

## Ethical Value Issues in Corporate Sustainability Reports

*Murat Yıldız*<sup>✉</sup>

*Anturia The School of Archeology and Social Environmental Ethics, Ankara/TÜRKİYE*

<sup>✉</sup>*Correspondence:* [murat@anturia.com.tr](mailto:murat@anturia.com.tr)

**Abstract:** This study aims to reveal the current ethical issues raised by corporate sustainability reports. Many texts such as the Paris Agreement, the European Green Deal, carbon regulations at the border, which have started to play a very important role in the economic and social pattern of the world, have been affecting daily lives of individuals across the countries. Beyond migrations, droughts and natural disasters, the armless war of the new millennium is a struggle for the civilization forced by these agreements. In addition to the European Union, which is gradually increasing its pressure on both member countries and suppliers within the framework of climate scenarios with the directives it has issued on impact value and due diligence, the USA is also making its own regulations binding for everyone. In addition to the scenarios of combating climate change, these two main economic powers also need different fictions that can sustain the social and economic comfort within their borders. In particular, the exponential growth of migration will be accompanied by the danger of disrupting the structure of the global economy, production, and the distribution of labor. While the EU considers the reporting of the companies in the member states to be inadequate in terms of quality and quantity, the companies that make a significant part of their trade to the member countries need a much more long-term and patient endeavor. Although the translations of the regulations consisting of numerous articles are often not easily comprehended in different cultures, it is a fact that ethics-based efforts will make this process permanent and understandable. In this context, sustainability studies and reporting of corporate firms, which are the core structures, have been analyzed in a way to include the supply chain. Many of the reports examined reveal the existence of knowledge and experience gaps that will lead to social and ecological problems as well as low impact value. The study brings an applied ethical suggestion to the ethical value analyses of the existing approaches and tries to reveal to what extent all these global efforts, the core subject of which is ethics, can overlap with ethical behavior.

**Keywords:** Environmental ethics, Corporate sustainability, Impact measurement, Carbon footprint, Applied ethics.