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**Waste management sector according to GRI: factors influencing  
sustainability reporting**

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**Abstract**

This study aims to analyze the sustainability reports prepared by companies in the waste management sector following Global Reporting Initiative (GRI) standards. The goal of the study is to determine if the option of the level of application and the scope of application are determined by the country of location, the size of the company, the type of organization and/or whether or not the company is listed on a stock exchange.

There are analyzed all the reports included in the GRI database in the 2014-2020 period from European companies operating in the waste management sector, so, a final sample made up of 99 reports.

The results, obtained through Pearson's Chi-Square test, show that the characteristics of the information reported by these companies, following the GRI guidelines, are partially influenced by the aforementioned variables.

The importance of the waste management sector for the sustainable development of economic growth, and the scarcity of studies related to this specific issue requires a further analysis to shed light on the conditioning factors that can influence the disclosure of this information.

**Keywords:** GRI, sustainability, waste management, corporate social responsibility.