MATURITY STAGE OF ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) PRACTICES IN HOSTING OPERATIONS USING THE MATESH-H TOOL

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ABSTRACT

Objective: This study aims to utilize the MATESH-H tool (Oliveira, 2024) to assess the implementation stage of ESG criteria in accommodation operations within Brazilian tourist destinations.

Method: The methodology adopted is qualitative and descriptive. We conducted a case study on accommodation in a tourist destination in the state of Rio Grande do Sul, Brazil.

Results and discussion: The strategic organization was strategic in the maturity stage 3 (Management), in addition to already having structured processes and significant involvement with ESG principles, going beyond legal obligations. However, the environmental axis was identified as the weak point, being at the lowest level of maturity. This highlights the need to focus efforts on improving environmental practices to achieve systemic evolution.

Research Implications: The research suggests that understanding current positioning relative to ESG criteria is crucial for guiding strategic planning and establishing realistic goals for improvement. The application of the MATESG-H tool can contribute to the integration of sustainable practices in accommodation operations and systemically improve hotel management.

Originality/Value: This study contributes by highlighting the importance of applying the MATESG-H tool in assessing the level of ESG maturity. In addition to providing relevant information for managers, the research enriches academic, political, and business debates about ESG, encouraging new research and providing performance indicators that are more aligned with the informational needs of organizations.

Keywords: ESG, Environmental, Social and Governance, Sustainability, Operations, Accommodation.

ESTÁGIO DE MATURIDADE DAS PRÁTICAS ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) NAS OPERAÇÕES DE HOSPEDAGEM UTILIZANDO A FERRAMENTA MATESG-H

RESUMO

Objetivo: O objetivo deste estudo é aplicar a ferramenta MATESH-H (Oliveira, 2024) de identificação do estágio de maturidade dos critérios ESG nas operações de hospedagem de destino turístico brasileiro.

Método: A metodologia adotada caracteriza-se como qualitativa na abordagem e descritiva quanto aos objetivos. A pesquisa foi realizada através do estudo de caso de uma hospedagem em um destino turístico no estado do Rio Grande do Sul, Brasil.

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Maturity Stage of ESG (Environmental, Social and Governance) Practices in Hosting Operations Using the MATESG-H Tool

Resultados e Discussão: A organização estudada foi classificada no estágio de maturidade 3 (Gerencial), indicando que já possui processos estruturados e um envolvimento significativo com os princípios ESG, indo além das obrigações legais. No entanto, o eixo ambiental foi identificado como o ponto fraco, estando no nível mais baixo de maturidade. Isso ressalta a necessidade de concentrar esforços na melhoria das práticas ambientais para alcançar uma evolução sistêmica.

Implicações da Pesquisa: A pesquisa sugere que a compreensão do posicionamento atual em relação aos critérios ESG é crucial para orientar o planejamento estratégico e estabelecer metas realistas de melhoria. A aplicação da ferramenta MATESG-H pode contribuir para a integração de práticas sustentáveis nas operações de hospedagem e melhorar a gestão hotelera de forma sistêmica.

Originalidade/Valor: Este estudo oferece contribuição ao destacar a importância da aplicação da ferramenta MATESG-H na avaliação do nível de maturidade ESG. Além de fornecer informações relevantes para gestores, a pesquisa enriquece os debates acadêmicos, políticos e empresariais sobre ESG, incentivando novas pesquisas e proporcionando indicadores de desempenho mais alinhados com as necessidades informativas das organizações.

Palavras-chave: ESG, Ambiental, social e governança, Sustentabilidade, Operações, Hospedagem.

FASE DE MADUREZ DE LAS PRÁCTICAS ASG (MEDIOAMBIENTALES, SOCIALES Y DE GOBERNANZA) EN LAS OPERACIONES DE ALOJAMIENTO UTILIZANDO LA HERRAMIENTA MATESG-H

RESUMEN

Objetivo: El objetivo de este estudio es aplicar la herramienta MATESH-H (Oliveira, 2024) para identificar la etapa de madurez de los criterios ASG en las operaciones de hospedaje de destinos turísticos brasileños.

Método: La metodología adoptada se caracteriza por ser cualitativa en el enfoque y descriptiva en términos de objetivos. La investigación se realizó a través del estudio de caso de un alojamiento en un destino turístico del estado de Río Grande do Sul, Brasil.

Resultados y Discusión: La organización estudiada se clasificó en la etapa de madurez 3 (Gerencial), indicando que ya cuenta con procesos estructurados y una participación significativa con los principios ASG, que van más allá de las obligaciones legales. Sin embargo, el eje ambiental ha sido identificado como el punto débil, encontrándose en el nivel más bajo de madurez. Esto subraya la necesidad de centrarse en mejorar las prácticas ambientales para lograr una evolución sistémica.

Implicaciones de la investigación: La investigación sugiere que entender el posicionamiento actual frente a los criterios ASG es crucial para guiar la planificación estratégica y establecer objetivos de mejora realistas. La aplicación de la herramienta MATESG-H puede contribuir a la integración de prácticas sostenibles en las operaciones de hospedaje y mejorar la gestión hotelera de manera sistémica.

Originalidad/Valor: Este estudio ofrece una contribución destacando la importancia de la aplicación de la herramienta MATESG-H en la evaluación del nivel de madurez ASG. Además de proporcionar información relevante a los gerentes, la investigación enriquece los debates académicos, políticos y empresariales sobre ASG, fomentando nuevas investigaciones y proporcionando indicadores de desempeño más alineados con las necesidades de información de las organizaciones.

Palabras clave: ESG, Ambiental, social y gobernanza, Sostenibilidad, Operaciones, Hosting.

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1 INTRODUCTION

The term Environmental, Social and Governance (ESG) was introduced in 2004 through the publication "Who Cares Wins", the result of collaboration between the World Bank, the United Nations (UN) and financial institutions from nine countries (Alves, 2023). Initially, ESG did not gain much notoriety, but over the years, its concept has come to gain prominence among investors and analysts, mainly for its emphasis on materiality and intent on environmental, social and governance issues (ABNT, 2022).

In this scenario, organizations have extensively discussed the ESG concept due to the exercise of citizen awareness or what literature defines as conscious consumption (Costa & Ferezin, 2021). For Alves (2023), the term ESG has been used to refer to business and investment practices that care about sustainability criteria, not just profit in the financial market. According to Giesta (2008), organizations must establish a plan and goals that integrate the social and ecological dimension with the economic dimension. This implies considering all production alternatives, in order to minimize harmful effects on the environment.

The ABNT (2022) aims to provide guidance material on ESG, addressing conceptualization and guidance to incorporate these criteria into the organization. The model allows companies of any size, sector or constitution to assess their stages of evolution against ESG criteria and to outline strategies to advance these requirements, contributing to local, regional and global sustainable development.

In the hospitality sector, the adoption of sustainable practices not only improves the service of guests, but also becomes a factor of competitiveness, differentiating the hotels in the market. Customers who have valued such practices are called "green guests" (Abreu, 2001).

Given this context, this research aims to apply the MATESG-H tool (Oliveira, 2024), developed on the basis of ABNT (2022), to identify the maturity stage of ESG criteria in the hosting operations located in a Brazilian tourist destination.

2 THEORETICAL FRAME

2.1 ESG AND ITS AXES

ESG is an acronym for Environmental, Social and Governance, and corresponds to the environmental, social and governance practices of an organization. The term was coined in 2004 in a Global Compact publication in partnership with the World Bank, called Who Cares.
Wins. It arose from a provocation by UN Secretary-General Kofi Annan, to 50 chief executives of major financial institutions, about how to integrate social, environmental and governance factors into the capital market. At the same time, UNEP-FI released the Freshfield report, which showed the importance of integrating ESG factors for financial assessment. (Gillan, Koch & Starks, 2021; https://www.pactoglobal.org.br/pg/esg).

Gillan et al (2021) stress the importance of companies and investors integrating environmental, social and governance issues into their business models. For Costa and Ferezin (2021), in the 21st century, the simplistic idea that only produced capital can sustain an organization is inadequate. Thus, ESG is an organization's response to the need to protect the environment as a whole (Gillan et al., 2021).

From another perspective, stakeholder capitalism involves all participants in business processes, such as consumers, investors, the state and civil society organizations. In this model, stakeholders want companies not only to seek profit, but also to create value in the short medium and long term. Thus, increasing demand for companies to implement measures aligned with ESG criteria (Atchabahian, 2022).

The ABNT (2022) states that the integration of ESG issues requires a strategic definition by the organization, which depends on several factors, such as stage of development, current situation, cultural appetite for change, technological development, visibility of issues, market trends and objectives. To facilitate this implementation, the standard provides, based on international standards and best practices, the themes and criteria that can serve as a starting point for identifying organizations' material themes.

The environmental axis is based on the idea that all organizations affect and are affected by the environment. The axis is divided into five themes subdivided into 14 criteria. The theme of climate change contains the criteria of greenhouse gas emissions mitigation, climate change adaptation and energy efficiency. Water resources are formed by water use and tributary management. Biodiversity and ecosystem services are subdivided into conservation and sustainable use of biodiversity and sustainable land use. The circular economy and waste management theme encompasses the criteria circular economy and waste management. Finally, environmental management and pollution prevention includes environmental management, noise prevention, air quality, management of contaminated areas and hazardous products (ABNT, 2022).

The social axis considers that every organization operates within a broader and diversified society. The axis is divided into five themes and 15 criteria. The theme of social dialog and territorial development is made up of private social investment, dialog and
stakeholder engagement and social impact. Human rights are subdivided into respect for human rights, combating forced or compulsory labor and combating child labor. Diversity, equity and inclusion contain policies and practices of diversity and equity and culture and promoting inclusion. Labor relations and practices encompass professional development, occupational health and safety, quality of life, freedom of association, and remuneration and benefits policy. Finally, the theme of social responsibility promotion in the value chain is formed by relationships with consumers and customers and relationships with suppliers (ABNT, 2022).

The governance axis indicates that all organizations, considering their own legal constitution, require governance. The axis is divided into four themes and 13 criteria. The theme of corporate governance is formed by the criteria structure and composition of corporate governance and purpose and strategy in relation to sustainability. Business conduct consists of compliance, integrity program and anti-corruption practices, anti-unfair competition practices and stakeholder engagement. The theme of control and management practices is subdivided into business risk management, internal controls, internal and external audits, legal and regulatory environment, information security management and personal data privacy. Finally, transparency in management encompasses accountability and ESG, sustainability and/or integrated reporting (ABNT, 2022).

In incorporating ESG, addressing the issue as a process makes implementation more efficient and helps achieve concrete results. According to ABNT (2022), the process is individual and unique for each organization. The standard suggests seven steps to integrate ESG into the organization's strategy and management model: knowing, having strategic intent, diagnosing, planning, implementing, measuring and monitoring, and reporting and communicating.

The assessment and targeting model proposed in the ABNT (2022) aims to enable the organization to identify and recognize the maturity stage in relation to the ESG criteria. The standard classifies maturity into five stages of increasing evolution and cumulative approach. In stages 1 and 2, actions cannot yet be considered ESG practices, as they are being dealt with in a way that meets legislation or through dispersed practices. In these stages the level of awareness and involvement of the top management with ESG themes is low.

From stage 3, organizations' leadership addresses ESG issues more consciously, going beyond legislation and focusing on mitigating image, reputation risks and improvements in efficiency and quality. As they mature at this stage, it is expected that leaders will be more involved in coordination and innovation related to ESG themes. In stage 4, leadership integrates ESG themes into a strategic approach, using them to promote technological innovation and new
business models, with practices that include objectives, goals, performance indicators, and ongoing monitoring. In stage 5, ESG becomes the basis of the strategic business model, and the organization acts to impact and influence other companies, strengthening this agenda in its industry and value chains, in a continuous and evolutionary movement (ABNT, 2022).

### 2.2 ESG IN HOTELS

The hotel is a public institution that offers travelers accommodation, food, drinks and entertainment (Torre, 1989). According to Castelli (1991), hotel is a service provider, differentiating itself from industrial or commercial companies by offering a variety of services in addition to accommodation.

The concept of sustainable tourism is constantly evolving and still lacks universally accepted indicators to measure the sustainable development of tourism (Augustyn, 1998). Sustainability is a central theme in contemporary discussions about tourism, which starts to incorporate a vision of planning and economic, social and environmental benefits, promoting social inclusion and transformation, as well as a broad ethical reflection (Irving, Bursztyn, Sancho, & Melo, 2005).

Zimmermann (1996) identifies five dimensions of sustainability applicable to sustainable tourism development: (1) ecological sustainability, which reconciles development with the maintenance of processes, diversity and biological resources; (2) social sustainability, which promotes the equitable distribution of benefits and income, reducing inequalities and promoting citizenship; (3) cultural sustainability, which respects the culture and values of communities affected by development, strengthening cultural identity; (4) economic sustainability, which ensures economic efficiency, encouraging continuous investment and resource management for current and future generations; (5) and spatial sustainability, which invests in the harmonious organization of recreational areas and balanced distribution of tourist centers, preserving the environments.

### 3 METHODOLOGY

#### 3.1 SEARCH DESIGN

The research is characterized, in methodological terms, as a case study, descriptive and qualitative. The case study, according to Yin (2015), can be conducted to understand the
functioning of a given phenomenon, using three methods: observation, interviews, documentary analysis or any combination of these. According to Marconi and Lakatos (2017), descriptive research aims to describe the characteristics of a population, or to identify relationships between variables. Trivinós (2011) points out that descriptive studies require the researcher to provide a series of information about what he wants to research. For research to have a degree of scientific validity, a delimitation of techniques, methods, models and theories that will guide the collection and interpretation of the data is required.

As for the approach, the research classifies itself as qualitative. For Yin (2015), qualitative research seeks to collect, integrate and present data from diverse sources of evidence as part of any study. The variety will probably be a consequence of you having to study a real-life environment and its participants. According to Flick (2009), qualitative research is not based on a unified theoretical and methodological concept. Several theoretical approaches and their methods characterize the discussions and practice of research. According to Laville and Dionne (1999), the qualitative approach allows one to capture a part of the meaning of a content through the frequencies and other indices of the relative importance of its elements, hence the interest of more qualitative approaches that retain the literal form of the data.

3.2 DATA COLLECTION AND ANALYSIS PROCEDURES

The elements collected through the MATESG-H tool (Oliveira, 2024) were analyzed in the light of the theory. Developed on the basis of ABNT (2022), the tool consolidates the indicators with their axes, themes and analysis criteria. The data collection tool includes open questions to characterize the hotel venture, such as the year of opening, number of housing units, number of employees and number of beds.

The tool has seven tabs. The first presents the relevance of ESG Axes and collects organization characterization data. The second tab focuses on the Environmental Axis, with 184 indicators derived from 14 criteria and 5 themes, addressing the environmental impacts of the organization and its management, from the natural resources used to the generation and management of waste. The third tab deals with the Social Axis with 118 indicators for 15 criteria and 5 themes, related to the role of the organization in society and in managing the relationship with internal and external stakeholders. The fourth tab refers to the Governance Axis, with 134 indicators derived from 13 criteria and 4 themes, addressing organizational structure, policies, procedures, controls and management practices, aiming at compliance with laws and standards and sustainable decision making.
The fifth tab evaluates the maturity stage by ESG theme, allowing the grouping of criteria into topics with related aspects. The sixth tab refers to the maturity stage by axis, covering the more general levels of the Environmental, Social and Governance axes. Finally, the seventh tab corresponds to the general maturity stage ESG. Data from the study hosting were collected in December 2023.

4 RESULTS AND DISCUSSIONS

4.1 HOSTING FEATURES

The instrument was sent to host a tourist destination in the state of Rio Grande do Sul in Brazil. The company is a hotel that started its operations in 1982, has 55 Housing Units (UHs), 112 beds and 150 employees. The following are the ESG axes with information recorded by the hosting that reflect the current state of maturity.

4.2 ENVIRONMENTAL AXIS

Organizations rely on natural resources and physical assets to conduct their operations. Thus, the environmental axis includes the natural and energy resources consumed by the organization, as well as the waste generated, the resulting impacts and the consequences for living beings. Products and services can directly or indirectly impact the environment (ABNT, 2022).

Hotels can implement concrete measures to reduce the consumption of natural resources. They can also invest in energy-efficient technologies, such as low-power lighting systems and state-of-the-art equipment. They can also adopt waste management programs and promote recycling in all areas of the hotel (https://www.linkedin.com/pulse/pol%C3%ADticas-de-esg-em-hot%C3%A9is-victor-masetti).

The topic Climate change is related to the natural atmospheric phenomenon known as the greenhouse effect plays a crucial role in maintaining life on Earth. Without this process, the global temperature would be excessively low, jeopardizing the development of living beings. In the atmosphere, there are various gases, called greenhouse gases (GHG), responsible for the retention of heat and for the heating of the earth's surface. Research indicates that the increase in the emission of GHG has intensified the greenhouse effect, resulting in an increase in the average temperature of the planet, a phenomenon known as Global Warming. In this regard,
the company in study reached a score of 19%, corresponding to the "elementary" stage of maturity, that is, the hotel is limited to meeting the legislation and regulatory requirements (if applicable) and/or approaches the subject in an embryonic way, in the absence of regulatory requirements.

When it comes to **water resources**, companies can adopt sustainable practices to reduce costs, protect themselves from operational disruptions due to water scarcity, gain competitive advantage, and extend brand value. These practices ensure investors the long-term viability of the business model and stimulate productivity, among other benefits. In the case of the hotel studied, the performance in this theme was 22%, classifying itself in the stage of maturity "not integrated". This internship indicates that the organization has only initial discussions on the ESG criteria, with isolated actions and no proper integration in the organization's management.

**Biodiversity and ecosystem services** refer to the variety of living beings from different origins, including terrestrial, marine and other aquatic environments, as well as the ecological ensembles of which they are part. This covers intraspecific, interspecific and ecosystem diversity. In the case of the hotel studied, no practices related to this theme were identified, registering zero percentage points, evidencing that the hotel has not yet incorporated ESG as the basis of its strategic business model in this aspect.

The **circular economy and waste management** are part of a financial system that takes a systemic approach to maintaining the circular flow of resources, recovering, retaining or increasing their value and promoting sustainable development. This paradigm contrasts with the current linear approach to extract, produce, consume and dispose. In the theme, the set of hotel criteria studied met only 22% of that indicated by the standard, corresponding to the level of maturity "not integrated".

**Environmental management and pollution prevention** aims to balance environmental protection and pollution prevention with social and economic needs, promoting the rational use of natural resources and compliance with legal requirements. The accommodation demonstrated a level of 20%, classified as "elementary" maturity stage, indicating that the hotel is limited to compliance with legislation and regulatory requirements or approaches them in an incipient manner in the absence of regulatory requirements.

### 4.3 SOCIAL AXIS

The social axis addresses the relationships the organization maintains with its internal and external actors and the reputation it promotes between people and institutions in the
communities where they operate and how much they contribute to respect for fundamental human rights. To conduct their operations, organizations leverage the talent and skills of workers. Products and services and operational activities involved in their production can benefit society or cause harm (ABNT, 2022).

It is believed that engagement with the local community is important, establishing partnerships with local organizations and supporting community projects, seeking to contribute to social and cultural development. In addition, promoting fair and secure working conditions for its employees, offering competitive wages, benefits and growth opportunities. Diversity and inclusion are also core values and a commitment to creating an inclusive and respectful working environment (https://www.linkedin.com/pulse/pol%C3%ADticas-de-esg-em-hot%C3%A9is-victor-masetti).

The theme of **social dialog and territorial development** is related to Private Social Investment (PSI), which consists of voluntary and planned investment of private resources for public benefit, with the premise that the organization is part of the society in which it is inserted and contributes to its business. These resources may be directed to education, culture, health, income generation, infrastructure, access to information or other activities that promote economic, social and environmental development, aligned with public interests. In the case of the company studied, compliance with the provisions in this theme was 19%, classified as "elementary" stage of maturity. Thus, it is understood that procedures are usually disorganized, without the use of recognized methods and/or with variable phases in each execution of the process. In addition, the company generally does not maintain a stable environment to support the process.

Human **rights** cover the basic rights granted to all human beings, such as the right to life, personal security, freedom of expression and religion, among others. In the human rights theme, the accommodation has been shown to meet 43% of the related criteria, classified as a "managerial" maturity stage. This indicates that the hotel has established structured processes, means of control and search for continuous improvement, incorporating the theme to the management of the company. At this stage, there is a greater and more conscious involvement with the ESG tripod, going beyond legal obligations.

The theme of **diversity, equity and inclusion** covers not only the inclusion of workers with diverse characteristics, but also the creation of an environment where diversity is valued, allowing everyone to be who they are, free from prejudices and stereotypes, and to fully develop their professional and personal skills. In addition, understanding and diversity practices should reflect in the organization's relationships with society, including customers, suppliers and
communities. The hosting showed an integration of 43% in this theme, classified as "managerial" maturity stage. This indicates that the hotel has explicitly defined that the theme is dealt with through structured processes, means of control and constant search for improvement, all integrated with the management of the company. The adoption of management system structures in line with the applicable national or international standards is an embedded practice. At this stage, a more meaningful and conscious involvement with the ESG tripod is observed, going beyond legal obligations. Leadership tends to be more active, driving both learning and innovation.

The relationships and working practices are associated with professional development, which involves the enhancement of technical skills and behavioral competencies to expand the individual's set of experiences and knowledge, both for professional and personal growth. Empowerment plays an important role in promoting employment and supporting people to achieve decent and productive work, and is vital for socio-economic development. In this theme, the hosting object of the study reached a score of 56%, indicating the "managerial" maturity stage. This demonstrates that the company follows principles and is trying to influence other companies to do the same on a larger scale, including its industry and related value chains.

The promotion of social responsibility in the value chain concerns the interactions between the organization and its consumer market, involving exchanges of value, products, services and information that can promote socio-environmental responsibility. In the theme, the hosting meets 53% of the criteria foreseen, classifying itself as "managerial" maturity stage. This indicates that the approach to the topic is conducted through organized procedures, oversight mechanisms, and continuous improvement.

4.4 GOVERNANCE AXIS

Governance refers to the internal system of practices, controls, and procedures that an organization adopts to self-manage, make effective decisions, comply with legislation, and meet the needs of stakeholders. When making decisions and allocating their resources, organizations should consider how they will create long-term value to benefit all stakeholders including by considering strategic issues (ABNT, 2022; Sartori, Eckert, Fachinelli, Pioner & Benato, 2023).

Transparency and ethics are fundamental pillars in the governance axis. It is important to disclose financial information and sustainability reports to ensure that such practices are transparent and accountable. In addition, one must involve stakeholders in the decision-making
process, listening to their opinions and considering their needs. Strong governance is believed to strengthen reputation and build trust in partners and customers (https://www.linkedin.com/pulse/pol%C3%ADticas-de-esg-em-hot%C3%A9is-victor-masetti).

Corporate **governance** refers to the system by which organizations are directed, administered and monitored, involving people, processes, policy formulation, corporate decisions, distribution of rights and responsibilities among shareholders, management, and other stakeholders, including, where applicable, board of directors and supervisory and control bodies (ABNT, 2022). The hosting, in this theme, demonstrated to comply with 41% of the indicators relating to the criteria, corresponding to the "managerial" maturity stage. In this way, the theme is addressed with organized procedures, supervision mechanisms and a continuous process of improvement, all integrated with the management of the company. Consolidated management systems with greater and more conscious adherence to ESG principles are still possible.

Business **conduct** encompasses expectations of socially responsible organizational behavior derived from international law, principles recognized in international law and universally recognized intergovernmental agreements, treaties and conventions. In the theme, the hosting meets 64% of the corresponding criteria, reaching the stage of "strategic" maturity. At this level, the organization is involved in the topic and understands the risks, benefits, and threats related to the business, so that strategic choices consider ESG elements. In addition, through the differentiation of products and services, it contributes to solving challenges associated with the theme.

Control and management practices are related to risk management, which is a coordinated activity to direct and control an organization in the face of the effects of uncertainties on objectives. These effects can be positive (opportunities) or negative (threats), and risk management addresses the identification, analysis and response to these situations (ABNT, 2022). With 70% of meeting the criteria related to the theme, the hosting demonstrates a stage of "strategic" maturity. This suggests that the organization is engaged in the topic, understanding the risks, opportunities, and threats related to the business and its value chair.

Management **transparency** is imperative in organizations, encouraged by governance and leadership actors. This transparency is manifested through codes of conduct, training programs, ESG and sustainability reports, and integrated reports, among other initiatives. In the theme, the organization under study reached a percentage of 72%, corresponding to the stage
of "strategic" maturity. This indicates that the organization is active on the topic, understanding the risks, opportunities, and threats related to the business and its value chain.

4.5 ESG MATURITY STAGE ANALYSIS

In the analysis stage of maturity stages by axis, the organization's effects on the economy, the environment and people. These effects can be varied, including actual or potential, negative or positive, short- or long-term, intentional or unintentional, reversible or irreversible impacts. They indicate the contribution of the organization, whether negative or positive, to sustainable development (ABNT, 2022).

On the environmental axis, the hosting reached 17% of the total indicators derived from the themes of climate change, water resources, biodiversity and ecosystem services, circular economy and waste management, and environmental management and pollution prevention, besides the 14 criteria listed. In this sense, it is in the "elementary" stage of maturity, which represents the initial stage of development. This suggests that the company is limited to complying with applicable laws and regulations, addressing the issue in a basic way in the absence of broader regulatory requirements.

On the social axis, with a score of 43%, the accommodation is in the "managerial" stage of maturity. This means that the theme is dealt with with structured processes, controls and continuous improvement search integrated with the management of the company. In addition, management systems may be adopted in accordance with relevant national or international standards. At this stage, there is a more conscious involvement with the ESG pillars, going beyond the legal requirements. Leadership is expected to engage more intensively, with a focus on knowledge and innovation growth, initiating the implementation of ESG practices.

On the other hand, on the axis of governance, with a score of 65%, it is at the "strategic" stage. At this stage, the organization understands the risks, opportunities, and threats associated with the business and its value chain, so that strategic decisions take ESG aspects into account. Through the distinction of its products and services, it contributes solutions to the challenges related to the theme. In this phase, leadership leads the processes and uses ESG as a differentiator, through innovative practices and new business paradigms. Initiatives are defined by objectives, targets, performance indicators and continuous monitoring.

Finally, it is important to highlight the identification of general maturity ESG, obtained through the results derived from 436 indicators, relating to three axes, 14 themes and 42 criteria.
In this analysis, the organization obtained a score of 42%, indicating that it is at the "managerial" maturity level.

5 CONCLUSION

The growing global interest in the efficiency of natural resources and in striking a balance between environmental, social and governance sustainability has been a growing concern in organizations. The emergence of ESG in this context offers a valuable source of information and guidance on the environmental impacts arising from business operations. This underlines the need to establish a monitoring and control system for the three pillars of ESG (environmental, social and governance). Awareness of responsible use of resources will not only reduce environmental impacts, but also decrease organizational costs related to rework and waste of materials, positively reflecting on the economic and social aspects of ESG.

In this context, the research aimed to contribute to the identification of ESG practices through the use of the MATESG-H tool (Oliveira, 2024) in Brazilian tourist accommodation operations. The contribution of this study aims to improve practices in hosting operations, seeking improvements in actions related directly and indirectly to ESG. Through the use of this tool, hosts can visualize in detail the organization's situation on each of the ESG axes and at what stage of maturity they are. In addition, it is possible to identify, through the compilation of the axes, at what general level the organization is at.

As a result, it was identified that the organization under study is in maturity stage 3, referring to the Managerial stage. Organizations at this level demonstrate that they have already implemented structured processes, controls and continuous improvements, integrated with the management of the company. In addition, they may adopt management systems in accordance with relevant national or international standards. At this stage, there is greater involvement with ESG principles, going beyond legal obligations. Leadership plays a more significant role, with a greater focus on learning and innovation, initiating the implementation of ESG practices.

It is important to highlight that the identification of the maturity stage of each of the ESG axes is crucial, and the studied hosting should concentrate efforts on the practices related to the environmental axis, which significantly disagrees with the others, since it remained at the lowest level. As a managerial contribution, the tool allows not only to identify the stages of maturity in which the hotel is in relation to the ESG, but can also be used as a subsidy for the management, planning and definition of goals and strategies to be developed by the organization for a systemic evolution in the stages.
From an academic point of view, this study highlights the importance of applying the tool, contributing to the integration of sustainable practices in hosting and offering insight into how ESG maturity stage analysis can be conducted and used to improve hotel management in a systemic way. It is suggested that understanding the hotel's current positioning in relation to ESG criteria is important to guide strategic planning and establish realistic improvement goals.

It is believed that this research contributed significantly with relevant information on the maturity level of ESG criteria in the environmental, social and governance dimensions. In addition, it can enrich ESG debates in the academic, political and business spheres, encouraging new research and providing managers with ESG performance indicators more aligned with their information needs. This is an important step in ensuring that the natural resources used today meet present needs without compromising the needs of future generations.

REFERENCES


