention within the field (eg, finance, technology, transport, weapons, housing, energy, health care, security, incarceration, and education). Analysis of the products, resources, organisation, transparency, and practices of actors in these sectors will expand our understanding of how different commercial entities influence health and patterns of behaviour. It is also important to expand the type of commercial entities under investigation and to look beyond transnational corporations, which could include other commercial entities such as cooperatives, microenterprises, small enterprises, medium enterprises, social enterprises, mutual organisations, and investors. However, quasi-commercial entities such as state-owned enterprises or not-for-profit organisations with business interests could also be included. Panels 2 and 3[118–131] briefly illustrate the application of selected elements of the framework to two sectors: the food industry (in Brazil) and the health-care industry (in India). These case studies also highlight the importance of studying commercial entities within the systems and contexts in which they operate.

Second, although the framework was designed to be globally applicable, it is based on a preponderance of literature from high-income countries. A fuller understanding of the role of commercial entities in different LMIC contexts is needed to make this framework more generalisable and to inform future iterations of this framework.[132,133] One way to do make the framework more generalisable could be to start applying it in LMIC contexts and keep incorporating newer evidence. For example, the Indian case study (panel 2) uses elements of the framework to illustrate increasing commercialisation of health care as a CDOH, which is particularly relevant in LMIC contexts and in the context of the growing global health-care market.[134] In addition to analysing how the practices of commercial entities differ between contexts, it would be useful to consider how different regulatory contexts shape commercial attributes (eg, their legal form).

Third, although existing CDOH research primarily focuses on generating knowledge, a key aim of this framework is ensuring that the academic knowledge about the CDOH is translated into practical tools and frameworks for policy makers, civil society, investors, and others who are interested in how commercial forces affect health and who want to enact change. This framework was developed in consultation with stakeholders and continuing and expanding this engagement is crucial to ensure this framework is fit for purpose. Expanded engagement also creates the opportunity to develop sectoral or cross-sectoral adaptations of the framework.

Monitoring

A key contribution of this framework lies in the stimulus it can provide to monitoring efforts. Currently, there is little systematic monitoring of commercial entities and their practices, despite strong evidence that some entities

Panel 3: The need to protect diversified food systems in Brazil

Critics of the food industry should consider that the vast majority of food businesses—including farmers, growers, manufacturers, distributors, sellers, and caterers—mostly deal in minimally processed foods.[118] These entities and the food systems to which they belong should be protected and promoted.

Brazil provides an example of the crucial importance of small producers in ensuring the human right to adequate and healthy food and the challenges they face from policies that promote powerful economic interests at the expense of small family farmers.[119] The case of the meat sector in Brazil highlights the importance of taking a systems perspective and recognising the direct and indirect health benefits arising from diversified food systems (eg, genetic diversity increases ecological resilience and reduces disease transmission) and the harms arising from intensive consolidation (eg, antimicrobial resistance; unsafe working conditions; and increased risk of zoonosis, foodborne diseases, and other diseases).[120–122] The meat sector in Brazil also highlights the intersections between human health and our society, culture, economy and environment.

Organisation

There are more than 10 million family farmers and rural family entrepreneurs in Brazil. This group is broadly defined as people who practice activities in rural areas, predominantly use labour from their family, derive a minimum percentage of family income from their enterprise, and own a small area of land.[123,124] This group includes foresters, aquaculturists, extractivists, fishermen, indigenous people, and members of remnant communities of rural quilombos. Brazil is also home to JBS, which is the the largest meat processing company in the world. JBS is a public limited company with 30 shareholders including the Brazilian Development Bank.[125]

Portfolio

JBS has a diversified product portfolio, with options ranging from fresh and frozen meats to ultra-processed, ready-to-eat dishes that are often acquired via mergers and acquisitions.[126] Products produced by family farmers include fresh meats, but also some processed products (eg, artisanal sausages).

Resources

Although Brazil has a rich and diverse food industry, its small producers face a range of challenges from the implementation of the federal government's policy of national champions, which encourages the development of large companies capable of competing as leaders in the global market. This policy led the animal protein sector to consolidate into groups such as JBS, which in 2017 controlled 22% of all global beef processing and 19% of all global pork processing.[127] Although most family farmers sell locally, JBS is export-oriented, with more than 400 branches operating in 15 countries.[126] The company has 437 subsidiaries spread across 25 countries, including 24 in Luxembourg, which is recognised as a country with low corporate taxes.[125] The operating revenue of JBS in 2020 was US$52·2 billion.[125]

Labour and employment

JBS declares itself as the largest employer in the country, with more than 145 000 employees.[127] However, family farmers and rural family entrepreneurs account for the largest share of jobs in rural areas.[119]

Supply chain

The practices of family farmers and rural family entrepreneurs are more suited to production on a sustainable and diversified basis than those of JBS.[119] Although JBS claims to support the UN Sustainable Development Goals, the company has been linked to cases of suppliers involved in deforestation, mistreatment of animals, and human rights violations.[122] Pressures to integrate small farmers into industrial supply chains impose strict production models that are designed to favour industrial production, which penalises and burdens local societies, small enterprises, and small producers. These models disregard and endanger artisanal, traditional, and family farming food-production systems.[119,120]

The governmental bodies that advocated for the millions of small food producers have been undermined in Brazil. Historically, this advocacy was done by the National Food and Nutrition Security Council, which was dissolved when former President Bolsonaro took office. The extinction of the National Food and Nutrition Security Council has contributed to progressive weakening of food and nutrition security policies through budget cuts to and disbanding of programmes that promote and support family agriculture, which has been reinforced by the COVID-19 pandemic.[128,129]

Despite these circumstances and events, there are signs of hope for small producers in Brazil. In 2021, a collaborative map identified over 1000 examples of comida de verdade: so-called real food merchants and collectives, including organic fairs, agro-ecological fairs, organic partner trades, and responsible consumption groups.[130] Some new political initiatives have been explicitly directed to these vibrant and diverse food businesses, including a certification that makes it possible for handcrafted food to be sold throughout the country, support to access markets and short supply chains, institutional purchases from family farming, and other instruments for generating demand for family farming production.[131]

make substantial contributions to the global burden of disease.[7,66] Although a range of frameworks, mechanisms, and tools currently exist to monitor commercial practices, these typically focus on specific sectors or practices and are often run by dedicated but under-resourced NGOs or research teams (eg, the ETC Group and Corporate Accountability, two organisations that monitor transnational corporations and support civil society efforts to challenge corporate power). There is little systematic monitoring of commercial entities, and

For **the ETC Group** see https://www.etcgroup.org/

For **Corporate Accountability** see https://www.corporateaccountability.org/

virtually none at the level of national public health surveillance.

This framework will assist in the development of monitoring programmes by offering a comprehensive and holistic framework for categorising commercial entity practices and attributes across sectors. Existing monitoring efforts can apply this framework to expand their data collection targets. This framework could also be used to link existing datasets focused on specific industries, for example by identifying entities whose portfolios transverse multiple industries (eg, companies selling both food and alcohol). By offering a method to classify commercial attributes and practices, the framework could guide the development of a global data bank of commercial actors and their practices.[135] This data bank would provide a publicly available repository of information for policy makers and other end users.[136] A consistent and systematic approach to monitoring the CDOH is crucial to generate a strong evidence base on commercial entities and their practices, and to subsequently link this evidence base to health outcomes.[137]

Conclusions

This Series paper expands the existing conceptualisation of the CDOH by looking beyond the traditionally selected entities (ie, transnational corporations) that produce health-harming products. We consider a full range of commercial entities that are relevant to public health, arguing for a comprehensive understanding of the CDOH that includes microenterprises, small enterprises, and medium entities that produce and sell goods and services that are not unhealthy commodities (and those that do), and quasi-commercial entities. This Series paper has developed a framework that captures this breadth and offers guiding questions to interrogate commercial entities on the basis of their practices, portfolios, resources, organisation, and transparency. Next steps for the framework will include testing its application across a range of contexts and commercial entities, identifying relevant datasets, and refining and expanding the guiding questions to ensure that they are suitable for the specific context or stakeholder.

With the establishment of the Sustainable Development Goals, we witnessed a forceful push to further entrench the commercial sector in global development and health governance via multi-stakeholder engagement.[51,138,139] These developments and the growing influence of the commercial sector in public policy at the national level—including in the direct provision of services—calls for a strengthened capacity for health and non-health stakeholders, including government, to possess and use existing knowledge, tools, and resources to reduce health-harming commercial practices and support health-promoting practices. By fostering a deeper understanding of what, precisely, is meant by the term commercial entity and which other quasi-commercial entities also require scrutiny, we hope to inform how policy makers, regulators, NGOs, civil society actors, and academics engage with, research, and monitor commercial entities, including opportunities to envision different forms of commercial entities.

Contributors

JL-N, MM, JM, AJ, ABG, SG, FB, and RM contributed to the conceptualisation of the paper and its aims. JL-N, MM, JM, AJ, SG, FB, and RM contributed to the design of the project. RM sourced funding from the Victorian Health Promotion Foundation and the University of Melbourne to support a .4TE (ie, two days a week) position for JL-N to lead this paper and manage the overall Series. JL-N and CdL-V synthesised literature and consulted with expert stakeholders to inform the development of the framework. JL-N and RM contributed to project administration. RM contributed to supervision. JL-N, MM, JM, AJ, SG, CdL-V, FB, and RM wrote original manuscript. SN and CMPC contributed original case studies to a subsequent draft. All authors contributed to subsequent drafts including substantive commentary and revision.

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