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Comparability of ESG Disclosure Requirements in the Hotel Industry: A Crosswalk Analysis of GRI, SASB and BRSR Core

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Abstract: Hotel companies disclose sustainability information using multiple frameworks, each of which defines indicators differently. This research examines the extent to which disclosure requirements for hotel companies are comparable. Through a descriptive document analysis of three authoritative frameworks—the GRI Standards, the SASB Hotels and Lodging standard, and India's BRSR Core—an indicator crosswalk is developed covering sixteen topics relevant to hotel operations. Each correspondence is classified as equivalent, partial, divergent, or absent, and a typology of definitional sources of divergence is constructed. No topic exhibited a three-way equivalent correspondence. Four topics showed only partial correspondence, six were divergent, and six were absent in at least one framework. Notably, the scope of coverage varied: the GRI Standards addressed fourteen topics, BRSR Core eleven, and the industry-specific SASB standard only nine, omitting greenhouse gas emissions, waste, occupational health and safety, and data privacy. The three frameworks employ distinct normalisation regimes, resulting in the possibility that a hotel may publish three correct yet mutually incomparable energy intensity figures. However, BRSR Core's acceptance of room-nights as an output denominator aligns unexpectedly with SASB. The most significant divergences occur in the social domain, where frameworks measure different constructs based on overlapping data. The seven-type conflict typology distinguishes divergences resolvable from published figures, those requiring underlying records, and coverage gaps addressable only by standard setters. This study presents the first three-way comparison of requirements for the hotel industry that includes an emerging-market mandatory framework, providing a measurement foundation for future empirical research on disclosure comparability in the hospitality sector.

Keywords: ESG Reporting, Hotel Industry, GRI, SASB, BRSR

1. Introduction

Hotels are particularly subject to sustainability measurement. Guest accommodation provision is energy and water intensive at the point of use, requires significant labor, and is asset intensive in ways that tie the business to specific, often climate-exposed locations (Bohdanowicz & Martinac, 2007; Jones et al., 2014). These characteristics have made the sector a longstanding focus of sustainability research and, more recently, a target for mandatory disclosure requirements. However, the literature has not closely examined the administrative consequences of this focus: hotel groups of any size must now report their operations multiple times, in various formats, to diverse audiences.

Each of the frameworks is internally coherent. The GRI Standards structure the requirements according to the effects that an organisation has on the economy, the environment and people. The SASB Standards for Hotels and Lodging, which are now kept within the IFRS Foundation, identify the subset of sustainability factors that are believed to have an impact on enterprise value in this particular industry. The India Business Responsibility and Sustainability Report, introduced by the Securities and Exchange Board of India and compulsory for the country's largest listed companies, specifies a set of fixed indicators based on national responsible-business principles. All the frameworks are internally consistent; the problem occurs only when they are combined, and this problem does not lie at the level of topics, where the various frameworks are generally in agreement, but rather at the level of definitions, boundaries and denominators, where they are not in agreement.

What is in question here is comparability. Christensen and others (2021) demonstrate that the economic implications of sustainability disclosures depend greatly on whether such disclosures can be compared between different entities, and it is exactly comparability that definitional divergence undermines. However, the literature on disclosures has mostly addressed comparability in terms of reporting systems rather than in relation to individual requirements, and it has almost never examined the issue for a particular industry in the light of a specific set of applicable frameworks. As a result, the discussion on harmonisation is based on claims about fragmentation that have not been supported by evidence gathered at the level actually faced by those preparing the disclosures.

The study fills the gap concerning the hotel industry. It examines, one requirement at a time, what the GRI Standards, the SASB Hotels and Lodging standard and the BRSR Core require a hotel company to disclose, and shows to what extent these requirements match. The fact that the BRSR Core is included is intentional since it brings a mandatory emerging-market framework into a comparison which the existing literature has almost entirely focused on voluntary Western frameworks, and it enables the study to look at the situation when a national regulatory instrument comes into overlap with global standards.

The study is of a descriptive type. This kind of approach is suitable in cases where a phenomenon has not been adequately described so that explanatory research can be properly defined, and that is the situation here. Since the exact points at which the hotel disclosure systems differ have not been recorded, any study which sought to estimate the costs or consequences of those differences would have no sound basis for measurement. It is precisely this establishment of such a basis which constitutes the contribution of the present paper.

2. Research Objectives and Questions

The study pursues four objectives.

1. To map, at the level of individual requirements, the disclosure obligations imposed on hotel companies by the GRI Standards, the SASB Hotels and Lodging standard and BRSR Core across the disclosure topics material to hotel operations.

2. To classify the correspondence between these requirements and to determine the extent of comparability, both across topics and across frameworks.

3. To identify and categorise the definitional sources of divergence, distinguishing those reconcilable from published figures from those reconcilable only from underlying records and from gaps in coverage.

4. To assess the implications of the resulting comparability profile for preparers, assurance providers, users of hotel sustainability disclosure and standard setters, including the convergence agenda following the ISSB's absorption of SASB.

3. Review of Literature

3.1 Sustainability disclosures in the hotel industry

Research into hotel sustainability has focused on operational performance and the factors that influence adoption. Early benchmarking studies showed that resource use in hotels differs greatly according to property type, climate zone and level of service, and that for meaningful comparisons it is essential to select the appropriate normalising denominator (Bohdanowicz & Martinac, 2007). This result is directly applicable to the current study since the frameworks under consideration here specify three different denominators. Later research highlighted the gap between declared commitment and actual operational practice, pointing out cost, the presence of fragmented ownership arrangements and limited managerial resources as ongoing obstacles, especially in the case of those organisations that are not part of the biggest international groups (Khatter et al., 2021). Jones et al. (2014) noted that the industry's sustainability reporting tended to be promotional rather than accountable, a trend which is in line with wider findings regarding the quality of voluntary disclosure (Michelon et al., 2015).

The literature has not dealt with the mechanics of multi-framework reporting; although franchising and management-contract systems determine which properties are included within a reporting boundary and therefore which figures a company publishes, they are regarded as governance issues rather than as measurement issues.

3.2 The question of comparability and the debate on harmonisation

The argument for regulating sustainability disclosures rests heavily on the idea of comparability. Christensen and colleagues (2021) examine the economic effects of mandatory reporting and point out that comparability is the means by which disclosure influences the allocation of capital, adding that requirements which boost the amount reported without improving comparability may provide only limited benefits. Moreover, Khan and co-authors (2016) show that performance on sustainability issues that are financially material, as identified by SASB's industry-specific approach, is linked to future financial performance, whereas there is no such link for issues that are not financially material, thus providing the empirical basis for industry-specific standards.

On the other hand, Adams and Abhayawansa (2022) warn that if harmonisation is based only on the information requirements of investors, the accountability role which impact-oriented frameworks provide may be undermined. This is shown in the frameworks looked at in this study, the crosswalk illustrating the way in which this theoretical disagreement is reflected in the design of the indicators. The literature has not, however, investigated how this disagreement is felt by a preparer who has to meet both sets of requirements at the same time, nor how a mandatory national framework interacts with the two voluntary global ones.

3.3 The analysis of comparative standards as a method

A comparative analysis of the requirements for disclosure is a well-established type of descriptive study in the field of accounting, and examples of mapping exercises carried out jointly by the standard-setting bodies, such as the collaboration between the GRI and SASB (GRI & SASB, 2021), show that there is a demand from practitioners for comparisons at the level of the requirements. These mapping exercises are generally prepared for use across all sectors and classify the correspondence in a loose manner, usually just by indicating whether or not it is present. The current study differs from this approach in two ways: first, it is focused on a single industry, which enables the use of standards that are specific to that industry and the selection of topics that are relevant to that industry; and second, it employs an explicit four-category classification system together with clearly stated decision rules, thereby allowing the results to be quantified and independently checked.

4. Method

4.1 Design

The study makes use of a qualitative analysis of authoritative standards texts, considering them as primary source material rather than as a secondary description. Each individual disclosure requirement is taken as the unit of analysis while disclosure topics serve as the unit of comparison. Data at the level of individual entities are not used and no assertions are made regarding reporting practices as observed.

4.2 Materials

The main material consists of three framework sets. With regard to SASB, this is the Hotels and Lodging Sustainability Accounting Standard, version 2023-12, as kept by the IFRS Foundation, which includes five disclosure topics, nine accounting metrics and four activity metrics. For GRI, the Universal Standards 2021 are used together with the topic standards that are relevant to hotel operations, specifically GRI 201, 202, 302, 303, 304, 305, 306, 308, 401, 403, 404, 406, 414 and 418. As for India, the BRSR format and the BRSR Core annexure laid down in the SEBI circular of 12 July 2023 are taken into account, the latter containing nine ESG attributes and their respective parameters. Reference was also made to the GSTC Hotel Criteria and to the Hotel Carbon Measurement Initiative methodology since these helped to clarify good practices in the sector; however, neither of these is included in the crosswalk, the first because it is a certification tool and not a disclosure standard and the second because it relates to only one metric.

The framework documents are taken as they were on 30 November 2024, which is the date set as the cut-off for this analysis. The recommendations relating to the BRSR assurance scheme put forward by SEBI's Expert Committee in May 2024 were still under consideration on that date and are therefore regarded as pending rather than as forming part of the operative framework. Changes that occurred after the cut-off date are not within the scope of the study and have not been included in the crosswalk.

4.3 Procedure

The analysis was carried out in four stages, each corresponding to the research objectives. In the first stage, the topics relevant to hotel operations were listed from the topic structure of the SASB standard and then supplemented by topics that were covered by GRI or BRSR Core but not by SASB, resulting in a total of sixteen topics. In the second stage, the requirements associated with each topic in each of the frameworks were copied directly from the standard text, including the measurement units, the scope qualifications and the requirements for disaggregation. In the third stage, each of the correspondences was classified according to the scheme described in Section 4.4. Finally, the divergences were grouped inductively according to their cause, which led to the development of the conflict typology shown in Section 6. Devarapalli, S., Mohapatra, L. M., & Matemane, R. (2024)

4.4 Classification scheme

The topics were allocated to one of four categories of correspondence by means of the following decision rules in turn. A correspondence is considered equivalent when all three frameworks are measuring the same construct so that the figures reported can be brought into line with each other simply by unit conversion or by aggregation. In the case of partial correspondence the frameworks involve the same construct but at least one of them includes a dimension that the others do not, for example a disaggregation, an extension of scope or an extra component, so that reconciliation is possible only with the aid of additional data but not by referring to a different construct. Correspondence is classified as divergent when the frameworks are measuring different constructs which, although based on overlapping underlying data, cannot be made to yield one another's published figures. It is regarded as absent when at least one of the frameworks has no comparable requirement. If a topic met more than one of the rules, the more serious category was assigned, and absence is given priority over divergence. Ojo, I. (2024)

4.5 Scope and limitations

The study deals with the standards as they are written, not with the way they are actually applied. It thus shows what kinds of differences could arise by design and does not attempt to assess how often or how severely these differences occur in published hotel reports; indeed, answering that question would need a separate empirical study and it is therefore listed in Section 8 as a priority for further research. When carrying out the classification an interpretive judgement is required, especially in the case of the distinction between partial and divergent, and the exact extracts are included in Table 2 so that the classification decisions can be independently checked. The way in which topics are enumerated necessarily involves a judgement as to what is relevant to hotel operations; if a different set of topics had been chosen, the distribution described in Section 5.2 would have been altered, even though the comparisons of requirement levels would not have been affected. The analysis is also dated to 30

November 2024. Two specific changes had already been announced by that date and are mentioned where appropriate: GRI 101 Biodiversity 2024 replaces GRI 304 for reports issued from 2026, and the BRSR Core assurance mandate will be extended progressively to the top 1,000 listed companies by FY 2026-27. Since the ISSB continues to maintain the SASB standards and SEBI has periodically revised the BRSR, those reading these findings and applying them to a later reporting period should check what the current version of each framework is.

Table 1. Comparison of the three frameworks as applied to hotel companies

Issuing body	Global Reporting Initiative (GSSB)	IFRS Foundation / ISSB (formerly SASB, VRF)	Securities and Exchange Board of India
Status	Voluntary; referenced within several mandatory regimes	Voluntary; absorbed into the IFRS sustainability architecture	Mandatory, phased by market capitalisation
Materiality logic	Impact materiality: effects of the entity on economy, environment and people	Financial materiality: factors reasonably likely to affect enterprise value	Regulatory prescription: a fixed indicator set rather than entity-determined materiality
Primary audience	Multi-stakeholder	Investors and providers of capital	Regulator, investors and the wider public
Sector specificity	Sector-agnostic topic standards	Industry-specific by design (SICS classification)	Sector-agnostic; hotels apply the same Core attributes as manufacturers
Normalisation basis	Reporter-selected denominator, disclosed	Prescribed activity metrics: floor area, room-nights, occupancy	Revenue adjusted for purchasing power parity, plus an entity-specified output denominator
Assurance	Not required by the standards; limited assurance common in practice	Independent assurance encouraged, not mandated	Reasonable assurance of BRSR Core mandated on a phased schedule: top 150 entities from FY 2023-24, extending to the top 1,000 by FY 2026-27
Reporting boundary	Impact boundary extending into the value chain	Operational control; treatment of franchised properties left to the entity	Entity boundary of the listed company; value chain disclosure required of the top 250 entities on a comply-or-explain basis

The sources cited are the GRI Universal Standards 2021, the SASB Hotels & Lodging Standard v2023-12 (issued by the IFRS Foundation), and SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 of 12 July 2023. The regulatory position is given as of 30 November 2024.

5. Findings

5.1 The crosswalk

The sixteen disclosure topics are shown in Table 2 on the following page concerning RO1; the requirements are given exactly as stated in the standards and the correspondence column gives the classification as defined in Section 4.4.

Table 2: A three-way indicator crosswalk for hotel companies relating to GRI, SASB Hotels & Lodging and BRSR Core

Environmental disclosures	Environmental disclosures	Environmental disclosures	Environmental disclosures	Environmental disclosures
Energy	SV-HL-130a.1: total energy consumed (GJ); percentage grid electricity; percentage renewable	GRI 302-1 energy consumption within the organization (fuel by type, purchased and sold energy); GRI 302-3 energy intensity	Attribute 3: total energy consumed (joules); percentage from renewable sources; energy intensity per PPP-adjusted rupee and per unit of output	**Partial**
Greenhouse gas emissions	No metric in the standard; emissions addressed only indirectly through energy	GRI 305-1, 305-2, 305-3 Scope 1, 2 and 3 emissions; GRI 305-4 emissions intensity	Attribute 1: Scope 1 and Scope 2 emissions with gas-wise breakdown; intensity per PPP-adjusted rupee and per unit of output, with room-nights named as an admissible denominator	**Absent (SASB)**
Water	SV-HL-140a.1: total water withdrawn; total water consumed; percentage of each in regions of High or Extremely High Baseline Water Stress	GRI 303-3 withdrawal by source; GRI 303-4 discharge; GRI 303-5 consumption, each disaggregated for water-stressed areas	Attribute 2: total water consumption; consumption intensity per PPP-adjusted rupee and per unit of output; water discharge by destination and level of treatment	**Partial**
Waste and circularity	No metric; the standard assumes lodging entities do not provide food and beverage services	GRI 306-3 waste generated; 306-4 diverted from disposal; 306-5 directed to disposal, by composition and method	Attribute 4: waste by regulated stream (plastic, e-waste, bio-medical, construction and demolition, battery, radioactive, other hazardous, non-hazardous); total; intensity; recovery and disposal by method	**Absent (SASB)**
Biodiversity and ecological impact	SV-HL-160a.1: facilities in or near protected conservation areas or endangered species habitat; SV-HL-160a.2: description of	GRI 304-1 sites in or adjacent to protected areas (superseded by GRI 101 Biodiversity 2024 for reports	No Core attribute; partially addressed by leadership indicators in the wider BRSR under Principle 6	**Absent (BRSR Core)**

	ecosystem-services policies	published from 2026); GRI 304-2; GRI 304-3		
Physical climate exposure	SV-HL-450a.1: number of lodging facilities located in 100-year flood zones	GRI 201-2: financial implications and other risks and opportunities due to climate change (narrative)	No Core attribute	**Divergent**
Social disclosures	**Social disclosures**	**Social disclosures**	**Social disclosures**	**Social disclosures**
Workforce turnover	SV-HL-310a.1: voluntary and involuntary turnover rate, lodging facility employees only, excluding salaried and corporate staff	GRI 401-1: new hires and turnover disaggregated by age group, gender and region, covering all employees	No Core attribute; turnover disclosed in the wider BRSR under Principle 3	**Partial**
Wages and remuneration	SV-HL-310a.3: average hourly wage and percentage of lodging facility employees earning the minimum wage, by region	GRI 202-1: ratio of standard entry-level wage to local minimum wage, by gender	Attribute 6: gross wages paid to women as a percentage of total wages; Attribute 7: wages paid in smaller towns as a percentage of total wage cost	**Divergent**
Occupational health and safety	No metric in the standard	GRI 403-9 work-related injuries, with rates on a 200,000 or 1,000,000 hour basis at the reporter's election	Attribute 5: lost time injury frequency rate per one million person-hours; fatalities; permanent disabilities; wellbeing expenditure as a percentage of revenue	**Absent (SASB)**
Harassment and discrimination	SV-HL-310a.4: description of policies and programmes to prevent worker harassment	GRI 406-1: incidents of discrimination and corrective actions taken	Attribute 6: complaints under the Prevention of Sexual Harassment framework, reported, as a percentage of women employees, and upheld	**Divergent**
Training and skill development	No metric in the standard	GRI 404-1 average training hours per employee; GRI 404-2 upgrading programmes	No Core attribute; disclosed in the wider BRSR under Principle 3	**Absent (SASB, BRSR Core)**

Labour-law compliance	SV-HL-310a.2: monetary losses from legal proceedings associated with labour law violations	GRI 2-27: instances of non-compliance with laws and regulations, fines and non-monetary sanctions	No Core attribute	**Partial**
Supply chain and sourcing	No metric in the standard	GRI 308-1 and GRI 414-1: new suppliers screened using environmental and social criteria	Attribute 7: input material sourced from micro, small and medium enterprises and small producers within India, as a percentage of total purchases	**Divergent**
Governance and business-conduct disclosures	**Governance and business-conduct disclosures**	**Governance and business-conduct disclosures**	**Governance and business-conduct disclosures**	**Governance and business-conduct disclosures**
Customer data and privacy	No metric in the Hotels & Lodging standard	GRI 418-1: substantiated complaints concerning breaches of customer privacy and losses of customer data	Attribute 8: instances involving loss or breach of customer data as a percentage of total data breaches or cyber-security events	**Divergent**
Payment and counterparty conduct	No metric	No directly comparable disclosure; partially addressed through GRI 2-6 and GRI 204	Attribute 8: number of days of accounts payable; Attribute 9: concentration of purchases and sales with trading houses, dealers and related parties; share of related-party transactions	**Absent (GRI, SASB)**
Normalisation basis	SV-HL-000.A to 000.D: available room-nights; average occupancy; total facility floor area; facility count by ownership model	No mandated activity metrics; the intensity denominator is selected by the reporter and disclosed	Revenue adjusted for purchasing power parity, together with an entity-specified output denominator	**Divergent**

Under Section 4.4, Partial refers to a shared construct, meaning that one framework includes a dimension which the others do not. Divergent means the constructs are different even though they are based on overlapping underlying data. Absent indicates that there is no similar requirement in the named frameworks.

5.2 Distribution of correspondences

Table 3 shows how the correspondence courses are distributed among the sixteen topics, thus dealing with the first element of RO2.

The distribution of the correspondence classes among the hotel-material disclosure topics is shown in Table 3.

Equivalent	0	None
Partial	4	Energy; water; workforce turnover; labour-law compliance
Divergent	6	Physical climate exposure; wages and remuneration; harassment and discrimination; supply chain and sourcing; customer data and privacy; normalisation basis
Absent in one or more frameworks	6	Greenhouse gas emissions; waste and circularity; biodiversity; occupational health and safety; training and skill development; payment and counterparty conduct

n = 16 topics. Classification per Section 4.4; absence takes precedence over divergence where both apply.

The headline result is negative. No topic produced an equivalent three-way correspondence. Water comes closest, and even there the frameworks part company on which quantity is primary: SASB requires both withdrawal and consumption, GRI requires withdrawal, discharge and consumption as separate disclosures, and BRSR Core requires consumption and discharge but not withdrawal, since withdrawal sits in the wider BRSR rather than the assured Core subset. A hotel reporting all three must hold withdrawal, discharge and consumption separately, disaggregated by source, by destination, by treatment level and by water-stress status, to satisfy the union of requirements. No single published figure serves more than one framework unmodified.

The diagram also indicates the areas where difficulty is concentrated; of the twelve topics not listed as absent, only four correspond in part and six differ completely. Hence divergence is not an occasional anomaly in a generally consistent system but rather the most common relationship between the topics in those areas where all three frameworks lay down requirements.

5.3 Coverage by framework

Table 4 reports how many of the sixteen topics each framework addresses, completing RO2.

Table 4. Topic coverage by framework

GRI Standards	14	2	Payment and counterparty conduct; prescribed normalisation basis
BRSR Core	11	5	Biodiversity; physical climate exposure; workforce turnover; labour-law compliance; training and skill development
SASB Hotels & Lodging	9	7	Greenhouse gas emissions; waste and circularity; occupational health and safety; training and skill development; supply chain and sourcing; customer data and privacy; payment and counterparty conduct

Coverage counted at the level of the assured or mandated indicator set. Topics addressed in the wider BRSR but outside BRSR Core are counted as absent from Core.

The coverage profile contradicts a usual assumption. Of the three standards, the SASB Hotels and Lodging one is the only one that applies to a specific industry and it covers the smallest number of topics. It has no greenhouse gas metric, meaning that emissions are only mentioned indirectly via energy, from which a reader can infer them but cannot directly obtain the figures. It also includes no waste metric, no occupational health and safety metric, no training metric, no supply chain metric and no customer data privacy metric.

The reasons given for each omission are based on the financial-materiality rationale that underlies the development of the standard. Waste has been omitted since the standard takes the position that lodging businesses do not offer food and beverage services, a view which is valid for limited-service operators but does not apply to most full-service hotels, which have kitchens and therefore produce the kind of food waste that makes up the majority of their waste. It is more difficult to justify the lack of an occupational health and safety indicator in an industry where the housekeeping role is known to result in a high level of musculoskeletal injuries. S, T., & P, S. R. (2024)

The finding matters for how industry specificity is understood. SASB's appeal rests on the argument, supported by Khan et al. (2016), that industry-tailored materiality outperforms generic disclosure. That argument concerns the predictive relevance of the selected indicators, not the breadth of the selection, and the crosswalk shows that the two properties can diverge sharply. A hotel company reporting SASB alone would disclose flood-zone exposure and ecosystem policies while remaining silent on its carbon footprint. The sector-agnostic BRSR Core, by contrast, covers greenhouse gases, waste and occupational safety, all of which the sector-specific standard omits.

5.4 Three normalisation regimes

The most evident difference lies in the matter of denominators. SASB specifies activity metrics, such as available room-nights, average occupancy and the total floor area of the facility, which serve as the normalising bases against which its topic metrics are interpreted; energy is usually expressed on a floor-area basis in published SASB indices from major hotel groups. GRI 302-3 leaves the choice of denominator to the organisation reporting it, providing only that the denominator be made public. BRSR Core, on the other hand, requires normalisation by intensity using revenue adjusted for purchasing power parity, a method designed to enable cross-border comparisons of filings from India.

A hotel can thus give out three figures for energy intensity, each of them being correctly calculated according to its particular framework, none of them being comparable with the others, all of them being based on the same meter readings. The issue is not one of error. Intensity is not a characteristic of the hotel but rather depends on the way in which the numerator is paired with the denominator, and the various frameworks involve different pairings. This once again shows at the level of standards what Bohdanowicz and Martinac (2007) had previously shown at the level of measurement practice, namely that the choice of denominator determines whether or not hotel resource figures can be compared.

One point qualifies the conclusion. Since the BRSR Core annexure, when stating the output-based intensity denominator, includes room-nights as one of the allowable examples specific to sectors, an Indian hotel company could use the same output denominator as that prescribed by SASB. This would make its BRSR output-based intensity directly comparable with the SASB measure, while the PPP-adjusted revenue intensity would still remain a separate calculation. On this issue the required Indian framework is therefore more easily brought into line with SASB than the voluntary global standard is, thereby contradicting the idea that national mandates are the odd one out in the reporting field.

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5.5 Difference in the social area

It is with respect to social issues that the greatest disagreements arise, since the various frameworks differ not in the level of detail but in the kind of fact they regard as reportable. Wages show this in three different ways. SASB requests the average hourly wage and the proportion of employees in lodging facilities who are paid the minimum wage, with this information broken down by region and excluding salaried and corporate staff. GRI asks for the ratio between the standard entry-level wage and the local minimum wage, with this ratio presented by gender. BRSR Core requires the gross wages paid to women as a percentage of total wages and, separately, the wages paid to people employed in smaller towns as a percentage of total wage costs. Thus we have three different frameworks, three different measures, yet only one payroll ledger. The three figures that have been published cannot be derived from either of the other two, but all three can be calculated from the same underlying records, on the condition that those records include employee category, gender, location classification, and wage rate as retrievable attributes.

The way in which harassment is reported is based on a different basis. SASB asks for a description of the preventive policies and programmes in place. GRI 406-1 requires information on the number of discrimination incidents and the status of the actions taken to deal with them. BRSR Core mandates that the number of complaints made under India's Prevention of Sexual Harassment framework should be given, both as a proportion of women employees and as a absolute number of cases that have been upheld. A hotel could meet the SASB requirements by having a detailed policy narrative without any incident data, comply with GRI by providing incident figures without mentioning any prevention measures, and satisfy BRSR Core by giving a statutory ratio that does not capture either aspect. The three types of disclosures are complementary rather than interchangeable, and it is by design that looking at just one of them provides only a partial view.

5.6 Requirements specific to the Indian framework

There are two of the BRSR Core attributes which have no equivalent in either of the global frameworks. The eighth attribute calls for the number of days of accounts payable, while the ninth requires disclosure of the level of concentration in purchases and sales with trading houses, dealers and related parties, together with the proportion of transactions with related parties in the areas of purchases, sales, loans and investments. These disclosures relate to issues that are particular to the Indian corporate environment, especially concerning transactions linked to promoters and the management of payments to suppliers. Likewise, the seventh attribute, which mandates the disclosure of the proportion of input materials obtained from micro, small and medium enterprises and small producers in India, is also an instrument reflecting development policy rather than a sustainability indicator in the sense of the GRI or SASB.

These attributes establish that BRSR is not a national rendering of global frameworks but carries a distinct policy agenda. The implication for harmonisation is direct: convergence cannot be conceived as mapping national requirements onto global ones, because some requirements exist to serve a specific regulator's specific concern and have no reason to be absorbed.

6. A Typology of Divergence

If the reasons for the divergences are grouped rather than the topics, seven types of conflict are obtained, as shown in Table 5 and in relation to RO3. The aim of this classification is to serve a diagnostic function: it enables the distinction between divergences that can be resolved by referring to the published figures, which involve only presentational work, and those that can be resolved only by referring to the underlying records, which require intervention at the point of data collection, and those coverage gaps which preparers are entirely unable to resolve.

Table 5. Typology of divergence derived from the crosswalk

Unit and format	Energy expressed in gigajoules under SASB and in joules or multiples under BRSR Core; water in thousand cubic metres, megalitres and kilolitres across the three frameworks	Yes	Presentation; deterministic conversion
Granularity	GRI 303-3 requires withdrawal disaggregated by source; SASB requires an aggregate figure; BRSR Core requires discharge by level of treatment	Downward only	Collection; capture at the finest required granularity
Boundary and scope	SASB turnover covers lodging facility employees and excludes corporate staff; GRI 401-1 covers all employees; franchised properties may fall inside the GRI impact boundary and outside operational control	No	Collection; boundary attributes recorded per observation
Denominator	Intensity normalised by floor area or room-nights under SASB, by a reporter-chosen denominator under GRI, and by PPP-adjusted revenue under BRSR Core	No	Computation; all denominators derived from one dataset
Construct divergence	Wages: average hourly wage and share at minimum wage (SASB); entry-wage-to-minimum ratio by gender (GRI); women's share of gross wages and small-town wage share (BRSR Core)	No	Collection; reconcilable only from underlying records
Qualitative-quantitative asymmetry	Harassment: preventive policy narrative (SASB); incident counts and remediation (GRI); POSH complaint ratios (BRSR Core)	No	Evidence base; complementary disclosures
Coverage gap	Greenhouse gases, waste, occupational health and safety, training, supply chain and data privacy absent from SASB Hotels & Lodging; biodiversity and physical climate exposure absent from BRSR Core	Not applicable	Standard-setting only

Conflict types are ordered by the point in the reporting process at which reconciliation must occur.

The ordering carries the analytical weight. The first two types are essentially clerical; a competent reporting team resolves them with a conversion table and a well-specified collection schedule. The middle three are where the real cost lies, because resolving them requires that the data architecture anticipate all three frameworks at the moment of capture. Once a payroll extract has been aggregated to a single average wage, the GRI ratio and the BRSR gender share are irrecoverable from it. Once turnover has been counted without a corporate-versus-property flag, the SASB scope restriction cannot be applied retrospectively. The sixth type requires a shared evidence base from which differently framed narratives can be produced. The seventh is not a preparer's problem at all.

This ordering yields the study's central practical proposition. Most of the divergences documented here are resolved not by standard setters agreeing but by preparers capturing data once, at sufficient granularity, with sufficient boundary tagging, and mapping it outward to whatever frameworks apply. Comparability, on this reading, is determined less by the design of standards than by the design of the records from which every report is ultimately drawn.

7. Discussion

7.1 Comparability without convergence

The crosswalk presents an argument that goes against the typical way the harmonisation debate is framed. While convergence among the standard setters would be helpful, it is neither necessary nor sufficient for the comparability that a hotel company really needs. It is not necessary since a finely detailed data architecture is already able to meet the requirements of GRI, SASB and BRSR from the shared records for all types of conflict except in cases of coverage gaps. It is not sufficient because national frameworks will still include policy-specific requirements, for example the BRSR attributes relating to related-party concentration and employment in small towns, which global convergence has no reason to take on. The practical result for those preparing the reports is that the amount of money spent on increasing the granularity and on tagging the source records is greater than the amount spent on the way the reports are presented.

7.2 Implications of ISSB consolidation

The incorporation of SASB by the IFRS Foundation has one significant effect on the crosswalk. Since IFRS S2 now requires companies that apply the IFRS sustainability standards to disclose greenhouse gas emissions, the most important coverage gap noted in Section 5.3 has been filled for such companies, and the industry-specific SASB metrics remain as guidance inside this framework rather than becoming a separate standard. It is therefore true that the consolidation reduces fragmentation in this area.

It does not, however, deal with the problem of the denominator, since IFRS S2 neither replaces the GRI intensity conventions nor the BRSR's PPP-adjusted basis, and it makes no mention of social divergences at all. Although consolidation eliminates a coverage gap it still leaves the construct conflicts unchanged, something which is in line with the typology's prediction that different kinds of conflict call for different remedies. What this means is that the convergence agenda is focusing on the one kind of divergence which preparers have never been able to resolve on their own, while leaving untouched those categories which account for most of the observed incomparability.

7.3 Implications for assurance

The practical importance of India's assurance requirements is clear. Since SEBI's step-by-step mandate is expanding the number of listed companies covered by reasonable assurance of the BRSR Core indicators to include hotel groups, it will apply to the top 500 companies by fiscal year 2025-26 and to the top 1,000 by fiscal year 2026-27. The crosswalk points out a particular and less recognised assurance risk: since the various frameworks are generally put together by different teams on different schedules, a hotel group could publish a water figure based on the GRI and another based on the BRSR that differ, not because either of them is incorrect but because each was taken at a different time from a different system using a different definition. An assurance provider who is looking only at the Core indicators would not pick up the inconsistency, and a user who is comparing the company's two published reports would.

7.4 Implications for users

For investors, analysts and rating agencies the results warn against considering the sustainability figures of hotels as being equivalent when they are reported under different regimes. An energy intensity figure has no significance of its own unless the denominator is taken into account, and a wage disclosure is meaningless unless the criteria and the scope regarding employees are known. When comparing hotels that report under different frameworks or the same company's disclosures in different documents, due attention must be paid to the definition of the measures in question. Rating methods which adjust for the various frameworks by normalising the data are, according to the evidence given here, combining quantities that are not comparable.

8. Conclusion

This study set out to establish, precisely and from the standards themselves, how far the ESG disclosure requirements applying to hotel companies correspond to one another. Across sixteen disclosure topics material to hotel operations, no topic produced an equivalent three-way correspondence. Four topics corresponded partially, six diverged, and six were absent from at least one framework. Coverage varied considerably: the GRI Standards addressed fourteen topics, BRSR Core eleven, and the industry-specific SASB Hotels and Lodging standard only nine, omitting greenhouse gas emissions, waste, occupational health and safety, training, supply chain and data privacy.

Three findings carry beyond the specific mapping. Industry specificity and comprehensiveness are distinct properties of a disclosure standard, and the crosswalk shows they can diverge sharply. Three incompatible normalisation regimes mean a hotel may publish three correct and mutually incomparable intensity figures, though BRSR Core's admission of room-nights as an output denominator provides an unexpected point of alignment with SASB. And divergence is most acute in the social domain, where the frameworks measure different constructs from overlapping underlying records, making the disclosures complements rather than substitutes.

The seven-type classification, which comes from the findings, sets each type of divergence at the point where reconciliation has to take place, and this supports the main claim of the study namely that comparability in hotel sustainability reporting is determined at the stage of data collection rather than at the stage of setting standards, and that convergence amongst the standard setters deals with only the coverage-gap aspect of divergence.

There are three avenues for future research. The first involves empirically verifying the crosswalk against the hotel disclosures that have already been published, in order to determine how often the discrepancies identified in this study are reflected in inconsistent published figures and by how much those inconsistencies amount; the classification scheme presented here offers the means of measurement that such a study would need. The second line of research is to assess the compliance burden itself, with a special focus on mid-sized and single-property operators, since it is for these businesses that the fixed costs associated with multi-framework reporting carry the greatest proportional weight. The third area is to apply the crosswalk to certification schemes such as the GSTC Hotel Criteria and to other national frameworks as well, in order to find out whether the patterns of coverage and divergence observed here extend beyond the three frameworks that have been looked at.

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