

**EXAMINING THE SUSTAINABILITY REPORTING  
PRACTICES OF AN ENERGY COMPANY USING  
THE GLOBAL REPORTING INITIATIVE  
STANDARDS.**

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## **Abstract:**

The present paper Examining The Sustainability Reporting Practices Of An Energy Company Using The Global Reporting Initiative Standards. Data was collected from their sustainability reports from 2016-17 to 2020-21. A content analysis was conducted to assess the extent of environmental disclosure. A disclosure index was created, Check list and percentages were calculated to quantify adherence. The findings are presented using bar charts, providing a visual representation of the analysis. The study aims to understand how energy companies communicate their environmental practices and align with internationally recognized reporting standards, providing insights for stakeholders, policymakers, and practitioners in promoting transparency and accountability in the energy sector's environmental performance.

## **Introduction:**

### **Mission Statement:**

GRI's mission is to "enable a sustainable future through open communication about impacts and transparency." In the future, reporting on effects will be a standard procedure for all organizations globally. GRI is the creator of the most widely adopted sustainability disclosure standards in the world.

### **Why...**

The goal of GRI is to support organizations in being accountable and transparent about their impacts to build a sustainable future.

### **How...**

The Global Reporting Initiative (GRI) establishes a global standard for organizations to report their impacts, facilitating thoughtful discussion and impact-related decision-making.

### **What...**

The pioneers of impact reporting globally.

Commit to a neutral, multi-stakeholder method.

Practise the most thorough sustainability reporting standards in the world. Guidelines are offered as a free public good.

GRI was established in Boston (USA) in 1997. origins can be traced back to the non-profit groups CERES and the Tellus Institute, which also included the UN Environment

Programme.



The goal was to establish the first accountability system to make sure businesses follow ethical business practises, which later included social, economic, and political issues.

The first global framework for sustainability reporting was provided by the GRI Guidelines' (G1) initial publication in 2000. The following year, GRI became a stand-alone, nonprofit organization. The GRI Secretariat moved to Amsterdam (The Netherlands) in 2002, the same year that the first iteration of the Guidelines (G2) was released. The Guidelines were improved and expanded as interest in GRI reporting and adoption by organizations developed steadily, resulting in G3 (2006) and G4 (2013).

The GRI Standards, the first international standards for sustainability reporting, were established in 2016 as a shift from GRI's previous role as a guideline provider. New Standards on Tax (2019) and Waste (2020), a significant update to the Universal Standards (2021), and the continuous roll-out of Sector Standards (2021 and beyond) are just a few examples of how the Standards are always being updated and expanded.

### Overview Of a Sustainability Report:-

A sustainability report summarises an organization's social, environmental, and economic performance, emphasizing its efforts and progress toward sustainable practices. This report often includes information on the organization's sustainability strategy, goals, projects, and performance metrics.

Here is an overview of what a sustainability report may contain:

1. **Introduction:** The report starts with an introduction stating the business's commitment to sustainability as well as the objectives of the report.
2. **Corporate Profile:** This section gives background data about the organization, describing its goals, core principles, organizational structure, and important stakeholders.

3. **Sustainability Strategy**: The report examines the company's sustainability strategy and outlines its long-term goals. It could provide details on how sustainability fits into the organization's overarching business plan.
4. **Goals and Targets**: The organization's sustainability goals and targets are highlighted in the report, including cutting carbon emissions, increasing energy efficiency, and fostering social and economic growth.
5. **Performance Indicators**: Key performance indicators (KPIs) are provided in this section to illustrate how well the organization performs in terms of sustainability. These metrics can include things like energy use, waste management, water use, greenhouse gas emissions, employee well-being, and involvement in the community.
6. **initiatives and Projects**: The report highlights the organization's unique sustainability efforts and projects. It explains their goals, execution procedures, and results.
7. **Stakeholder Engagement**: This section describes how the organization interacts with its stakeholders, such as staff members, clients, vendors, communities, and investors, to solve sustainability issues and collect feedback for decision-making.
8. **Supply Chain Management**: Information on the organization's initiatives to advance sustainability throughout its supply chain may be included in the report, if appropriate. This may entail supplier engagement programs, ethical procurement methods, or responsible sourcing.
9. **External Certifications and Standards**: The organization may indicate any external certifications or standards it has attained, such as B Corp accreditation (social and environmental performance) or ISO 14001 (environmental management).
10. **Challenges and Opportunities**: The report acknowledges the difficulties and possibilities the organization has encountered on its path to sustainability. It could cover hazards brought on by resource constraints, climate change, regulatory adjustments, or changing stakeholder expectations.
11. **Future Outlook**: To show the organization's dedication to continuous development, the report finishes with a discussion of its future sustainability objectives and strategies. It's crucial to remember that a sustainability report's precise content and structure can differ depending on the company, the sector, and the reporting standards or frameworks used, such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB) standards.

## **LITERATURE REVIEW :-**

A study of sustainable disclosure practices of Indian corporates was conducted by **Shilpa S. Motwani and Dr. Hemal B. Pandya et al. (2016)**. The methodology used was one way ANOVA to see if the disclosure practices of companies among industries differ significantly from each other. The findings and conclusions were that Indian companies have recognized the importance of sustainability reporting, more companies have started using the latest version of GRI, an increase in the percentage score of companies in both versions of GRI, and Indian companies do not give much consideration to their industries characteristics while disclosing information in their sustainability reports.

Global Reporting Initiatives: A Study of Environmental Accounting Practices in Indian Electric Companies was conducted by **Abhishek Nanjundaswamy and Divyashree M S. et al. (2018)** and The study found that there is a significant difference in environmental disclosure made by the selected companies and GRI-G4 guidelines, that mandatory sector wise

disclosure elements were highly disclosed by all the selected companies, and that Tata Power and Reliance Power are highly disclosing environmental information. The study concluded that reporting as per GRI framework is voluntary in India, and that companies should take care of voluntary items to be disclosed and combine both financial and non-financial information in single annual reports to encourage integrated reporting.

**porchelvi et al. (2019)** examine Environmental Reporting Practices: An Analysis Of Indian Companies The article discusses the analysis of environmental reporting practices of Indian companies. It uses the Environmental Disclosure Index (EDI) to measure environmental disclosure practices. Industry type is an important factor that affects environmental reporting practices, and Indian companies have started to present their environmental concerns to the public through sustainability activities. The EDI has been assigned a score either 0 or 1, and the total represents the score attained by a given annual report.

**Ms. Farida Rusi Mandviwala et al. (2019)** conducted a study on "A Study Of Environmental Disclosures Practices Among The Select Indian Companies With Special Reference To Global Reporting Initiative (Gri) Guidelines". The sample of the study was 50 companies belonging to Eighteen different subsectors. The main objective of the study was to study whether there is any significant difference in extent of environmental disclosure practices among the select Indian companies. The research design used for the study was based on Legitimacy Theory and Stakeholders Theory. The study used content analysis and environmental disclosure index (EDI) technique to measure dependent variables, industry type, firm size, foreign ownership, profitability, government ownership and financial leverage. The finding of the study indicated that industry type influencing more to environmental disclosure & Stakeholders Theory Government Ownership influencing more to environmental disclosure in India.

**Mahendra Kumar Mishra's et al (2020)** author conducted a study "Sustainability Reporting Practices of Indian Corporate Sector: A Comparative Analysis". The objective was to examine the conceptual framework of sustainability reporting practices of Indian companies and its impact on financial performance. Data was collected from Ace Knowledge Research Portal, Cement, Coal & Mining, Oil & Natural Gas, Steel, Aluminium, and IT. The findings and conclusion were that there are few Indian companies that are consistently competing as per global standards with regards to their sustainability performance. Companies should be instigated more towards better sustainability practices by shifting their motive from profitability to sustainable value creation.

**Dr. Ramesh et al. (2021)** studies Global Reporting Initiative (GRI) and Corporate Social Responsibility (CSR) practices of Selected Companies in India. aims to analyze the variation in the practice of Global Reporting Initiative (GRI) variables among selected industries and examine the type of information disclosed by service companies in India. Data collection and analysis was conducted using a checklist prepared based on GRI and other environmental variables. Secondary data was collected from corporate websites, annual reports, and sustainability reports.

**Sanjay Pareek and Prof. Dr. Srinivas Subbarao Pasumarti et al. (2021)** studies "ESG Reporting Practices in India, UK and USA: An International Comparison". They selected the top 30 Indian companies, the 30 largest companies listed in London Stock



Exchange, and the Dow Jones 30 companies as the largest companies listed on New York Stock Exchange.

### **OBJECTIVE OF THE STUDY :-**

- (1) To examine variation in practice of Global Reporting Initiative (GRI) variables in selected industries.
- (2) To examine type of information disclosed by selected companies in india.

### **RESEARCH METHODOLOGY:-**

**SAMPLE SIZE :-** The sample size for the research includes five companies from the energy sector.

### **DATA COLLECTION :-**

For this research work secondary data will be collected by using sustainability report and annual report of the companies. Articals and papers published in different business journals, magazines, newspapers, wesites of the companies and other data available on internet and other source of data will also been used.

### **DURATION OF STUDY :-**

This data covers a period of five years from 2016-17 to 2020-21.

### **TOOLS FOR ANALYSIS :-**

For achieving the above objective Percentage, average used.

### **RESEARCH STATEMENT :-**

“EXAMINING THE SUSTAINABILITY REPORTING PRACTICES OF AN ENERGY COMPANY USING THE GLOBAL REPORTING INITIATIVE STANDARDS”.

### **RESEARCH METHODOLOGY :-**

It is a list of variables considered for the study. Content analysis is used for the study. These variables are taken as per the GRI Guidelines. Checklist and environment disclosure score has been prepared for analysis the data.

The scoring was done as follows. The checklist of 34 items prepare for each year. Score given on the basis total items disclosed dividing total 5 company and than multiply with 100 for seven different Aspect.

Nature	Score
Reported	1

Not Reported	0
Not Material	0
Not Applicable	Excluded

## DATA ANALYSIS :-

**Table :- 1 Disclosure on Material (Aspect-1)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN1	4	3	3	3	3	80	60	60	60	60

G4-EN2	3	3	3	3	3	60	60	60	60	60
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Source :- Compiled By Researcher

4.5

4

DISCLOSED ITEMS

3.5

3

2.5

2

1.5

1

0.5

0

16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN1 G4-EN2

The first aspect is based on material. The data indicates that in the year 2016-2017 4 companies (80%) and for the subsequent years (2017-2018, 2018-2019, 2019-2020, and 2020-2021) 3 companies (60%) disclosed Materials used by weight or volume. The data indicates that for materials used that are recycled input material 3 companies the percentage remains constant at 60% for all the years.

**Table :- 2 Disclosure on Energy (Aspect-2)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN3	5	5	5	5	5	100	100	100	100	100
G4-EN4	4	3	3	3	4	80	60	60	60	80
G4-EN5	5	5	4	4	5	100	100	80	80	100
G4-EN6	5	5	5	5	5	100	100	100	100	100
G4-EN7	5	3	4	4	4	100	60	80	80	80

Source :- Compiled By Researcher

6

5

DISCLOSED ITEMS

4

3

2

1

0

16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN3 G4-EN4 G4-EN5 G4-EN6 G4-EN7

The second aspect is based on Energy. The study shown that 5 companies (100%) disclosing Direct energy consumption within the organization remains same for all the years. In 2016-17 and 2020-21 4 companies (80%) and in 2017-18, 2018-19, 2019-20 3 companies (60%) disclosed Energy consumption outside of the organization. The 5 companies(100%) first two years then decreases to 4 companies (80%) for the next two years , and increases to 5 companies (100%) again in the 2020-2021 disclosed Energy intensity. The 5 companies (100%) disclosed Reduction of energy consumption for each years. In 2016-17 5 companies (100%) , in 2017- 18 3 companies (60%) and in remaining year 4 companies (80%) disclosed their Reductions in energy requirements of products and services.



**Table :- 3 Disclosure on Water (Aspect-3)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN8	5	5	5	5	5	100	100	100	100	100
G4-EN9	4	5	4	4	4	80	100	80	80	80
G4-EN10	5	5	5	5	5	100	100	100	100	100

Source :- Compiled By Researcher

DISCLOSED ITEMS

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16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN8 G4-EN9 G4-EN10

The third aspect is based on water. 5 companies (100%) given disclosure on Total water withdrawal by source which is same for all years. In 2017-18 5 companies (100%) and remaining year 4 companies (80%) provided Water sources significantly affected by withdrawal of water. All selected companies (100%) have disclosed information on Percentage and total volume of water recycled and reused.

**Table :- 4 Disclosure on Biodiversity (Aspect-4)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN11	3	2	2	2	2	60	40	40	40	40

G4-EN12	2	2	2	2	2	40	40	40	40	40
G4-EN13	2	2	2	2	1	40	40	40	40	20
G4-EN14	2	2	1	1	1	40	40	20	20	20

Source :- Compiled By Researcher

DISCLOSED ITEMS

3.5

3

2.5

2

1.5

1

0.5

0

16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN11 G4-EN12 G4-EN13 G4-EN14

The four aspect is based on Biodiversity.3 companies (60%) in 2016-17 and for the subsequent years 2 companies (40%) disclosed Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected habitats areas. 2 companies (40%) reported information on Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas for all years. 2 companies (40%) have disclosed information on Habitats protected or restored and in 2020-21 one companies (20%). 2 companies (40%) have made disclosure on Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk in 2016-17 and 2017- 18 and 1 companies (20%) remaining year.

**Table :- 5 Disclosure on Emissions (Aspect-5)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN15	4	4	5	5	5	80	80	100	100	100
G4-EN16	4	4	5	5	5	80	80	100	100	100

G4-EN17	3	4	4	4	5	60	80	80	80	100
G4-EN18	4	4	4	4	5	80	80	80	80	100
G4-EN19	4	4	5	5	4	80	80	100	100	80

G4-EN20	4	4	4	4	4	80	80	80	80	80
G4-EN21	4	4	4	4	4	80	80	80	80	80

Source :- Compiled By Researcher

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DISCLOSED ITEMS

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YEARS

16-17 17-18 18-19 19-20 20-21

The five aspect is based on Emissions. In the first two year 4 companies (80%) and remaining year 5 companies (100%) have given details about Direct greenhouse gas (GHG) emissions (Scope 1). In 2016-17 3 companies (60%), next 3 years 4 companies (80%), and in last year 5 companies (100%) have made disclosure on Other indirect greenhouse gas (GHG) emissions (Scope 3). First four year 4 companies (80%), in last year 5 companies reported information on Greenhouse gas (GHG) emissions intensity. In 2018-19 and 2019-20 5 companies (100%), and remaining year 4 companies (80%) reported Reduction of greenhouse gas (GHG) emissions. 4 companies (80%) given details about Emissions of ozone-depleting substances (ODS) and NO<sub>x</sub>, SO<sub>x</sub>, and other significant air emissions same for the all year. NO<sub>x</sub>, SO<sub>x</sub>, and other significant air emissions same for all year.

**Table :- 6 Disclosure on Effluents and Waste (Aspect-6)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21

G4-EN22	3	4	4	4	5	60	80	80	80	100
G4-EN23	4	4	5	5	5	80	80	100	100	100

G4-EN24	1	4	5	5	4	20	80	100	100	80
G4-EN25	1	3	4	4	4	20	60	80	80	80
G4-EN26	1	3	3	3	4	20	60	60	60	80

Source :- Compiled By Researcher

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DISCLOSED ITEMS

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16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN22 G4-EN23 G4-EN24 G4-EN25 G4-EN26

The six aspect is based on Effluents and Waste. 3 companies (60%) in 2016-17 , 5 companies (100%) in 2020-21 and in remaining years 4 companies (80%) reporting practice on Total water discharge by quality and destination. first 2 years 4 companies (80%) and last 3 years 5 companies (100%) have presented the information on Total weight of waste by type and disposal method. In 2016-17 one companies (20%) , 2017-18 and 2020-21 four companies and remaining years five companies (100%) have provided the information about Total number and volume of significant Spills. One companies (20%) in 2016-17 , in 2017-18 three companies (60%) and remaining years four companies (80%) have presented the information on Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. In 2016-17 one companies (20%) , in 2020-21 four companies (80%) and remaining years three companies disclosed on Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.

**Table :- 7 Disclosure of Product and Services (Aspect-7)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN27	2	1	1	1	1	40	20	20	20	20
G4-EN28	1	1	1	1	0	20	20	20	20	0

Source :- Compiled By Researcher

2.5

DISCLOSED ITEMS

2

1.5

1

0.5

0

16-17 17-18 18-19 19-20 20-21 YEARS

G4-EN27 G4-EN28

The seven aspect is based on Product and Services. 2 companies (40%) and in remaining years 1 companies (20%) have made disclosure on Extent of impact mitigation of environmental impacts of products and services. In first four years 1 companies (20%) and in last year 0 companies (0%) disclosed on Percentage of products sold and their packaging materials that are reclaimed by category.

**Table :- 8 Disclosure on Compliance (Aspect-8)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN29	2	4	5	5	3	40	80	100	100	60

Source :- Compiled By Researcher

DISCLOSED ITEMS

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16-17 17-18 18-19 19-20 20-21 YEARS  
G4-EN29

The eight aspect is based on Compliance. In 2016-17 two companies (40%) , 2017-18 four companies (80%) , 2020-21 3 companies (60%) and remaining years 5 companies reported Monetary value of significant fines and total number of non-monetary sanctions for non compliance with environmental laws and regulations.

**Table :- 9 Disclosure on Transport (Aspect-9)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN30	2	0	0	0	0	40	0	0	0	0

Source :- Compiled By Researcher

2.5  
2  
DISCLOSED ITEMS  
1.5

1  
0.5  
0

16-17 17-18 18-19 19-20 20-21 YEARS  
G4-EN30

The nine aspect is based on Transport. 2 companies (40%) and in remaining year 0 companies (05%) given disclosure on Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

**Table :- 10 Disclosure on Overall (Aspect-10)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN31	3	1	1	1	1	60	20	20	20	20

Source :- Compiled By Researcher



3.5  
3  
DISCLOSED ITEMS  
2.5  
2  
1.5  
1  
0.5  
0  
16-17 17-18 18-19 19-20 20-21 Axis Title  
G4-EN31

The ten aspect is based on Overall. 3 companies (60%) and remaining year 1 companies (20%) have disclosed information on Total environmental protection expenditures and investments by type.

**Table :- 11 Disclosure on Supplier Environmental Assessment (Aspect-11)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN32	2	1	1	1	1	40	20	20	20	20
G4-EN33	3	1	2	1	1	60	20	40	20	20

Source :- Compiled By Researcher

DISCLOSED ITEMS  
3.5  
3  
2.5  
2  
1.5  
1  
0.5  
0  
16-17 17-18 18-19 19-20 20-21 YEARS  
G4-EN32 G4-EN33

The eleven aspect is based on Supplier Environmental Assessment. 2 companies (40%) and remaining year 1 companies (20%) given disclosure on Percentage of new suppliers that were screened using environmental criteria. In 2016-17 three companies (60%) , in 2018-19 two companies (40%) and in remaining year one companies(20%) have made disclosure on Significant actual and potential negative environmental impacts in the supply chain and actions taken.

**Table :- 12 Disclosure on Environmental Grievance Mechanisms (Aspect-12)**

Aspect	YEAR					%				
	16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21
G4-EN34	3	1	1	2	1	60	20	20	40	20

Source :- Compiled By Researcher

4

DISCLOSED ITEMS

3

2

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0

16-17 17-18 18-19 19-20 20-21 YEAR

G4-EN34

The twelve aspect is based on Environmental Grievance Mechanisms. In 2016-17 3 companies (60%), In 2019-20 two companies (40%) , and in remaining year 1 companies (20%) disclosed

Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.

**FINDING AND CONCLUSION :-**

**Table :- 13 Environment Disclosure Score – Company Wise**

Sr. No.	Company Name (Energy Sector)	Total Score (34)					%					Market Capitalisation
		16-17	17-18	18-19	19-20	20-21	16-17	17-18	18-19	19-20	20-21	
		-	-	-	-	-	-	18	-	-	-	
		17	18	19	20	21	17	18	19	20	21	
1	Gail	27	29	29	29	27	79	85	85	85	79	78,190
2	BPCL	30	22	22	22	21	88	65	65	65	62	69,794

3	BHEL	22	24	23	23	21	65	71	68	68	62	36,208
4	HPCL	18	19	21	21	21	53	56	62	62	62	29,219
5	OIL INDIA	12	12	17	17	21	35	35	50	50	62	27,699

Source :- Compiled By Researcher

**Environment Disclosed Index =  $\frac{\text{Score Obtained}}{\text{Maximum Score}} \times 100$**

### Maximum Score

Above table shown environment disclosure score – company wise. GAIL disclosure score in 2016-17 27 (79%) and in remaining years 29(85%) and in 2020-21 27 (85%). BPCL disclosure score 30(88%) in 2016-17, Next three years 22 (65%) and in last year 21(62%). BHEL disclosure score in 2016-17 22 (65%) , 2017-18 24(71%) and next two years 23 (68%) in last year 21 (65%). HPCL disclosure score in first year 18 (53%) , second year 19 (56%) and remaining years 21 (62%). Oil India disclosure score in first two years 12 (35%) in next two year 17 (50%) and in last year 21 (62%).

So from above table we can said that GAIL disclosed more information about environment accounting. Oil india disclosed less information about the environment accounting then the selected companies.

NO. OF ITEMS DISCLOSED

35

30

25

20

15

10

5

0

Gail BPCL BHEL HPCL OIL INDIA

COMPANY

Environmental Disclosure score 2016-17

Environmental Disclosure score 2017-2018

Environmental Disclosure score 2018-19

Environmental Disclosure score 2019-20

Environmental Disclosure score 2020-21

### LIMITATIONS:-

1. The study depends on the secondary data obtained from the sustainability report of selected companies.

2. The study is based on the analysis of five years of data only.
3. The tools and techniques that will be used for the study have their limitation.
4. This research study is limited to five listed companies in India.

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[https://www.moneycontrol.com/stocks/marketstats/nse-gainer/nifty-50\\_9/](https://www.moneycontrol.com/stocks/marketstats/nse-gainer/nifty-50_9/)

Appendix :-

**Table :- 14 GRI G4 Index :-**

ASPECT	Materials
G4-EN1	Materials used by weight or volume
G4-EN2	Percentage of materials used that are recycled input materials
ASPECT	<b>ENERGY</b>

G4-EN3	Direct energy consumption within the organization
G4-EN4	Energy consumption outside of the organization
G4-EN5	Energy intensity
G4-EN6	Reduction of energy consumption
G4-EN7	Reductions in energy requirements of products and services
ASPECT	Water
G4-EN8	Total water withdrawal by source
G4-EN9	Water sources significantly affected by withdrawal of water
G4-EN10	Percentage and total volume of water recycled and reused
ASPECT	<b>BIO DIVERSITY</b>
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected habitats areas
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas
G4-EN13	Habitats protected or restored
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk

<b>ASPECT</b>	<b>EMISSIONS</b>
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G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)
G4-EN18	Greenhouse gas(GHG) emissions intensity
G4-EN19	Reduction of greenhouse gas (GHG) emissions
G4-EN20	Emissions of ozone-depleting substances (ODS)
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions
<b>ASPECT</b>	<b>EFFLUENTS AND WASTE</b>
G4-EN22	Total water discharge by quality and destination
G4-EN23	Total weight of waste by type and disposal method
G4-EN24	Total number and volume of significant spills



G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff
<b>ASPECT</b>	<b>PRODUCTS AND SERVICES</b>
G4-EN27	Extent of impact mitigation of environmental impacts of products and services
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category
<b>ASPECT</b>	<b>COMPLIANCE</b>
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations
<b>ASPECT</b>	<b>TRANSPORT</b>
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce

<b>ASPECT</b>	<b>OVERALL</b>
G4-EN31	Total environmental protection expenditures and investments by type
<b>ASPECT</b>	<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>
G4-EN32	Percentage of new suppliers that were screened using environmental criteria
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
<b>ASPECT</b>	<b>ENVIRONMENTAL GRIEVANCE MECHANISM</b>
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms

Source : <https://www.globalreporting.org/standards/>

