

FROM PROFIT TO PROGRESS: ANALYZING GLOBAL SUSTAINABILITY PRACTICES IN BUSINESS



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Introduction

In a recent survey by IBM, 51% of respondents from 10 major global economies stated that sustainability is more important to them today than it was 12 months ago (Emeritus, 2022). Historically, influential corporations have disregarded the triple bottom line and have ignored the effects their supply chains have on the environment, people, and the economy, and in turn, made negative contributions to sustainable development. To reduce and eventually eliminate the harm, many companies are now creating sustainability plans to monitor their progress. Sustainability planning and reporting have gained traction in the last decade given the push for standardization, the need for transparency from consumers, and improved environmental social governance metrics within their business operations. Today, there are over 600 different sustainability reporting standards, industry initiatives, frameworks, and guidelines that have improved the transparency, consistency, and interoperability of sustainable practices (Brightest, 2024). One of the most widely adopted frameworks is the Global Reporting Initiative (GRI). GRI created the first global sustainability and social impact measurement standards in 1997, and they help businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts (Global Reporting Organization, n.d.). The purpose of this research is to examine the contents of 10 sustainability reports across five industries and document their actions towards sustainable development. I will focus on how companies are not only reducing their environmental impacts but also protecting workers and contributing to society through four GRI standards. Understanding the extent to which companies are addressing these challenges is important to measure progress and assess whether they are moving towards sustainability.

Research Question

How do the top revenue-generating companies in five key industries demonstrate advancements toward sustainability, including the reduction of environmental impacts and contributions to society?

Methods

This research adopted a systematic approach to analyze sustainability trends, starting with the selection of 10 global companies from five diverse industries. These sectors were chosen for their significant contributions to global revenue in 2023, and within them, companies were selected based on the availability of a sustainability report aligned with the Global Reporting Initiative (GRI) standards. Within this framework, four GRI standards were carefully chosen: two reflective of the environmental protection and two indicative of the social equity dimensions of sustainability. These standards were then converted into a set of structured questions, to facilitate a meticulous evaluation of the reports. Through this systematic analysis, both qualitative and quantitative data were extracted, which I evaluated by crafting a commitment scale – The Sustainability Progress Scale. These parameters were instrumental in enabling a comprehensive comparison of each company's depth of sustainability engagement and transparency, yielding insights into the patterns and disparities in sustainability practices across varied industries and regions.

The Sustainability Progress Scale

Stage	Environmental Protection	Social Equity
Foundational Stage	Begins groundwork for basic sustainable recycling and GHG reduction; efforts often fragmented due to lack of a comprehensive strategy	Begins to recognize fundamental health and safety issues; engages with local communities, though programs remain unstructured
Developmental Stage	Moves beyond initial steps with structured environmental policies; efforts toward targets become more coordinated, yet not fully integrated	Implements structured health and safety systems; evolves DEI policies, assesses social impact, and develops worker welfare programs
Leadership Stage	Demonstrates leadership, sets and achieves benchmarks; goes beyond compliance, aiming for excellence; environmental concern is ingrained in the company's identity	Demonstrates leadership, addresses systemic inequities; fosters significant community growth, leads in DEI statistics, and excels in sustainable supply chain management

Table 1 – Drawing from GRI Standards 301-2, 305-5 for environmental protection and Standards 403-1, 413-1 for social equity, this rubric categorizes the levels of corporate commitment to sustainability. It was specifically designed to assess and track the companies' advances in sustainable development, aligning business actions with recognized benchmarks for environmental stewardship and social accountability.

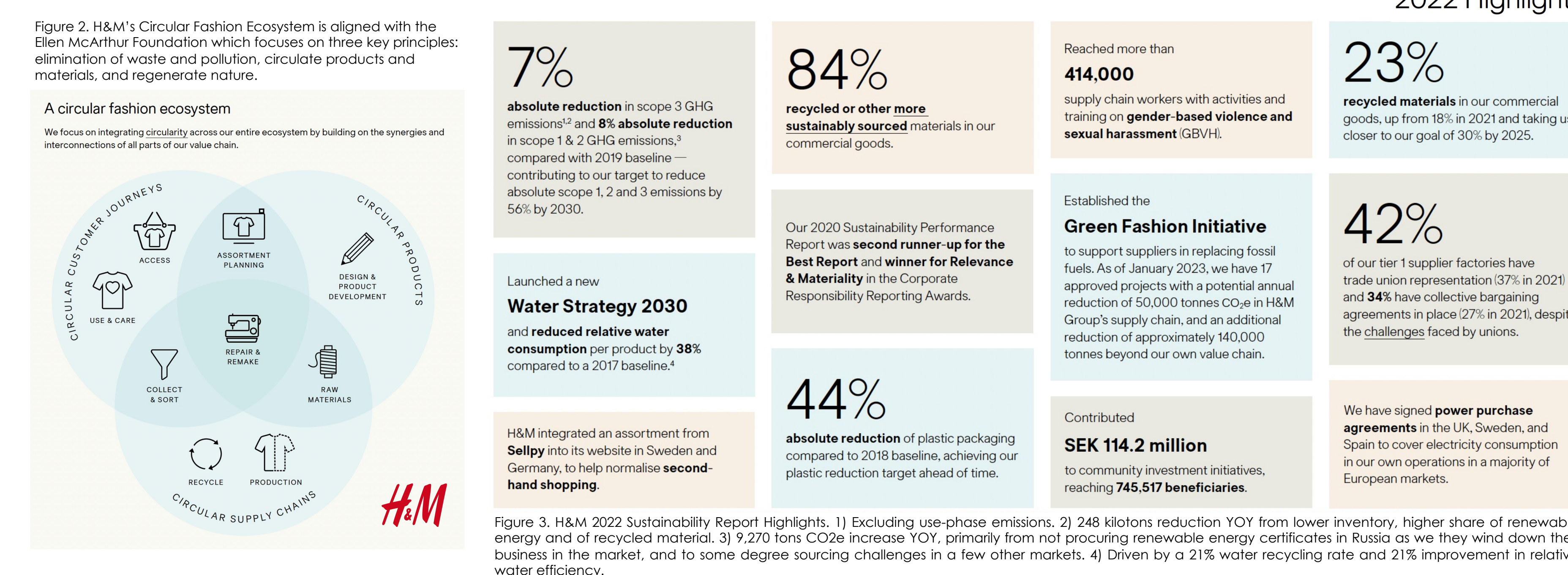
Visuals and Results

Sustainability Progress Scale	EP: 301-2 Recycled Input Materials	EP: 305-5 Reduction of GHG Emissions	SE: 403-1 Occupational Health and Safety Management System	SE: 413-1 Operations with local community engagement, impact assessments, and development programs
Foundational Stage	UPS, DHL Group	UPS, Saudi Aramco	ExxonMobil	ExxonMobil
Developmental Stage	ExxonMobil, Saudi Aramco	ExxonMobil, Ford, DHL Group	UPS, Saudi Aramco, DHL Group	Saudi Aramco
Leadership Stage	Nestlé, H&M, Toyota, PepsiCo, Nike, Ford	Nestlé, H&M, Toyota, PepsiCo, Nike	Nestlé, H&M, Toyota, PepsiCo, Nike, Ford	Nestlé, H&M, Toyota, PepsiCo, Nike, UPS, Ford

Table 2: Comprehensive analysis of corporate sustainability initiatives across five diverse industries. These 10 companies were assessed and categorized within the Sustainability Progress Scale based on their proactive measures in key areas such as resource recycling, greenhouse gas emissions reduction, occupational health and safety management, and community engagement programs.



Figure 1. Study Area – Distribution of the 10 major companies selected for this analysis, headquartered in North America, Europe, and Asia, showcasing their widespread influence across continents.



GHG reduction examples of 200 tons annually for transport to the Hokuriku region

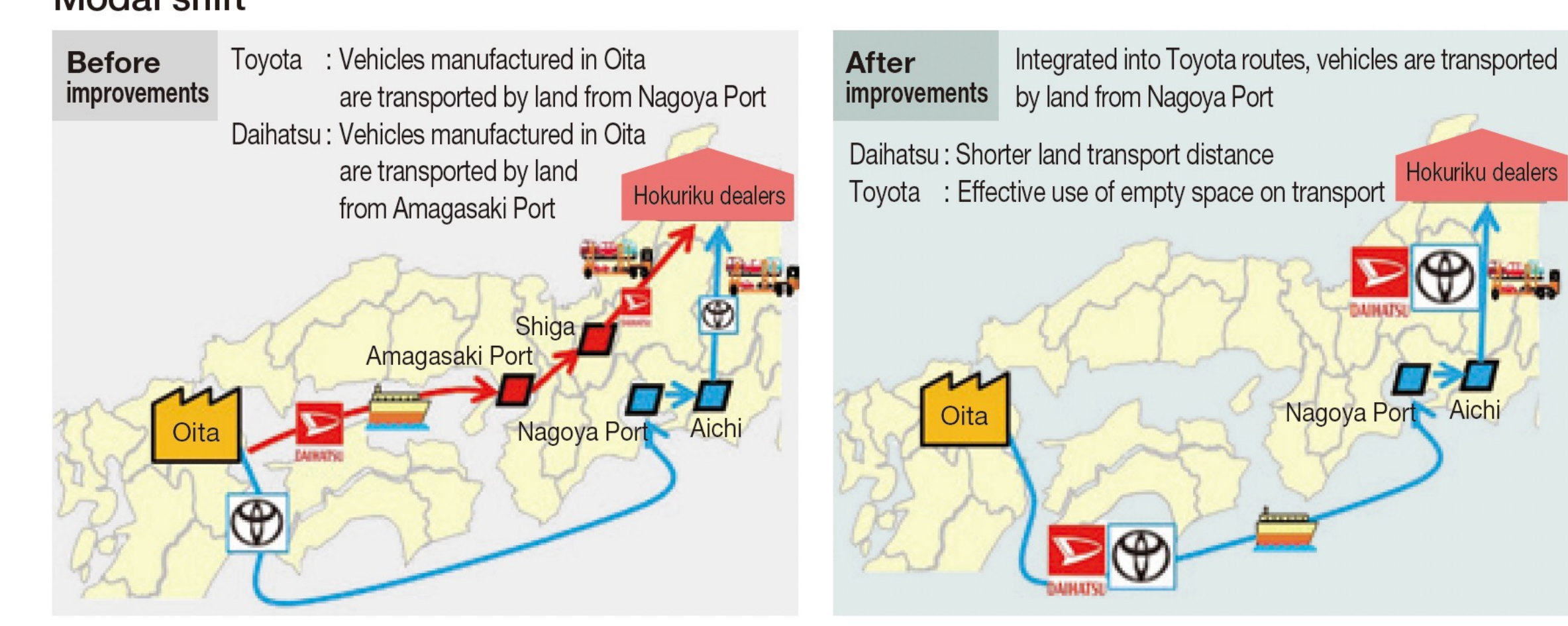


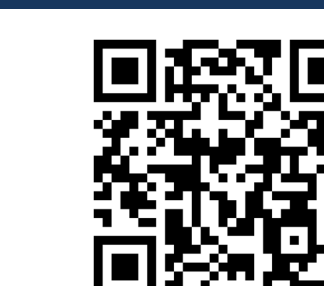
Figure 4. Streamlining Vehicle Logistics: Toyota and Daihatsu unify transport systems, sharing resources and reducing GHG emissions through efficient modal shifts and land route optimizations in the Hokuriku region.

"We [women] are more involved. Before you wouldn't see that, only the man, the husband, would go to the fields. Now we are getting involved in the agro-field and I think it is a great opportunity for us. Women can even look at it as a source of income and a way to help the household's income." - Farmer Yasmín Hernández, Pepsico

Conclusions

In the corporate landscape, adherence to GRI standards has become increasingly crucial for assessing sustainability progress and transparency levels. A review of disclosures from 10 diverse companies reveals a shift towards enhanced environmental and social policies. The push for a reduction in greenhouse gas emissions is particularly notable, with automotive leaders like Toyota and Ford and food & beverage companies Nestle and PepsiCo making measurable strides in this domain. These sectors are adopting circular economy models and championing ambitious recycling initiatives, reflecting a deeper commitment to shrinking environmental impacts and uplifting social equity. The recognition of worker health and safety, showcased by apparel giants like Nike and H&M, signals a sector-wide commitment to social-responsibility. Moreover, the impactful contributions to local communities by corporations like PepsiCo and Nestle illustrate a universal push for corporate community involvement. The analysis shows that while American companies often lead in transparent reporting, European and Asian firms also exhibit strong sustainability potential. The evidence points to global progression beyond mere compliance with GRI standards, towards a more intrinsic weaving of sustainable practices into the corporate identity. Nonetheless, even with detailed reports, a disconnect persists between ambitious sustainability declarations and actual results, as these reports often overflow with extraneous details rather than providing straightforward, verifiable progress.

References



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Top Reports

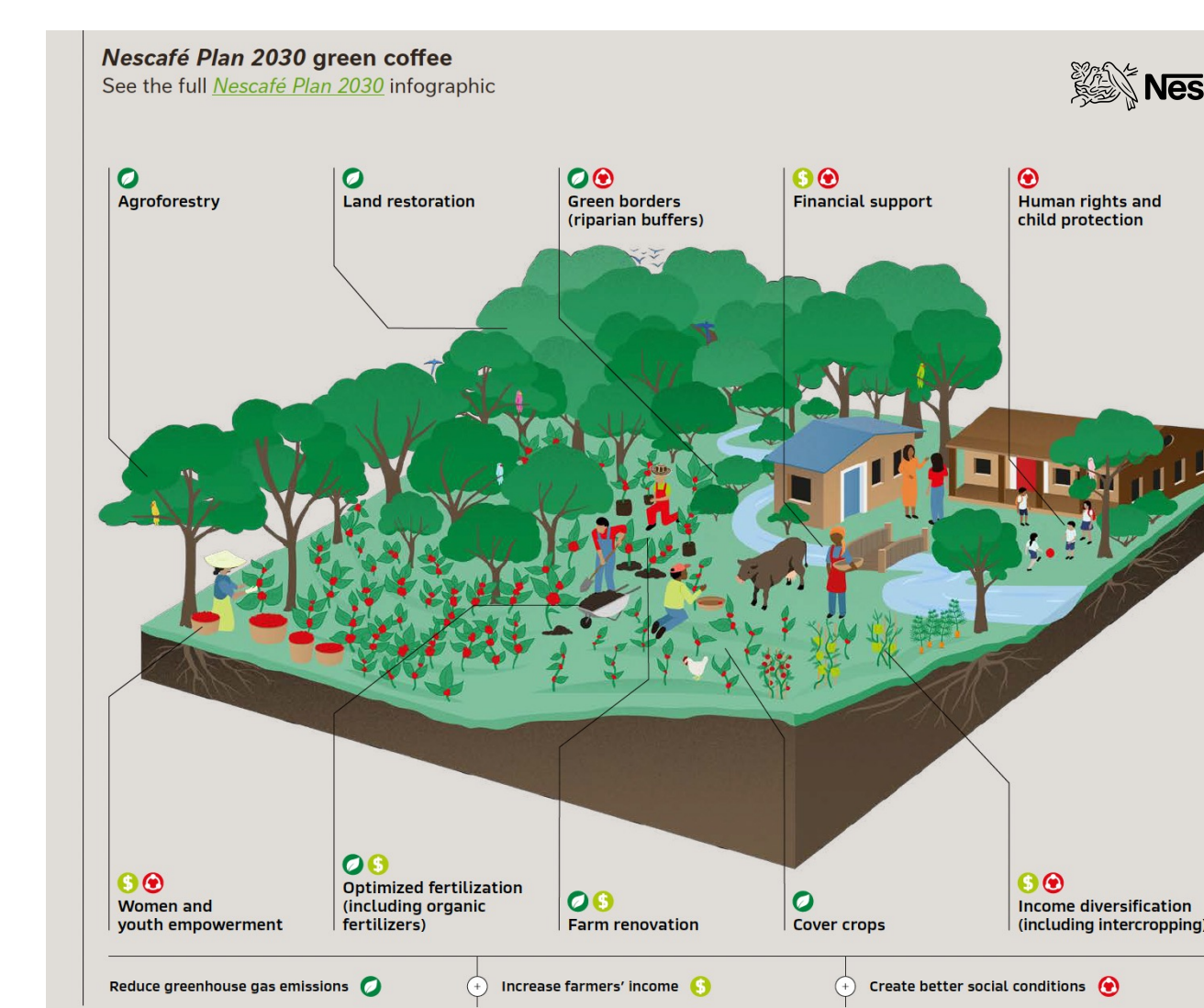
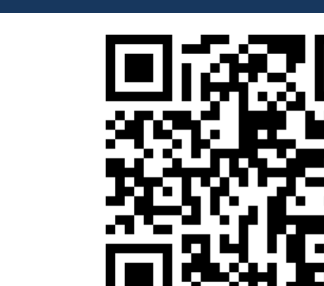


Figure 5. The Nescafé Plan 2030 aims to lead global coffee sustainability, impacting millions by promoting regenerative agriculture practices among farmers, building on its long-standing commitment to environmental stewardship since 1940.