

RESEARCH ON SUSTAINABILITY REPORTS IN THE WINE INDUSTRY

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Abstract

Sustainability reporting has emerged as a compulsory practice within the regulatory frameworks of both the European Union (EU) and the United States (US). This obligatory facet of corporate operations serves as a pivotal instrument for augmenting transparency, thereby elucidating the ethical underpinnings of a corporation, while concurrently reflecting upon its efficacy in economic, environmental, and social dimensions. Sustainability reports are meticulously structured to encompass both qualitative and quantitative datasets, adhering to industry-established standards that align with the corporate entity's intended exhibition. The comprehensive nature of sustainability performance, as approached from a financial perspective, lends invaluable insights into the pragmatic aspects of corporate conduct. Furthermore, the act of reporting, especially when viewed through the lens of Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) considerations, presents an unembellished portrayal of a corporation's overall health furnishing a realistic panorama that can serve as a compass for future strategic maneuvers. In the context of this paper, the overarching objective is to undertake a comprehensive examination of reporting frameworks and evaluate the influence presented by corporations across three cardinal domains: people, planet, and profit.

Key words: sustainability, reporting, frameworks, environmental, social, governance