


Chapter 4


Sustainability Reporting in North America: Challenges and Opportunities to Advance Indigenous Equity and Inclusion

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ABSTRACT

This chapter discusses the integration of Indigenous peoples and communities within global and Canadian sustainability reporting standards and frameworks, focusing on historical development and comparative analysis. Through a chronological review, it outlines the evolution of reporting standards/frameworks, tracing developments from early corporate social responsibility (CSR) to modern sustainability standards/frameworks, such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and Task Force on Climate-Related Financial Disclosures (TCFD). The comparative analysis scrutinizes how these frameworks incorporate Indigenous issues, outlining observable gaps and inconsistencies in approach and comprehensiveness. This chapter highlights discrepancies in Indigenous inclusion and critiques the limitations of current practices. It concludes by suggesting improvements to enhance the representation of Indigenous rights and community engagement in sustainability reporting.

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1.0 INTRODUCTION

Sustainability reporting has emerged as a critical tool for organizations to communicate their environmental, social, and governance (ESG) impacts, aligning corporate practices with global sustainability objectives. In North America, where diverse ecosystems and rich cultural heritages coexist, sustainability reporting frameworks have increasingly highlighted the need to address Indigenous rights and economic equity. This focus reflects a growing acknowledgment of Indigenous communities' disproportionate environmental and social challenges and their pivotal role in achieving sustainable development. However, integrating Indigenous perspectives into sustainability reporting remains complex and laden with challenges and opportunities.

Indigenous peoples in North America, including First Nations, Métis, and Inuit communities in Canada and Native American tribes in the United States, have historically faced exclusion from economic opportunities and decision-making processes that directly impact their lands and resources (UN, 2024A). This marginalization has been compounded by environmental degradation, loss of biodiversity, and climate change—all of which disproportionately affect Indigenous territories (TNFD, 2023A).

The Canadian context further illustrates the complexities and potential of Indigenous inclusion in sustainability reporting. The CSSB's ongoing efforts to integrate Indigenous perspectives into its standards reflect a broader trend toward inclusivity in Canadian accounting and sustainability practices. However, challenges remain in ensuring that these standards address the unique needs of diverse Indigenous communities, particularly in a country as culturally and geographically varied as Canada. Establishing clear policies, robust grievance mechanisms, and measurable outcomes will be critical to realizing the full potential of Indigenous engagement in sustainability reporting.

This chapter seeks to critically evaluate the incorporation of Indigenous peoples and communities within global and Canadian sustainability reporting standards and frameworks to date. A chronological review was performed using a comprehensive literature review to understand the timeline and evolution of each standard and framework. Subsequent phases involved a comparative analysis of the guidelines, frameworks, reports, and any pertinent updates or commentary associated with these standards/frameworks. This analysis seeks to evaluate and compare how various reporting frameworks address Indigenous issues, pinpointing gaps and variations in approach and thoroughness. Based on the identified patterns and discrepancies, a comparative table (*Table 1*) and visual framework (*Figure 2*) were constructed to present and interpret the findings systematically.

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