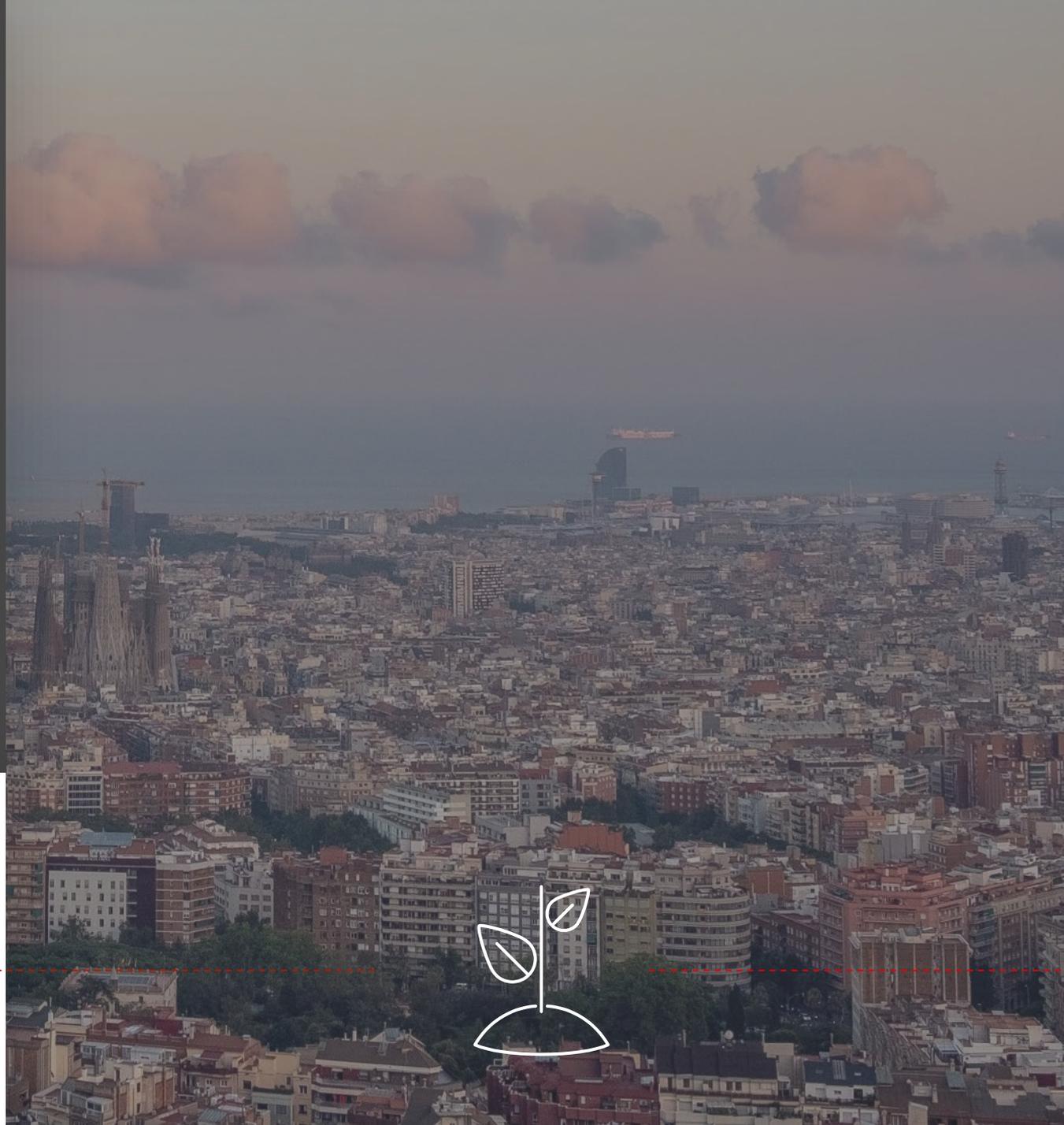


Reporting en sostenibilidad de las grandes empresas

Enero 2022



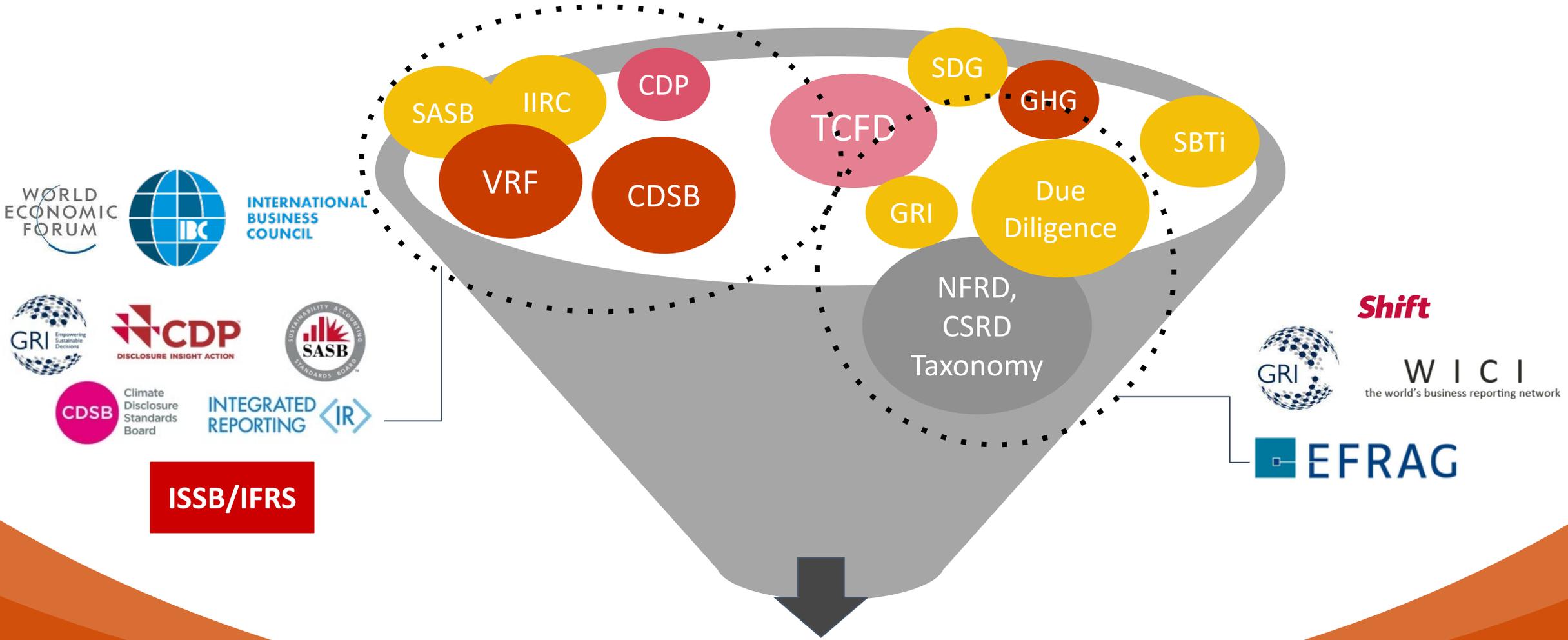
1

Escenario actual de reporting de las grandes empresas



Escenario actual

Iniciativas existentes...



...que alimentan iniciativas futuras

2

¿Por qué es importante realizar un buen reporting?



Importancia del reporting

Reporting

Gestión

Oportunidades de Innovación



3

¿Cómo realizar un buen reporting? Palancas clave





Palancas clave para un buen reporting



Buena gestión del proyecto



Transparencia y coherencia informativa



Comunicación y storytelling

Modelo de reporte de sostenibilidad



Para una buena gestión del proyecto, deben contemplarse las siguientes fases:



Transparencia y comunicación

¿Por qué es importante la transparencia informativa?

1. Es importante la veracidad / rigurosidad del dato para facilitar la verificación y así dar cumplimiento a la normativa.
2. Para no tener incoherencias comunicativas, y posibles crisis reputacionales.

¿Y la comunicación?



Visibilidad



Mejora reputacional



Coherencia informativa



Herramienta de marketing y mejora diálogo con grupos de interés

4

Ejemplos de buenas prácticas



Ejemplo: Hoja de ruta (Unilever)

Unilever Sustainable Living Plan 2010 to 2020

Unilever Sustainable Living Plan: Summary of 10 years' progress

IMPROVING HEALTH AND WELL-BEING FOR MORE THAN 1 BILLION

By 2020 we will help more than a billion people take action to improve their health and well-being.



HEALTH AND HYGIENE

By 2020 we will help more than a billion people to improve their health and hygiene. This will help reduce the incidence of up to 10 leading diseases like diarrhoea.



- Reduce diarrhoeal and respiratory disease through handwashing
- Provide safe drinking water
- Improve access to sanitation
- Improve oral health
- Improve self-esteem
- Help improve skin health

NUTRITION

We will continuously work to improve the taste and nutritional quality of all our products. The majority of our products in milk, oil or fat have been fortified with essential nutrients. Our commitment goes further: by 2020, we will double the amount of our portfolio that meets the highest salt-based standards, based on globally recognised dietary guidelines. This will help hundreds of millions of people to achieve a healthier diet.



- Reduce salt levels
- Reduce saturated fat
- Increase essential fatty acids
- Reduce saturated fat in more products
- Remove trans fat
- Reduce sugar
- Reduce calories
- In children's ice cream
- In more ice cream products
- Provide healthy eating information

REDUCING ENVIRONMENTAL IMPACT BY HALF

By 2020 our goal is to halve the environmental footprint of the making and use of our products as we grow our business.



GREENHOUSE GASES

Our products 'Recycle': Have the greenhouse gas (GHG) impact of our products across the lifecycle by 2020.

○ **-10%** our greenhouse gas impact per consumer unit has decreased by around -10% since 2010.

Our manufacturing: By 2020, CO₂ emissions from energy from our factories will be at or below 2010 levels despite significant higher volumes.

○ **-75%** of our per tonne by volume net HFCs from energy production since 2008.



- Become carbon positive in manufacturing:
- Secure all energy renewably
 - Source grid electricity renewably
 - Eliminate coal from energy mix
 - Make surplus energy available to communities
 - Reduce GHG from washing clothes
- Reformulation:
- Reduce GHG from transport
 - Reduce GHG from refrigeration
 - Reduce energy consumption in our offices
 - Reduce employee travel

WATER

Our products in use: Halve the water associated with the consumer use of our products by 2020.

○ **0%** our water impact per consumer use has not changed since 2010.

Our manufacturing: By 2020 water consumption by our global factory network will be at or below 2008 levels despite significantly higher volumes.

○ **-49%** reduction in water abstraction per tonne of production since 2008.



- Reduce water use in the laundry:
- Products that use less water
 - Reduce water use in agriculture

WASTE

Our products: Halve the waste associated with the disposal of our products by 2020.

○ **-34%** our waste impact per consumer use has reduced by around 34% since 2010.

Our manufacturing: By 2020 total waste from our operations will be at or below 2008 levels despite significantly higher volumes.

○ **-96%** reduction in total waste per tonne of production since 2008.



- Reduce waste from manufacturing:
- Zero non-hazardous waste to landfill
 - Reusable, recyclable or compostable plastic packaging
 - Reduce packaging
 - Recycle packaging
 - Increase recycling and recovery rates
 - Increase recycled content
 - Tackle sachet waste
 - Eliminate PVC
- Reduce office waste:
- Recycle, reuse, recover
 - Reduce paper consumption
 - Eliminate paper in processes

ENHANCING LIVELIHOODS FOR MILLIONS

By 2020 we will enhance the livelihoods of millions of people as we grow our business.



SUSTAINABLE SOURCING

By 2020 we will source 100% of our agricultural raw materials responsibly.

○ **67%** of agricultural raw materials sustainably sourced by end of 2020.



- Sustainable palm oil
- Paper and board
- Soybeans and soy oil
- Tea
- Fruit
- Vegetables
- Cocoa
- Sunflower oil
- Sugar
- Spices
- Diary
- Fairtrade Ben & Jerry's
- Egg free eggs
- Increase sustainable sourcing of office materials

FAIRNESS IN THE WORKPLACE

By 2020 we will advance human rights and our reputation and increased productivity.

○ **83%** of government spend through supplier's meeting our Responsible Sourcing Policy.

Our Total Responsible Progress Score for 2020 reached 5.2 (2 million bonus awarded, 70% less than in 2016).



- Implement UN Guiding Principles on Business and Human Rights
- Secure 100% of procurement spend in line with our Responsible Sourcing Policy
- Create framework for fair compensation
- Improve employee health, safety and well-being
- Reduce workplace injuries and accidents

FOR WOMEN

By 2020 we will empower 2 million women.

○ **2.63 MILLION** women enabled to access initiatives aiming to promote their safety, develop their skills or expand their opportunities.



- Build a gender-balanced organization with a focus on management
- Promote safety for women in communities where we operate
- Enhance access to training and skills
- Expand opportunities in our retail value chain

INCLUSIVE BUSINESS

By 2020 we will have a positive impact on the lives of 3.5 million women.

○ We enabled access to initiatives aiming to improve agricultural practices or increase incomes for 832,000 smallholder farmers and 1.83 million small-scale retailers.



- Improve livelihoods of smallholder farmers
- Improve incomes of small-scale retailers

KEY:

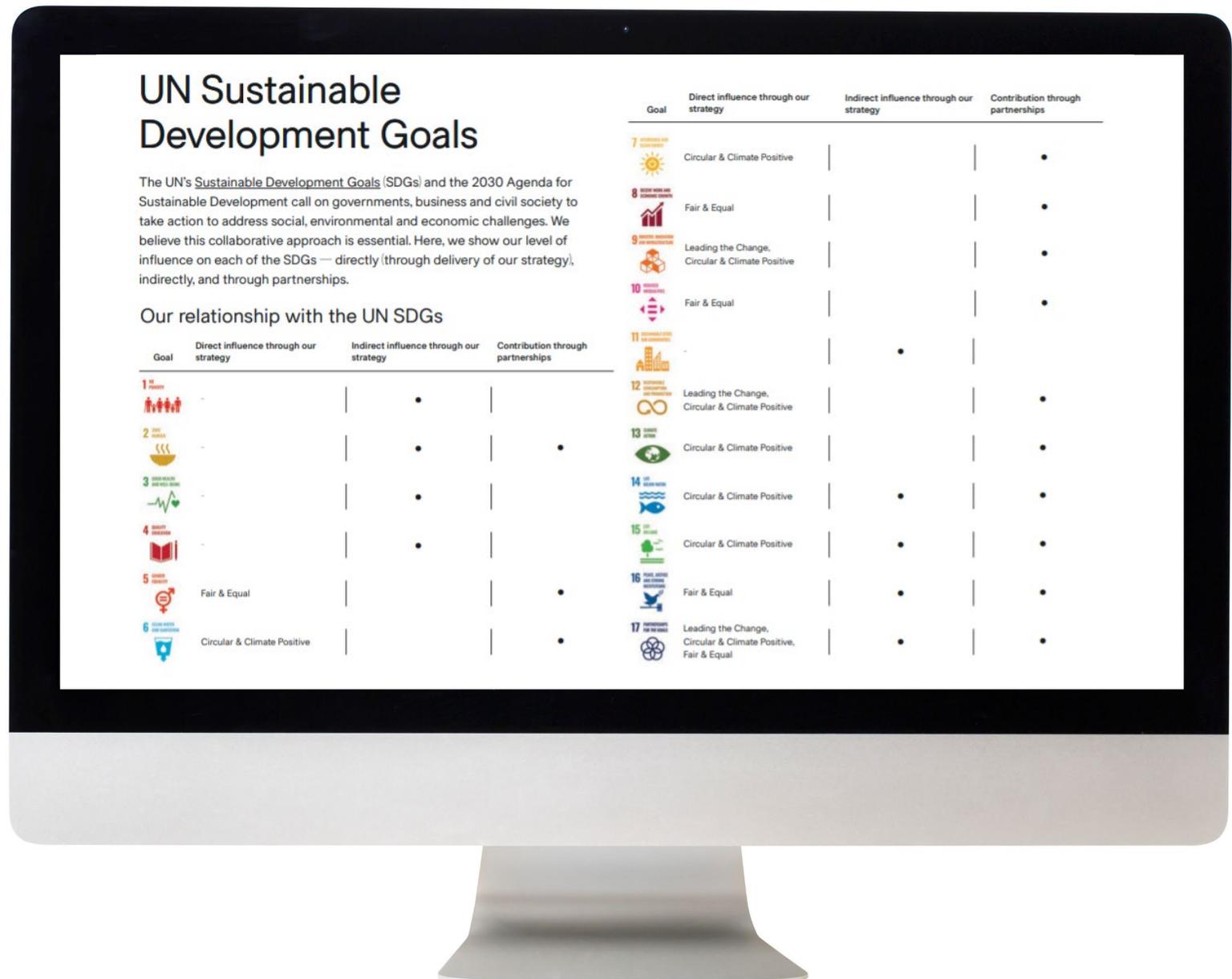
- Achieved by target date
- Target ongoing
- Target nearly achieved*
- Target not achieved

* In seven water-scarce countries representing around half the world's population.
† Subject to PwC assurance. For details see www.unilever.com.
* Within 10% of the target by the end date.

Ver web

Ejemplo: ODS (H&M Group)

Ver web



Ejemplo: Materialidad (Danone)

Ver web



Ejemplo: Riesgos y oportunidades (Danone)

Ver web

Pillar	2030 Company Goals (selected in the context of "Entreprise à Mission" status)	Sustainability risks	Material priorities	For more information, refer to the Universal Registration Document 2020, chapter 5
			<ul style="list-style-type: none"> Integration of sustainability into the business (for all issues below) 	
COMPLIANCE		Responsible practices: ethics and integrity	<ul style="list-style-type: none"> Integration of sustainability into the business 	5.1 <i>An integrated approach of sustainable business model</i>
HEALTH & NUTRITION		Unique product portfolio to impact people's health	<ul style="list-style-type: none"> Product safety/ quality Nutritional quality of overall product portfolio Food/ water access and affordability New consumption patterns/ planetary diet Consumer behavior change 	5.2 <i>Offering safe, healthy products</i>
		Responsible communication Marketing of breast milk substitutes	<ul style="list-style-type: none"> Product safety/ quality Nutritional quality of overall product portfolio 	
ENVIRONMENT (including the fight against climate change)		Regenerative agriculture	<ul style="list-style-type: none"> Climate change Sustainable farming/ land use Local sourcing and rural/ farmer development 	5.3 <i>Preserve and renew the planet's resources</i>
		Circular economy	<ul style="list-style-type: none"> Climate change Circular economy/ packaging/waste 	
		Preservation of water resource	<ul style="list-style-type: none"> Climate change Water stewardship Food/ water access and affordability 	
SOCIAL (including workplace health and safety)		Inclusive talent development	<ul style="list-style-type: none"> Integration of sustainability into the business 	5.4 <i>Building the future with Danone employees</i>
		Social dialogue Employee security		
RESPONSIBLE SOURCING & HUMAN RIGHTS		Business practices and price fixing	<ul style="list-style-type: none"> Responsible procurement/ supply chain management Local sourcing and rural/ farmer development 	5.5 <i>Promoting sustainable, inclusive growth with suppliers</i>
		Responsible sourcing		
		Human rights		

Ejemplo: Buen storytelling (Heineken)

Ver web



Ejemplo: Modelo de negocio (Acciona)

Ver web



5

Enlaces de interés



Enlaces de interés

Best practice

- <https://www.pwc.co.uk/who-we-are/building-public-trust-in-corporate-reporting-awards/reporting-award-winners-2021.html>
- <https://www.corporateregister.com/crra/>

Reporting ODS

- <https://www.unglobalcompact.org/library/5361>
- <https://www.unglobalcompact.org/library/5628>

Normativas/estándares

- <https://www.globalreporting.org/>
- <https://www.pactomundial.org/>

Herramientas IT

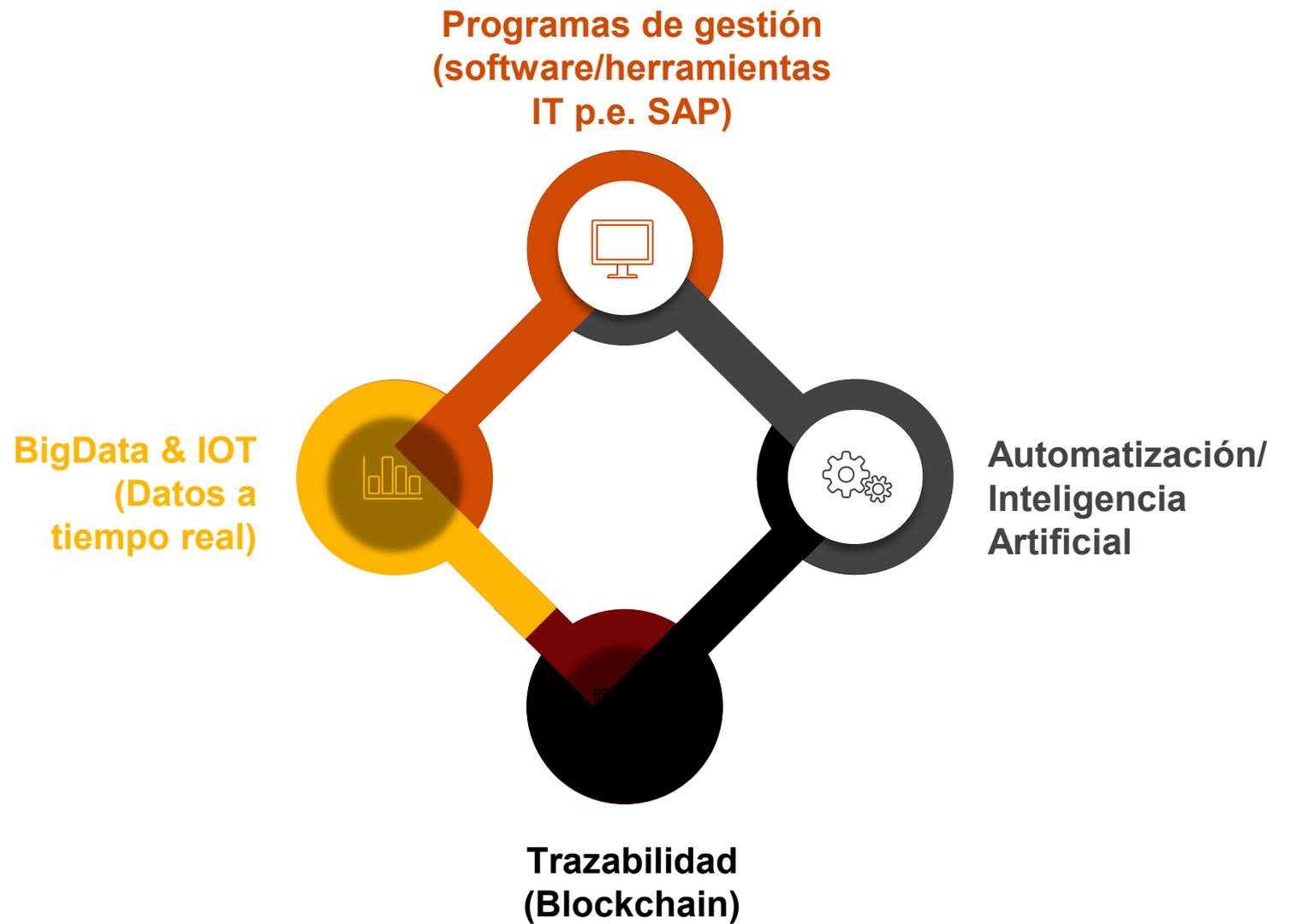
- <https://www.globalreporting.org/reporting-support/reporting-tools/certified-software-and-tools-partners/>

6

Tendencias futuras



Tendencias futuras



¿Qué dice tu reporte sobre ti?

Confía en mí, S.A.

- Financiadores e inversores: *Invierte en mí*
- Socios: *Colabora conmigo*
- Proveedores: *Provéeme*
- Clientes/usuarios: *Usa mis servicios*
- Trabajadores: *Trabaja para mí*



*No se trata sólo
de reporting,
se trata de
gestión y de
crear valor*



¡Muchas gracias!

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www.pwc.es/sostenibilidad

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