

## OH9) Green Banking and Reporting of Bangladeshi Commercial Banks: As Observation under Global Reporting Initiative

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### 1. 서론

Globalization is the curse or success is a matter of debate in the 21<sup>st</sup> century. At the moment, climate change and global warming are the hot issue in the global context. As a result of excessive carbon emission business organization are making effort for working under the concept and the umbrella of “Green”. Now a day’s green is a sophisticated word commonly used in national and international business, environment, climate change, and economics and even in politics. Therefore, green banking and green reporting are a common phenomenon of financial or non-financial, manufacturing or merchandising, national or multinational, large-medium or small organization. It is also evident that, financial organization like banks are funding mostly organizations and projects that are accountable for contamination of social as well as global environment (Hossain et al., 2016). Bangladesh is a vulnerable country in terms of climate change, global warming and rise in sea level. As a result, green banking, green reporting, sustainability reporting, environmental reporting and corporate responsibility reporting is a popular term used in Bangladeshi banking sector.

### 2. 자료 및 방법

The study deals with green banking and reporting of Bangladeshi banking sector under GRI 4 guidelines. There are a variety of guidelines or frameworks for reporting on sustainability such as GRI, ISO 14001, ISO 26000. Moreover, the GRI guideline is considered the most common framework (Willis, 2003) and widely used principles for the analysis, presentation, and reporting on sustainability factors of both developed and developing countries perspective (Khan et al., 2010). In addition to, GRI develops upon the foundations of triple bottom line (people, planet and profit) to maintain and provide a concrete and accurate reporting of social and environmental accounting for the implementation of sustainability (Elkinton, 1997). The paper broadly examined green banking and reporting practices of the major banking companies in Bangladesh in accordance with GRI4(only environmental aspect) along with the guidelines provided by Bangladesh bank in 2013.

### 3. 결과 및 고찰

The study reported a positive result and shown that all sample companies reported environmental information but not in accordance with GRI regulations. Moreover, banks are providing environmental disclosure but there is absence of information regarding GRI guidelines and specific coding of EN 1 to EN 34. Among the twelve areas of GRI 4 most of the banks disclosed information regarding environment but failed to mention the name of coding (EN) specifically. All banks participated in overall area (EN 31) that shows overall expenditure and finance of environmental project. Only one bank (10%) addressed on material EN 2 where transportation, compliance and grievance are noticed only 2 banks (20%) in the year 2014 only. The research suggests GRI 4 guidelines should be mandatory in Bangladeshi banking sector for publishing green reporting and gaining sustainability and sustainable development goal.