GRI – *Global Reporting Initiative*: Viable Tool for Small Companies Competitive Profit

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**Abstract**

This paper aims to show a possibility of GRI – Global Reporting Initiative implementation. At first, it’s presented a literature review about environment to discuss some important questions and reports GRI models as a valuable way to add SME competitive value. A case study was done with a SME hotel to identify differences with sustainable practices, according GRI. The results indicate a waste reduction, function and market image improvements through cleaner production practices. Furthermore, production patterns changes didn’t add costs. On the other hand, environment and socioeconomic gains were perceived, which contributes to a sustainable achievement. It was observed that the adoption of reports of support of the GRI viable must its simplicity of implementation, such reports yearn for to describe the economic, ambient and social impacts, triple bottom line, beyond allowing to measure the actions of the company.

**Keywords:** Sustainable Reporting, GRI, Competitiveness, Sustainability.