

**OCCUPATIONAL AND CUSTOMER HEALTH AND SAFETY REPORTING IN THE  
BRAZILIAN MEAT SECTOR: A STAKEHOLDER-FOCUSED ANALYSIS**

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## **Introdução**

Occupational Health and Safety (OHS) and Customer Health and Safety (CHS) are key social sustainability (SSO) indicators that have often been overshadowed by the economic and environmental priorities in corporate sustainability efforts. The concept of sustainability has gained increased attention, but most initiatives focus on the economic and environmental aspects, neglecting the social pillar, influencing the sustainability approach (Contreras; Abid, 2022). Social issues such as safe working conditions and the safety of end consumers are fundamental to sustainable development.

## **Problema de Pesquisa e Objetivo**

This article seeks to answer the following research question: How have OHS and CHS reports and indicators of a company from the Meat and Derivatives sector evolved over time, and how have they been influenced by, and influenced, relationships with stakeholders?

The aim of this study was to analyze the evolution of OHS and CHS within a company from the Brazilian Meat and Derivatives sector and to assess the dynamic relationships between these practices and the company's stakeholders.

## **Fundamentação Teórica**

Social Sustainability (SSO) definition lacks consensus. While some authors limit the concept to internal employee relations, others emphasize a broader view that includes the impact of business activities on communities and consumers (Contreras; Abid, 2022). Within this spectrum, OHS and CHS stand out as operational aspects where organizational actions directly affect human well-being, therefore they are strong indicators of social performance. The meat and derivatives sector is socio-economically significant in Brazil, facing health concerns regarding worker exposure to hazardous conditions.

## **Metodologia**

This research relied on secondary data through documentary research, utilizing the selected company's sustainability reports. The documents were analyzed in two ways. To identify OHS and CHS indicators in sustainability reports and examine the consistency, transparency, and comprehensiveness of GRI-based reports over time, the approach outlined by Chen et al. (2015) was followed. This procedure uses a 5-point scale, where 1 indicates no reporting, 3 represents partial reporting, and 5 signifies full reporting.

## **Análise dos Resultados**

Findings reveal improvements in OHS reporting, particularly system expansion to suppliers and customers, yet inconsistencies persist in areas like work-related injuries and training. CHS reporting was more stable, consistently meeting disclosure requirements. Overall, the sustainability reporting remains uneven, highlighting challenges in achieving consistent, comprehensive information related mainly to OHS.

## **Conclusão**

Overall, the results point to a sustainability reporting approach that remains uneven across themes and stakeholder groups. While meaningful progress has been made, particularly in customer relations, the company still faces challenges in presenting consistent and comprehensive information. Strengthening the alignment between its practices and stakeholder expectations goes beyond fulfilling disclosure obligations, it is an important step toward maintaining legitimacy, building trust, and supporting the long-term sustainability of its operations.

## **Contribuição / Impacto**

The main contribution is a nuanced understanding of OHS and CHS within social sustainability, emphasizing both impacted stakeholders and those impacting these topics. Thus, the investigation offers insights into how OHS and CHS have been addressed in the sustainability reports of a Brazilian Meat and Derivatives sector company. It specifically evaluates the indicators used, the consistency and transparency of reporting practices over time, performance changes, and stakeholder relationships reflected in these disclosures.

## **Referências Bibliográficas**

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