



7th INTERNATIONAL WORKSHOP ADVANCES IN CLEANER PRODUCTION

“CLEANER PRODUCTION FOR ACHIEVING SUSTAINABLE DEVELOPMENT GOALS”

Global Reporting Initiative's Sustainability Report: What Does It Really Indicates?

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Abstract

The growing number of stakeholders that consider aspects of sustainability in their decisions requires larger amount and quality of information. In this sense, the Global Reporting Initiative (GRI) proposed a standard to disclose sustainability aspects of companies, named sustainability report. The use of GRI standards by companies has been growing worldwide and it is considered a step forward in the search for sustainability. Companies that disclose sustainability aspects based on the GRI standards are being labeled as sustainable, and generally they achieve benefits compared to those ones that do not belong to GRI. Although considered a positive approach towards companies sustainability, the GRI does not has a metric or scientific approach in calculating quantitative sustainability indicators, which raises doubts about the sustainability degree for those GRI companies. This work evaluates comparatively the performance of companies that belong to the GRI with the sustainability indicator based on the input-output thermodynamic analysis (YLR). One representative company from the 33 economic sectors was considered as case study. Surveys were applied to experts in sustainability, and the content analysis method was used to quantify the existing information in the GRI reports. Results show a non-correlation between GRI G4 and YLR, because the Pearson and Spearman coefficients obtained were -0.167 and 0.193 respectively; this indicates a non-linear correlation and non-similar classification between GRI G4 and YLR. The obtained results highlights that GRI companies are not, mandatorily, synonyms of sustainable companies. Sustainability reports as the one supported by GRI are important alternatives and should be promoted, but the GRI developers could demand for quantitative aspects into the reports, mainly those aspects related to resource usage and waste generation by companies.

Keywords: GRI, Sustainability, Sustainability Report, TIOA