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**CSR News**

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# CSR Reporting in Spain



- Ø **Accepted by:** The Spanish Parliament on 15 February 2011
- Ø **Since:** Since 2012
- Ø **By whom:** The companies that are state-owned, companies with public subsidies, private companies with over 1000 employees
- Ø **To whom:** The Council of Corporate Social Responsibility at the Spanish Ministry of Labour and Immigration (Consejo Estatal de Responsabilidad Social de las Empresas/CERSE)
  
- Ø **Aim** – to promote the implementation of CSR activities in companies. The Act of Law provides the guidelines for reporting and communication information of other than financial nature as one of the tools for the company management
- Ø **What** – reporting pertains to the issues of corporate governance and CSR activities, completed within a year, which evidence specific indicators
- Ø **Expectations** – reports should contain also action plans in relation to sustainability, companies have to evidence the completion of those action plans in subsequent reports

# CSR Reporting in Spain



## Key issues:

- ∅ The equality of opportunities for women and men
- ∅ The full integration of the disabled
- ∅ The review of products and services regarding the environment and safety in the view of the European regulations. The introduction of a control system and environmental and safety management.
- ∅ The promotion of CSR among the suppliers
  
- ∅ The Act of Law recommends awarding in the public contracts the ideas related to activities aimed at effective energy and water management, monitoring environmental impact in the entire life-cycle of a product or service, ecological innovations in relation to methods and procedures for the benefit of the environment, activities connected with recycling and recovery of materials
- ∅ Reporting of activities aimed at reducing energy and water consumption in the company headquarters, signing contracts with energy suppliers that enable and promote activities connected with energy consumption reduction
- ∅ Developing innovative technologies
- ∅ Evidencing the existence of CSR strategy activities aimed at the enhancement of the company's business. Such strategy should contain relevant indicators that enable measuring the actions planned.

# CSR Reporting in Spain



## **The main CSR areas that need to be implemented and reported are:**

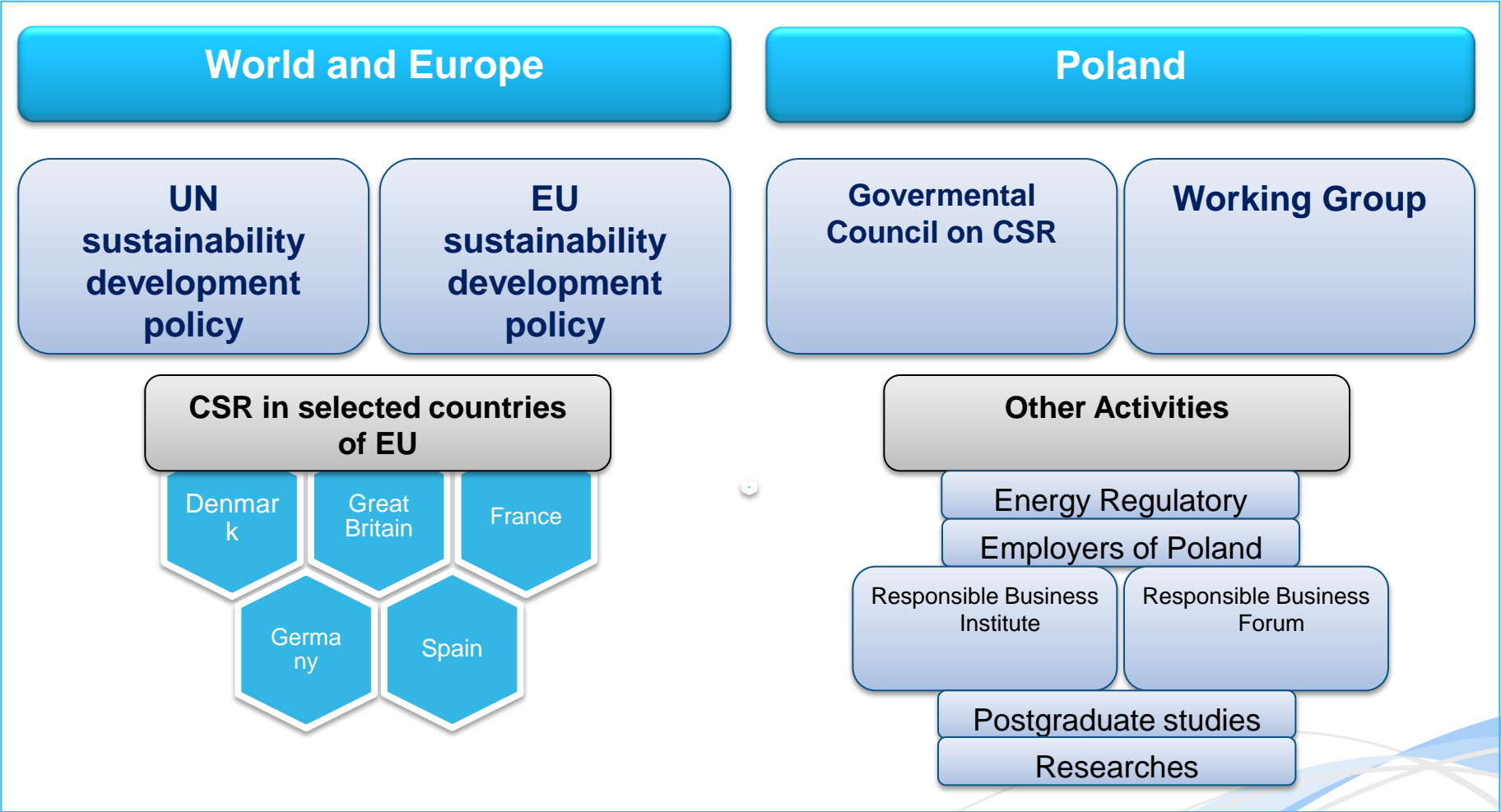
- ü Transparency in management
- ü Corporate governance
- ü Involvement in solving local social and environmental issues
- ü Observance of human rights
- ü Activities connected with employer – employee relations
- ü Promotion of women’s integration
- ü Activities connected with the equality of opportunities for women and men
- ü Common accessibility of work for the disabled
- ü The participation in the are of sustainable consumption

# CSR Reporting - Benefits

- Ø **Investors** – the dynamic changes in the regulatory, social and environmental areas result in the emergence of new social and environmental threats. The social report provides hints for investors as if and in what way a given company manages such risks.
- Ø **Clients and consumers** – by their buying decisions they vote for the more responsible companies. The difficulty for the consumers though is not the lack of means to buy new products manufactured in socially responsible way, but the lack of knowledge to be gained from the social reports.
- Ø **Business partners** – when faced with a possibility for entering into a relation with a new business partner there is always some level uncertainty. The social reports contain information on every area of the supply chain. Also, those reports include information on whether a given company sets out social and environmental requirements for its suppliers. By these means a CSR report constitutes a basis for valuable knowledge on a potential business partner.
- Ø **Competitors** – in order not to be lag behind the companies watch their competitors' actions. In this way they observe the market trends, learn about good practices and learn from others' mistakes as well.

ISO 26000 is an ISO International Standard giving guidance on SR. It is intended for use by organizations of all types, in both public and private sectors, in developed and developing countries, as well as in economies in transition. It will assist them in their efforts to operate in the socially responsible manner that society increasingly demands.







# Consumer trends

55%

- Respondents who buy clothes, shoes and accessories would be inclined to pay more if they were assured that those products were in a more responsible way, including:
  - 24% respondents would accept the price increase by 5-10%
  - 20% respondents would accept the price increase by 10-25%

54%

- Respondents who buy electronics would be inclined to pay more if they were assured that those products were manufactured in a more responsible way, the acceptable price increase is by 10%

64%

- Respondents who buy foodstuffs and food would be inclined to pay more if they were assured that those products were manufactured in a more responsible way, the acceptable price increase is by 5 -10%

63%

- Respondents who buy toys would be inclined to pay more if they were assured that those products were manufactured in a more responsible way, the optimal price increase is 5-10%

40%

- Market capital is its **reputation** (source: World Economic Forum)

Source: Badania na zlecenie Polskiej Zielonej Sieci  
Interaktywnego Instytutu Badań Rynkowych / Grupa Gemius

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