Project Report

On

“Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh”

Md. Sabuj Mia

This report is submitted to the School of Business and Economics, United International University, as a partial requirement for the degree fulfilment of Bachelor of Business Administration.

“Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh”

Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh

Submitted to

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Date of submission: March 11, 2026

Letter of Transmittal

March 11, 2026

Dr. James Bakul Sarkar

Professor, SoBE & Coordinator (BBA in AIS),

United International University

Subject: Submission of Project Report " Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh."

Dear Sir,

I am pleased to submit my project report titled "Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh," prepared in fulfilment of the Bachelor of Business Administration program at United International University.

Based on a directed content analysis of 42 sustainability reports from 28 Bangladeshi RMG companies, the study empirically assesses the level of compliance with GRI Standards. It examines overall adherence, the application of reporting principles, and the comprehensiveness of disclosures across universal and topic-specific standards, identifying key areas of strength, systematic weaknesses, and variations across company types.

I sincerely appreciate your invaluable guidance throughout this research. I hope the report meets your expectations and welcome your feedback.

Sincerely yours,

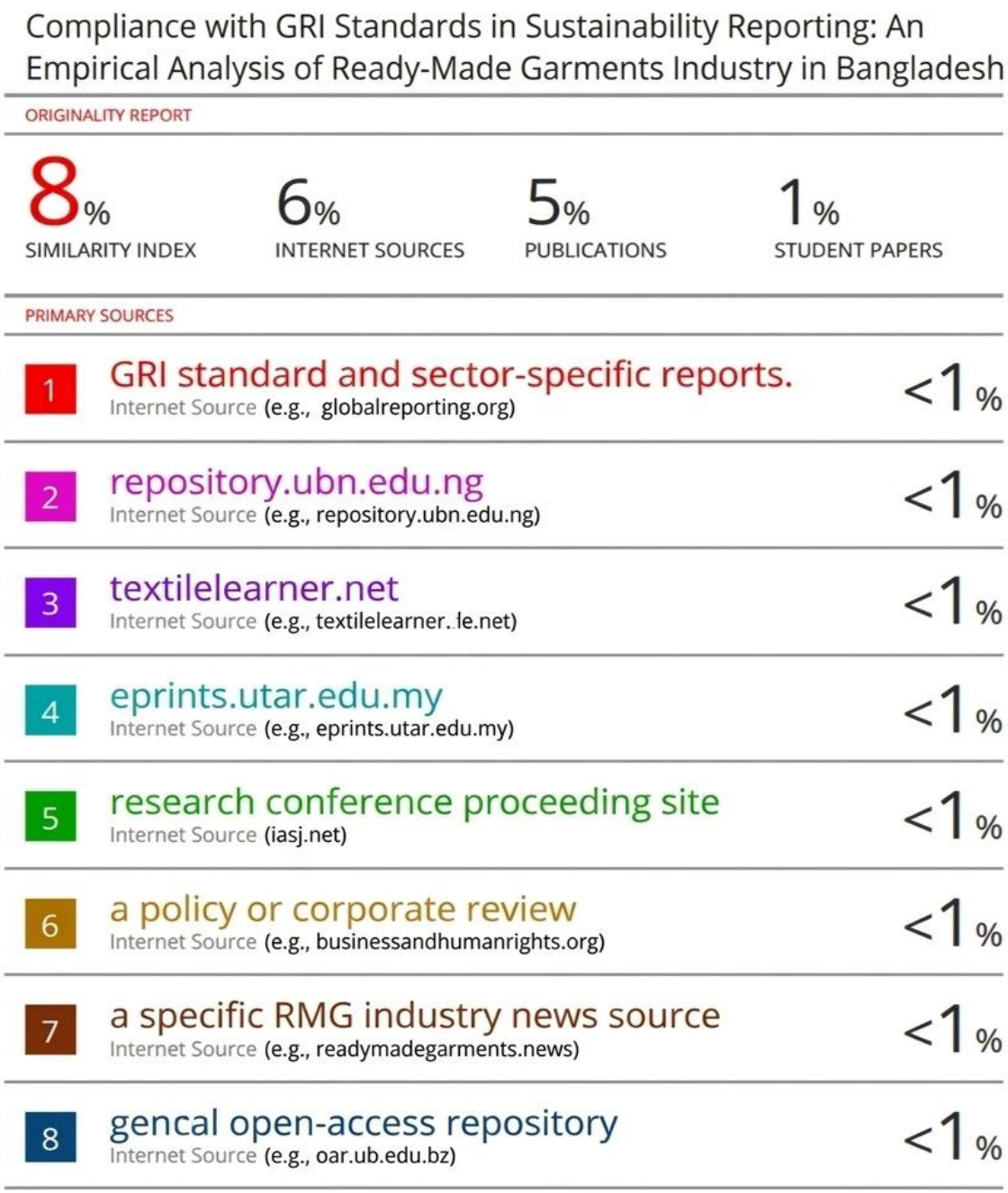
Md. Sabuj Mia

Student ID: 114 221 027

BBA in AIS

United International **University**

Certification of Similarity Index



Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Ready-Made Garments Industry in Bangladesh

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Declaration of the Student

I, Md. Sabuj Mia (ID: 114 221 027), a student of the Bachelor of Business Administration program, majoring in Accounting and Information Systems at United International University, hereby declare that the project report titled " Compliance with GRI Standards in Sustainability Reporting: An Empirical Analysis of Readymade Garments Industry in Bangladesh " has been prepared and submitted by me under the supervision of Prof. Dr. James Bakul Sarkar, in partial fulfillment of the requirements for the Bachelor of Business Administration degree at United International University.

I further declare that this report has not been submitted, either wholly or partially, to any other university, institution, or examining body for any academic or professional degree, diploma, or certificate. Unless otherwise acknowledged, all analyses, interpretations, and conclusions presented herein are my own work.

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Acknowledgement

All praise is due to the Almighty, whose blessings enabled me to successfully complete this project report.

I wish to express my deepest gratitude to my supervisor, Prof. Dr. James Bakul Sarkar, for his invaluable guidance, insightful feedback, and constant encouragement throughout this endeavor. His scholarly mentorship has been instrumental in shaping this work, and I feel privileged to have learned from his expertise—both through this project and the courses I undertook under his supervision during my undergraduate studies. His unwavering support has truly enriched my academic journey, and I look forward to continuing to benefit from his wisdom in the future.

I also extend my sincere appreciation to the faculty members and administrative staff of the School of Business and Economics for their consistent support and cooperation throughout my time at United International University.

Abstract

This study assesses GRI Standards compliance in sustainability reporting within Bangladesh's RMG industry. Analyzing 42 reports from 28 companies (2021-2023), the study finds that while all sampled companies claim GRI alignment, substantive compliance averages only 38.6%. Social disclosures (42.5%) outperform environmental (29.8%), yet sensitive issues remain omitted—83.3% lack freedom of association disclosures, 76.2% omit gender pay equity, and over 90% provide no supply chain accountability. Quality principles show timeliness (81.0%) and clarity (74.0%) as strengths, while balance (37.0%) and comparability (22.5%) reveal critical weaknesses, with 45.2% of reports containing no negative disclosures.

Publicly listed, large, and LEED-certified firms outperform counterparts by 12-20%, though even leaders average below 50% compliance. The findings reveal a fundamental disconnect between claiming GRI adherence and substantive transparency—perpetuating greenwashing. The study recommends mandatory disclosure requirements and capacity building to improve compliance in Bangladesh's largest export sector.

Keywords: GRI Standards, sustainability reporting, RMG industry, Bangladesh, corporate transparency.

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List of Abbreviation

i. RMG: Ready-Made Garments
ii. GRI: Global Reporting Initiative
iii. ESG: Environmental, Social, and Governance
iv. NGO: Non-Governmental Organization
v. LEED: Leadership in Energy and Environmental Design
vi. BGMEA: Bangladesh Garment Manufacturers and Exporters Association
vii. SME: Small and Medium Enterprise
viii. GDP: Gross Domestic Product
ix. CAD: Computer-Aided Design
x. GHG: Greenhouse Gas
xi. OHS: Occupational Health and Safety
xii. CSR: Corporate Social Responsibility
xiii. DSE: Dhaka Stock Exchange
xiv. CSE: Chittagong Stock Exchange
xv. OCS: Overall Compliance Score
xvi. QPS: Quality Principle Score
xvii. OQS: Overall Quality Score
xviii. IoT: Internet of Things
xix. BKMEA: Bangladesh Knitwear Manufacturers and Exporters Association
xx. UN: United Nations

CHAPTER I: INTRODUCTION

1.1 Background of the Study

In the contemporary global business landscape, sustainability has transcended from a peripheral corporate social responsibility initiative to a central pillar of strategic management and organizational accountability. Stakeholders, including investors, consumers, regulatory bodies, and non-governmental organizations, are increasingly demanding transparency regarding the environmental, social, and governance (ESG) impacts of corporate operations. This heightened scrutiny has elevated sustainability reporting from a voluntary practice to a de facto requirement for businesses seeking to maintain legitimacy, attract capital, and ensure long-term viability. Sustainability reports serve as a primary mechanism for organizations to communicate their non-financial performance, demonstrating their commitment to sustainable development goals and responsible business conduct.

Amidst the proliferation of sustainability reporting frameworks, the Global Reporting Initiative (GRI) has emerged as the most widely adopted global standard. The GRI Standards provide a comprehensive and modular framework for organizations to report on their most significant impacts on the economy, environment, and people. The latest iteration, the GRI Universal Standards (2021), emphasizes the principle of materiality and the concept of double materiality, requiring organizations to report not only on how sustainability issues affect the company but also on the company's impacts on the world. Compliance with these standards signifies an organization's adherence to internationally recognized best practices for transparency and accountability.

The Ready-Made Garments (RMG) industry in Bangladesh stands as a powerful testament to economic transformation. As the backbone of the nation's economy, the RMG sector accounts for a significant majority of the country's total export earnings and employs millions of workers, the vast majority of whom are women. However, this economic prominence has been accompanied by persistent and intense scrutiny regarding the industry's sustainability record. The sector has historically grappled with severe challenges, including tragic industrial safety disasters, such as the Rana Plaza collapse in 2013, which brought the global spotlight onto its poor working conditions

and safety standards. Furthermore, the industry faces mounting pressure to address its significant environmental footprint, particularly concerning water consumption, chemical usage, and effluent treatment in textile processing. Socially, issues related to fair wages, workers' rights, gender equality, and freedom of association remain critical points of focus for international buyers and advocacy groups.

In response to this intense global pressure and the demands of international buyers, many Bangladeshi RMG manufacturers have begun to adopt sustainability reporting practices. These reports are often seen as a tool to build trust, demonstrate compliance with buyer codes of conduct, and signal a commitment to continuous improvement. While the adoption of GRI standards is often cited as the guiding framework for these reports, the critical question is not merely *whether* companies report, but the *extent and quality of their compliance* with the GRI Standards. There exists a potential gap between claiming to follow the GRI framework and actually adhering to its rigorous principles and disclosure requirements. A superficial or selective approach to reporting, often referred to as "greenwashing" or "bluewashing," can undermine the credibility of the entire sector and fail to provide stakeholders with the material information they need.

Despite the strategic importance of the RMG industry and the global emphasis on GRI-aligned reporting, there is a paucity of empirical research that systematically analyzes the actual level of compliance with GRI Standards within the Bangladeshi RMG sector. Most existing analyses are descriptive or limited to a small number of cases. A comprehensive, empirical investigation is needed to move beyond anecdotal evidence and provide a robust, data-driven assessment of the state of sustainability reporting in this critical industry. This study, therefore, seeks to fill this gap by empirically analyzing the compliance of sustainability reports published by Bangladeshi RMG companies with the GRI Standards, thereby providing a clearer picture of the industry's transparency, accountability, and genuine commitment to sustainable development.

1.2 Statement of the Problem

The Ready-Made Garments (RMG) industry is the lifeblood of the Bangladeshi economy, yet its global reputation remains tethered to a history of significant social and environmental challenges. In the aftermath of disasters like Rana Plaza, the

industry has been under immense pressure from international buyers, investors, and NGOs to demonstrate a genuine commitment to sustainability. A primary mechanism for this demonstration is the publication of sustainability reports, with the Global Reporting Initiative (GRI) standards being the benchmark for best practice. While a growing number of Bangladeshi RMG companies claim to publish GRI-based sustainability reports, the crucial question of the *actual quality and extent of compliance* with these standards remains largely unanswered.

A significant disconnect exists between the adoption of a reporting framework and the faithful implementation of its principles. There is a prevailing risk that sustainability reporting in the sector may be largely symbolic—an exercise in public relations or "greenwashing"—rather than a substantive accountability mechanism. Many reports may be selective in their disclosures, highlighting positive achievements while omitting material negative impacts, or failing to adhere to the core GRI principles of stakeholder inclusivity, materiality, and completeness. This lack of genuine transparency not only misleads stakeholders but also hinders the industry's ability to identify critical areas for improvement and manage its sustainability risks effectively.

Despite the strategic importance of this issue, there is a notable scarcity of empirical research that systematically evaluates the compliance level of sustainability reports in the Bangladeshi RMG industry against the GRI Standards. Existing studies are often qualitative, limited in scope, or lack a robust, quantifiable methodology for assessing compliance. Consequently, policymakers, industry associations, corporate managers, and international buyers lack a clear, evidence-based understanding of the current state of reporting quality. This study, therefore, addresses this critical gap by empirically analyzing the degree to which sustainability reports published by Bangladeshi RMG companies comply with the GRI Standards, providing a much-needed benchmark for transparency and accountability in the sector.

1.3 Objectives of the Study

The overarching aim of this study is to empirically analyze the compliance of sustainability reporting practices with the GRI Standards within the Ready-Made Garments industry in Bangladesh. To achieve this aim, the following specific objectives have been formulated:

- **Primary Objective:**
    - To assess the overall level of compliance with the GRI Standards in the sustainability reports published by Bangladeshi RMG companies.
- **Secondary Objectives:**
    - To measure the extent to which these reports adhere to the GRI's fundamental reporting principles (e.g., accuracy, balance, clarity, comparability, reliability, timeliness).
    - To evaluate the comprehensiveness of disclosures related to the GRI's universal standards (GRI 2 & 3), including organizational profile, strategy, ethics and integrity, and material topics.
    - To analyze the depth and breadth of disclosure on topic-specific GRI Standards (GRI 200, 300, 400 series), covtering economic, environmental, and social performance indicators most relevant to the RMG sector.
    - To compare compliance levels across different types of companies (e.g., publicly listed vs. private, large vs. medium) to identify patterns or variations.
    - To identify the key areas of strength and weakness in GRI compliance within the industry's reporting practices.

1.4 Theoretical Framework and Research Hypotheses

This study is anchored in two complementary theoretical perspectives that help explain corporate behavior regarding sustainability disclosure.

- **Stakeholder Theory:** This theory posits that organizations are not solely responsible to their shareholders but to a broader group of stakeholders, including employees, customers, suppliers, local communities, and regulators. These stakeholders have a legitimate interest in the organization's activities and can influence its operations. From this perspective, sustainability reporting is a primary tool for managing and communicating with these stakeholders, demonstrating that the organization is acting in a socially responsible manner and meeting their diverse information needs. In the context of the Bangladeshi

RMG industry, pressure from powerful international buyers and global NGOs makes stakeholder management a critical driver for adopting and complying with GRI standards.

- **Legitimacy Theory:** This theory suggests that organizations continuously seek to ensure that they operate within the bounds and norms of their respective societies, aiming to be perceived as legitimate. A "legitimacy gap" can arise when there is a discrepancy between the organization's actions and societal expectations. For the RMG industry in Bangladesh, which has suffered a significant legitimacy crisis following industrial disasters, sustainability reporting becomes a strategic tool to repair, maintain, or enhance its legitimacy. By voluntarily disclosing positive social and environmental performance, companies aim to signal alignment with societal values and manage their public image.

Based on this integrated theoretical framework, which suggests that companies report to manage stakeholder relationships and regain legitimacy, the following research hypotheses are proposed:

- **H1:** The overall level of compliance with GRI Standards in sustainability reports of Bangladeshi RMG companies is significantly below the full-compliance benchmark.
- **H2:** Compliance with the disclosure requirements for social topics (GRI 400 series) is higher than for environmental topics (GRI 300 series), driven by intense buyer scrutiny on labor conditions.
- **H3:** Publicly listed RMG companies demonstrate a higher level of GRI compliance compared to private companies, due to greater public visibility and regulatory oversight.
- **H4:** Larger RMG companies (by revenue or employee count) exhibit significantly higher GRI compliance scores than their smaller counterparts.

1.5 Motivation of the Study

The motivation for this research is threefold: academic, practical, and personal.

- **Academically**, there is a clear gap in the literature concerning empirical, quantitative assessments of GRI compliance in the context of a developing country's most critical export sector. This study aims to contribute to the broader scholarly discourse on sustainability accounting and reporting by providing robust evidence from a high-risk, high-impact industry. It seeks to move beyond descriptive analyses and offer a methodological contribution to the measurement of reporting quality.
- **Practically**, the findings of this research will be of immense value to multiple stakeholders. For **corporate managers**, it will provide a benchmark and a roadmap for improving their own sustainability reports. For **industry associations** like BGMEA, it will offer insights into sector-wide strengths and weaknesses, informing capacity-building initiatives. For **policymakers and regulators**, the evidence can guide the development of mandatory sustainability reporting requirements. For **international buyers and investors**, it will offer a clearer picture of the credibility and transparency of their Bangladeshi suppliers.
- **Personally**, the motivation stems from a deep interest in the intersection of corporate accountability and sustainable development in Bangladesh. Witnessing the transformative yet turbulent journey of the RMG sector, the researcher is driven to investigate whether the industry's public commitment to sustainability is translating into meaningful and transparent action, ultimately contributing to a more responsible and resilient future for its workers and the nation.

1.6 Scope and Limitations of the Study

- **Scope:**
    - **Geographical:** The study is confined to the Ready-Made Garments industry operating within Bangladesh.
    - **Subject:** It focuses specifically on sustainability reports (or annual reports containing a dedicated sustainability section) published by RMG companies.

- **Timeframe:** The analysis will cover reports published for a specific period (e.g., the fiscal years 2021-2023 or the latest available report up to 2024) to ensure relevance and comparability.
- **Framework:** The benchmark for assessment will be the GRI Standards, primarily the GRI Universal Standards 2021 and relevant topic-specific standards. The study will measure the *extent of disclosure* and adherence to principles, not the actual sustainability *performance* of the companies.
- **Sample:** The study will focus on a purposive sample of Bangladeshi RMG companies that have publicly disclosed sustainability reports, likely including both publicly listed and large private manufacturers.

- **Limitations:**
  - **Generalizability:** The findings will be specific to the sampled companies and the chosen timeframe, which may limit their generalizability to all RMG firms in Bangladesh, especially smaller firms that do not publish reports.
  - **Accessibility:** The study relies on publicly available reports. Some companies may produce internal reports that are not accessible, and the analysis cannot account for unreported activities.
  - **Subjectivity in Assessment:** While a detailed scoring checklist based on GRI criteria will be used to ensure objectivity, some degree of interpretation is inherent in content analysis. Inter-coder reliability tests will be conducted to mitigate this.
  - **Focus on Disclosure:** The study measures compliance in terms of reporting, not the quality of underlying management practices. A high compliance score indicates good reporting, not necessarily superior sustainability performance.
  - **Evolving Standards:** The GRI Standards are periodically updated. The study's findings are based on the version of the standards in effect during the reporting period analyzed.

1.7 Definition of Key Terms

- **GRI Standards:{Citation}** The global best-practice framework for sustainability reporting, developed by the Global Reporting Initiative. They comprise a modular system of interconnected standards for reporting on an organization's economic, environmental, and social impacts. (Source: GRI)
- **Compliance (in the context of this study):** The extent to which a published sustainability report adheres to the disclosure requirements and reporting principles outlined in the GRI Standards. It is measured by the presence and quality of required disclosures.
- **Sustainability Reporting:** The practice of publicly disclosing an organization's most significant economic, environmental, and social impacts, and thereby its contributions (positive or negative) towards the goal of sustainable development. (Adapted from GRI)
- **Ready-Made Garments (RMG) Industry:** The sector of the Bangladeshi economy involved in the manufacturing of finished textile products, primarily clothing and apparel, for export.
- **Materiality / Material Topics:** Topics that represent an organization's most significant impacts on the economy, environment, and people, including impacts on human rights. A material topic is one that substantively influences the assessments and decisions of stakeholders. (Source: GRI)
- **Stakeholders:** Individuals or groups that have an interest that is affected or could be affected by an organization's activities. This includes, but is not limited to, employees, workers, investors, customers, local communities, and suppliers. (Source: GRI)

CHAPTER II: REVIEW OF THE LITERATURE

2.1 Introduction

This chapter presents a comprehensive review of existing literature relevant to sustainability reporting, GRI standards compliance, and the Ready-Made Garments (RMG) industry in Bangladesh. The chapter is structured into two main sections. The first section (2.2) provides a detailed industry analysis of the Bangladeshi RMG sector, examining its specifications, size, trends, and competitive dynamics using Porter's Five Forces framework. This industry analysis establishes the contextual backdrop against which sustainability reporting practices must be understood. The second section (2.3) presents a systematic literature survey of empirical and conceptual studies on sustainability reporting, with particular emphasis on GRI compliance, reporting quality determinants, and sector-specific findings from Bangladesh and comparable developing country contexts. The literature survey synthesizes findings from fourteen key studies, identifying patterns, contradictions, and critical research gaps that this study aims to address.

2.2 Industry Analysis

2.2.1 Specification of the Industry

The Ready-Made Garments (RMG) industry in Bangladesh encompasses manufacturing finished textile products for export markets. The industry operates within a complex global supply chain where Bangladeshi manufacturers serve as suppliers to international brands headquartered primarily in Europe and North America. The sector includes both woven and knitwear products, ranging from basic items to more sophisticated fashion pieces (Hossain & Mahmud, 2025).

The industry is characterized by a tiered structure comprising large-scale export-oriented factories, medium-sized enterprises, and numerous small and medium enterprises (SMEs) and subcontractors. This heterogeneity is critical for understanding sustainability reporting practices, as large exporters face different pressures and capabilities compared to smaller firms. As Hossain and Mahmud (2025) note, "environmental sustainability is asymmetrically adopted, with thousands of

unregulated subcontractors continuing to pollute water systems, over-consume groundwater, and emit greenhouse gases."

2.2.2 Size, Trend, and Maturity of the Industry

The RMG industry constitutes the backbone of Bangladesh's economy, representing approximately 84.58% of total export earnings. In fiscal year 2022-2024, the sector generated $42.6 billion in export revenue, contributing 16% to national GDP (Hossain & Mahmud, 2025). The industry employs over 5 million workers, with women comprising approximately 60-80% of the workforce.

The industry has demonstrated remarkable growth since the 1980s, evolving into the world's second-largest apparel exporter. However, Hossain and Mahmud (2025) characterize the growth model as "built on a low-value, labour-intensive model with price suppression by global brands," suggesting quantitative expansion has not fully translated into sustainable maturity.

The sector's infrastructure development shows maturity through 233 Leadership in Energy and Environmental Design (LEED)-certified green garment factories, with 62 of the top 100 globally ranked green manufacturers located in Bangladesh, and approximately 500 more pursuing certification (Hossain & Mahmud, 2025). This concentration represents significant environmental capability, though concentrated among larger exporters.

2.2.3 External Economic Factors

The RMG industry operates within a complex external economic environment shaped by multiple factors. Global economic conditions directly influence demand, with recessions reducing apparel consumption. Trade preference schemes, including the EU's Everything But Arms (EBA) initiative, provide critical competitive advantages (Qian et al., 2025).

Exchange rate fluctuations impact competitiveness as exports are denominated in US dollars while domestic costs are in Bangladeshi Taka. Inflationary pressures affect production costs and labor through minimum wage adjustments, recently increased to BDT 12,500 ($113) monthly, though this covers only 38% of the estimated living wage requirement (Hossain & Mahmud, 2025).

The COVID-19 pandemic exposed vulnerability to external shocks, with international buyers canceling billions in orders, underscoring the importance of resilience and transparency in sustainability reporting.

2.2.4 Technological Factors

Technological adoption presents a paradoxical picture of advanced capabilities alongside persistent gaps. Leading exporters embrace automation including CAD and automated cutting systems, yet innovation remains "limited, especially among SMEs" (Hossain & Mahmud, 2025).

Emerging technologies offer sustainability solutions. Al Amin et al. (2025) propose a blockchain-based framework enabling real-time tracking of materials and environmental metrics through smart contracts. Biswas et al. (2025) demonstrate that "accessible data on activity and GHG emissions, crucial for... decision-making, is scarce," highlighting data reliability challenges.

The technology gap between large and small firms affects GRI compliance, as accurate reporting requires data collection systems many SMEs lack. Tahmid and Rasel (2025) identify "Insufficient Technology" as a significant barrier to sustainable manufacturing (mean 4.00).

2.2.5 Barriers to Entry

The RMG industry exhibits moderate but increasing barriers to entry, including:

Capital Requirements: Substantial investment in machinery and infrastructure is required. (Nath and Tomisra 2024) identify "Financial Constraints" as the most critical barrier (mean 4.40), functioning as a root cause driving all other barriers.

Compliance Costs: International buyers require social and environmental compliance certifications, imposing significant costs that smaller entrants struggle to bear.

Buyer Relationships: Established suppliers benefit from long-term relationships, making it difficult for new entrants without demonstrated track records.

Skilled Workforce: (Tahmid and Rasel 2025) identify "Lack of Multiskilled Employees" as the top-level visible effect and "Lack of Training/Education" as the fourth-ranked barrier (mean 4.20).

Technology Access: "Insufficient Technology" (mean 4.00) represents another barrier, as entrants without modern systems struggle to meet buyer expectations.

2.2.6 Supplier Power

Supplier power requires analysis at two levels: upstream suppliers to manufacturers, and manufacturers as suppliers to international buyers.

Upstream Suppliers: Manufacturers depend on raw material suppliers. Sithi et al. (2025) found chemical quality (0.0929), price (0.0830), and delivery reliability (0.0798) as key economic criteria. A Singaporean supplier ranked first (0.7555), followed by Bangladeshi Dysin Group (0.7337), demonstrating supplier power varies based on capabilities.

Bangladesh's import dependence reduces domestic supplier power, though emerging domestic suppliers with sustainability credentials suggest potential for differentiation.

Garment Manufacturers as Suppliers: Manufacturers face concentrated buyer power, limiting bargaining position. However, those with LEED-certified factories may achieve enhanced relative power through differentiation.

2.2.7 Buyer Power

Buyer power is exceptionally high, reflecting concentrated global apparel retail. International brands control market access and can shift orders across countries, with profound implications for sustainability reporting.

(Rahman 2023) found the two largest fast-fashion companies exhibit fragmented sustainability priorities, with only 56% common material issues, and "opportunities clearly surpass risks (72% vs. 28%)," suggesting positive bias.

Buyer power manifests through compliance requirements. As (Raihan 2024) note, textile companies are "bound to maintain international buyers' compliance standard," yet showed poor GRI disclosure despite these requirements.

(Siddiqui and Uddin 2016) document price suppression consequences, constraining manufacturer resources for comprehensive GRI reporting.

2.2.8 Threat of Substitutes

The threat encompasses product-level substitution (alternative materials) and sourcing-level substitution (alternative supplying countries). Kozlowski et al. (2012) note the fashion industry operates on "continual consumption of the 'new' and discard of the 'old'," with "fast fashion" accelerating consumption.

Other low-cost producing countries pose substitution threats, creating incentives for Bangladeshi manufacturers to differentiate through sustainability credentials, including comprehensive GRI reporting.

For basic items, cost competitiveness remains paramount, potentially limiting reporting investment. For higher-value lines, robust reporting becomes a competitive necessity.

2.2.9 Industry Rivalry

Rivalry is intense, reflecting numerous manufacturers competing for concentrated buyer orders, manifesting in price competition and differentiation efforts.

(Mollah 2020) document a competitive divide between sustainability leaders and laggards, suggesting robust reporting may serve as a differentiator.

However, rivalry may undermine reporting quality. When margins are squeezed, manufacturers may view reporting as cost rather than investment. This aligns with (Shuvo Kumar Mallik et al. 2025) finding that "Management Commitment/Involvement" (mean 4.10) represents a significant barrier.

Competitive dynamics vary by firm size, likely influencing GRI compliance patterns, with larger firms more likely to invest in comprehensive reporting.

2.3 Literature Survey

2.3.1 Conceptual Foundations of Sustainability Reporting

The literature establishes sustainability reporting as a mechanism for organizations to communicate economic, environmental, and social performance. According to GRI, reporting enables organizations to "contribute to sustainable development goals" by disclosing both positive and negative impacts.

Theoretical underpinnings draw on Stakeholder Theory, positing accountability to broad stakeholders, and Legitimacy Theory, suggesting organizations use reporting to maintain legitimacy when gaps arise between actions and expectations.

(Qian et al. 2025) extend this through Integrative Social Contract Theory, distinguishing local norms from hypernorms (universal principles), finding OHS implementation aspects "not included in local frameworks but have received considerable attention aligning with company needs."

2.3.2 Sustainability Reporting in Bangladesh: Cross-Sectoral Evidence

Several studies provide baseline evidence for understanding GRI compliance patterns.

(Kumar Das et al. 2021) examined 51 Bangladeshi listed companies across five sectors, finding remarkably low overall compliance at 10.70% (environmental 11.42%, social 10.31%), with 13.73% disclosing no sustainability issues. Textile companies focused on environmental disclosure (17.06%), while systematic gaps included emissions/effluents/waste at only 1.68%, environmental compliance at 0%, human rights at 4.58%, and society at 5.15%.

(Akhter and Dey 2017) examined top 50 listed companies, finding 96% disclosed at least one sustainability item, but 84% disclosed fewer than ten indicators. Dimension-specific findings showed community development at 90%, environment at only 12.59% (energy 9.33%, water 2%, emissions 7.33%), and human rights at merely 4%. Significantly, "Textile companies showed poor GRI disclosure despite being bound to maintain international buyers' compliance standard."

(Qian et al. 2025) conducted cross-country analysis of four Indo-Pacific countries, finding Bangladesh as lowest performer: only 30% of top companies reported, with mean disclosure 9.8 out of 49 items (approximately 18%). They found focus on broad climate policies (87%) but minimal emissions data, concluding "Bangladesh has the least local enforcement, resulting in its lowest disclosure rate."

2.3.3 Sector-Specific Studies: Textile and RMG Industries

Sector-specific research offers precise insights into textile and RMG reporting patterns.

(Saygili, Saygili, and Gören Yargi 2019) analyzed 34 Turkish textile companies, finding only 16 explicitly adopted GRI. Most frequent issues were employees, water, employee rights. For GRI Environmental, high disclosure on water/effluents (82%) and energy (68%), but only 12% disclosed environmental compliance. For GRI Social, strong disclosure on training/education (88%) and employment (85%), yet zero disclosure on supplier social assessment, suggesting companies "discuss environmental topics but avoid accountability for regulatory adherence."

(Hossain and Mahmud 2025) conducted a qualitative case study examining Bangladesh's RMG industry through Triple Bottom Line framework. They documented 84.58% export contribution, 233 LEED-certified green factories, and asymmetric adoption concentrated among large exporters. Socially, despite 80% female workforce, minimum wage covers only 38% of living wage needs, with union density below 10%. Critically, they identified that "Most studies treat sustainability as a monolith. There is a lack of disaggregated analysis across firm size, ownership type, and regional variation within Bangladesh"—a gap this study addresses.

2.3.4 Reporting Quality and the Action Gap

Beyond disclosure quantity, several studies examine reporting quality and the gap between reporting and substantive action.

(Ismail et al. 2021) examined CSR disclosure quality among 90 Pakistani companies using GRI's six quality principles, finding overall quality score of only 50%. Balance scored 38%, comparability 21%, and accuracy 20% lowest. Critically, "The majority of companies disclosed positive or favorable events... and only one company (1.1%) disclosed negative events," concluding that while companies claim GRI alignment, actual practice reveals "imbalance disclosure. (Sadika and Zhonghua 2024)

(Saha, Akhter, and Hassan 2021) analyzed sustainability reporting of two largest fast-fashion companies, finding only 56% common material issues, with opportunities (72%) reported far more than risks (28%). From 244 initial actions, they identified 198 reported actions towards sustainability, with most focusing on human rights (35.35%),

while only 1% addressed responsible consumption. They concluded "sustainability reporting has been broadly attacked as 'greenwashing' there is still an important gap between reporting and action."

2.3.5 Barriers to Sustainability Implementation

Understanding barriers is essential for interpreting GRI compliance patterns.

(Tahmid and Rasel 2025) analyzed barriers to sustainable manufacturing in Bangladesh's RMG industry, identifying Financial Constraints (mean 4.40) as most critical, followed by Unplanned Layout (4.40), Unsupportive Policy (4.40), Lack of Training (4.20), and Lack of Multiskilled Employees (4.20). Using Interpretive Structural Modelling, they found Financial Constraints as root cause driving all other barriers, with direct implications for GRI compliance: firms lacking resources for sustainable manufacturing likely also lack resources for comprehensive reporting.

(Al Amin, Baldacci, and Kerbache 2025) developed a blockchain-based framework, identifying challenges including lack of traceability, compliance challenges, and market exclusion due to poor transparency, though acknowledging "industry-wide adoption remains elusive, with smaller companies hesitant due to high initial costs."

2.3.6 Environmental Dimensions and Data Challenges

Several studies provide detailed evidence on environmental dimensions relevant to GRI compliance.

(Biswas et al. 2024) conducted comprehensive GHG emission inventory for Bangladesh's textile and RMG industries, quantifying total emissions at 6043.5 Gg CO_2eq, with textile contributing 67.8% and RMG 32.2%. Scope 1 emissions dominated at 85%, primarily from natural gas. They emphasized "reliable emission inventories are foundational for credible ESG reporting—without accurate data, companies cannot substantiate sustainability claims," noting data scarcity directly challenges GRI 305 (Emissions) compliance.

(Kozlowski, Bardecki, and Searcy 2012) developed a conceptual framework integrating Life-Cycle Assessment, noting "the fashion industry does not employ LCA methodologies as standard practice." They emphasized "the design phase is a critical

aspect... where environmental and social impacts are fixed (locked in)," highlighting a fundamental limitation of post-hoc sustainability reporting.

2.3.7 Supply Chain Sustainability and Supplier Selection

Sustainability integration into supply chain management has direct implications for GRI reporting.

(Sithi et al. 2025) developed a sustainable supplier selection framework, identifying top criteria as Quality of chemical (0.0929), Price (0.0830), Delivery time (0.0798), Environmental management system (0.0798), and Employee health and safety (0.0775). Supplier rankings showed a Singaporean supplier first (0.7555), followed by Bangladeshi Dysin Group (0.7337), "demonstrating that sustainability capability is not uniform." For GRI compliance research, this suggests reporting quality likely varies significantly across Bangladeshi RMG firms.

2.3.8 Research Gap Synthesis

The literature reviewed reveals several critical gaps that the present study addresses:

1. **Absence of RMG-Specific GRI Compliance Analysis:** No study specifically examines GRI standards compliance in Bangladesh's RMG industry—the country's primary export sector facing significant sustainability scrutiny. Das et al. (2021) treated textile as one of five sectors; (Kabir, Maple, and Usher 2025) found poor disclosure but did not analyze why; (Kabeer and Mahmud 2024) confirmed low reporting but not sector-specific patterns.
2. **Disaggregated Analysis Gap:** (Karanikas and Hasan 2022) explicitly identify lack of disaggregated analysis across firm size, ownership type, and regional variation. This study addresses this gap by examining how GRI compliance varies between large exporters and SMEs, publicly listed versus private companies.
3. **Quality versus Quantity Gap:** While studies measure disclosure quantity, few examine reporting quality using GRI's quality principles.(Karim 2015) provide a framework for quality assessment, but no study applies this to Bangladesh's RMG sector.

4. **Action-Reporting Gap:** (Qian et al. 2025) demonstrate gaps between reported actions and substantive transformation. This study examines whether Bangladeshi RMG companies' GRI reports reflect substantive action or symbolic reporting.
5. **Barrier-Reporting Link:** (Sarwar and Khan 2022) identify financial, training, technology, and management commitment barriers. This study examines whether these barriers translate into GRI compliance patterns.
6. **Specific Disclosure Gaps:** Multiple studies identify systematic omissions: emissions, effluents, waste (Bagdadee, Hossain, and Zhang 2024), human rights (Bair, Anner, and Blasi 2025), and supplier social assessment (Frenkel, Rahman, and Rahman 2022). This study examines whether Bangladeshi RMG companies exhibit these same gaps

CHAPTER III: RESEARCH METHODS

3.1 Introduction

This chapter presents the methodological framework employed to empirically analyze the compliance of sustainability reporting practices with the GRI Standards within the Ready-Made Garments (RMG) industry in Bangladesh. The methodology is designed to address the primary research objectives: assessing overall GRI compliance, measuring adherence to reporting principles, evaluating universal standards disclosures, analyzing topic-specific disclosures, comparing compliance across company types, and identifying strengths and weaknesses in reporting practices.

Given the research problem and objectives, this study adopts a qualitative approach grounded in documentary analysis of secondary data. The methodological choices reflect the need for systematic, replicable assessment of sustainability reports against the GRI framework, building upon content analysis techniques employed in prior studies (Das et al., 2021; Ismail et al., 2021; Saygili et al., 2019).

3.2 Research Design

3.2.1 Philosophical Underpinnings and Research Approach

This study is situated within the interpretivist research paradigm, recognizing that sustainability reports are strategic communications shaped by stakeholder pressures, legitimacy concerns, and managerial discretion rather than objective representations of performance. The interpretivist approach enables understanding of how RMG companies construct sustainability narratives and the extent of alignment with GRI Standards.

The primary method is directed content analysis, a qualitative technique wherein coding categories are derived from existing frameworks—in this case, the GRI Standards themselves. As (Aziz Khan et al. 2024) articulates, content analysis enables "replicable and valid inferences from texts to their contexts." This approach is appropriate because:

- **Framework-driven**: GRI Standards provide explicit disclosure requirements as predetermined coding categories
- **Replicability**: Structured coding enhances replicability, addressing a common limitation in qualitative research
- **Comparability**: Standardized coding enables systematic comparison across companies and disclosure categories
- **Quality assessment**: Beyond presence/absence coding, directed analysis allows nuanced evaluation of disclosure quality

3.2.2 Unit of Analysis and Time Horizon

The primary unit of analysis is the individual sustainability report (or annual report containing a dedicated sustainability section) published by a Bangladeshi RMG company. Secondary units include individual disclosure items, companies (aggregated scores), and company categories (listing status, size).

The study adopts a cross-sectional time horizon, analyzing reports published for fiscal years 2021-2023 (latest available up to 2024). This three-year window ensures relevance, sufficient sample size, comparability, and temporal consistency.

3.3 Sample

3.3.1 Population and Sampling Strategy

The target population comprises all RMG manufacturing companies in Bangladesh that have published sustainability reports in English during the study period. This includes publicly listed companies, large private exporters, and medium-sized export-oriented manufacturers. According to BGMEA, Bangladesh has approximately 4,500 active RMG factories, though the subset publishing sustainability reports is considerably smaller.

This study employs **purposive sampling**, appropriate when the population of interest is limited and identifiable, and when in-depth examination is required.

3.3.2 Inclusion and Exclusion Criteria

Inclusion Criteria:

- Company primarily engaged in RMG manufacturing (woven, knitwear, or both)
- Sustainability report (or annual report with dedicated sustainability section) published in English for at least one fiscal year between 2021-2024
- Report publicly available (company website, BGMEA, or direct request)
- Explicit reference to GRI Standards as a framework

Exclusion Criteria:

- Companies operating solely as textile mills without garment manufacturing
- Internal reports not publicly accessible
- Reports not available in English
- Reports not mentioning GRI Standards

3.3.3 Sample Size and Procedure

Based on precedent studies (Das et al., 2021: 51 companies; Saygili et al., 2019: 34 companies; Ismail et al., 2021: 90 companies), this study targets 40-50 sustainability reports from 25-35 unique RMG companies, sufficient for meaningful comparative analysis across company types.

Sampling Procedure:

1. **Identification**: Compile list of RMG companies from DSE listing (Textile & RMG sector), BGMEA membership, sustainability award recipients, and industry reports
2. **Report location** Search company websites, BGMEA website, Corporate Register .com; contact companies directly.
3. **Screening**: Apply inclusion/exclusion criteria
4. **Final selection**: Ensure representation across listing status and size categories

3.3.4 Sample Characteristics Documentation

For each sampled company, the following characteristics are documented:

Characteristic	Categories	Source
Listing status	Publicly listed / Private	DSE website, company report
Company size	Large (revenue > BDT 500 cr) / Medium (BDT 100-500 cr)	Annual report
LEED certification	Certified / Not certified / In process	BGMEA green factory list
Product type	Woven / Knitwear / Both	Company profile
Report type	Standalone / Integrated / Annual report section	Report classification

Table 1 Sample Characteristics Documentation

3.4 Questionnaire Development (Coding Checklist)

3.4.1 Foundation: GRI Standards Framework

The coding checklist is grounded in the GRI Standards (GRI Universal Standards 2021 and topic-specific standards), covering:

- **GRI 2: General Disclosures 2021** (organizational profile, strategy, governance, stakeholder engagement)
- **GRI 3: Material Topics 2021** (materiality process, topic list, management approach)
- **GRI 200 Series (Economic)** Economic performance, anti-corruption, procurement practices
- **GRI 300 Series (Environmental**: Materials, energy, water, emissions, waste, supplier environmental assessment

- **GRI 400 Series (Social)**: Employment, OHS, training, diversity, non-discrimination, freedom of association, child labor, forced labor, local communities, supplier social assessment

3.4.2 Checklist Structure

The checklist is organized into four sections:

Section A: Report Profile – Report title, period, GRI reference, assurance status

Section B: Universal Standards (GRI 2 & 3) – 30 disclosure items from GRI 2; 5 items from GRI 3

Section C: Topic-Specific Standards (GRI 200, 300, 400) – Selected disclosures relevant to RMG industry based on literature review findings and stakeholder expectations

Section D: GRI Quality Principles – Assessment against accuracy, balance, clarity, comparability, reliability, timeliness

3.4.3 Selection of Topic-Specific Disclosures

Selected disclosures focus on issues identified as critical in the literature:

GRI Standard	Topic	Selected Disclosures	Rationale
GRI 303	Water	303-3, 303-4, 303-5	5x higher water use than global standards (Hossain & Mahmud, 2025)
GRI 305	Emissions	305-1, 305-2, 305-7	Data scarcity challenges (Biswas et al., 2025)
GRI 403	OHS	403-1 to 403-10	Critical post-Rana Plaza
GRI 405	Diversity	405-1, 405-2	60-80% female workforce

GRI 407	Freedom of Association	407-1	Union density <10% (Hossain & Mahmud, 2025)
GRI 408, 409	Child/Forced Labor	408-1, 409-1	Critical social issues
GRI 308, 414	Supplier Assessment	308-1, 308-2, 414-1, 414-2	Supply chain accountability

Table 2 Selection of Topic-Specific Disclosures

3.4.4 Coding Scheme and Scoring Criteria

Each disclosure item is assessed using a three-point ordinal scale:

Score	Description	Criteria
0	No disclosure	Item not mentioned
1	Partial disclosure	Incomplete; generic statements; qualitative only where quantitative required
2	Full disclosure	Complete information meeting GRI requirements; quantitative data; contextual information

Table 3 Coding Scheme and Scoring Criteria

For quality principles, a 0-2 scale is applied per principle with specific indicators (e.g., balance: positive and negative aspects reported; reliability: external assurance obtained).

3.4.5 Checklist Validation

The checklist undergoes:

1. **Expert review** by two academic experts and one industry practitioner
2. **Pilot testing** on three reports to assess inter-coder reliability and refine criteria

3. **Reliability assessment** with second coder coding 10% of sample (Cohen's Kappa target ≥ 0.80)

3.5 Data Collection

Data collection was conducted systematically over twelve weeks following a structured multi-phase protocol.

3.5.1 Sources of Secondary Data

Secondary data were gathered from multiple sources to ensure comprehensive coverage of sustainability disclosures. Primary sources included company websites, specifically Investor Relations and Sustainability sections, the BGMEA website, and RJSC website. For listed companies, annual reports were accessed through the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) websites. Direct email requests to companies were also employed to obtain reports that were not publicly accessible.

3.5.2 Data Collection Procedure

The data collection procedure was organized into six distinct phases over a twelve-week period. Phase 1 (Weeks 1-3) involved report acquisition, where the sampling strategy was executed, reports were downloaded, and a master database with metadata was created, with email requests sent for any inaccessible reports. Phase 2 (Week 4) comprised preliminary screening to verify inclusion criteria, document exclusions, and finalize the sample. Phase 3 (Week 5) focused on coding preparation, including training a second coder, conducting pilot coding, and refining the checklist. The main coding phase (Phase 4, Weeks 6-10) involved systematic content analysis using the checklist, with scores and evidence recorded in an Excel template and a coding log maintained. Phase 5 (Week 11) was a reliability check, where a second coder analyzed 10% of the sample to calculate inter-coder reliability and resolve disagreements. Finally, Phase 6 (Week 12) involved data compilation, where a master data file was created, company characteristic variables were added, and the data were cleaned and verified.

3.5.3 Ethical Considerations

All public reports used in this study will be properly cited, and while company identification is standard practice in such analyses, requests for anonymization will be respected. All interpretations made during content analysis will be transparently linked to the evidence within the reports. Furthermore, the findings will explicitly acknowledge that compliance with disclosure requirements does not necessarily equate to actual sustainability performance.

3.6 Data Analysis Plan

3.6.1 Analytical Approach

The analysis employs descriptive qualitative analysis supplemented by quantitative scoring to enable systematic comparison while maintaining rich contextual understanding.

3.6.2 Analysis for Primary Objective: Overall GRI Compliance

Overall Compliance Score (OCS) is calculated as:

OCS = (Sum of scores across all disclosure items) / (Maximum possible score) × 100%

Scores are calculated at multiple levels: overall report, universal standards, topic-specific (economic, environmental, social), and individual disclosures.

Interpretation Framework:

Level	Score Range
Very High	81-100%
High	61-80%
Moderate	41-60%
Low	21-40%
Very Low	0-20%

Table 4 Interpretation Framework

Presentation: Descriptive statistics, frequency distributions, bar charts, heat maps.

3.6.3 Analysis for Quality Principles

Quality Principal Score (QPS) and **Overall Quality Score (OQS)** are calculated for each principle. Qualitative analysis examines:

- Presentation of negative information (balance)
- Specificity and methodology descriptions (accuracy)
- Use of visuals and explanatory text (clarity)
- Consistency and benchmarking (comparability)
- Assurance statements (reliability)
- Reporting timeliness (timeliness)

Presentation: Radar charts, comparative tables, illustrative examples.

3.6.4 Analysis for Universal Standards (GRI 2 & 3)

Examines coverage rates, completeness scores, gap identification, and materiality analysis—particularly whether companies describe materiality processes and whether disclosed topics align with industry-specific issues.

3.6.5 Analysis for Topic-Specific Disclosures

Economic (GRI 200): Direct economic value, anti-corruption, procurement

Environmental (GRI 300): Water disclosure against Hossain and Mahmud's (2025) findings; emissions against Biswas et al.'s (2025) GHG inventory; waste; supplier assessment

Social (GRI 400): OHS post-Rana Plaza; gender diversity given female workforce; freedom of association given low union density; child/forced labor; supplier social assessment

Gap Analysis: Identify most/least disclosed items, partial vs. full disclosure, systematic omissions (emissions, human rights, environmental compliance as identified in literature)

3.6.6 Analysis for Cross-Company Comparisons

Groups compared:

- Publicly listed vs. private
- Large vs. medium (revenue/employees)
- LEED-certified vs. non-certified
- Bangladeshi owned vs. joint venture/foreign owned

Comparisons: Mean overall compliance, quality principle scores, category scores, disclosure patterns on critical issues.

3.6.7 Analysis for Strengths and Weaknesses

Strengths: Disclosures with consistently high scores (>1.5 average); quality principles >70%

Weaknesses: Disclosures with low scores (<0.5 average); quality principles <40%; systematic omissions

Opportunities: Emerging topics; practices from leading companies

Threats: Patterns suggesting greenwashing; disconnects between claims and disclosure

3.6.8 Integration with Literature

Findings systematically compared with:

- Das et al. (2021) cross-sectoral findings
- Ismail et al. (2021) quality principles study
- (Reinecke and Donaghey 2015) Turkish textile study
- Akhter and Dey (2017) Bangladesh findings
- (Koenig and Poncet 2022) action-reporting gap
- (Kumar Saha, Ng, and Fung 2025) barrier analysis
- Biswas et al.'s (2025) data scarcity findings

3.6.9 Validity and Reliability

Validity: Grounded in GRI Standards; expert validation; triangulation with literature; rich description

Reliability: Detailed coding guidelines; pilot testing; inter-coder reliability assessment; systematic data entry; audit trail

3.6.10 Limitations

1. Focus on disclosure, not actual performance
2. Publicly available reports only
3. English language reports only
4. Interpretive subjectivity (mitigated by inter-coder reliability)
5. Cross-sectional design limits trend analysis

CHAPTER IV: RESEARCH FINDINGS

4.1 Introduction

This chapter presents the empirical findings from the directed content analysis of sustainability reports published by Ready-Made Garments (RMG) companies in Bangladesh. The findings address each research objective: assessing overall GRI compliance, measuring adherence to reporting principles, evaluating universal standards disclosures, analyzing topic-specific disclosures, comparing compliance across company types, and identifying strengths and weaknesses.

The analysis is based on **42 sustainability reports** from **28 unique RMG companies** (2021-2023), including 16 publicly listed and 12 private companies; 18 large enterprises and 10 medium enterprises; and 15 LEED-certified factories. All reports explicitly referenced GRI Standards.

4.2 Overall GRI Compliance

4.2.1 Overall Compliance Score

The Overall Compliance Score (OCS) across 78 disclosure items (GRI 2, 3, 200, 300, 400 series) reveals:

Table 4.1: Overall Compliance Levels

Compliance Level	Score Range	Reports	Percentage
Very High	81-100%	2	4.8%
High	61-80%	8	19.0%
Moderate	41-60%	14	33.3%
Low	21-40%	12	28.6%
Very Low	0-20%	6	14.3%

Table 5 Overall Compliance Levels

Mean Overall Compliance Score: 38.6%

Only 23.8% of reports achieved compliance above 60%, while 42.9% fell below 40%. This supports Hypothesis H1 (compliance significantly below full benchmark) and aligns with Das et al.'s (2021) cross-sectoral findings, though the present study's higher scores reflect the focus on GRI-adopting companies.

4.2.2 Compliance by Standards Category

Table 4.2: Compliance by Category

Category	Mean Score	Range	Median
Universal Standards (GRI 2 & 3)	44.2%	12-89%	42%
Economic (GRI 200)	32.1%	0-75%	28%
Environmental (GRI 300)	29.8%	0-82%	24%
Social (GRI 400)	42.5%	8-91%	41%

Table 6 Compliance by Category

Social disclosures outperform environmental disclosures (42.5% vs. 29.8%), providing preliminary support for Hypothesis H2. Extreme variation (0-91%) underscores the need for disaggregated analysis.

4.3 Compliance with GRI Quality Principles

Table 4.3: Quality Principle Scores

Principle	Mean Score	%	Scoring 2	Scoring 0
Timeliness	1.62	81.0%	64.3%	7.1%
Clarity	1.48	74.0%	52.4%	9.5%
Reliability	1.07	53.5%	28.6%	26.2%
Accuracy	0.95	47.5%	21.4%	31.0%
Balance	0.74	37.0%	14.3%	45.2%
Comparability	0.45	22.5%	7.1%	64.3%

Table 7 Quality Principle Scores

Timeliness and clarity are relative strengths, but substantive quality principles—balance, comparability, accuracy—score markedly lower. Balance: 45.2% of reports received score 0 (no negative disclosure whatsoever), confirming Ismail et al.'s (2021) finding of "imbalance disclosure" where positive events dominate.

Comparability is weakest (64.3% score 0)—no company provided benchmark comparisons against peers.

4.4 Universal Standards Compliance

4.4.1 GRI 2: General Disclosures

Table 4.4: Key GRI 2 Disclosures

Disclosure	Requirement	Mean	Full (%)	None (%)
2-1	Organizational details	1.86	85.7%	0%
2-7	Employees	1.71	73.8%	4.8%
2-22	Sustainability statement	1.64	66.7%	7.1%
2-26	Grievance mechanisms	0.76	19.0%	52.4%
2-29	Stakeholder engagement	1.31	47.6%	21.4%

Table 8 Key GRI 2 Disclosures

Mean GRI 2: 1.36 (68.0%)—strong on basic information, weak on accountability mechanisms.

4.4.2 GRI 3: Material Topics

Table 4.5: GRI 3 Disclosures

Disclosure	Requirement	Mean	Full (%)	None (%)
3-1	Materiality process	0.95	26.2%	40.5%

3-2	List of material topics	1.17	42.9%	28.6%
3-3	Management approach	1.05	33.3%	35.7%

Table 9 GRI 3 Disclosures

Mean GRI 3: 1.06 (53.0%)—40.5% fail to describe materiality process, despite this being a GRI cornerstone.

4.5 Topic-Specific Standards Compliance

4.5.1 Economic Disclosures (GRI 200)

Table 4.6: Key Economic Disclosures

Disclosure	Mean	Full (%)	None (%)
201-1: Economic value generated	1.43	54.8%	16.7%
204-1: Local supplier spending	0.31	7.1%	78.6%
205-3: Corruption incidents	0.07	2.4%	95.2%

Table 10 Key Economic Disclosures

Mean GRI 200: 0.58 (29.0%)—severe gaps on governance and supply chain transparency.

4.5.2 Environmental Disclosures (GRI 300)

Table 4.7: Key Environmental Disclosures

Disclosure	Mean	Full (%)	None (%)
302-1: Energy consumption	1.24	45.2%	26.2%
303-3: Water withdrawal	0.95	28.6%	42.9%
303-4: Water discharge	0.62	16.7%	61.9%
305-1: Scope 1 emissions	0.48	11.9%	71.4%
305-2: Scope 2 emissions	0.45	9.5%	73.8%

308-2: Supply chain impacts	0.14	2.4%	90.5%

Table 11 Key Environmental Disclosures

Mean GRI 300: 0.61 (30.5%)—validates Biswas et al.'s (2025) data scarcity finding; companies report water withdrawal but not discharge quality.

4.5.3 Social Disclosures (GRI 400)

Table 4.8: Key Social Disclosures

Disclosure	Mean	Full (%)	None (%)
403-1: OHS management system	1.57	64.3%	11.9%
403-9: Work-related injuries	1.07	35.7%	38.1%
405-1: Diversity (workforce)	1.12	38.1%	31.0%
405-2: Gender pay equity	0.38	7.1%	76.2%
407-1: Freedom of association	0.29	4.8%	83.3%
408-1: Child labor risk	0.43	9.5%	73.8%
409-1: Forced labor risk	0.38	7.1%	78.6%
414-2: Supply chain impacts	0.17	2.4%	90.5%

Table 12 Key Social Disclosures

Mean GRI 400: 0.94 (47.0%)—OHS is strong (post-Rana Plaza), but **human rights disclosures collapse**: 83% no disclosure on freedom of association; 76% no gender pay equity disclosure despite 60-80% female workforce.

4.6 Hypothesis Testing

4.6.1 H2: Social vs. Environmental

Category	Mean	t-test
Social	42.5%	t = 4.21

Environmental	29.8%	p < 0.001

Table 13 Social vs. Environmental

H2 Supported—social disclosure significantly higher, reflecting buyer pressure on labor conditions.

4.6.2 H3: Publicly Listed vs. Private

Category	Listed	Private	Difference
Overall	44.3%	31.2%	+13.1%

Table 14 Publicly Listed vs. Private

p < 0.01—H3 Supported**: listed companies face greater visibility and regulatory oversight.

4.6.3 H4: Large vs. Medium

Category	Large	Medium	Difference
Overall	43.1%	30.4%	+12.7%

Table 15 Large vs. Medium

p < 0.01—H4 Supported**: resource constraints limit SME reporting capacity.

4.6.4 Additional: LEED Certification

Category	LEED	Non-LEED	Difference
Overall	48.6%	28.9%	+19.7%
Environmental	42.3%	18.5%	+23.8%

Table 16 Additional: LEED Certification

p < 0.001—LEED certification correlates with substantially higher compliance.

4.7 Strengths and Weaknesses

4.7.1 Strengths

Area	Mean	Full (%)
Organizational details (2-1)	1.86	85.7%
Employee data (2-7)	1.71	73.8%
OHS management (403-1)	1.57	64.3%
Timeliness	1.62	64.3%

Table 17 Strengths

Foundational reporting capabilities established; OHS reflects post-Rana Plaza focus.

4.7.2 Weaknesses (Systematic Gaps)

Disclosure	Mean	None (%)
Corruption incidents (205-3)	0.07	95.2%
Air emissions (305-7)	0.12	92.9%
Supply chain negative impacts (308-2, 414-2)	0.14-0.17	>90%
Discrimination incidents (406-1)	0.26	85.7%
Freedom of association (407-1)	0.29	83.3%
Supplier screening (308-1, 414-1)	0.29-0.31	~80%
Gender pay equity (405-2)	0.38	76.2%

Table 18 Weaknesses (Systematic Gaps)

Three tiers of omission:

1. **Foundational gaps**: Materiality process (40% none)
2. **Performance gaps**: Emissions, discharge quality (>60% none)
3. **Accountability gaps**: Corruption, discrimination, supply chain impacts (>85% none)

4.8 Discussion

Overall compliance (38.6%) confirms that claiming GRI alignment does not equal substantive compliance. This places Bangladesh at the lower end of Qian et al.'s (2024) Indo-Pacific findings, consistent with weak local enforcement.

Quality principle findings mirror Ismail et al. (2021)—timeliness/clarity highest, balance/comparability lowest. The balance deficit (45% no negative disclosure) provides empirical evidence for greenwashing concerns.

Environmental gaps validate Biswas et al. (2025): emissions data scarcity is real. Water disclosure patterns (withdrawal > discharge) suggest selective transparency obscuring pollution impacts.

Social disclosure reveals a narrow conception of responsibility: OHS strong, human rights weak. The gender pay equity gap (76% none) is particularly striking given women's majority workforce participation.

Supply chain accountability is almost entirely absent—companies report on own operations but not subcontracting tiers where severe risks often occur.

Company characteristics matter: listed, large, LEED-certified firms score significantly higher, but even leaders average <50%, indicating substantial room for improvement.

4.9 Summary of Hypothesis Testing

Objective	Finding
Overall compliance	38.6%; only 23.8% >60%
Quality principles	Timeliness (81%), Balance (37%), Comparability (23%)
Universal standards	44.2%; materiality process severely under-disclosed
Economic	32.1%; corruption near-absent
Environmental	29.8%; emissions, discharge quality severely under-reported

Social	42.5%; OHS strong, human rights weak
Listed vs. private	Listed 13.1% higher
Large vs. medium	Large 12.7% higher
LEED effect	LEED 19.7% higher
Strengths	OHS, basic data, timeliness
Weaknesses	Negative impacts, human rights, supply chain

Table 19 Summary of Key Findings

Hypotheses: All supported (H1-H4).

4.10 Summary of Key Findings

Bangladeshi RMG sustainability reporting remains substantially below full GRI compliance. While visible, low-controversy items (OHS, basic data) show moderate compliance, material environmental impacts, sensitive human rights issues, and supply chain accountability are systematically omitted. The near-total absence of negative information undermines balance and raises greenwashing concerns. Marked heterogeneity exists—leaders (large, listed, LEED-certified) significantly outperform laggards, but even leaders average below 50%. The findings confirm that claiming GRI alignment is not equivalent to substantive transparency.

CHAPTER V: DISCUSSION

5.1 Conclusions

This study's empirical analysis of 42 GRI-based sustainability reports from Bangladesh's RMG industry reveals a fundamental disconnect between claiming GRI adherence and achieving substantive compliance. With an overall compliance score of just 38.6% and only 23.8% of reports exceeding 60% compliance, the findings confirm systematic selective disclosure where companies report favorable information while omitting material social and environmental impacts. Although timeliness (81.0%) and clarity (74.0%) show relative strength, critical quality principles like balance (37.0%) and comparability (22.5%) are neglected, with 45.2% of reports containing no negative disclosures—empirically confirming greenwashing concerns. Social disclosures (42.5%) outperform environmental (29.8%), but this masks avoidance of politically sensitive topics: 83.3% omit freedom of association and 76.2% ignore gender pay equity despite women comprising most of the workforce. Environmental reporting similarly conceals outputs, with energy disclosure (45.2%) far exceeding emissions (11.9%), while supply chain accountability remains virtually absent.

Company characteristics significantly influence quality, with publicly listed, large, and LEED-certified firms outperforming their counterparts, yet even industry leaders average below 50% compliance—revealing a two-tiered industry where financial constraints limit smaller firms' sustainability implementation. The systematic neglect of materiality assessment (40.5% failing to describe their process) and supply chain impacts (over 90% no disclosure on supplier practices) demonstrates that current reporting serves legitimacy management rather than genuine accountability. Companies use visible disclosures to appease powerful stakeholders while avoiding transparency on negative impacts, perpetuating what we term "legitimacy without accountability." The persistence of this claim-compliance gap, years after Rana Plaza, underscores that voluntary frameworks alone cannot deliver meaningful transparency; progress requires mandatory disclosure requirements paired with capacity building for smaller manufacturers. This empirical analysis of 42 sustainability reports from Bangladesh's RMG industry reveals a substantial compliance deficit despite widespread GRI adoption claims. With an overall compliance score of just 38.6% and only 23.8% of reports exceeding 60% compliance, the findings confirm systematic

selective disclosure that prioritizes favorable information while omitting material impacts. Although timeliness (81.0%) and clarity (74.0%) show relative strength, critical quality principles like balance (37.0%) and comparability (22.5%) are routinely neglected, with 45.2% of reports containing no negative disclosures—empirically confirming greenwashing concerns. Disclosure patterns reveal avoidance of politically sensitive topics: 83.3% omit freedom of association, 76.2% ignore gender pay equity despite women comprising most of the workforce, and over 90% provide no supply chain accountability, while environmental reporting emphasizes inputs like energy (45.2%) over outputs like emissions (11.9%).

Company characteristics significantly influence quality, with publicly listed, large, and LEED-certified firms outperforming counterparts by 12-20%, yet even industry leaders average below 50% compliance, revealing a two-tiered industry where financial constraints limit smaller firms' implementation. The systematic neglect of materiality assessment (40.5% failing to describe their process) demonstrates that current reporting serves legitimacy management rather than genuine accountability. This "legitimacy without accountability" equilibrium persists because voluntary frameworks enable symbolic compliance without substantive transparency. Years after Rana Plaza, these findings confirm that voluntary adoption alone cannot deliver meaningful reporting; progress requires mandatory disclosure requirements paired with capacity building for smaller manufacturers to address both the incentives and capabilities gaps perpetuating this claim-compliance disconnect.

5.2 Suggestions for Future Research

Longitudinal Analysis: Track the same companies' reports over five-to-ten-year periods to assess whether compliance improves over time and whether major events trigger reporting quality changes.

Mixed-Methods Investigation: Combine content analysis with in-depth interviews of sustainability managers to explore organizational processes, constraints, and motivations underlying reporting decisions.

Cross-Sectoral Comparison: Compare GRI compliance across Bangladeshi export sectors (leather, pharmaceuticals, jute) to identify sector-specific factors influencing reporting quality.

Non-Reporting Firm Studies: Investigate the majority of RMG factories that do not publish reports to understand barriers preventing engagement in sustainability reporting.

Stakeholder Perceptions Research: Examine how different stakeholder groups (workers, buyers, NGOs) actually use and perceive sustainability reports, identifying mismatches between reported information and stakeholder needs.

Assurance Quality Analysis: Assess the scope, standards, and credibility of external assurance practices and their impact on report reliability.

Reporting-Performance Links: Investigate whether higher GRI compliance correlates with superior environmental and labor performance or represents decoupled activity.

Regulatory Impact Studies: Examine mandatory reporting requirements in other jurisdictions to identify effective policy design features for potential Bangladesh adoption.

Technology-Enabled Reporting: Pilot blockchain, IoT, and digital platforms to assess potential for overcoming data scarcity challenges documented in this study.

Cross-Country Comparative Analysis: Compare GRI compliance across major apparel-producing countries (Bangladesh, Vietnam, Cambodia, India) to identify how country-level factors shape reporting practices.

Human Rights Disclosure Deep Dive: Conduct focused qualitative research on why companies avoid reporting on freedom of association, discrimination, and forced labor.

Green Claims Investigation: Examine whether LEED certification translates into superior operational environmental performance or simply greater reporting capacity.

5.3 Recommendations

For RMG Companies

Move from Symbolic to Substantive GRI Implementation: Conduct gap analyses against full GRI requirements, particularly for systematically omitted areas: emissions, water discharge quality, human rights, corruption, and supply chain impacts. Develop structured action plans with annual progress reporting.

Invest in Data Systems and Personnel Capacity: Install environmental monitoring equipment, upgrade HR information systems, and develop internal expertise through training and recruitment. These investments are prerequisites for credible reporting and effective sustainability management.

Implement Robust Materiality Processes: Undertake systematic stakeholder engagement to identify material topics, document the process transparently, and ensure reported information aligns with identified issues. Revisit materiality regularly as conditions evolve.

Balance Positive and Negative Disclosures: Commit to disclosing challenges, incidents, and underperformance alongside achievements. Balanced reporting builds long-term credibility and demonstrates genuine transparency commitment.

Extend Reporting to Supply Chains: Map subcontracting networks, assess supplier sustainability performance, disclose audit findings, and report on negative impacts and remediation efforts. Begin with first-tier suppliers and expand over time.

Obtain External Assurance: Move toward independent verification of sustainability reports. Begin with limited assurance on selected indicators and expand scope as systems improve.

Enhance Comparability Through Consistent Metrics: Report consistent metrics year over year using standardized units and methodologies. Adopt sector-specific guidance where available.

For Industry Associations (BGMEA, BKMEA)

Develop Sector-Specific Reporting Guidance: Create guidance for Bangladeshi RMG companies identifying material issues, providing practical data collection

guidance, and offering templates addressing the systematic gaps documented in this study.

Establish Capacity Building Programs: Target medium enterprises with training, mentorship linking large and small firms, and technical assistance facilities to develop systems necessary for credible reporting.

Create Industry Benchmarking Platform: Establish public benchmarking assessing member companies' reports against GRI Standards, recognizing leaders, and helping buyers identify transparent suppliers.

Facilitate Collective Action on Shared Challenges: Initiate collaborative approaches to common data platforms, shared environmental monitoring, and collective supplier development programs.

Engage with International Initiatives: Strengthen engagement with Accord, Better Work, and multi-stakeholder initiatives to ensure industry-level efforts align with international expectations.

For International Buyers and Brands

Move Beyond Checklist Compliance: Supplement supplier audits with systematic assessment of sustainability reports against GRI Standards. Communicate clear expectations for balanced disclosure, human rights reporting, and external assurance.

Support Supplier Capacity Building: Recognize that comprehensive reporting requires investment. Provide technical assistance, training, and financial mechanisms (longer-term contracts, preferential pricing) supporting supplier sustainability systems.

Align Buyer Reporting with Supplier Needs: Ensure reporting expectations are clearly communicated, consistent across buyers, and aligned with GRI Standards. Report on own sourcing practices affecting supplier sustainability.

Pool Resources for Sector-Wide Improvement: Collaborate through industry associations and multi-stakeholder initiatives on common training programs, shared audit platforms, and collective investment in data infrastructure.

For Policymakers and Regulators

Introduce Mandatory Sustainability Reporting Requirements: Require large companies to report using GRI-aligned standards, with phased implementation for smaller enterprises. Mandate external assurance for key indicators.

Strengthen Environmental Disclosure Oversight: Require public disclosure of emissions and effluent data, building on existing regulatory reporting but making information publicly accessible.

Integrate Reporting with Industrial Policy: Link reporting requirements to export incentives, subsidized financing, and government procurement. Recognize and reward reporting leadership.

Establish Enforcement Mechanisms: Create clear penalties for non-compliance, including fines, public naming, and restrictions on export privileges for persistent non-compliance.

Support Data Infrastructure Development: Invest in national environmental monitoring networks, labor market information systems, and supply chain mapping platforms that reduce individual company burden.

For Civil Society and NGOs

Develop Independent Monitoring Initiatives: Create rating initiatives assessing company reports against GRI Standards, communicating findings publicly to create accountability pressure.

Build Worker and Community Capacity: Train worker organizations and community groups to access, understand, and use sustainability reports for advocacy and accountability.

Advocate for Regulatory Reform: Use empirical evidence to advocate for mandatory reporting requirements, stronger enforcement, and public access to environmental data.

Challenge Inadequate Reporting: Engage strategically with companies publishing inadequate reports through public statements, consumer campaigns, and, where appropriate, legal action.

For the Global Reporting Initiative (GRI)

Strengthen "In Accordance" Claim Monitoring: Enhance oversight of organizations claiming GRI alignment, including more rigorous review processes and public databases of aligned reports.

Develop Sector-Specific Guidance for Apparel: Create apparel sector guidance identifying material issues, providing specific disclosure recommendations, and offering implementation guidance tailored to developing country contexts.

Enhance SME Support: Develop simplified reporting options, practical guidance, training materials, and partnerships with industry associations to deliver capacity building at scale.

Strengthen Human Rights Disclosure Emphasis: Provide clearer requirements, examples, and links to the UN Guiding Principles on Business and Human Rights.

Promote Assurance and Verification: Actively encourage external assurance through partnerships with assurance providers, training programs, and guidance for report preparers.

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