



Institute for
Sustainability



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Ejemplos Praxis de Elementos para la Gestión de la Sostenibilidad

Colección de Ejemplos de Empresas líderes de Chile, México y Alemania

Real-life Examples for Elements of Sustainability Management

Collection of Examples of leading Companies from Chile, Mexico and
Germany

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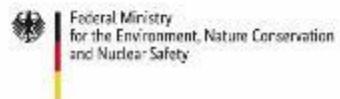
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Acerca de esta publicación

Esta colección de ejemplos prácticos está dirigida a empresas que desean implementar un sistema de gestión de la sostenibilidad. Los ejemplos provienen principalmente de empresas chilenas, mexicanas y alemanas que ya han implementado un sistema de gestión de la sostenibilidad, algunas de ellas desde hace muchos años. Estos ejemplos muestran cómo las empresas han diseñado sus sistemas de gestión y los instrumentos asociados. Su objetivo es servir de estímulo para el diseño de un sistema de gestión de la sostenibilidad propio de la empresa.

La colección de ejemplos complementa dos publicaciones que fueron creadas como parte del proyecto "Promoviendo la Gestión de la Sostenibilidad en América Latina" financiado por el Ministerio de Medio Ambiente de Alemania. Este proyecto exploró qué elementos de gestión son esenciales para una gestión eficiente y efectiva de la sostenibilidad. Con este fin, se analizaron los marcos pertinentes sobre gestión de la sostenibilidad (por ejemplo, ISO 26000, SA 8000, Principios del Ecuador) y se llevó a cabo una encuesta de expertos.

Los resultados del proyecto se presentan en las siguientes publicaciones:

estudio	A Sustainability Management System that meets all Standards (en inglés)
	<i>Un estudio que documenta la investigación científica realizada, los datos empíricos recogidos y las conclusiones resultantes. Este estudio está dirigido a un público de profesionales académicos, así como a organizaciones cuya misión es crear o mejorar los marcos de trabajo y a los gerentes de sostenibilidad corporativa que implementan y/o evalúan los marcos de trabajo aquí investigados..</i>
panfleto	Guía práctica para Empresas que desarrollen un Sistema de Gestión de la Sostenibilidad
	Practical Guide for Companies developing a Sustainability Management System
	<i>Una guía práctica (en español e inglés) que resume los resultados relevantes para el negocio, diseñada de acuerdo con las necesidades de gestión de la sostenibilidad de las empresas.</i>
ejemplos reales (Esta publicación)	Real-life Examples for Management Elements of Sustainability Management Ejemplos reales de Elementos de Gestión para la Gestión de la Sostenibilidad
	<i>La presente colección de ejemplos de la vida real de empresas líderes chilenas, mexicanas y alemanas. Esta colección ilustra cómo se diseñan en la práctica los elementos esenciales de los Sistemas de Gestión de la Sostenibilidad. Los ejemplos latinoamericanos se describen en español, los ejemplos alemanes en inglés..</i>

Todas las publicaciones están disponibles en www.wec.org y www.4sustainability.de.

About this publication

This collection of practical examples is aimed at companies that want to implement a sustainability management system. The examples mainly originate from Chilean, Mexican and German companies that already have implemented a sustainability management system, some of them for many years. These examples show how companies have designed their management systems and the associated instruments. They are intended to serve as stimulus for the design of a company's own sustainability management system.

The collection of examples supplements two publications that were created as part of the project "Promoting Sustainability Management in Latin America" funded by the German Ministry for the Environment. This project explored which management elements are essential for an efficient and effective sustainability management. For this purpose, relevant frameworks on sustainability management (e. g. ISO 26000, SA 8000, Equator Principles) were analyzed and an expert survey was carried out.

The results of the project are provided in the following publications:

Study (this publication)	A Sustainability Management System that meets all Standards <i>The present study which documents the scientific work including the empirical results. It is targeting academics in particular. It is also addressed at organizations seeking to create or improve frameworks and at sustainability managers who want to see the results of the expert survey.</i>
brochure	Practical Guide for Companies developing a Sustainability Management System Guía práctica para Empresas que desarrollen un Sistema de Gestión de la Sostenibilidad <i>A practical guide summarizing the business-relevant results. It is designed according to the needs of companies. There is a Spanish and an English edition</i>
real-life examples	Real-life Examples for Management Elements of Sustainability Management Ejemplos Praxis de Elementos de Gestión para la Gestión de la Sostenibilidad <i>A collection of real-life examples from leading Chilean, Mexican and German companies. This collection illustrates how the essential management elements are designed in practice. The Latin American examples are described in Spanish, the German examples are in English language.</i>
relevant frameworks	Frameworks for Sustainability Management briefly described <i>Brief descriptions of relevant frameworks and guidelines for sustainability management and reporting.</i>

The publications are available at www.4sustainability.de and www.wec.org.

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1 Estrategia/Strategy

1.1.1 CCU: Estrategia de Sustentabilidad



CCU, Informe de Sustentabilidad, 2017, página 28

1.1.2 FRESNILLO: Estrategia de Sustenibiliad

Cinco Pilares Clave de nuestra Estrategia de Sustentabilidad:

- 1 Salud - Mejorar y mantener la salud y bienestar de nuestro personal
- 2 Seguridad - Eliminar condiciones y comportamientos inseguros en el lugar de trabajo
- 3 Medio Ambiente - Minimizar el impacto ambiental y la huella de nuestras actividades
- 4 Relaciones Comunitarias - Participar en y respaldar el desarrollo de nuestras comunidades
- 5 Personal - Garantizar el desarrollo y retención de talentos, y un lugar de trabajo justo y respetuoso

Environment

Minimise the environmental impact and footprint of our activities

Our objective is to limit the environmental impact of our operations throughout their lifecycle, minimising the use of non-renewable resources and investing in conservation. Good environmental performance is a fundamental condition for social acceptability of mining projects. We continuously monitor the performance and responsiveness of management with regard to environmental challenges.

Our operational philosophy is to manage environmental risk and mitigate our impact over the life cycle of a mine. The Group's environmental management systems extend from the exploration phase, to mine development and operation, to closure and restoration. Through our long-term experience in the mining sector, we have identified five main environmental aspects on which our operations have an impact and therefore require control and mitigation.

Energy	Reduce unit consumption of energy
Water	Reduce unit consumption of fresh water through the recirculation of water
Emissions	Contain fugitive dust and minimise unit CO2 emissions from indirect sources of energy
Waste/ Hazardous Material	Maximise the rate of reuse of hazardous materials and ensure their proper containment
Biodiversity	Minimise disruptions to endemic flora and fauna on our land; mitigate any impact through conservation efforts, relocation and reforestation

Performance

- We engaged some NGOs and researched target setting approaches consistent with the United Nations Sustainable Development Goals (SDG)
- Saucito and Fresnillo obtained the Clean Industry certificate of the Mexican Environmental Authorities
- The Environment Information System is ready to be rolled-out
- Environmental plans were evaluated considering the feedback of the internal assessments
- Our reading programme has been launched benefiting 6,200 children across the Fresnillo, Penmont, Ciénega, San Julián and Guanajuato districts
- Human development Index and Human Rights have been integrated in our methodology for baseline and perception studies

Objectives

- Collaborate with operations to forecast energy and water demand in order to set carbon emissions and water targets
- Prepare our business units for the Environmental Excellence certification of the Mexican authorities

<http://www.fresnilloplc.com/corporate-responsibility/environment/>

1.1.3 BASF: Strategy

Integration of sustainability

Sustainability is an integral part of our corporate strategy. Using the various tools of our sustainability management, we carry out our company purpose: "We create chemistry for a sustainable future." We incorporate sustainability into our business. This is how we seize business opportunities and minimize risks along the value chain.

Strategy

- Ensuring long-term economic success
- Taking advantage of business opportunities and minimizing risks

We aim to add value in the long term for our company, the environment and society. Sustainability is at the core of what we do, a driver for growth as well as an element of our risk management. That is why we incorporate aspects of sustainability into our decision-making processes and have defined clear responsibilities in our organization. This is how we position our company for long-term economic success.

We have created structures to promote sustainable, entrepreneurial actions all the way from strategy to implementation. The Corporate Sustainability Board is BASF's central steering committee for sustainable development. It is composed of the heads of our business, corporate and functional units, and regions. A member of the Board of Executive Directors serves as chair. We have also established an external, independent Stakeholder Advisory Council. Here, international experts from academia and society contribute their perspectives to discussions with BASF's Board of Executive Directors, helping us expand our strengths and identify our potential for improvement.

Through our constant dialog with stakeholders, our internal analysis methods and our many years of experience, we are continuously refining our understanding of significant topics and trends as well as potential opportunities and risks along our value chain.

For example, we have defined sustainability focus areas within our corporate strategy. These formulate the commitments with which BASF positions itself in the market and how it aims to meet the growing challenges along the value chain:

- We source responsibly
- We produce safely for people and the environment
- We produce efficiently
- We value people and treat them with respect
- We drive sustainable products and solutions

Relevant topics resulting from these commitments – such as supply chain responsibility, responsible production, resource efficiency, energy and climate protection, water, product stewardship, employment and employability, and portfolio management – form the focal points of our reporting. We also

integrate these topics into our long-term steering processes to ensure societal acceptance and take advantage of business opportunities.

 For more information on the organization of our sustainability management, see bASF.com/sustainabilitymanagement

 For more information on our materiality analysis, see bASF.com/materiality

 For more information on our financial and sustainability goals, see page 26 onward

Societal acceptance

- Constant dialog with our key stakeholders
- Global requirements for community advisory panels
- Social commitment

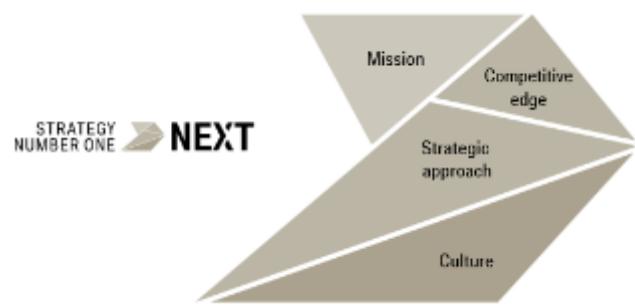
Sustainability management helps to minimize risks. This supports our long-term economic success and ensures societal acceptance of our business activities. We aim to reduce potential risks in the areas of environment, safety and security, health protection, product stewardship, compliance, and labor and social standards by setting ourselves globally uniform requirements. These often go beyond local legal requirements. Internal monitoring systems and grievance mechanisms enable us to check compliance with these standards: they include, for example, questionnaires, audits and compliance hotlines. All employees, managers and Board members are required to abide by our global Code of Conduct, which defines a mandatory framework for our business activities.

Our investment decisions for property, plant and equipment and financial assets also involve sustainability criteria. Our decision-making is supported by expert appraisals that assess economic implications as well as potential effects on the environment, human rights or local communities.

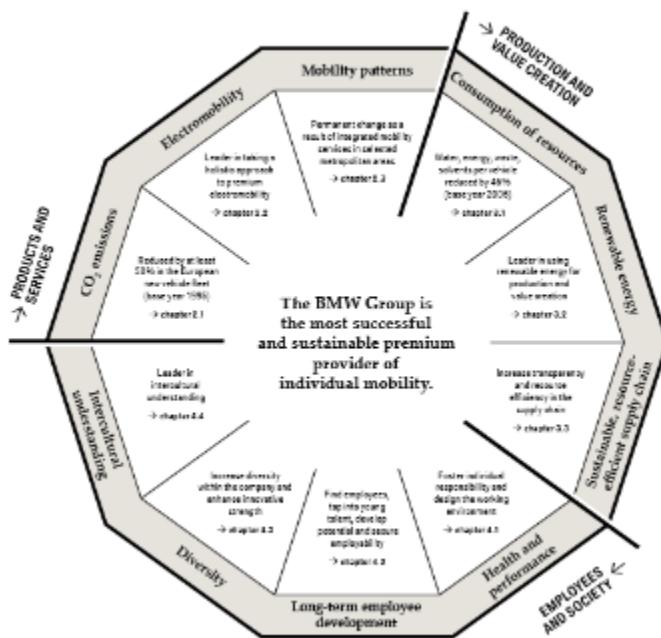
Our stakeholders include customers, employees, suppliers and shareholders, as well as representatives from academia, industry, politics, society and the media. Parts of our business activities, such as the use of new technologies, are frequently viewed by some stakeholders with a critical eye. In order to increase societal acceptance for our business activities, we take on these questions, assess our business activities in terms of their sustainability, and communicate this transparently. Such dialogs help us to even better understand society's expectations of us and which measures we need to pursue in order to establish and maintain trust and build partnerships.

We use a custom model to identify key stakeholders and involve them more effectively. When selecting our stakeholders, we assess factors such as their topic-specific expertise and willingness to engage in constructive dialog, for instance. We draw on the competence of global initiatives and networks, and contribute our own expertise.

Taking social and environmental responsibility for all we do is an integral part of how we perceive ourselves as a company. We are convinced that the lasting economic success of any enterprise in today's world is based increasingly on acting responsibly and ensuring social acceptance. We want to achieve a clear competitive advantage in the long term with efficient and resource-friendly production processes and state-of-the-art solutions for sustainable individual mobility for our customers. For this reason, **sustainability is a key component of our corporate Strategy NUMBER ONE > NEXT.**



BMW Group sustainability goals
 → F1.03



BMW Group Sustainable Value Report 2016

1.1.4 VAUDE (SME): Ambitious Corporate Vision and Strategy

Ambitious corporate vision and strategy

VAUDE's corporate vision expresses the company's ambitious strategic alignment:



Our corporate vision is implemented through a multi-level, strategic approach. This is based on the company's mission statement, which defines VAUDE's roots, values and inspiration – more at "[Corporate Philosophy](#)"

In order to implement our vision, we have developed a consistently sustainable corporate strategy that's aligned with the common good; it is designed and managed by the executive board and is integrated into the day-to-day business of all areas of the company. Our Interdisciplinary Sustainability Team coordinates all sustainability activities and measures – more at "[CSR Team](#)"

Our vision is based on a holistic approach. Sustainability aspects are fully integrated into the corporate strategy. Therefore, we don't have separate sustainability strategies that run parallel to our economic strategies.

<http://csr-report.vaude.com/gri-en/vaude/integrated-sustainability-strategy.php?navid=189869189869>

VAUDE and the Sustainable Development Goals



<http://csr-report.vaude.com/gri-en/vaude/integrated-sustainability-strategy.php?navid=189869189869>

2 Políticas y Reglas/Policies and Rules

2.1 Políticas/Policy

2.1.1 CEMEX: Políticas de Sustentabilidad

Políticas

Nuestras políticas de sustentabilidad se enfocan en áreas claves de impacto y definen los principios que guían la integración de sustentabilidad a nuestras operaciones.

Política de Privacidad y Protección de Datos
(disponible solo en inglés)
[Descargar PDF](#)

Gestión y Certificación de Edificios Sostenibles
[Descargar PDF](#)

Política de Derechos Humanos
[Descargar PDF](#)

Política de Agua
(disponible solo en inglés)
[Descargar PDF](#)

Política de Medio Ambiente
[Descargar PDF](#)

Política de Biodiversidad
[Descargar PDF](#)

Política de Asuntos Públicos y Relación con Grupos de Interés
[Descargar PDF](#)

Política de Salud y Seguridad
[Descargar PDF](#)

Política Global Antisoborno/Anticorrupción
[Descargar PDF](#)

Política Global Antimonopolio (Competencia Económica)
[Descargar PDF](#)

Política Sobre Operaciones con Valores
[Descargar PDF](#)

CEMEX Código de Ética y Conducta
[Descargar PDF](#)

Política de Retención de Información
[Descargar PDF](#)

Código de Conducta al Hacer Negocios con Nosotros - Sustentabilidad para Proveedores
[Descargar PDF](#)

<https://www.cemex.com/es/sostenibilidad/posturas-y-politicas/politicas>

2.1.2 PEMEX: Política de seguridad, salud en el trabajo, protección medio ambiental

y desarrollo sustentable

POLÍTICA DE GESTIÓN DE LA ENERGÍA EN PEMEX

Petróleos Mexicanos asume un compromiso visible y medible con el uso eficiente y racional de la energía que contribuya a maximizar el valor económico de los hidrocarburos que extrae, transforma y entrega al mercado.

POLÍTICA DE SEGURIDAD, SALUD EN EL TRABAJO, PROTECCIÓN AMBIENTAL Y DESARROLLO SUSTENTABLE

Política:

Petróleos Mexicanos es una empresa eficiente y competitiva, que se distingue por el esfuerzo y el compromiso de sus trabajadores con la Seguridad, la Salud en el Trabajo, la Protección Ambiental y el Desarrollo Sustentable, mediante la Administración de sus Riesgos, el Cumplimiento Normativo con Disciplina Operativa y la Mejora Continua.

Principios:

I. La Seguridad, Salud en el trabajo, Protección Ambiental y Desarrollo Sustentable son valores de la más alta prioridad para la producción, el transporte, las ventas, la calidad y los costos.

- II. Todos los incidentes y lesiones se pueden prevenir.
- III. La Seguridad, Salud en el trabajo, Protección Ambiental y Desarrollo Sustentable son responsabilidad de todos y condición de empleo.
- IV. En Petróleos Mexicanos, nos comprometemos a continuar, a través del Desarrollo Sustentable, con la protección y el mejoramiento del medio ambiente en beneficio de la comunidad.
- V. Los trabajadores petroleros estamos convencidos de que la Seguridad, Salud en el trabajo, Protección Ambiental y el Desarrollo Sustentable, son en beneficio propio y nos motivan a participar en este esfuerzo.
- VI. En Petróleos Mexicanos se opera con socios, contratistas, proveedores y prestadores de servicios seguros, confiables y comprometidos con la Seguridad, Salud en el Trabajo, Protección Ambiental y Desarrollo Sustentable, quienes están obligados a apegarse al mismo nivel de cumplimiento en los estándares que ha establecido nuestra empresa.

Pemex, Informe de Sustentabilidad 2017

2.1.3 ARAUCO: Políticas de Medio Ambiente, Calidad, Seguridad y Salud Ocupacional

Política de Medio Ambiente, Calidad, Seguridad y Salud Ocupacional.



La visión en ARAUCO es contribuir a mejorar la calidad de vida de las personas, desarrollando productos forestales para los desafíos de un mundo sostenible.

Considerando que la protección del medioambiente, la calidad de sus productos, así como la seguridad y salud ocupacional de sus trabajadores y colaboradores son condiciones necesarias para el desarrollo sustentable de sus actividades, productos y servicios, Forestal Arauco se compromete a:

1. **Cumplir** con la legislación y otros compromisos suscritos en materia de medioambiente, calidad, seguridad y salud ocupacional en sus actividades, productos y servicios, incluidos los principios y criterios de los estándares FSC® y CERTFOR.
2. **Cumplir** los requisitos de nuestros clientes orientados a desarrollar relaciones de largo plazo.
3. **Mejorar** continuamente el desempeño de nuestros procesos con un enfoque integrado de riesgos, gestionando adecuadamente los aspectos ambientales significativos, la seguridad y salud ocupacional y la calidad de nuestras actividades, productos y/o servicios.
4. **Prevenir** los accidentes, enfermedades profesionales y la contaminación ambiental en sus actividades, productos y servicios.
5. **Asegurar** que todos los trabajadores, propios y de empresas de servicios, reciban la capacitación adecuada para cumplir con sus obligaciones, y proporcionar los medios para que realicen un trabajo bien hecho y responsable, respetando los estándares de calidad, medioambiente, seguridad y salud ocupacional.
6. **Difundir** estos conceptos y compromisos entre sus trabajadores, empresas de servicios, proveedores relevantes y otras partes interesadas.

Todo el personal que trabaja en ARAUCO es responsable de cumplir y hacer cumplir esta política de medioambiente, calidad, seguridad y salud ocupacional, teniéndola presente en su comportamiento y decisiones diarias.


Camila Merino
Vicepresidente Negocio Forestal

Diciembre 2017

FSC Licence Code: FSC-C108276

renovables para una vida mejor

arauco

<https://www.arauco.cl/chile/sostenibilidad/politicas/>

2.1.4 TCHIBO: Guidelines and Principles for our Responsible Business Practices

Guidelines and Principles for our Responsible Business Practices

In striving to continually improve our sustainability management, we are guided by international guidelines, in particular the Sustainable Development Goals (SDGs) as a global political framework, the United Nations Guiding Principles on Business and Human Rights for socially responsible conduct in the supply chains, the [conventions of the International Labour Organisation \(ILO\)](#), and the principles of sustainable development based on the [Rio Declaration](#) of 1992. EU regulations (e.g. the REACH regulations for chemical management) as well as German legislation (for example, the Waste and Packaging Act and Food and Consumer Goods Act) provide the legal framework for the sustainable design of our products and processes.

Based on this, we have formulated the following clear and binding principles that guide us in designing sustainable value chains for consumer goods:

- **Dialogue and participation:** When working with our suppliers, we involve both the management (top-down) as well as their employees (bottom-up). This turns everyone involved into "owners" of the processes and improves the prospects of finding solutions that are acceptable for all parties.
- **Setting targets:** We set ambitious but realistic goals, regularly monitor results, and work on continual improvements.
- **Social and environmental standards as minimum requirement:** We encourage and empower our operational departments, such as purchasing, quality management and marketing, to take responsibility for changes and put measures into practice.
- **Openness and willingness to learn:** We don't seek to instruct, but listen to stakeholders, openly address problems, are self-critical, and learn from our mistakes.

<https://www.tchibo-nachhaltigkeit.de/servlet/content/1111212/-/home/consumer-goods-value-chain/sustainable-supply-chains.html>

2.1.5 COMMERZBANK: Corporate Responsibility Guidelines

Our Responsibility



Home | Sustainability Standards | Corporate Governance | Markets & Clients | Environment & Society | Foundations | Facts & Figures

Commerzbank › Sustainability Standards › CR Guidelines

Guidelines Provide a Reference Frame

your search text

Based on [ComWerte](#), the corporate responsibility guidelines provide the basis for conduct at Commerzbank. We are confident that this will significantly contribute to the value and a secure future of Commerzbank. As a leading commercial bank in Germany, we are committed to our corporate responsibility and to the sustainable development of our business. Six guidelines provide us with a frame of reference:

- **Compliance and transparency:** Compliance with laws and regulations and transparent reporting to shareholders and other stakeholders are the basis of our responsibility.
- **Integration in core business:** Corporate responsibility is a significant component of our corporate culture, operational banking business and work processes.
- **Raising employee awareness:** We can exercise our responsibility only if employees adopt the principle of sustainability in their day-to-day work. We strive to increase employee awareness of these issues.
- **Stakeholder dialogue:** We aim to understand the expectations and interests of our stakeholders while presenting Commerzbank's perspective in dialogue with clients, shareholders, business partners, the media, non-governmental organisations and various authorities. We view the results of this dialogue as a basis for the future development of our activities in the area of corporate responsibility.
- **Commitment to the United Nations Global Compact:** We are a member of the [UN Global Compact](#). Together with other companies and the UN, Commerzbank strives to uphold and promote fundamental principles of human rights, fair labour conditions, anti-corruption and environmental protection.

[Commerzbank's Corporate Responsibility Guidelines](#)

https://www.commerzbank.de/en/nachhaltigkeit/nachhaltigkeitsstandards/leitlinien_zur_unternehmerischen_verantwortung/leitlinien_zur_unternehmerischen_verantwortung_1.html

2.1.6 LEBENSBAUM (SME): Our Mission

Our mission

We consider ourselves a modern, cosmopolitan, value-based and commercially run company with a responsibility towards society as a whole.

We focus on high-quality organic products and distribute these through future-oriented marketing channels that meet these standards.

We treat our customers and suppliers fairly and as partners.

We prioritise a friendly working environment, the safety of our employees within the company, the careful use of resources and sustainable business practices.

Well-trained employees are our most important asset, training and development is supported and open communication nurtured and encouraged.

The satisfaction and success of our customers are the driving forces behind our activities, powering our continuous improvement.

Lebensbaum Sustainability Report 2016

2.2 Código de Conducta / Code of Conduct

2.2.1 CEMEX: Código de ética y conducta



The image shows the cover of the CEMEX Ethics and Conduct Code. It features a blue header with the title "Código de Ética y Conducta CEMEX" in white. Below the title is a photograph of two hands shaking over a green ribbon. The main body of the document is organized into colored sections: teal for Fundamentos, light green for Relaciones con Grupos de Interés, blue for Operaciones y Actividades, orange for Salud y Seguridad, yellow for Administración, and grey for the Carta de Compromiso.

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4. RELACIÓN CON LOS PROVEEDORES Y TÉRMINOS DE LAS NEGOCIACIONES
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11. REGALOS, ATENCIones Y OTRAS CORTESIAS
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CARTA DE COMPROMISO DEL CÓDIGO DE ÉTICA Y CONDUCTA CEMEX > 38

(cont. next page)

5. RELACIÓN CON EL GOBIERNO

Las operaciones de CEMEX requieren de una amplia interacción con los gobiernos de diversos países. En todo momento, esta interacción debe apegarse a los principios y valores promovidos por nuestra empresa, haciendo especial énfasis en la honestidad y el respeto. Entendemos por relaciones con gobierno aquellas en las que éste interactúa con CEMEX como autoridad, cliente, proveedor, accionista y/o promotor.

Gobierno como rector

Es política de CEMEX conocer, cumplir y promover el cumplimiento de leyes, reglamentos, normas y demás disposiciones legales aplicables, establecidas por los gobiernos de los países en los que operamos. El personal de CEMEX no debe, por ningún motivo, cometer un acto ilegal o indebido, ni inducir o instruir a un tercero a cometerlo. Si un empleado de CEMEX duda sobre el carácter legal de una práctica, o tiene duda ante cualquier ley, regulación o estándar, debe dirigirse al Departamento Jurídico o al Comité de Ética de la unidad de negocio.

Gobierno como cliente

Es responsabilidad del personal de CEMEX cumplir cabalmente con todos los requisitos establecidos por las leyes y reglamentos de los países en los que operamos, al proveer nuestros productos al Gobierno de algún país. Si parte de tu trabajo involucra actividades comerciales con agentes de gobierno, eres responsable de asegurar el cumplimiento con los requerimientos legales para llevar a cabo la transacción.

Gobierno como proveedor

Las relaciones de CEMEX con el Gobierno de algún país o cualquiera de sus dependencias, en las que funjan como proveedores de bienes y/o servicios, se manejaran conforme a lo establecido en el capítulo "Relación con Proveedores y Términos de las Negociaciones".

Gobierno como accionista

Se establece que las relaciones de CEMEX con los gobiernos que son accionistas en alguna empresa del grupo se lleven a cabo en los mismos términos que con cualquier otro accionista, de modo que esté garantizado que no se privilegie a un accionista en detrimento de otro.

11. REGALOS, ATENCIÓNES Y OTRAS CORTESÍAS

No podemos aceptar o dar cortesías de ningún tipo que comprometan, o den la apariencia de comprometer nuestro proceso de decisión de alguna negociación actual o futura. Está prohibido condicionar o buscar condicionar una negociación a cambio de algún regalo, atención o cortesía.

Aceptando regalos, servicios y otras cortesías

Regalos, servicios y otras cortesías de parte de clientes, proveedores, consultores o proveedores de servicio actuales o futuros son aceptables sólo cuando sean otorgados con fines legítimos de negocio.

No está permitido que estructuremos o busquemos estructurar una negociación en base a un regalo, atención y cortesía de parte de un cliente, proveedor, consultor, proveedor de servicio o cualquier otra tercera persona. Adicionalmente, no se permite recibir regalos, servicios u otras cortesías de parte de terceros, excepto cuando sean legítimos materiales promocionales o atenciones en línea con estándares y prácticas aceptables de negocio. En caso de aceptar, dichas cortesías deberán contar con autorización por escrito de tu supervisor inmediato, y sobre todo, no deben comprometer o dar la apariencia de comprometer tu integridad u objetividad, o crear una expectativa de obligación para la tercera persona.

No debemos solicitar, negociar o aceptar descuentos o cortesías de parte de proveedores, consultores o prestadores de servicio para beneficio propio o de otros a menos que dicha acción sea legal, ética y una práctica de negocio generalmente aceptada entre CEMEX y la tercera persona. Adicionalmente, asegúrate de contar con la aprobación por escrito de tu director país o cabeza de tu área. Tampoco debes solicitar o aceptar donaciones con fines altruísticos de parte de clientes, proveedores,

P: Para celebrar el fin de año, un proveedor de CEMEX nos mandó una canasta de regalo. La canasta contiene artículos de buena calidad y estimo que tiene un valor aproximado de \$100 dólares. Hemos hecho negocios con este proveedor durante los últimos años. La canasta es para que todos en el área la podamos disfrutar. ¿Podemos aceptar el regalo?

R: Se puede aceptar el regalo con previa autorización del supervisor inmediato. Este tipo de prácticas puede estar dentro de los estándares comunes de negocio. Sin embargo, es política de CEMEX recibir la aprobación previa. Será responsabilidad de tu supervisor determinar si el regalo les comprometerá o da la apariencia

Cemex, Código de ética y conducta (pdf)

2.2.2 BARRICK: Política de soborno y anticorrupción

Política Anti-Soborno y Anti-Corrupción																							
REFERENCIA DEL DOCUMENTO	NÚMERO DE REVISIÓN	TOTAL DE PÁGINAS	FECHA DE EMISIÓN ORIGINAL	FECHA DE REVISIÓN	FECHA DE ENTRADA EN VIGENCIA																		
BGC-LG-RM-00-01	2	4	14 de Febrero de 2012	30 de Octubre de 2015	30 de Octubre de 2015																		
ALCANCE: Esta Política es aplicable a todos los trabajadores de Barrick Gold Corporation o sus subsidiarias, incluyendo funcionarios senior ejecutivos y de finanzas y a los miembros del Directorio de Barrick. El requerimiento de reporte de esta Política también es aplicable a los contratistas y proveedores de Barrick. Esta Política no es aplicable para Acacia Mining, quien mantiene su propia política Anti-Soborno y Anti-Corrupción, y no será aplicable para otros emplazamientos en los que Barrick mantiene un interés significativo pero no ejerce el control operacional.																							
Índice <table> <tr> <td>1. PROPÓSITO</td> <td>2</td> </tr> <tr> <td>2. ALCANCE</td> <td>2</td> </tr> <tr> <td>3. DEFINICIÓN</td> <td>2</td> </tr> <tr> <td>4. REQUERIMIENTOS DE LA POLÍTICA</td> <td>3</td> </tr> <tr> <td>5. AUDITORIAS</td> <td>3</td> </tr> <tr> <td>6. INTERACCIÓN CON OTRAS POLÍTICAS CORPORATIVAS</td> <td>4</td> </tr> <tr> <td>7. RENUNCIA</td> <td>4</td> </tr> <tr> <td>8. DISCIPLINA</td> <td>4</td> </tr> <tr> <td>9. REFERENCIAS</td> <td>4</td> </tr> </table>						1. PROPÓSITO	2	2. ALCANCE	2	3. DEFINICIÓN	2	4. REQUERIMIENTOS DE LA POLÍTICA	3	5. AUDITORIAS	3	6. INTERACCIÓN CON OTRAS POLÍTICAS CORPORATIVAS	4	7. RENUNCIA	4	8. DISCIPLINA	4	9. REFERENCIAS	4
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2. ALCANCE	2																						
3. DEFINICIÓN	2																						
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7. RENUNCIA	4																						
8. DISCIPLINA	4																						
9. REFERENCIAS	4																						

4. REQUERIMIENTOS DE LA POLÍTICA

El personal y los agentes de Barrick tienen estrictamente prohibido ofrecer, pagar, prometer o autorizar:

- Cualquier pago o cualquier otro objeto de valor;
- a cualquier persona;
- directa o indirectamente a través de un tercero o para un tercero;
- para propósitos de (es decir, a cambio de):
 - hacer que la persona actúe u omita actuar en violación de un deber legal;
 - hacer que la persona abuse o haga mal uso de su posición; o asegurar una ventaja inapropiada, contrato o concesión;
- en beneficio de Barrick o de cualquier otra parte.

("Actividad de Pago Indebido").

Para promover el cumplimiento de las leyes anti-corrupción de Canadá, los EE.UU., y otras jurisdicciones aplicables, ningún miembro del personal de Barrick realizará Actividad de Pago Indebido alguna que esté relacionada con funcionarios extranjeros, funcionarios locales, o con alguna persona que se encuentre realizando negocios en el sector privado.

Además, los libros y registros de Barrick deben registrar correctamente tanto el monto como la descripción por escrito de todas las transacciones. El personal de Barrick debe asegurar que exista una relación razonable entre la sustancia de una transacción y la forma como se describe en los libros y registros de la Empresa.

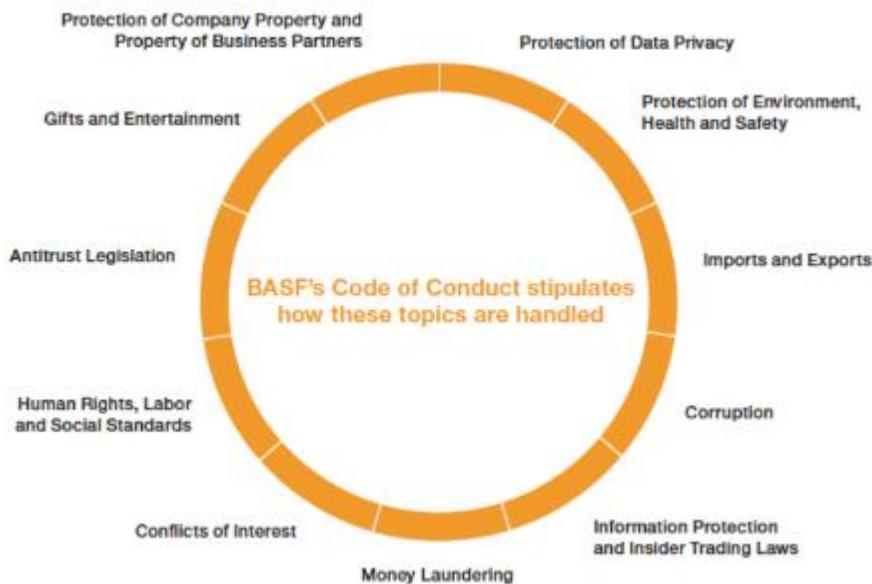
Está previsto que Barrick establezca procedimientos detallados y estándares relacionados con la capacitación, la debida diligencia, el registro de transacciones, y otras áreas, para implementar los términos de esta Política. En particular, Barrick establecerá estándares y procedimientos para lo siguiente:

- El auspicio de viajes destinados al gobierno o funcionarios de gobierno;
- Apoyo directo y en especie para el gobierno o funcionarios de gobierno;
- Apoyo en materia de seguridad para la aplicación de la ley por parte del Estado;
- Viáticos para los funcionarios de gobierno;
- Contratos con terceros relacionados al gobierno, incluyendo aquellos que pueden interactuar con el gobierno en representación o beneficio de Barrick;
- Contratación con entidades que son propiedad del Estado;
- Comidas, regalos, y entretenimiento destinada a funcionarios de gobierno;
- Contribuciones de caridad y donaciones culturales destinadas al gobierno o a funcionarios de gobierno, o a aquellas entidades relacionadas a ellos;
- Contribuciones políticas.

https://barricklatam.com/barrick/site/artic/20170208/asocfile/20170208143946/pol_tica_anti_soborno_y_anti_corrupcion.pdf

2.2.3 BASF: Code of Conduct

BASF's Code of Conduct



<https://www.bASF.com/en/company/about-us/management/code-of-conduct.html>

Code of Conduct

Compliance Program of the BASF Group



23.05.2017
One Company – One Code of Conduct
The BASF Compliance Program

PDF (2.5 MB)

Download

About BASF Code of Conduct

This Code of Conduct is binding for all employees of the BASF Group worldwide.

While it is not intended to describe every law and internal policy that may apply to everyone, it defines basic, globally applicable standards of conduct and what is expected from employees. We therefore expect our employees to understand the standards of the Code of Conduct as well as the respective local laws and corporate guidelines, and always abide by them and attend all mandatory and necessary training sessions. Managers are responsible for supporting their employees in this endeavor.

Violations of the law by just one employee can seriously harm our company's reputation and inflict considerable damage, including financial damage. Our company does not tolerate these violations and will not protect those responsible for sanctions imposed by the authorities. Violation of laws, international standards and internal rules may result in disciplinary action, including termination of employment, and may be subject to civil or criminal action.

In almost all cases, breaches of the law can be avoided by timely advice. If employees have doubts about the legal or ethical implications of their own conduct or questions about what is required, they are requested to seek advice or assistance from their manager, the relevant department (e.g. human resources, legal or finance department) or the Compliance Officer. Employees must also report any suspected or actual violation of law or company policy. In such cases, employees may also use the Compliance Hotline.

<https://www.bASF.com/en/company/about-us/management/code-of-conduct.html>

2.2.4 SIEMENS: Code of Conduct

Code of Conduct for our business partners

Siemens has required its suppliers and business partners with an intermediary function to adhere to a code of conduct. This code is modelled after the 10 principles of the United Nations Global Compact. It covers legal compliance in general and our anticorruption policies in particular, including provisions against anticompetitive practices and conflicts of interest.

Using audits, we systematically identify potential risks in our supply chain and collaborate with our business partners and to ensure they comply with the Siemens Code of Conduct.

Selection and monitoring of our business partners

Under certain circumstances, Siemens can be held legally responsible for the actions of its business partners. We counter this risk by taking a comprehensive approach to selecting our partners, by contractually obliging them to adhere to our Code of Conduct, and by monitoring the ongoing collaborations. This process covers the entire lifecycle of the business partnership. Our compulsory companywide Business Partner Compliance tool supports implementation of the process and ensures documentation of relevant information and activities. And we systematically harness the potential of big data using dashboards and analytics to improve risk management and the monitoring of our business-partner relationships.



<https://www.siemens.com/global/en/home/company/sustainability/compliance.html>

2.2.5 VAUDE (SME): Code of Conduct

Our "Wegweiser" Code of Conduct offers orientation

Our values - and how we live them - are the heart of VAUDE. That is why we put them in a code of conduct for our employees.

The Wegweiser is intended to serve as a guide for all of us in unclear situations, provide support for appropriate behavior and make our culture of trust tangible. This Code of Conduct extends from dealing with colleagues and business partners to advice and support for unclear situations (for example, the use of expense receipts, dealing with gifts, dealing with conflicts, etc.).



<http://csr-report.vaude.com/gri-en/vaude/corporate-philosophy.php>

2.3 Otras Reglas / Other Rules

2.3.1 COCA-COLA FEMSA: Principios guía KOF



PRINCIPIOS GUÍA KOF

I. ANTECEDENTES

En Coca-Cola Femsa trabajamos con nuestros proveedores para reducir los impactos ambientales y sociales generados por nuestras interacciones comerciales y mejorar así las condiciones de nuestra cadena de suministro. De esta manera no únicamente se minimizan los impactos negativos sino que se elevan los estándares en áreas clave del negocio, aumentar la eficiencia laboral, se preserva el capital ambiental y se reducen riesgos y costos de todos los involucrados en la cadena de valor.

Por esta razón, hemos decidido formalizar nuestros principios en un programa que asegura que se apliquen los mismos estándares de responsabilidad social y en cualquier de nuestras categorías y así identificar y hacer negocios con organizaciones que cumplen con estándares consistentes con este Código de Sostenibilidad para Proveedores y los extienden a través de su cadena de valor.

Para cumplir con las políticas y estándares de abastecimiento sostenible, en Coca-Cola Femsa establecemos los Principios Guía KOF que constan 18 Principios mediante los cuales nuestros proveedores y contratistas de insumos y servicios son evaluados.

II. ALCANCE DE APLICACIÓN

Las cadenas de suministro de Coca-Cola Femsa abarcan numerosos sectores, industrias y geografías, por lo que los proveedores presentan condiciones diferenciadas sobre sus responsabilidades ambientales y sociales. Por esto desarrollamos los Principios Guía para Proveedores KOF, para establecer las expectativas mínimas que cualquier proveedor de Coca-Cola Femsa deberá tener; para nosotros, un proveedor sostenible es alguien que se compromete con dicha visión y acepta el resto de mejorar el mundo en el que vivimos, contamos contigo.

III. IMPLEMENTACIÓN

La implementación de los Principios Guía es coordinada por Coca-Cola Femsa y es comunicada a todos sus proveedores. Se utilizan programas, según se considere necesario, para crear conciencia en comportamientos específicos y acciones que podrían resultar en violaciones de asuntos en materia de sostenibilidad.

IV. DESCRIPCIÓN DE LOS PRINCIPIOS GUÍA KOF

DERECHOS LABORALES

1. Trabajo infantil

El proveedor deberá de cumplir con la edad mínima de admisión al empleo conforme a las leyes locales y nacionales correspondientes.

2. Trabajo forzado y libertad de movimiento

Toda forma de abuso hacia los empleados y trabajo forzado u obligado está prohibida y por lo tanto todas las relaciones entre proveedores y empleados deben ser完全是 voluntaria. El uso de trabajo forzado, obligado, de servidumbre, maltrato o cualquier forma de trabajo humano está estrictamente prohibido, así como requerir a los empleados que renuncien a sus documentos de identidad, pasaportes o permisos de trabajo como una condición de empleo. Los empleados deben tener la libertad de renunciar a su empleo, y deberá ser permitido retirarse del trabajo al terminar su turno.

3. Libertad de asociación y negociación colectiva

Respetar la voluntad de sus empleados y su derecho de asociación y affiliación sindical; deben respetar igualmente la institucionalidad, administración interna,Imagen y ascendencia que las organizaciones sindicales tengan con sus afiliados; particularmente, se debe respetar la representación, integridad y dignidad de los dirigentes sindicales. Se debe asegurar que exista igual consideración para la administración y personal en general.

4. Discriminación y acoso

No discriminar a ninguna persona por motivos de origen, raza, estado civil, edad, opinión política, género, credo, asociación a una tribu o afiliación a un sindicato, clase social, económica, situación familiar, embarazo, lengua, orientación sexual o discapacidad, enfermedad, nacionalidad o estatus migratorio, de acuerdo a la legislación de cada país. Así mismo deben

condensar, prohibir y denunciar todo tipo de acoso u hostigamiento dentro y fuera de su lugar de trabajo.

5. Horas de trabajo y compensación / nivel de vida adecuado

Se respetará un principio fundamental de que los empleados de tener un balance entre trabajo y tiempo libre. El proveedor deberá cumplir con las leyes locales y nacionales aplicables sobre horas de trabajo y horas extra. Los proveedores deben otorgar a sus empleados suficientes y feriados que sean por lo menos iguales al mínimo legal aplicable así como proporcionar reposo en día libre a la semana.

6. Salud y seguridad en el trabajo

Los proveedores deben proporcionar lugares de trabajo que sean seguros, higiénicos, saludables, y en la medida de lo posible libres de accidentes y lesiones. Los proveedores deben de, como mínimo, cumplir con todas las leyes locales y nacionales aplicables y regulaciones relacionadas con salud y seguridad en el lugar de trabajo.

7. Desarrollo y bienestar de capital humano

El proveedor debe promover prácticas que fomente el balance entre el trabajo y las familias de los empleados asegurando el bienestar físico y mental de los miembros. Así mismo debe generar acciones para tener un clima laboral sano y centrado en un programa de capacitación definido por medio de la identificación de necesidades.

8. Mecanismos de denuncia

Los proveedores deberán proporcionar a los trabajadores un mecanismo para expresar sus reclamos sin temor a represalias, y asegurarse de que es respondido a las inquietudes de forma adecuada y oportuna.

MEDIO AMBIENTE

9. Impactos y cumplimiento ambiental

Conducir sus operaciones de manera que cumplan todas las leyes y regulaciones ambientales aplicables, así como:

- Tener un sistema de mejora continua ambiental
- Minimar impactos ambientales respecto al uso de energía, agua y residuos
- Proteger la biodiversidad para conservar las áreas naturales de las cuales provienen sus materias primas principales

VINCULO CON LA COMUNIDAD

10. Comunidad comunitaria

Los proveedores deben manejar su responsabilidad organizacional al involucrarse con sus comunidades de manera responsable, buscando un beneficio mutuo y construyendo relaciones que impulsen el desarrollo económico, social, y ambiental.

ETICA Y VALORES

11. Cumplimiento legal

Femsa se adhiere a todas las leyes, reglamentos y requerimientos aplicables a nivel local, nacional y supranacional de los territorios donde opera. Este es el estándar mínimo aceptable por Femsa para los proveedores con los que hace negocios. En aquellas situaciones donde no haya una ley ni regulación que cubra una situación particular, Femsa espera que sus proveedores operen de acuerdo a los Principios Guía de Femsa.

12. Anticorrupción

Actuar con integridad, evitando cualquier práctica de corrupción. Los proveedores no deben obstruir, impedir o contrariar las regulaciones anticorrupción, sentencias, sanciones, ordenanzas, constituciones o cualquier otra forma de compensación para diferenciar una decisión de expulsión. De igual manera, no deberán dar ni obtener ventajas o favorecer instituciones de cualquier tipo, así como tampoco llevar a cabo cualquier otra práctica de peculado o extorsión en la relación con sus clientes, proveedores, instituciones financieras, consumidores, contratistas, empresas, autoridades o representantes gubernamentales u otras personas o entidades con quienes realicen operaciones.

13. Competencia justa

Los proveedores deben de actuar todos los derechos de competencia y antimonopolio aplicables en todos los países en los que operen. Deben de actuar de acuerdo a los principios de competencia libre y legal. Los proveedores deben rechazar la exclusividad, restricciones o mandatos de producción y distribución, así como cualquier otra forma de control o intervención innecesaria en cuanto a precios, distribución del mercado u otros recursos para restringir la competencia. La competencia justa incluye la protección y promoción de la propiedad intelectual.

14. Integridad fiscal

Cumplir con sus obligaciones fiscales de acuerdo con las leyes locales y nacionales aplicables.

15. Anti lavado de dinero

Cumplir con la obligación de actuar en la normalidad de anti lavado de dinero en todo el mundo, con apego a las leyes vigentes en los países donde operan.

16. Conflicto de intereses

Informar a la compañía si algún consejero, director o empleado de otra fuerza en el negocio del proveedor o sea beneficiario de éste en primer, segundo y tercer grado sanguíneo o político.

17. Privacidad y Propiedad intelectual

Obligarse, instar, proteger y preservar la información y los derechos de propiedad intelectual de terceros con responsabilidad ética y de acuerdo con las leyes locales y nacionales aplicables.

Coca-Cola Femsa, Principios Guía KOF

2.3.2 CODELCO: Estandares ambientales y comunitarios



Estándares Ambientales y Comunitarios

1. Emisiones a la Atmósfera

Disminuir el riesgo de contaminación de la atmósfera y los potenciales impactos en la población, agua, suelo y biodiversidad, controlando las emisiones al aire.

2. Eficiencia Energética y Cambio Climático

Realizar una gestión energética que optimice tanto física como económicamente el uso de la energía, considerando eficiencia energética y energías renovables, procurando contribuir a la mitigación de los efectos del cambio climático y promoviendo medidas de adaptación a este último.

3. Recursos Hídricos y RIEs

Asegurar la gestión sustentable del recurso hídrico, actual y futuro, para las operaciones, proyectos y negocios, considerando los aspectos territoriales y los impactos ambientales y sociales asociados.

4. Residuos Sólidos

Identificar y minimizar la generación de los residuos industriales sólidos y controlar potenciales impactos al medio ambiente en cada etapa de su manejo, buscando la agregación de valor al negocio.

5. Residuos Mineros Masivos

Prevenir y controlar potenciales impactos al medio ambiente, minimizar el impacto al territorio y evitar impactos a las personas en la gestión de relaves, escorias, estériles, minerales de baja ley y ripios de lixiviación en cada etapa de desarrollo de la faena minera.

6. Territorio, Suelo y Paisaje

Incorporar la variable territorial en el negocio, contribuyendo a dar viabilidad a las exploraciones, operaciones, proyectos, cierre de faenas mineras y otras iniciativas de Codelco, con el fin de asegurar un uso sustentable del territorio.

7. Biodiversidad

Contribuir a conservar la biodiversidad y minimizar los impactos a los ecosistemas en las áreas de influencia de proyectos, operaciones y exploraciones, respetando aquellas áreas legalmente protegidas.

8. Cierre de Faenas

Asegurar que la planificación y ejecución de los cierres de faena de la Corporación consideren de manera integral la seguridad y salud de las personas, el medio ambiente, el territorio y la comunidad, con el fin de no comprometer el desarrollo de las generaciones actuales y futuras.

9. Desarrollo Comunitario

Contribuir al desarrollo de las comunidades siendo un socio activo y fortaleciendo sus capacidades y recursos para mejorar su calidad de vida en el largo plazo.

10. Relaciones Comunitarias

Potenciar relaciones confiables, transparentes y de largo plazo con la comunidad, basadas en una lógica de colaboración y beneficio mutuo, que permitan conocer su opinión sobre decisiones de la Corporación que afecten su desarrollo y condiciones de vida.

11. Pueblos Originarios

Contribuir al desarrollo de los pueblos originarios, reconociendo sus particularidades y respetando ampliamente sus intereses, formas de organización, costumbres y modos de vida.

(cont.)

1. Emisiones a la Atmósfera

Principio

Disminuir el riesgo de contaminación de la atmósfera y los potenciales impactos en la población, agua, suelo y biodiversidad, controlando las emisiones al aire.



Criterios

LÍNEA BASE

- Contar con líneas base de calidad de aire por territorio actualizadas.
- Mantener inventario de emisiones actualizado por fuente fija industrial.
- Contar con modelos de dispersión actualizados por contaminantes relevantes.
- Realizar un análisis de riesgo ambiental y sobre la salud humana, actualizado por procesos o actividades y definir las medidas de control asociadas.

GESTIÓN DEL IMPACTO

- Monitorear continuamente la calidad del aire, en relación al análisis de riesgo.
- Identificar y evaluar permanentemente oportunidades de reducción de emisiones a la atmósfera e implementarlas cuando corresponda.
- Identificar y evaluar oportunidades de mitigación de los potenciales impactos de las emisiones sobre las personas y el medio ambiente e implementarlas cuando corresponda.

ANTICIPAR EL FUTURO

- Incorporar escenarios de emisiones con criterios restrictivos para el negocio en la planificación corporativa y proyectos.
- Disponer de planes de emergencia aprobados por la autoridad para incidentes ambientales.

Indicadores estratégicos

- Captura.
- Emisión.
- Calidad del aire.

CODELCO, *Estándares Ambientales y Comunitarios, 2016*

2.3.3 COMMERZBANK: Guideline Governing Coal - related Transactions

In 2016, coal was a particularly significant matter in the wake of the UN Climate Change Conference in Paris. Commerzbank prepared a new guideline governing coal -related transactions in the reporting period and discussed it with NGOs.

▼ Coal Power

For the coal sector, Commerzbank has implemented this guideline. It is binding for Commerzbank AG and was adopted by the Board of Managing Directors. The guideline comprises the substantial elements of the process chain, from coal extraction to coal-fired electricity generation at power plants.

1 Coal production

- Commerzbank does not finance projects for new coal mines.
- Commerzbank does not finance any projects related to Mountaintop Removal Mining (MTR). Companies that employ this method to produce coal are not permitted to have or establish a business relationship with Commerzbank.

2 Coal-related infrastructure projects

- Coal-related infrastructure projects (e.g. the expansion of rail networks or ports of loading) are reviewed on a case-by-case basis in regard to environmental and social risks. This review can lead to the rejection of a transaction.

https://www.commerzbank.de/en/nachhaltigkeit/nachhaltigkeitsstandards/positionen_und_richtlinien/positionen_und_richtlinien.html

3 Estructura organizativa/Organizational Structure

3.1 Responsabilidades/Responsibilities

3.1.1 CEMEX: Integración de la sostenibilidad en la estructura organizativa

2.4 La sostenibilidad como parte integral de nuestro negocio

En un mundo de recursos finitos, continuamente realizamos inversiones e innovaciones que nos permiten ser líder de una industria sostenible y amigable con el medio ambiente. Como empresa global, desarrollamos productos y soluciones de construcción que fomentan prácticas de construcción más sostenibles, al mismo tiempo que empoderan a nuestras comunidades y contribuyen a su desarrollo.

NUESTRO ENFOQUE EN LA SOSTENIBILIDAD

Para CEMEX, la sostenibilidad implica con nuestro Consejo de Administración y se extiende a todo lo ancho de la organización. Nuestro Comité de Sostenibilidad está conformado por cuatro miembros del Consejo y reporta directamente al Consejo de Administración, al igual que los Comités de Auditoría y de Prácticas Sociales y Finanzas. Cuenta con el soporte de nuestro equipo Corporativo de Sostenibilidad, que reporta:



El Comité de Sostenibilidad del Consejo de CEMEX se reúne trimestralmente para evaluar y establecer los lineamientos que guían los esfuerzos de sostenibilidad. Es responsable de:

VERIFICAR

que el desarrollo sostenible esté integrado en la estrategia de corto y largo plazo

APOYAR

al Consejo en sus responsabilidades ante los accionistas, relacionadas con las políticas y prácticas que se refieren al crecimiento sostenible de nuestra compañía

PROMOVER

el Modelo de Sostenibilidad de CEMEX, sus prioridades e indicadores clave de desempeño

EVALUAR

la efectividad de las iniciativas de sostenibilidad y el progreso de su implementación

GUIAR

a nuestro Director General y al Comité Ejecutivo en las principales decisiones estratégicas en materia de sostenibilidad

3.1.2 PETSTAR: Corporate Governance, Organizational Structure



PETSTAR Sustainability Report 2017

3.1.3 BASF: Organizational Structure

Structure

The notion of sustainability can only be effective if it is firmly integrated into organizational and management systems. We have therefore created structures to promote sustainable business activities - from strategic planning to implementation.



(cont. next page)

Corporate Sustainability Board

The Corporate Sustainability Board (CSB) is BASF's central steering committee for sustainable development. It is comprised of the heads of our business, corporate and functional units as well as of the regions. A member of the Board of Executive Directors serves as chair. The CSB monitors the implementation of the sustainability strategy and cross-divisional initiatives. Regarding aspects of sustainability related to the "We Create Chemistry" strategy, the CSB defines sustainability goals and approves corporate position papers on sustainability topics.

Stakeholder Advisory Council

We have also established an external, independent **Stakeholder Advisory Council**. Its members bring an important external perspective to the table in discussions with BASF's Board of Executive Directors, thereby helping us expand our strengths and identify our potential for improvement.

Sustainability Core Team

The Sustainability Core Team supports the Corporate Sustainability Board to drive the implementation of CSB decisions and to connect with the Sustainability Communities. The Sustainability Core Team also supervises the approved sustainability initiatives and performance measures.

Sustainability Communities

As cross-divisional and cross-regional teams, the Sustainability Communities work on practical challenges in implementing the sustainability strategy in their businesses and ensure consistency and knowledge sharing regarding sustainable development worldwide.

Sustainability Strategy

The Sustainability Strategy team supports BASF Group's activities with regard to sustainability by providing consulting services to assess business opportunities and risks, evaluate products and processes, and support the development of strategies of different business units.

<https://www.bASF.com/en/company/sustainability/management-and-instruments/structure.html>

3.1.4 COMMERZBANK: Governance Structure

G4-34 - Governance structure, incl. committees of the highest governance body

The Board of Managing Directors of Commerzbank is responsible for independently managing the Bank in the Bank's best interest. In doing so, it must take into account the interests of shareholders, customers, employees and other stakeholders, with the objective of sustainable value creation. [...]

At Commerzbank, Group Communications is responsible for managing the topic of corporate responsibility:

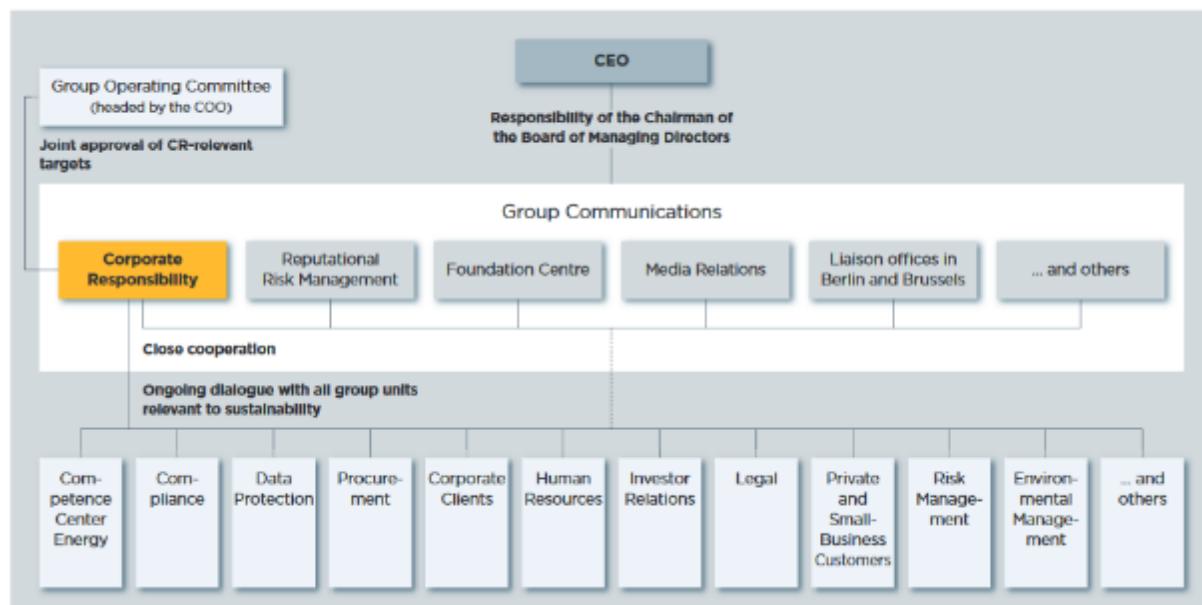
The Corporate Responsibility department is responsible for the strategic focus and coordination of the Bank's economic, environmental and social sustainability performance. The department is also in charge of the corporate social commitments of Commerzbank. It maintains a dialogue with stakeholders

and is responsible for internal and external communications on corporate responsibility.

The Reputational Risk Management department analyses transactions and products, above all to check whether they are compatible with our sustainability principles. It also works closely with the Bank's traditional risk management functions and liaises with non-governmental organisations on relevant issues.

The Foundation Centre coordinates the activities of the various Commerzbank foundations: the Commerzbank Foundation, the Jürgen Ponto Foundation, the Dresden Cultural Foundation of Dresdner Bank and the six charitable foundations.

Organisational structure of corporate responsibility at Commerzbank



https://www.commerzbank.de/en/nachhaltigkeit/daten_fakten/publikationen/gri_bilanz/GRI_2016.html

3.1.5 VAUDE (SME): CSR Team

“Upward”, “downward” and “outward” effects

All sustainability activities and measures are coordinated in an interdisciplinary team, which consists of employees from a variety of company divisions. Sustainability is not something that's detached and isolated in its own department; rather it is embedded in all relevant departments throughout VAUDE in the day-to-day workings of the company. The Head of the ① CSR Team is the executive manager of Sales and Sustainability.



»We understand the term CSR to mean our corporate responsibility for people, society and nature, with which we want to establish a healthy balance between our economic, environmental and social objectives. We are convinced that environmental protection always serves society. In the long run, mankind will only be able to survive in a healthy, intact environment.«

Jan Lorch, Executive Sales & CSR

The members of the VAUDE ① CSR Team are a point of contact for all employees and business partners for sustainability issues. The ① CSR team sets priorities and coordinates projects. The team members are well connected with professional associations and working groups within and outside of the Outdoor Industry, as well as having close contact with experts and academia.

Are you interested in who wrote this sustainability report? You'll find the answer [here](#) ›

The CSR Team is integrated in company divisions

Each team member acts as a sustainability ambassador in his or her division. Frequent and regular team meetings guarantee close coordination and timely implementation within the company, both “upward” and “downward”.

<http://csr-report.vaude.com/gri-en/vaude/csr-team.php>

4 Process

4.1 Integrated Consideration of Environmental and Social Aspects in Business Processes

4.1.1 VITRO: List of Activities

2.3 Internal Strengthening

APENEX 10.2

To promote a culture of legality throughout the organization, we use internalized policies. These regulations and guidelines are the cornerstone of our strategy for Responsible Governance that integrates the three Company.

As part of the process for continuous improvement, in 2016 we reviewed and updated our policies to ensure our long-term sustainability strategy. During the review, new documents were created, these will be posted on the website's website, and during 2017 we will communicate these new documents.

Improvement through the integrity of our actions, this series of policies assure innovation, increase productivity and strengthen company positions. Thus, full compliance is required of our personnel.

Along with the regulation of the functions of the Board of Directors, these policies guarantee best governance practices and ethical standards for our shareholders. These measures are aimed at maintaining the trust of our Stakeholders.

In 2016, as part of the continuous improvement process, review and updating was made of the policies pertaining to the Environment, Employee Recruitment and Procurement.

Policy	Relation to vitro's sustainability model
Policy	Guarantees the right to be informed about the environmental impact of our actions, permanent improvement.
Code of Ethics, Conduct, Professional Ethics	Regulates the behavior of the employees, clients and other agents who are involved in management processes.
Code of Best Practices	Guarantees the implementation of best practices, to ensure quality of services by our staff.
Risk & Opportunity Assessment	Establishes the identification of risks and opportunities related to their environment, socio-economic factors, for the planning of its strategy of the business units and risk analysis.
Responsible Business Model	Regulates the behavior, as well as engagement of the group of shareholders, and guarantees the fulfillment of the mission of the organization, to be a leader in the industry.
Recruited and Career Planning of Strategic and Key Roles of Executive Officers	Establishes the guide lines for conducting selection and hiring of the strategic and key roles of the organization, with a focus on the recruitment and training of the personnel.
Employee of the Month, Year or Week	Reinforces the standards and commitment of the collaboration to the institution, new reward.
Decisions	Guarantees the commitment of the organization that contributes to the implementation of the recommendations of the shareholders.
Strategy 4	Reinforces the commitment of the institution to the development of the organization to ensure the efficiency of its internal and external communication, among the members of the organization.
Strategic Business Areas	Guarantees the commitment of the organization to the implementation of the strategic areas of the institution.
Operations with Local People	Guarantees the commitment of the organization to the implementation of the operational areas of the institution.
Ensuring the Involvement of Owners of Businesses	Establishes the guide lines to conduct the participation, involvement of general and local owners of entities to implement their policies.
Training and Learning Center	Guarantees the commitment of the institution to training and learning.
Sharing from the experience	Guarantees the commitment of the institution to sharing experiences.

APPLICABLE POLICIES AT VITROS, A.B., DE C.V. AND SUBSIDIARIES	
Policy	Relation to vitro's sustainability model
Procurement	Defines the need for the selection of suppliers, which consider the best conditions of each business sector, as well as the legal and fiscal conditions, including the scope of Human Rights. It also looks at calculating the reputation necessary to maintain the company.
Internal Audit	Identifies, monitors and assesses the exposure to risks through a valid, transparent audit under the supervision of the group.
Sustaining the Long-term Development of Employees	Strengthen the human capital of employees.
Sustaining the Evolution of Work Methods	Contributes to the continuous development of the culture of collaboration in the organization to generate more of human resources.
Code of Ethics, Policies and Conduct	Establishes the code of ethics, policies and conduct of the organization to the institution.

Policy	Relation to vitro's sustainability model
Analysis of Risks of Individual Performance	Establishes the analysis of individual risks and their level of concern, as well as the evaluation of the risk of the organization to determine the priority and the risk priority.
Participation, Selection and Contracting of Service Staff	Establishes the participation, selection and contracting of service staff to the institution, to determine the application of discipline and ethics in the selection process.
Participation of New Hires	Strengthen the social integration capacity of the institution, as well as the ethical culture of the institution and its integrity.
Promotion of Internal Transfers	Promotes the internal transfers of qualified professionals towards the institution.
Code of Professionalism	Establishes the code of professional ethics of the institution, as well as the code of conduct of the institution.
Code of Ethics	Establishes the code of ethics of the institution.
Code of Conduct	Establishes the code of conduct of the institution.
Code of Internal Transfers	Establishes the code of internal transfers of qualified professionals towards the institution.
CEO Selection	Establishes the criteria for selecting the executive director of the institution, as well as the selection process of the CEO and the general manager's governance.
Admission of Special Services	Establishes the quality of special medical and hospital services, as well as the medical services of the institution.
Internal Audit and Control	Establishes the internal audit and control system, as well as the internal audit process of the institution.
Employee Training and Learning Center	Admits the admission of individuals to training and learning centers.
Code of Ethics, Policies and Conduct	Establishes the code of ethics, policies and conduct of the institution.
Employee Selection	Establishes the selection of individuals to work in the institution.
Employee Selection	Establishes the selection of individuals to work in the institution.
Employee Selection	Establishes the selection of individuals to work in the institution.

4.1.2 SIEMENS: Supply Chain Management including Code of Conduct that draws on the United Nations Global Compact

Supplier quality audits with integrated sustainability questions

(Number)	Fiscal year	
	2017	2016
Europe, C.I.S., ¹ Africa, Middle East	372	470
Americas	186	224
Asia, Australia	383	254
Total	941	948

¹ Commonwealth of Independent States.

(cont. next page)

According to our Sustainability principles, all suppliers must adhere to the Code. Among other things, they agree to respect the basic rights of employees, institute strong health and safety and environmental protection standards, and establish zero-tolerance policies for corruption and bribery. During fiscal 2015, the Code was updated to address issues such as fair competition, anti-trust, intellectual property rights, and conflicts of interest. The revision included a clause about avoiding the purchase of "conflict minerals", meaning minerals that are extracted in certain countries and bring benefits to particular armed groups in those places. For fiscal 2018, we are checking the necessity of further updating our Code to ensure the highest standards of human rights in our supply chain.

SIEMENS, Sustainability Information 2017

4.1.3 COMMERZBANK: Finance Deals and Business Relationships Mining – Reputational Risk Management Investigations

▼ Mining

In the case of proposed finance deals and business relationships in connection with mining, Commerzbank's Reputational Risk Management undertakes a range of investigations including:

- how the company concerned will operate the mine (e.g. environmental pollution from toxic chemicals or how it deals with waste);
- whether high conservation value areas, UNESCO World Heritage sites, or other conservation areas will be protected. These checks are regularly conducted with the involvement of local specialists or non-governmental organizations;
- compliance with human rights (especially the rights of local communities and indigenous peoples);
- compliance with occupational health and safety minimum standards and with ILO standards on working conditions;
- reports of corruption in the government or the companies concerned;
- implementation of ecological restoration measures.

Gold

As one of the leading players in the precious metals market Commerzbank adopted the guidelines of the Organization for Economic Co-operation and Development (OECD) for a responsible supply chain management of minerals from conflict-affected and high risk areas and implemented them within the entire group. In addition, all raw materials are purchased only from suppliers who apply to similar policies.

Diamonds

When trading diamonds the bank checks that the origin of diamonds is in accordance with the Kimberley process.

https://www.commerzbank.de/en/nachhaltigkeit/nachhaltigkeitsstandards/positionen_und_richtlinien/positionen_und_richtlinien.html

4.2 Cumplimiento/Compliance

4.2.1 BARRICK: Human rights Compliance Program

The Six Systematic Elements of the Human Rights Compliance Program

Barrick's Human Rights Compliance Program is a systematic global approach to help all our people, contractors, and business partners respect the human rights of all internal and external stakeholders impacted by our operations. We know, of course, that no program can eliminate all negative impacts that we may cause, contribute to, or be linked to through our operations. But we also believe that through a logical and embedded program, we can mitigate those risks, and provide appropriate remedies when breaches take place.

Our Human Rights Compliance Program tries to maintain consistency with the UN Guiding Principles on Business and Human Rights (UNGPs) and other international norms. It also attempts to maximize efficiencies with other company compliance programs and activities wherever possible, enabling a coherent company approach composed of a culture of compliance, clear human rights guidelines and requirements, and effective global operationalization.

To meet our objectives, there are six systematic elements that help define the program:

- Policies and Procedures
 - Governance and Oversight
 - Due Diligence
 - Training and Advice
 - Disciplinary Action and Remedy
 - Monitoring and Reporting
 - Salient Human Rights Risks

<https://www.barrick.com/sustainability/society/human-rights/default.aspx> Paper Industry with geographic presence in Mexico, United States and Colombia

4.2.2 VITRO: Código de Conducta y Ética Empresarial

VITRO, Informe de Desarrollo sustentable 2017

4.2.3 BASF: Compliance and Compliance Hotline

Compliance Program and Code of Conduct

- **Compliance standards integrated into corporate values**
- **Regular compliance training for employees**

Based on international standards, BASF's [Compliance](#) Program combines important laws and company-internal policies – themselves exceeding legal requirements – with external voluntary commitments to create a framework that regulates how all BASF employees interact with business partners, officials, colleagues and society. At the core of our Compliance Program is the global, standardized Code of Conduct received by every employee. All employees and managers are obligated to adhere to its guidelines, which describe our principles for proper conduct and cover topics ranging from corruption and antitrust laws to human rights, labor and social standards, conflicts of interest and trade control, and protection of data privacy.

Abiding by compliance standards is the foundation of responsible leadership. This has been expressly embedded in our values, where we state: "We strictly adhere to our [compliance](#) standards." We are convinced that compliance with these standards will not only prevent the disadvantages associated with violations, such as penalties and fines; we also view compliance as the right path toward securing our company's long-term success.

Our efforts are principally aimed at preventing violations from the outset. To this end, all employees are required within a prescribed time frame to take part in basic compliance training, refresher courses and special tutorials dealing with, for example, antitrust legislation, taxes or trade control regulations. Training takes place in different formats, including face-to-face training, e-learning or workshops. The course materials and formats are constantly being updated. In total, more than 25,000 participants worldwide received around 40,000 hours of compliance training in 2016.

<https://report.bASF.com/2016/en/corporate-governance/compliance.html>

The Compliance Hotline can be used by employees and other interested persons to report any suspected or actual violation of law or Company policy.



We create chemistry

Compliance Hotlines	
Europe	Hotline-Nr.
Germany	089 1142 00
Austria	089 11 3699
Switzerland	089 85 1904
Italy	02 00 00 00 00 + 39 02 2864411
Greece and Portugal	06 40 0 42 12 460
Americas and Belgium	1 71 30 90 07
United Kingdom and Ireland	+44 3000 034948
Denmark	+45 80 90 4 6 6
Norway	+47 22 00 00 00
Iceland	+35 40 20 00 11 13
Lithuania	+37 0 800 38 30
Ukraine	+38 0 00 00 38 41
Poland	+48 71 00 37 17
Croatia	+47 7 50 00 444
Slovenia	+47 7 50 00 444
Morocco	+21 2 20 30 00 00
Bulgaria	+35 9 20 00 14 6
Romania	+40 21 31 02 81 11 + 40 344 01 34 00
Croatia	+38 0 00 00 00 05
Switzerland	+38 0 1 80 00 01
Portugal	+35 1 20 70 00 00
Belarus	+37 5 20 00 00 00
Ukraine	+38 0 00 00 00 00
Latvia	+37 15 30 00 00 00
Poland	+48 71 00 00 00 00
Uzbekistan	+99 81 00 00 00 00
Paraguay	+59 51 344 00 01
Argentina	+54 11 40 00 00 00

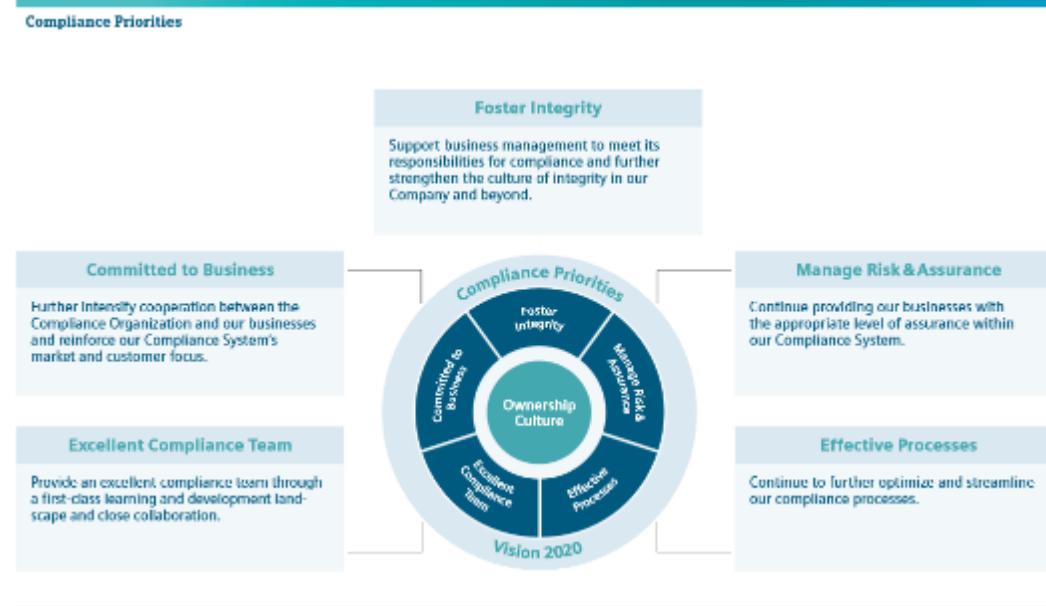
BASF Compliance Hotlines November 2017

PDF (40 KB)

Download

<https://www.bASF.com/en/company/about-us/management/code-of-conduct.html>

4.2.4 SIEMENS: Compliance Priorities



SIEMENS, Sustainability Information 2017

4.2.5 LEBENSBAUM (SME): Compliance

Compliance – in accordance with the law

We take comprehensive measures in order to guarantee that our practices conform to the prevailing legislation and specifications pertaining to the norms and standards which we implement, as well as minimise the risk of corruption and other compliance-related risks.

We check that we are in line with the prevailing legislation using a regularly-updated schedule of legal provisions, for example for environmental and food law, making use of legal advice if necessary.

Regulations are made a binding part of the relevant processes and documents. As part of the verification and approval process, they are also subjected to a conformity check.

Clear specifications and a distinct ethical compass guide us towards behaviour which respects the law and the rules, from company policy and the requirements of our Lebensbaum Partner System through to our anti-corruption guidelines.

An annual audit programme checks to see whether we are adhering to these rules.

No legal violations were detected during the reporting period.

Disclaimer
We proceeded with great care when collecting the data contained in this report. The report's contents were also checked by colleagues who are technically responsible for the issue in question. However, we cannot exclude risks or errors, e.g. those which may have arisen when transferring data.

LEBENSBAUM, Sustainability Report 2016

4.2.6 VAUDE (SME): EMAS and ISO 14001 Audits ensure legal compliance

Annual EMAS verification and ISO 14001 certification

For us at VAUDE, it is a matter of course that we comply with environmental laws and regulations. At our Tettnang-Obereisenbach headquarters, this is reviewed annually in the [\(i\) EMAS](#) and [\(i\) ISO 14001](#) certification process. These audits ensure our legal compliance.

We have been working with an index of legal provisions that list environmental regulations in the area of environmental management for years. This index is audited annually in the [\(i\) EMAS](#) verification process. A comprehensive index which includes the areas of environmental management, companies, products and workplace safety, is currently being drafted.

<http://csr-report.vaude.com/gri-en/vaude/compliance.php>

5 Systematic Improvement

5.1 Monitoreo / Evaluación de Desempeño con Indicadores de Sostenibilidad - Monitoring / Performance Evaluation with Sustainability Indicators

5.1.1 GRUPO BIMBO: Emisiones de CO₂, scope 1, scope 2 y scope 3 (transporte)

EMISIONES DE CO ₂ e (TONELADAS)	2012	2013	2014	2015	2016	2017
Grupo Bimbo						
Total de emisiones directas de CO ₂ e (scope 1)	1.353.721	1.103.823	909.995	996.822	1.007.591	1.014.167
Total de emisiones indirectas de CO ₂ e (scope 2)	424.327	300.472	268.290	294.956	292.632	338.112
Total de emisiones de CO ₂ e de terceros (scope 3)	-	-	62.040	269.282	254.353	216.973
TOTAL DE EMISIONES CO ₂ e DE GB	1.778.048	1.404.295	1.240.325	1.551.060	1.554.575	1.569.252

* Mejoramos con políticas y programas los datos para terceros.



Grupo Bimbo Informe Anual Integrado 2017

5.1.2 FORESTAL ARAUCO: Evolución de emisiones CO₂ por país.

públicas y ONG; fomenta la innovación a través del desarrollo de proyectos, y gestiona los monitoreos ambientales asociados a biodiversidad, emisiones atmosféricas, seguimiento de cuencas, cuerpos marinos y programas de investigación relacionados con el cumplimiento de compromisos ambientales.

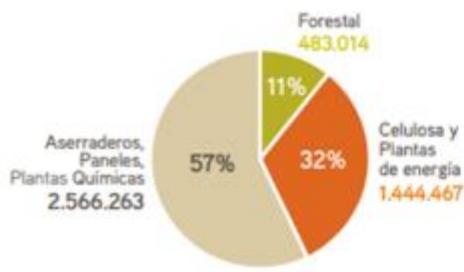
Durante 2017, ARAUCO midió la huella de carbono para el año 2015 y 2016 basado en el GHG Protocol y considerando los ámbitos 1, 2 y 3. Es así como, el mayor volumen de emisiones se concentra en Chile, donde la empresa posee el mayor número de instalaciones industriales, y luego Norteamérica, donde las plantas toman energía eléctrica de la red y el calor del proceso se genera a partir de gas natural.

La medición consecutiva de los tres últimos años ha permitido mejorar el conocimiento sobre el perfil de emisiones de la empresa, estableciendo la base para definir iniciativas de

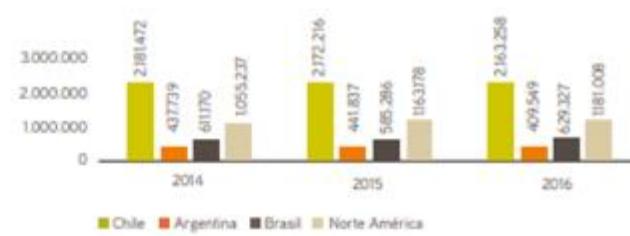
reducción. Las iniciativas del negocio Celulosa cuentan con distintos grados de avance, donde destaca la sustitución de una parte del fuel oil #6 por tall oil en algunos hornos de cal. En adición a esto, se está evaluando la viabilidad de pulverizar biomasa para lograr también un reemplazo parcial de los combustibles fósiles en hornos de cal.

A su vez, en el negocio Maderas se trabaja activamente en reducir la cantidad de resinas empleadas por metro cúbico producido, ya que las mismas afectan el ámbito 3, y en el caso del negocio Forestal, en Chile, el cálculo de la huella permitió determinar con un buen nivel de exactitud 357 Rendimientos diferentes, para 21 Subtipos de Camiones; y se elaboró proyecto piloto para reducción de emisiones y eficiencia energética con empresas de transporte contratistas, con la capacitación de los participantes por parte de la Agencia Chilena de Eficiencia Energética.

EMISIONES POR NEGOCIO tCO₂e (AÑO 2016)



EVOLUCIÓN DE EMISIÓNES POR PAÍS (tCO₂e)



FORESTAL ARAUCO Reporte de Sostenibilidad 2017

5.1.3 Bio-PAPPEL: Consumo y descarga de agua

CONSUMO Y DESCARGA DE AGUA (MILES DE M ³ /AÑO) <small>Excluye aguas residuales</small>							OBJETIVO UNITARIO 2018 [M ³ /TON]
INDICADOR	2015 Unidad: Miles m ³ /año	2016 Unidad: Miles m ³ /año	2017 Unidad: Miles m ³ /año	OBJETIVO 2018			
Consumo de agua	19,711 8.9	21,215 9.0	21,122 8.7	21,333 8.7			
Descarga de agua residual	14,078 6.4	16,653 7.1	16,207 6.7	16,369 6.7			
Consumo neto de agua	5,533 2.5	4,562 1.0	4,914 2.0	4,963 2.0			



en 2017 38

Biopappel Informe de Sustentabilidad, 2017

5.1.4 BASF: Greenhouse Gas Emissions

Reduction of greenhouse gas emissions per metric ton of sales product in BASF operations excluding Oil & Gas ¹ (%)



BASF Report 2017: Economic, environmental and social performance

BASF Group's greenhouse gas emissions according to the Greenhouse Gas Protocol¹ (million metric tons of CO₂ equivalents)

BASF operations including Oil & Gas	2002	2016	2017
Scope 1 ²			
CO ₂ (carbon dioxide)	14.634	16.215	16.813
N ₂ O (nitrous oxide) ³	6.407	0.586	0.747
CH ₄ (methane)	0.244	0.045	0.048
HFC (hydrofluorocarbons)	0.061	0.087	0.081
SF ₆ (sulfur hexafluoride)	0	0	0
Scope 2 ⁴			
CO ₂	5.243	3.884	3.796
Total	26.589	20.817	21.485
 Sale of energy to third parties (Scope 1) ⁵			
CO ₂	0.347	1.161	1.086
Total	26.936	21.978	22.571

¹ BASF reports separately on direct and indirect emissions from the purchase of energy. Scope 1 emissions encompass both direct emissions from production and generation of steam and electricity, as well as direct emissions from the generation of steam and electricity for sale. Scope 2 emissions comprise indirect emissions from the purchase of energy for BASF's use.

² Emissions of N₂O, CH₄, HFC and SF₆ have been translated into CO₂ emissions using the Global Warming Potential, or GWP, factor. GWP factors are based on the Intergovernmental Panel on Climate Change (IPCC) 1995 (2002 emissions) and IPCC 2007, errata table 2012 (2016 and 2017 emissions). HFC (hydrofluorocarbons) are calculated using the GWP factors of the individual components.

³ The 2016 figure has been adjusted due to updated data.

⁴ Location-based approach. Information on the calculation of market-based Scope 2 emissions can be found in the GRI and Global Compact Index; see bASF.com/en/gri_gc.

⁵ Includes sale to BASF Group companies; as a result, emissions reported under Scope 2 can be reported again in some cases.

BASF Report 2017: Economic, environmental and social performance

Global goals and measures

- Reduction of greenhouse gas emissions per metric ton of sales product
- Introduction of energy management systems in accordance with ISO 50001

We aim to reduce our greenhouse gas emissions per metric ton of sales product by 40% by 2020, compared with baseline 2002. Our emissions rose year-on-year in 2017, mainly due to higher production levels of precursors within the Group and an increase in nitrous oxide emissions. In 2017, we reduced greenhouse gas emissions per metric ton of sales product by 35.5% compared with baseline 2002 (2016: reduction of 37.2%). Since 1990, we have been able to lower our overall greenhouse gas emissions from BASF operations (excluding Oil & Gas) by 48.3% and even reduce specific emissions by 74.7%.

We set ourselves a new energy efficiency goal in 2015 covering both the chemicals and the oil and gas businesses. By 2020, we want to have introduced certified energy management systems (DIN EN ISO 50001) at all relevant production sites.⁶ Taken together, this represents 90% of BASF's primary energy demand. This is one of the ways in which we intend to identify and carry out improvements in energy efficiency, reducing not only greenhouse gas emissions and saving valuable energy resources, but also increasing the BASF Group's competitive ability.

2020 Goal

Reduction of greenhouse gas emissions per metric ton of sales product
 Baseline 2002
 BASF operations excl. Oil & Gas

-40%

2020 Goal

Coverage of our primary energy demand through certified energy management systems at all relevant sites
 BASF operations incl. Oil & Gas

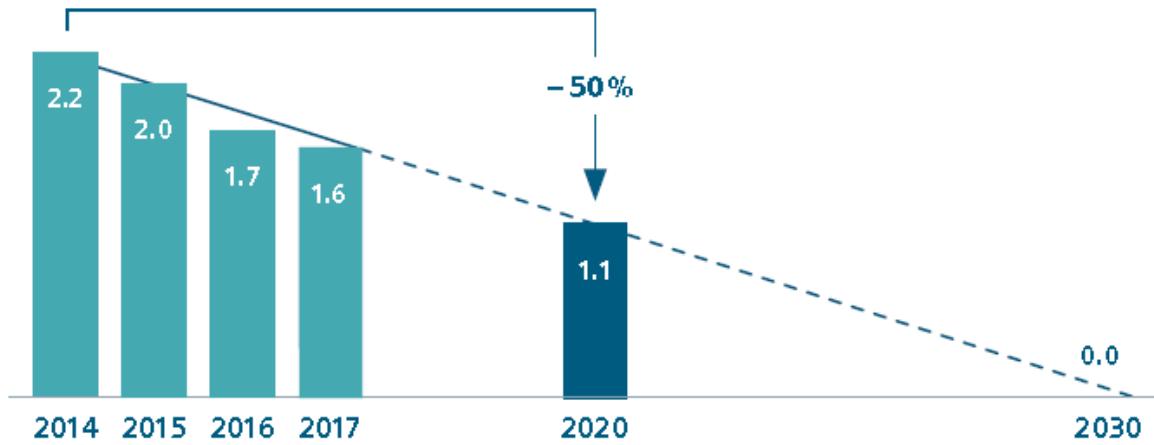
90%

The introduction and implementation of the energy management systems is steered by a global working group. All energy efficiency measures are recorded and analyzed in a global database and made available to BASF sites as best practices. Currently, over 100 measures are being pursued to reduce energy consumption and increase competitive ability. Sites and pilot plants across all regions were certified in accordance with ISO 50001 in 2017. These include the Verbund site in Antwerp, Belgium, production plants at the Guaratinguetá site in Brazil and Freeport in Texas, as well as another 10 sites in China, India, Singapore, Ireland, Norway and Switzerland. At the moment, 43 sites are certified worldwide, representing 54.3% of our primary energy demand.

BASF Report 2017: Economic, environmental and social performance

5.1.5 SIEMENS: Monitoring CO2 Reduction and Fatalities

CO₂-neutral target trajectory (in Mt CO₂)¹

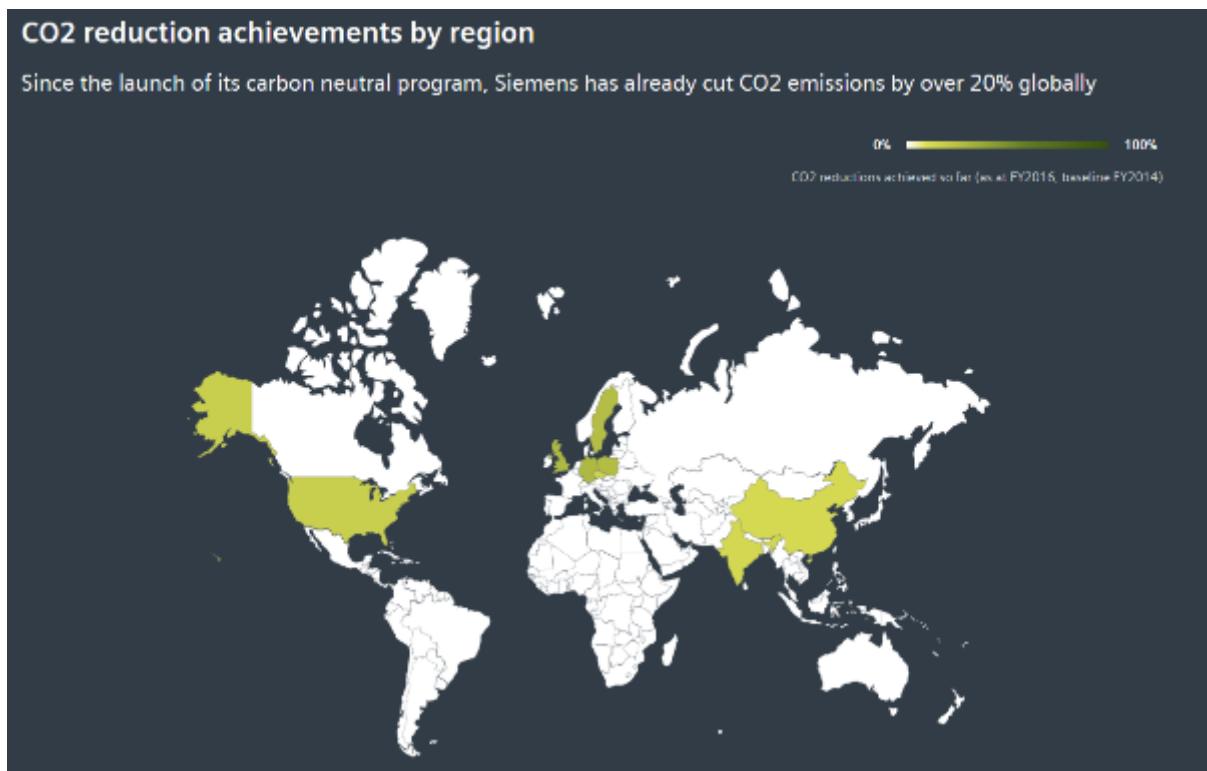


¹ As reported in respective fiscal year.

Siemens Sustainability Information 2017

CO₂ reduction achievements by region

Since the launch of its carbon neutral program, Siemens has already cut CO₂ emissions by over 20% globally



<https://www.siemens.com/global/en/home/company/sustainability/decarbonization/carbonneutral.html>

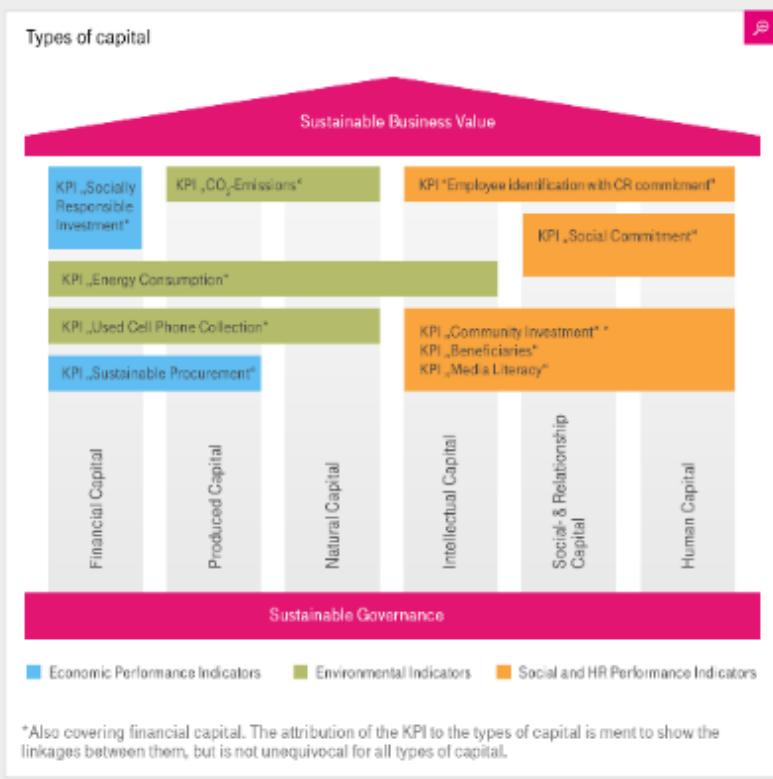
Fatalities

	Fiscal year	
	2017	2016
Fatalities at Siemens (work related)	2	2
Fatalities at Siemens (commuting accidents)	2	5
	4	7
Fatalities of Siemens Contractors (work-related)	4	0
Total	8	7

Siemens Sustainability Information 2017

5.1.6 DEUTSCHE TLEKOM: ESG KPI mapped to integrated Reporting According <IR> (IIRC)

The **ESG KPIs** help us steer our CR activities. We use them to systematically improve our performance and include them in our Annual Reports due to their relevance in generating added value. For the purpose of **integrated financial and sustainability reporting**, the KPIs map the six types of capital addressed in these reports and therefore also reflect the essential aspects of the sustainable value of our company (see diagram).



<https://www.cr-report.telekom.com/site17/strategy-management/cr-strategy/esg-key-performance-indicators>

5.2 Gestión de los riesgos de ESG / Management of ESG Risks

5.2.1 COCA-COLA FEMSA: Administración integral de riesgos

ADMINISTRACIÓN INTEGRAL DE RIESGOS

Nuestra compañía tiene presencia en diferentes países y regiones alrededor del mundo, por lo que estamos continuamente expuestos a un ambiente lleno de desafíos y riesgos. La capacidad para manejar riesgos potenciales es esencial para la creación de valor de nuestro negocio. Por ello, nuestra estrategia incluye un Proceso de Administración Integral de Riesgos a través del cual podemos identificar, medir, evaluar, prevenir y/o mitigar los riesgos.

PRINCIPALES RIESGOS	DESCRIPCIÓN	IMPACTOS POTENCIALES	ACCIONES DE MITIGACIÓN CLAVE
 Relaciones estratégicas con accionistas	Nuestro negocio está sujeto a la relación que tenemos con The Coca-Cola Company y FEMSA, cambios al respecto podrían afectarnos.	<ul style="list-style-type: none"> Término de los contratos de embotellador. Acciones en contra de los intereses de nuestros accionistas distintos a The Coca-Cola Company y FEMSA. 	<ul style="list-style-type: none"> Cumplir con nuestros contratos de embotellador. Promover una interacción eficaz entre nuestros accionistas estratégicos para maximizar el crecimiento, la rentabilidad y crear valor para nuestros accionistas.
 Preferencias del consumidor	Cambios en las preferencias de los consumidores, motivadores de compra y hábitos de consumo podrían reducir la demanda para algunos de nuestros productos.	<ul style="list-style-type: none"> Reducción en la demanda de nuestros productos. 	<ul style="list-style-type: none"> Diversificar nuestro portafolio de productos con opciones deliciosas y nutritivas. Proporcionar un amplio portafolio de productos y presentaciones. Expandir nuestra gama de bebidas bajas y sin calorías. Promover hábitos saludables.
 Marcas registradas Coca-Cola	Afectación a la reputación o violación a los derechos de la marca Coca-Cola.	<ul style="list-style-type: none"> Daño a la reputación de la marca Coca-Cola. 	<ul style="list-style-type: none"> Mantener la reputación y los derechos de propiedad intelectual de las marcas Coca-Cola. Proteger efectivamente la marca. Cumplir estrictamente con la Política de Mercadotecnia Responsable.
 Competencia	La competencia podría afectar nuestro negocio, el desempeño financiero y los resultados de las operaciones.	<ul style="list-style-type: none"> Cambios en las preferencias de los consumidores. Disminución de precios de nuestros competidores. 	<ul style="list-style-type: none"> Ofrecer precios accesibles, empaques reutilizables, promociones efectivas, acceso a tiendas detallistas y suficiente espacio de anaque, excelencia en el servicio a cliente y ofrecer productos innovadores. Identificar, estimular y satisfacer las preferencias de los consumidores. Identificar y prevenir amenazas cibernéticas. Proporcionar capacitación para la protección de información.
 Ataques cibernéticos	La interrupción del servicio, el mal uso de datos o violaciones de seguridad podrían afectar nuestro negocio.	<ul style="list-style-type: none"> Pérdida financiera. Interrupción de operaciones. Divulgación no autorizada de información o material confidencial. 	<ul style="list-style-type: none"> Cubrir nuestra exposición a tasas de interés, tasas de cambio y costos de materia prima a través de una estrategia de administración de riesgo. Evaluuar anualmente, o con mayor frecuencia cuando las circunstancias lo requieren, los posibles efectos financieros de estas condiciones para anticipar las medidas de mitigación.
 Condiciones económicas, políticas y sociales	Condiciones económicas, políticas, eventos sociales y cambios en políticas gubernamentales en los países en donde operamos y en otros lugares, podrían tener un efecto adverso en nuestra condición financiera y de negocios, resultados de operaciones y proyecciones.	<ul style="list-style-type: none"> Afectaciones y reducciones del ingreso per cápita del consumidor, el cual podría dar como resultado una disminución en su poder adquisitivo. Menor demanda de nuestros productos, menor precio real de nuestros productos o un cambio a productos de menores márgenes. Efecto negativo en la compañía y en nuestra condición financiera, resultado de operaciones y proyecciones. 	<ul style="list-style-type: none"> Cubrir nuestra exposición a tasas de interés, tasas de cambio y costos de materia prima a través de una estrategia de administración de riesgo. Evaluuar anualmente, o con mayor frecuencia cuando las circunstancias lo requieren, los posibles efectos financieros de estas condiciones para anticipar las medidas de mitigación.
 Regulaciones	Impuestos y cambios en regulaciones en las regiones en donde operamos podrían afectar nuestro negocio.	<ul style="list-style-type: none"> Incremento en costos operativos y de cumplimiento. Restricciones impuestas en nuestras operaciones. 	<ul style="list-style-type: none"> Mapear riesgos regulatorios y propuestas de cambios en regulaciones que afectan directamente nuestra operación o condición financiera. Argumentar efectivamente para proponer y sugerir elementos en regulaciones.
 Procedimientos legales	Resoluciones no favorables en procedimientos legales podrían impactar nuestro negocio.	<ul style="list-style-type: none"> Investigaciones y procedimientos legales, de protección de clientes, ambientales y asuntos laborales. 	<ul style="list-style-type: none"> Cumplir con las leyes y regulaciones aplicables y con políticas de derechos laborales.

Coca-Cola FEMSA Informe Integrado 2017

5.2.2 FORESTAL ARAUCO: Riesgos y desafíos

RIESGOS Y DESAFÍOS

ARAUCO se encuentra expuesta a riesgos de diversa índole, los cuales pueden afectar no solo el desempeño financiero, sino que también su sustentabilidad. Para minimizar el impacto y probabilidad de riesgos a los cuales está expuesta, se ha definido una Política de Gestión de Riesgos, un Marco Corporativo de Gestión de Riesgos y una Matriz de Riesgos corporativos de mayor impacto. Para esto, la metodología utilizada se basa en estándares internacionales de Gestión de Riesgos, como ISO 31.000 y COSO ERM. El desarrollo de los planes de continuidad de negocio se basa en la Norma ISO 22.301.

Respecto de los riesgos operacionales, la producción de una planta industrial depende de personas, insumos, procesos y equipos que son claves para la continuidad operacional. La madera, el agua, el vapor y la energía eléctrica son insumos cuya carencia pueden detener la operación normal desde un área de proceso hasta un complejo forestal industrial completo. De igual forma, son riesgos también aquellos agentes externos a la operación, como desastres naturales e incendios forestales.

Sobre la base de los riesgos operacionales identificados durante el periodo 2014-2015, ARAUCO viene ejecutando planes de trabajo específicos para prevenir la ocurrencia o reducir los impactos que tienen las

Forestal Arauco Reporte de Sostenibilidad 2017

5.2.3 BASF: Long Term Opportunities and Risks – Sustainability

Sustainability

As part of our sustainability management, we also assess the opportunities and risks associated with the topics we have identified as material. These also include the increasing internalization of external effects, through which positive and negative earnings contributions from companies' activities that were previously borne by the community are attributed to these companies.

For example, the material topic "energy and climate" is analyzed to enable us to identify, assess and manage climaterelated risks and opportunities. For BASF as an energy-intensive company, these arise particularly from regulatory changes, such as in carbon prices through emissions trading systems, taxes or energy legislation.

- More on sustainability management
- More on energy and climate protection
- More on opportunities and risks from energy policies

BASF Report 2017 Economic, environmental and social performance

5.2.4 BMW: Increasing Transparency and Minimising Risks

Risk management process of the BMW Group

→ F 3.01

1. IDENTIFY RISKS		2. RETRIEVE SELF-ASSESSMENT QUESTIONNAIRE	3. CARRY OUT ASSESSMENTS AND AUDITS	
Identify high-risk supplier locations based on sustainability risk filter	Identify and analyse high-risk suppliers based on media screening	Obtain self-assessment/sustainability questionnaire	Develop supplier-specific corrective action plan, based on self-assessment	Sustainability audit conducted by independent external auditors Sustainability audit conducted by employees of the BMW Group

1. Identify risks

In order to identify risks, we use a BMW Group-specific sustainability risk filter. This filter takes account of both regional and product-specific risks. This includes, for instance, an assessment of social risks in certain countries, such as child labour or forced labour. However, we also consider process materials containing substances that can be hazardous to health and environmental risks such as damage to nature and emissions.

2. Retrieve self-assessment questionnaire

Before nomination, each production and distribution location of the supplier must provide information about how they implement environmental, social and governance standards in an industry-specific sustainability questionnaire. Information regarding observance of human rights and bans on forced labour, resource-conserving material use, as well as ISO 14001 or EMAS environmental management systems is collected. → GRI G4-EN32, GRI G4-LA14, GRI G4-HR10, GRI G4-S09 These and other aspects → are relevant criteria for the tendering decision.

→ see infobox on page 74

In 2016, 5,616 nominated, active and potential suppliers were assessed via this questionnaire. This included 89% (2015: 86%) of new suppliers of materials needed for production with a tendering volume of more than €2 million of BMW AG as well as 96% (2015: 91%) of new suppliers of materials not needed for production with a tendering volume of more than €5 million of BMW AG. → GRI G4-EN32, GRI G4-LA14, GRI G4-HR10, GRI G4-S09

By establishing sustainability requirements in the tendering process, a number of our suppliers have taken decisive measures to better integrate sustainability into the organisation and processes of their companies. Specific measures, such as a comprehensive changeover to renewable energy, have already been initiated →.

→ see chapter 3.2

If a low sustainability level is identified on a supplier's questionnaire, we communicate the industry-wide standard recommendations to them. In order to ensure that such a supplier qualifies for nomination in the tendering process, the BMW AG purchaser requires that improvement measures be implemented by start of production at the latest. If required, we supplement the supply agreements with corrective action plans and binding rules, such as the certification of the health and safety management system. This ensures that all sustainability requirements are met by the time the supplier begins providing services.

5.2.5 DEUTSCHE TELEKOM: Risk and Opportunity Management also Considering Ecological and Social Aspects

For us, comprehensive risk and opportunities management also means considering the opportunities and risks arising from ecological or social aspects or from the management of our Company. To this end, we actively and systematically involve all relevant stakeholders in the process of identifying current and potential risks and opportunities. We also participate in a number of working groups and committees. In parallel with our ongoing monitoring of ecological, social and governance issues, we systematically determine our stakeholders' positions on these issues. The key tools we use here are: our year-round open online materiality survey for all stakeholders; our bi-monthly NGO report, which systematically analyzes press publications of the NGOs relevant for us; our involvement in working groups and committees, countless national and international business associations and social organizations, e.g., GeSI, Bitkom, EconSense, and BAGSO; stakeholder dialog formats organized by us, such as the CR Forum and Dialog Days on sustainability in procurement; and our various publications, such as the press review and newsletter. We have identified the following as our main sustainability management issues.

REPUTATION

How we deal with sustainability issues also entails both opportunities and risks for our reputation. A high level of service quality is one of the most important factors for improving customer perception. Customer satisfaction has been embedded in our Group management as a non-financial performance indicator to underline the importance of this issue. Transparency and reporting help to promote the trust of other external stakeholders in our Group. Our annual and CR reports also serve this purpose. However, issues such as business practices, data protection, or work standards in the supply chain also entail reputational risks: If our brands, products, or services are connected with such issues in negative media reports, this can cause substantial damage to our reputation. As part of our sustainability management activities, we continuously review such potential risks and take measures to minimize them.

CLIMATE PROTECTION

We pursue an integrated climate strategy, which means focusing not only on the risks that climate change poses for us and our stakeholders, but also on the opportunities it presents. ICT products and services offer the potential to save up to ten times as much in CO₂ emissions in other industries as the ICT sector itself generates (according to the GeSI SMARTer2030 study). This creates an opportunity to save 20 percent of global CO₂ emissions in 2030, and to maintain worldwide emissions at the level of 2015 with simultaneous economic growth. The additional revenue potential here amounts to USD 6.5 trillion, USD 2.0 trillion of which is for the ICT industry alone. Further, ICT solutions can save a

total of USD 4.9 trillion in costs. To give a specific example: The broadband roll-out in Germany has the potential to save an aggregate amount of 19 million metric tons of CO₂ between 2012 and 2020. What is more, the economic momentum triggered by rolling out broadband can create an aggregate number of 162,000 new jobs and increase GDP by EUR 47 billion between 2015 and 2020. We are supporting this trend by evaluating our product portfolio to identify sustainability benefits.

Among the risks that climate change harbors, meteorological extremes are one we are already experiencing. This is having a direct effect on our stakeholders, e.g., our customers, suppliers, and employees. We can take preventive action in this area by reducing our own CO₂ emissions, which is one of the reasons we set ourselves the goal of achieving a 20-percent reduction in our Group-wide emissions – leaving aside our United States operating segment – by 2020 (baseline: 2008). Climate protection also carries financial risks, whether from the introduction of a levy on CO₂ emissions or an increase in energy costs. The measures we are taking to counter these risks include measuring our own energy efficiency and finding ways to improve it. Beyond that, in 2015 three of our subsidiaries (Magyar Telekom in Hungary, OTE S. A. in Greece, and T-Mobile Netherlands) covered 100 percent of their electricity requirements with renewables, thus actively reducing climate risks.

SUPPLIERS

We see more sustainability in our supply chain as an opportunity – for our reputation and our business success. Thus through a development program, we help strategic suppliers to introduce business practices that are socially and ecologically acceptable and economically efficient. The program showed measurable successes again in the reporting year. Better working conditions at our suppliers reduce the number of work-related accidents and the turnover rate. This increases productivity, while at the same time lowering costs for recruitment and training. Thus not only do we strengthen CR performance at our suppliers, we also significantly reduce identified risks. As part of our global procurement activities, we can be exposed to country- and supplier-specific risks. These include, for example, the use of child labor, the conscious acceptance of environmental damage or inadequate local working and safety conditions. However, the reporting of NGOs or media can give rise to risks to the Company's reputation, but also to supply risks. We reduce these risks by systematically reviewing our suppliers. In the renowned RobecoSAM sustainability rating we scored 98 out of 100 points for our supply chain management in the reporting year, five points higher than in the prior year. Our partnerships with suppliers that comply with international sustainability standards ensure a high level of product quality and reliable procurement.

5.3 Gestión de la información sobre temas de sostenibilidad/Information Management on Sustainability Topics

No information found – information management on sustainability topics is expected in all advanced companies.

5.4 Auditorías internas/Internal Audits

5.4.1 GRUPO BIMBO: Informe del comité de auditoría.

Informe del Comité de Auditoría y Prácticas Societarias

Ciudad de México, 22 de marzo de 2018

A) Consejo de Administración de Grupo Bimbo, S. A. B. de C. V.

Mujer sostenible

Para dar cumplimiento a lo establecido en la Ley 100 Recursos de México, así como a los términos y el Reglamento del Comité de Auditoría y Prácticas Societarias, el Comité de Auditoría y Prácticas Societarias (el “Comité”) lleva a cabo las auditorías de las administraciones que tienen a su cargo el Grupo de Auditoría y Prácticas Societarias (el “Comité”) en el ejercicio del año fiscal 2017. Asimismo, se llevó a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

Gobernabilidad

Se ha verificado que la administración política establecida es transparente, eficiente y eficaz, así como que cumple con las normas legales y éticas establecidas en la Constitución Política de los Estados Unidos Mexicanos y en las leyes y reglamentos que rigen la actividad económica y social de la República Mexicana.

Riesgo de Fraude

Los riesgos de fraude se manejan de acuerdo con el criterio de riesgo y se evalúan dentro de la estrategia de control de riesgos, así como de acuerdo con la legislación que rige en materia de fraude.

AUDITORÍA EXTERNA

Los fines de auditorías externas son prever las estrategias y acciones que se implementarán para garantizar la eficiencia y eficacia de las operaciones y que la empresa siga sus cometidos para los diferentes sectores que operan tanto en el sector público como en el sector privado.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

Gobernabilidad

Se ha verificado que la administración política establecida es transparente, eficiente y eficaz, así como que cumple con las normas legales y éticas establecidas en la Constitución Política de los Estados Unidos Mexicanos y en las leyes y reglamentos que rigen la actividad económica y social de la República Mexicana.

Riesgo de Fraude

Los riesgos de fraude se manejan de acuerdo con el criterio de riesgo y se evalúan dentro de la estrategia de control de riesgos, así como de acuerdo con la legislación que rige en materia de fraude.

AUDITORÍA INTERNA

Revisar y aplicar los compromisos acordados entre Grupo Bimbo y sus socios de negocios que incluyen la ejecución de las estrategias y objetivos establecidos.

El Comité analiza las estrategias que el Auditore interno y su personal tienen para cumplir con las obligaciones establecidas en el contrato de servicios.

Bentos que se han establecido para garantizar que las auditorías sean efectivas y eficientes, así como que las estrategias y procedimientos utilizadas por la Comisión de Auditoría y Prácticas Societarias (el “Comité”) en el ejercicio del año fiscal 2017, se lleven a cabo de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

IMPLEMENTACIÓN DE LOS RIESGOS

El Comité verifica que las estrategias de riesgo establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

IMPLEMENTACIÓN DE LA GOBERNABILIDAD

El Comité verifica que las estrategias de gobernabilidad establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

IMPLEMENTACIÓN DE LA GOBERNABILIDAD Y PRÁCTICAS SOCIETARIAS

El Comité verifica que las estrategias de gobernabilidad y prácticas societarias establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

Los datos en este informe de auditoría presentemente aplicables se basan en información que ha sido recabada y revisada por el Comité de Auditoría y Prácticas Societarias, o bien, en información que ha sido proporcionada por las administraciones auditadas.

El 100% de las estrategias que se implementan dentro de la estrategia de sostenibilidad y desarrollo social, así como que las estrategias establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

La implementación de las estrategias establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

IMPLEMENTACIÓN DE LAS RIESGOS

El Comité verifica que las estrategias de riesgo establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

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IMPLEMENTACIÓN DE LA GOBERNABILIDAD Y PRÁCTICAS SOCIETARIAS

El Comité verifica que las estrategias de gobernabilidad y prácticas societarias establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

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IMPLEMENTACIÓN DE LAS RIESGOS

El Comité verifica que las estrategias de riesgo establecidas en las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas, se implementen de acuerdo con las normas y reglamentos establecidos.

Asimismo, se lleva a cabo una auditoría de las administraciones que tienen a su cargo el Grupo Bimbo, presentes los resultados correspondientes en el Cuadro de Prácticas Corporativas.

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Grupo Bimbo Informe Anual Integrado 2017

5.4.2 BASF: Internal Audit System

Audits

- 109 safety, security, health and environmental protection audits performed at 83 sites

Regular audits help ensure that standards are met for safety, security, health and environmental protection. We conduct audits at BASF sites and at companies in which BASF is a majority shareholder. Sites and companies acquired as part of acquisitions are audited in a timely manner to bring these into line with our standards and directives. We have defined our regulations for Responsible Care audits in a global Group requirement. During our audits, we create a safety and environmental profile that shows if we are properly addressing the existing hazard potential. If this is not the case, we agree on measures and conduct follow-up audits on their implementation.

Our internal audit system complies with the standards for external auditing procedures ISO 19011 and OHSAS 18001. Worldwide, 178 BASF production sites are certified in accordance with ISO 14001 (2016: 155).

In the BASF Group in 2017, 109 environmental and safety audits were conducted at 83 sites. The focus was on auditing sites based on the level of risk. For production plants with a medium and high hazard potential, we conducted an additional 63 short-notice audits at 47 sites. We audited 13 sites with respect to occupational medicine and health protection in 2017. The number of these audits declined due to the risk-based approach to site selection. In addition, 31 health performance control visits were conducted at sites with low to medium health risks.

BASF Report 2017: Economic, environmental and social performance

5.4.3 SIEMENS: Internal Audit

Auditing

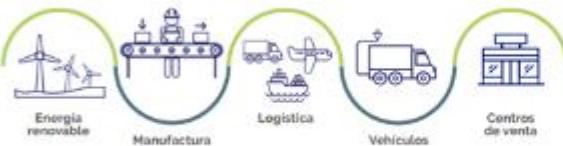
In fiscal 2017, we continued a series of health and safety audits into high-risk activities that had been launched a year earlier. The Siemens internal audit department has been conducting environmental health and safety (EHS) audits to analyze both internal and external conditions. All told, 54 EHS audits have been performed in the following Divisions: Power and Gas, Process Industries and Drives, Digital Factory, Mobility, Building Technologies and Energy Management.

Siemens Sustainability Information 2017

5.5 Proyectos Internos/Internal Projects

5.5.1 GRUPO BIMBO: Bimbo Solar consolidará 33 sistemas en su primera etapa

Huella de Carbono (Cambio Climático)



Nos hemos establecido como objetivo mitigar el cambio climático, mejorando y consolidando tecnologías referentes a energías renovables, eficiencia energética y reducción en el uso de recursos energéticos y combustibles, como transición hacia un sistema de energía basado en tecnologías renovables y así lograr una reducción de 10% en nuestra huella de carbono en 2020 y 80% de electricidad proveniente de fuentes limpias.

Energía Renovable

(ver pág. 21)

Mediante nuestro Parque eólico "Piedra Larga", continuaremos abasteciendo de energía eólica a 52 de nuestras plantas, 131 centros de venta, 57 sucursales de El Globo, y 2 centros de distribución, así como a nuestro edificio corporativo. Durante 2017 y debido a los daños que el parque sufrió tras el sismo de septiembre, la producción de energía limpia se vio disminuida en un 34%, es decir de 826.973 GJ en 2016 a 545.800 GJ en 2017. Esperamos que durante el presente año se vea compensada esta pérdida y que continuemos hacia el cumplimiento de nuestra meta 2020 de proveer de energía limpia a la mayoría de nuestros centros de trabajo en todo Grupo Bimbo.

El sistema de paneles solares que se instalará en el Centro de Distribución Metropolitano será el mayor sistema de energía solar en techos en México, y el segundo más grande de Latinoamérica, con una capacidad instalada de 2.2 MW. En total todo "Bimbo Solar" evitará la emisión de 2.600 toneladas de CO₂ anuales, lo que equivale a suspender el uso de 3.325 barriles de petróleo o plantar 120 mil árboles.

"Bimbo Solar" en su primera etapa consolidará 33 sistemas que en conjunto tendrán una capacidad instalada de 3.7 MW en 24 centros de ventas, 7 sucursales de El Globo, el edificio Corporativo en la Ciudad de México y el Centro de Distribución Metropolitano, actualmente en construcción.

Grupo Bimbo Informe Anual Integrado 2017

5.5.2 COMPAÑÍA ACEROS DEL PACÍFICO: Acuerdo de producción limpia

El acuerdo de producción limpia "cero residuos" tiene el propósito de reducir la disposición final de residuos al relleno sanitario de sus fábricas y oficinas al mínimo. En 2017 grupo CAP, junto con otras 13 empresas: Unilever Chile, CCU, Concha y Toro, Falabella, Sodimac, Walmart, Nestlé S.A., Codelpa, Tottus, Laboratorios Bagó, Sodexo Chile, Watt's y Grupo Disal, articuladas a través de ACCIÓN empresas, firmaron junto al ministro de medio ambiente, Marcelo Mena, el compromiso voluntario para gestionar este acuerdo, trabajar en colaboración y desarrollar negocios sustentables en el tiempo, que también contribuirá directamente con la implementación de la nueva ley de responsabilidad extendida del productor y fomento de reciclaje, ya que promoverá el desarrollo de un mercado de gestión y reciclaje de residuos en Chile.

El estado del compromiso público privado será informado en tres etapas: primero en el momento de la firma apl cero residuo, programado para el primer trimestre del 2018; luego al cumplimiento del primer año del apl y finalmente al cierre del mismo.

Otros APL:

A fines de año, CAP Minería, por su parte, culminó la fase de ejecución del Acuerdo de Producción Limpia (APL) que celebró con algunos sectores productivos del Valle del Huasco y el Consejo Nacional de Producción Limpia. El objetivo de esta iniciativa es mejorar la gestión productiva y ambiental de las empresas asentadas en la Provincia del Huasco.

Como parte de este APL, Mina Los Colorados y Planta de Pellets definieron metas y acciones encaminadas a disminuir sus emisiones de material particulado, mejorar la gestión de los residuos industriales y domésticos, incorporar eficiencia energética para disminuir consumos y emisiones de gases, y promover prácticas de trabajo seguro, entre otros objetivos. Ambas operaciones, además, efectuaron las auditorías intermedias exigidas como requisitos del proceso de seguimiento y control. Para 2018 está prevista la evaluación final de conformidad y la certificación de este APL.

Compañía aceros del Pacífico, Reporte de Sostenibilidad 2017:

5.5.3 COMMERZBANK: Internal Projects (Examples)

Environment: Green IT	As of 2018 , Commerzbank will apply energy efficiency as a criterion in all data centre tender processes
	As of 2018 , Commerzbank will apply energy efficiency as a criterion in all large IT tender processes
Environment: Customer communication	Significant improvement of sustainability of all marketing communication to our corporate customers by 2020
	By 2020 the range of materials will consist of 65% sustainable advertising articles. The subscription of materials will be incrementally optimised in terms of CO2 emissions
	The paper-based calendars and cards will be reduced by 30% by 2020

Source: Sustainability work program,

https://www.commerzbank.de/media/nachhaltigkeit/ii_governance/Nachhaltigkeitsprogramm_2017_EN.pdf

5.6 Medidas y objetivos/Measures and Goals

5.6.1 COLBÚN: Metas (objectivos)

6.3

Nuestros Desafíos e Integración de la Sostenibilidad

100-40, 100-43, 100-44

Estamos convencidos de que la Sostenibilidad es el negocio de Colbún, por lo que debe estar integrada en todas las áreas de la Compañía y en la vinculación con nuestros grupos de interés. Durante

el 2017 nos planteamos distintos objetivos y metas que publicamos en nuestra página web. A continuación damos cuenta del cumplimiento de estas metas.

Metas Colbún				
Grupo de Interés	Objetivos	Indicador / KPI / MIO	MMS 2007	Resultado
INVERSIÓNISTAS	Fortalecer el Modelo de cumplimiento de Ley GH Defensa de la Línea Compatencia	Certificación del Modelo por una empresa independiente	Obligación certificada	Certificado por empresa BH Compliance (independiente) ✓
	Mejorar continúa en: relacionamiento con inversionistas	Encuentros con inversionistas (visitas, seminarios)	2	2 (Día del Inversionista y Seminario Voces con Energía) ✓
MEDIO AMBIENTE	No tener incidentes ambientales relevantes	Nº de incidentes ambientales relevantes	0	0 ✓
	Gestión de emisiones de gases de efecto invernadero	Factor de emisión de GE:	inferior al SIC	0,37 ton CO2e/MWh, 3% inferior al SIC ✓
COMUNIDAD Y SOCIEDAD	Biodiversidad	Publicar y avanzar en implementar estrategia de biodiversidad	Realizado / No realizado	Estrategia de biodiversidad aprobada por el Directorio en marzo 2018. ○
	Mejorar relacionamiento con grupos de interés	Nº de Incidentes sociales relevantes	0	0 ✓
TRABAJADORES	Seguridad: índice de frecuencia consolidado trabajadores Colbún + Contratistas	Índice de Frecuencia Consolidado	18	105 ✓
	Accidentes fatales	0	0	✓
	Participación en innovación	Nº de participantes (trabajadores y contratistas) en actividades de innovación	182 participantes	246 participantes* ✓
	Ser referente en relaciones laborales	Evaluación percepción de firma Colbún	73%	93% ✓
CLIENTES Y SUMINISTRADORES	Excellence en el desarrollo de los trabajadores	Indicador de movilidad interna	60%	50,6% ○
	Gestión de disponibilidad	Disponibilidad Centrales	85,0%	91,6% ✓
		Disponibilidad Líneas de Transmisión	99,0%	99,86% ✓
	generar mayor cercanía con los clientes.	Encuentros con clientes (visitas, desayunos, seminarios)	3	4 (Encuentro con Clientes, Clúster Energía del BíoBío, Expocerma, Seminario Voces con Energía) ✓
CONTRATISTAS Y PROVEEDORES	Intercambio de buenas prácticas con contratistas/proveedores	Encuentros con contratistas/proveedores (Día del Proveedor)	4	Se realizaron 3 encuentros, invitando a los proveedores de Colbún en todo Chile. ✓
	Desarrollo Proveedores Locales	Nº proveedores desarrollados en programa piloto	3	Se realizó diagnóstico interno y entrevistas a contratistas en Complejo Colbún. ○
	Seguridad: índice de frecuencia consolidado trabajadores Colbún + Contratistas	Índice de Frecuencia Consolidado	18	105 ✓
	Accidentes fatales	0	0	✓



* incluye a quienes participaron en Desafíos de innovación, taller Afir de Centrales, Portal de Innovación y Comité Asesor Experto

Colbún Memoria Integrada 2017

5.6.2 PEMEX: Plan de Negocios y Sustentabilidad

PLAN DE NEGOCIOS Y SUSTENTABILIDAD EN PETRÓLEOS MEXICANOS

El Plan de Negocios 2017-2021 es el documento rector de nuestras operaciones y contiene objetivos en materia de sustentabilidad dentro de los cuales destacan los siguientes:

- Reducción de las emisiones de dióxido de carbono equivalente (CO₂e) en 25% para el año 2021. A partir de diversas acciones como:
 - Impulso a proyectos de cogeneración en diversos centros de proceso.
 - Reducción de la quema de gas en los activos de aguas someras, mediante la rehabilitación de módulos de compresión.
 - Mejorar el desempeño energético en refinerías.
- Aumento del reúso de agua en más de 60% para el año 2021.
- Consolidación de los beneficios ecológicos del corredor ecológico "JATUSA" (~2,500 hectáreas) a través del manejo integral de los parques Jaguaroundi y Tuzandépetl, así como del Pantano de Santa Alejandrina.
- Fortalecimiento de nuestros programas de restauración, manejo y conservación de ecosistemas en los pantanos de Centla y áreas sensibles de Tabasco.

Aunado a lo anterior, la empresa cuenta con estrategias transversales en materia de protección ambiental, inversión social, seguridad industrial y salud en el trabajo, que son instrumentos fundamentales para avanzar hacia una operación cada vez más sustentable.

PEMEX Informe de Sustentabilidad 2017

5.6.3 BASF: Growth and profitability

Production

	2025 Goals	Status at end of 2017	More on
Reduction of worldwide lost-time injury rate per one million working hours	≤0.5	1.4	Page 98
Reduction of worldwide process safety incidents per one million working hours	≤0.5	2.0	Page 99
	Annual goal		
Health Performance Index	>0.9	0.97	Page 100

Product stewardship

	2020 Goal	Status at end of 2017	More on
Risk assessment of products that we sell in quantities of more than one metric ton per year worldwide	>99%	76.2%	Page 101

Energy and climate protection

	2020 Goal	Status at end of 2017	More on
Coverage of our primary energy demand by introducing certified energy management systems (ISO 50001) at all relevant sites ⁴	90%	54.3%	Page 105
Reduction of greenhouse gas emissions per metric ton of sales product [excluding Oil & Gas, baseline 2002]	(40%)	(35.5%)	Page 105

* The selection of relevant sites is determined by the amount of primary energy used and local energy prices.

Water

	2025 Goals	Status at end of 2017	More on
Introduction of sustainable water management at all production sites in water stress areas and at all Verbund sites (excluding Oil & Gas)	100%	45.2%	Page 108

BASF Report 2017 Economic, environmental and social performance

5.6.4 TCHIBO: Targets and Status (Value Chain)

Consumer goods value chain			
Target	By	Status quo	More information
90% of the cotton items purchased for the sales year are sustainable (Organic, Organic Blend, CmiA, Better Cotton Initiative, GOTS).	2016	Nearly met	Learn more
In 70% of the products with man-made cellulose fibres (e.g. viscose) sourced for the sales year, the fibres are obtained according to eco-friendly standards in cooperation with Lenzing AG.	2016	Met	Learn more
60% of the wood products purchased for the sales year are certified according to the criteria of the FSC® (Forest Stewardship Council®).	2016	Not met	Learn more
100 % of leather products are tanned chrome-free.	2016	Met	Learn more
Start selling products made from / with recycled materials.	2017	On target	Learn more
Implement the requirements of the Detox Commitment.	2020	On target	Learn more
The essential materials of the textiles we offer come from responsible sources and meet the criteria of a closed-loop economy.	2020	On target	Learn more
80% of our Non Food products are sourced from WE producers.	2020	On target	Learn more
Establish a living wage system and industry-wide pay negotiations in all global manufacturing markets (ACT initiative: Action, Collaboration, Transformation).	2020	On target	Learn more
Further develop our strategic supplier program, systemic anchoring of fair purchasing practices in the procurement process, and review as part of regular due diligence.	2020	On target	Learn more
Increase the share of sustainable cotton by another 5-10%.	2018	New target	Learn more

(Cont. next page)

Coffee value chain

Target	By	Status quo	More information
Continue the Tchibo Joint Forces!® Project in Huehuetenango, Guatemala (Rainforest Alliance Certified®).	2017	On target	Learn more
Continue the Tchibo Joint Forces!® Project in Minas Gerais, Brazil (Fairtrade).	2017	On target	Learn more
Further develop Tchibo Joint Forces!® through integration of optimized impact measurement in the supply chain.	2020	On target	Learn more
Continue the education project in Tanzania with the goal of reaching more than 3,000 children and adolescents as well as 640 teachers and parents.	2017	On target	Learn more
Continue the Guatemala Children's Project in the coffee regions of Huehuetenango and Chiquimula with our project partner Save the Children, with the target of reaching over 1,400 children and 1,900 adults.	2018	On target	Learn more
Further develop the systemic program 'Mainstreaming Sustainable Coffee Production'. Our goal is to bring together all the relevant players to jointly address urgent regional issues and contribute to a systemic solution.	2020	New target	Learn more
Around 35% of our green coffees are sourced from coffee farms that have been certified in accordance with recognized international standards (Fairtrade, Rainforest Alliance, UTZ and Organic), or that have been validated to the 4C base standard.	2020	New target	Learn more

Environmental protection at the sites and during transport

Target	By	Status quo	More information
Climate protection			
Further reduce specific CO ₂ emissions per ton of roasted coffee at the roasting plants by 1.5% by reducing energy consumption and optimising process flows.	2020	On target	Learn more
Reduce energy consumption at the Gallin and Neumarkt warehouses: Reduce relative warehouse emissions by 15%.	2020	On target	Learn more
Reduce emissions as part of the Clean Cargo Working Group (Clean Cargo Scorecard) logistics strategy: reduce relative transport-related CO ₂ e emissions by another 10% (total 2006-2020: 40%).	2020	On target	Learn more
Reduce the average emissions of our vehicles to less than 95 g CO ₂ /km, taking our cue from the EU regulation for manufacturers' fleets.	2020	On target	Learn more

Resource efficiency

Increase the share of sustainable sales packaging by 30%.	2016	Not met	Learn more
Increase resource efficiency by taking further steps towards a closed-loop (circular) economy by using recycled or organic-based materials in our product ranges.	2016	On target	Learn more
Convert Cafissimo capsules to recyclable foil and interior ink (in accordance with the dual systems).	2016	Met	Learn more

<https://tchibo-nachhaltigkeit.de/servlet/content/1236152/-/home/responsible-corporate-governance/results-and-targets.html>

5.6.5 DEUTSCHE TELEKOM: CR-Programm 2015

CR-Programm 2015			
Strategy and management ▾			
Goals	Scheduled completion date	Measures	Status
Further develop CR governance and strategy	Ongoing	<ul style="list-style-type: none"> ▪ Gradually implement the Group Corporate Responsibility Policy at the national companies ▪ Drive the integration of CR into the Group's central business processes ▪ Integrate CR into the Group strategy ▪ Revise CR strategy 	<ul style="list-style-type: none"> ▪ Group Corporate Responsibility Policy implemented at large European national companies. ▪ Transition to integrated reporting continued by including materiality results and effects of key sustainability issues in the Annual Report. ▪ Forecasts regarding the development of three ESG KPIs for and submitted for the Annual Report. ▪ CR mission, CR approach and CR focus topics developed.
Embrace corporate values, accompany the transformation process	Ongoing	<ul style="list-style-type: none"> ▪ Promote new forms of collaboration at the Group ▪ Participate in dialog on topics relevant to society ▪ Regularly review all KPIs for the benefit they provide, make them mandatory throughout the Group with target values 	<ul style="list-style-type: none"> ▪ Group-wide implementation of programs and formats – as virtual or face-to-face events – including Guiding Principles Day. ▪ Dialog with experts from the fields of business, science, politics and society regarding digital responsibility started via telekom.com and social media ▪ Next review of all ESG KPIs scheduled for
Support the Sustainable Development Goals (SDGs)	Ongoing	<ul style="list-style-type: none"> ▪ Identify the relevance of the SDGs for DTAG core business ▪ Take SDGs into account as an influencing factor in reviews of the ESG KPIs ▪ Develop and implement measures to contribute to achieving the SDGs 	<ul style="list-style-type: none"> ▪ Transparent overview of DTAG's contribution to achieving the 17 SDGs drawn up and published

<https://www.cr-report.telekom.com/site16/strategy-management/cr-strategy/cr-program#atn-8940-8942>

5.7 Comunicación interna/Internal Communication

No se ha encontrado esta información, pero se estima que en todas las empresas avanzadas existe comunicación interna sobre temas de sostenibilidad.

No information found, but internal communication on sustainability topics is expected in all advanced companies.

5.8 Sensibilización/Rising Awareness

5.8.1 GRUPO FINANCIERO BANORTE: Trabajando por mi planeta

The screenshot shows a navigation bar at the top with the title 'Trabajando por mi planeta'. Below it is a sidebar with icons for 'Empleados', 'Clientes', 'ONGs', and 'Comunidad'. The main content area has a sidebar on the right with links to 'Azotea Verde', 'SICE', 'Gestión de residuos', 'Programa Paperless', 'Huella de carbono', and 'CDP'. The central content area contains text about the initiative and links to 'Diccionario GEI MÉXICO 2017' and 'Diccionario GEI MÉXICO 2017 Inglés'.

Programa Paperless

Grupos de interés relacionados



Empleados Comunidad

Su objetivo es fomentar el consumo responsable de papel entre los empleados. En 2014, gracias a iniciativas internas de comunicación y monitoreo se logró un ahorro de 36% con respecto al año base del programa correspondiente a cada área staff participante.

Como complemento a Paperless, reciclamos el papel generado en 13 edificios corporativos representativos de las ciudades de México, Monterrey y Puebla. En 2014 reciclamos más de 121 toneladas, beneficiando a más de 6,000 empleados, lo que representa un 28% del personal de Banorte, un 18% más de alcance a empleados en comparación con 2013.

Paralelamente, desarrollamos e impartimos el curso en línea Paperless a 10,271 empleados, promoviendo el uso eficiente del papel en las actividades laborales. Asimismo, este curso ha sido ya incluido en el paquete de inducción para empleados de sucursales.

La cultura Paperless es impulsada entre nuestros clientes al invitarlos a migrar a la banca electrónica para recibir su estado de cuenta digital en lugar de recibirlo en su domicilio. En este sentido, se atendieron 422,568 cuentas, de las cuales 190,825 eligieron que les fueran enviados sus estados de cuenta por correo electrónico y 153,154 habilitaron la opción de no enviar a domicilio, lo que representa un aumento del 12% y 7%, respectivamente, en comparación al año 2013.

https://www.banorte.com/wps/portal/gfb/Home/responsabilidad-social-sustentabilidad/iniciativas/ambito-ambiental/paperless/?ut/p/a1/pZLLDolwEEW_xS9gKKWWZQEtcPIID5GNYWVIFF0Yv18gxEQNUxNm1-Sc3Mz0arVWaXXXPNtz82hvXXMZ3jU7SaJzz3AgkLbBQKQZwLaMrILSHjj2AMyMgE8fXGaD2Pt5voITHQI2-Y4UHI2HADGVBASPdjQzLQI-w3xpksmfC8iN__IRYH5_Lyzpt_8LIPmcG3j-AGD7WwTPdxW-6n5DAOYnCp8HdFl-Qpb5JIH196DVI4I1cASwiqMIGzqoahEKjL-I9qg_8_1avKeC1m99sXoBBuGiw!!/dl5/d5/L2dBSEvZ0FBIS9nQSEh/

5.8.2 LEBENSBAUM (SME): Art and Culture for Reflection, not Representation

Art and culture for reflection, not representation

We feel it is very important to foster a culture which empowers and emboldens our employees to act sustainably.* This can only be achieved if they internalise why it makes sense to take sustainable decisions. We want to encourage this cognitive process, which is inevitably individual. For example, Lebensbaum apprentices take part in environmental workshops. In 2015, these workshops included a multi-day excursion with Alternative Nobel Prize winner and moorland expert Professor Michael Succow.

Employees do not only improve their technical skills in seminars, they also enhance their personal perceptions and abilities. Art in the offices and corridors is not just about representation, it is about inspiration. Finally, the legendary theatre productions at Christmas cannot be forgotten on this list of examples. On these occasions, happenings in everyday working life are dealt with in the most humorous way possible. Also, new employees are introduced to their enthusiastic colleagues.

Lebensbaum Sustainability Report 2016

No se ha encontrado más información, pero es de prever que en todas las empresas avanzadas se tomen medidas para sensibilizar sobre temas de sostenibilidad. / No further information found, but rising awareness on sustainability topics is expected in all advanced companies.

5.9 Formación/Training

5.9.1 CEMEX: CEMEX University

2.1 Valorar a nuestra gente como nuestra principal ventaja competitiva:

Con priorización un enfoque integrado y consistente a nivel global en la cultura de su empresa. Este enfoque se lleva a cabo en nuestros mercados México, Centro, Sudamérica y el Caribe, Asia, Medio Oriente y África, y Europa.

En nuestro Academia Comercial implementamos los modelos Que hacer y Vale (Beban Value), con lo que llegamos a aproximadamente 2,000 empleados en todo el mundo. También desarrollamos el nuevo módulo Foundation para incorporar la evolución de nuestra forma de pensar relacionada con la innovación, trabajo en el equipo en el cliente, liderazgo, entre otros.

Además, como parte de la nueva Academia de Cultura y Valores, estamos desarrollando una experiencia de formación excepcional para su lanzamiento en 2018.

Durante 2017, en nuestras academias se implementaron aproximadamente 400 acciones de capacitación en las cinco regiones de CEMEX, con lo que llegamos a cerca de 8,500 empleados. Además, se han desarrollado 100 módulos para capacitar a 240 instructores internos, quienes son la clave de nuestro modelo sustentable. Líquenes como Maestros.

CEMEX University: invitación al crecimiento:

En 2017, comenzamos a integrar nuestras academias integradoras adyacentes—Centro, Sección y Segundo, Cadena de Suministro, así como Cultura y Valores— bajo el concepto CEMEX University. Basada en que CEMEX University responde a las necesidades individuales de cada empleado y promueve un ecosistema de aprendizaje digital continuo para fomentar el crecimiento, y actuar como un catalizador de alto impacto para nuestro transformación.

CEMEX University integra de la mano con nuestras filiales globales y cuenta con el apoyo de nuestros Presidentes Regionales como autoridades ejecutivas, para poder responder a las necesidades de aprendizaje de nuestras distintas regiones y negocios. Con ella apoyaremos a nuestros empleados el proveer los conocimientos, prácticas y herramientas que se requieren para implementar las nuevas estrategias. CEMEX University favorece un enfoque de aprendizaje integrado que incorpora las ventajas de la capacitación presencial con las más avanzadas plataformas de aprendizaje en línea.

Nuestro objetivo es que a través de CEMEX University podamos incorporar una mentalidad de crecimiento a todo lo largo de nuestra organización y ejercer el potencial de nuestros empleados.



5.9.2 CCU: Programas de formación



Programas de Desarrollo

Indicadores: 494-1, 494-2, 494-3, DSML-10, DSML-17

En CCU creemos que la competitividad y el desarrollo de las personas son factores clave para que una organización sea capaz de crecer de forma eficiente y sostenible en el tiempo. Para esto propósito, contamos con programas de formación que permiten detectar las necesidades de aprendizaje de cada uno de los trabajadores de la Compañía, con el fin de potenciar sus habilidades y posibilidades de desarrollo dentro de CCU.

El primer responsable de detectar las necesidades de formación es el supervisor directo, quien debe tener en cuenta las brechas del trabajador con su desempeño actual, así como las competencias que requiere desarrollar para assumir nuevas responsabilidades. A su vez, detectaríamos también necesidades para cada uno de las áreas de CCU y necesidades transversales a nivel Compañía.

Las principales fuentes de aprendizaje son la experiencia y formación en el trabajo. Los supervisores tienen la responsabilidad de guiar y formar a sus trabajadores para que se prospere en sus puestos actuales y alcancen su máximo potencial. Generamos también acciones de capacitación y desarrollo que pueden ser en modalidad presencial, e-learning o mixta.

Además, necesitamos líderes ejemplares que estén fuertemente comprometidos con el crecimiento y desarrollo de nuestra gente. Cada Líder de CCU es el principal responsable del desarrollo de los miembros de su equipo.

Durante 2017 se implementó un Modelo de Formación que pone en la parte accionista con la corporativa, en base a los programas de capacitación ejecutados, entre los cuales destacaron:

Rutas de Aprendizaje: Metodología que determina la generación de un pleno formando atingiendo a cada trabajador, a través del diagnóstico de necesidades basado en las brechas que cada trabajador tiene con respecto a su desempeño esperado. En base a esta metodología, el trabajador concordó su perfil de cargo y lo que se espera de él en su posición. A su vez, en base a una medición, tendrá visibilidad de las brechas que le quedan por trabajar para lograr ese desempeño esperado.

Con esta medición, el trabajador concordó con una variedad de capacidades o competencias que van en su directo beneficio, otorgando las herramientas necesarias para mejorar sus habilidades y desempeño. Cabe destacar que estas capacidades se dividen de manera personalizada, de acuerdo con la brecha individual detectada.

Train the Trainers Fuerza de Ventas: Programa de entrenamiento para la fuerza de ventas, donde los Jefes de Venta y Jefes Comerciales se encargan para dar a su venta, entrenamiento y formación a los Vendedores. El beneficio esperado de este programa es que los Jefes o jefes de ventas empodera cada trapeador las conocimientos que dejan caer en la ruta de aprendizaje de los vendedores. El objetivo final es entregarles herramientas para generar un excelente proceso de ejecución comercial en el punto de venta, lograr el máximo manejo y desarrollo oportunidades comerciales.

Los Programas de Formación de la Compañía pueden ser de ejecución externa, interna, o de desarrollo profesional.

Programa de Desarrollo Profesional: Corresponden a Magister, Diplomados y carreras técnicas y profesionales. Estos programas son impartidos por Universidades o Centros de Formación Técnica (CFT).

Programas de Formación Internas: Los propios trabajadores de la Compañía transmiten su conocimiento en diversos ámbitos y programas que contemplan cursos específicos.

Programas de Formación Externas: Corresponden a los cursos dictados por organismos externos a la Compañía.

Principales Programas de Formación

Programa	Análisis de los Programas	Nº de beneficiarios
Desarrollo Profesional	Magister, Diplomados, Carreras Técnicas y Profesionales y Técnicas	44
Formación Interna	Entrenamientos a la fuerza de Ventas, Operaciones Industriales y Logística, Entrenamiento transversal en Seguridad, y Matemática	2.638
Formación Externa	Centro Colibri, Eficiencia y Sustentabilidad, Gestión de Proveedores, Logística, Administración, Habilidades Interpersonales, Mínimas.	3.162

Indicadores ESE: 494-1, 492-2

Durante 2017, concretamos 181.529 horas de formación, cifra superior en 18 % con respecto a las horas de 2016. Los trabajadores con contrato indefinido cumplieron 30 horas de formación en promedio, con un gasto promedio en capacitación por trabajador que alcanzó los \$247.000.

Se realizaron 272 horas de capacitación en el Código de Conducta, que incluye temáticas de Derechos Humanos, un 16% más que el

CCU Informe de Sustentabilidad 2017

5.9.3 BIOPAPPEL: Captación y formación

CAPACITACIÓN Y FORMACIÓN

(031-2 358-2 494-1) 980000000

No podríamos crear valor compartido para nuestros clientes, accionistas y grupos de interés, sin formar constantemente líderes.

Cada año capacitamos a gente talentosa en sus aptitudes y capacidades como líderes, en una cultura de innovación, sustentabilidad y creación de valor compartido.

Además, con la plataforma de capacitación en línea de Instituto Bio Pappel llegamos a más personas con una variada oferta temática que atiende a nuestras necesidades de capacitación y entrenamiento. Algunos de los temas que se impartieron durante 2017, a través de Instituto Bio Pappel fueron:

- Conocer tu empresa
- Competencias organizacionales
- Competencias de liderazgo
- Administración del tiempo
- Seguridad laboral
- Habilidades directivas
- Habilidades gerenciales

22,154 asistentes a cursos de capacitación.

76.2% hombres.

23.8% mujeres.

299.675 horas de capacitación.

INSTITUTO BIOPAPPEL
Compartiendo el desarrollo de la gente

(cont. next page)

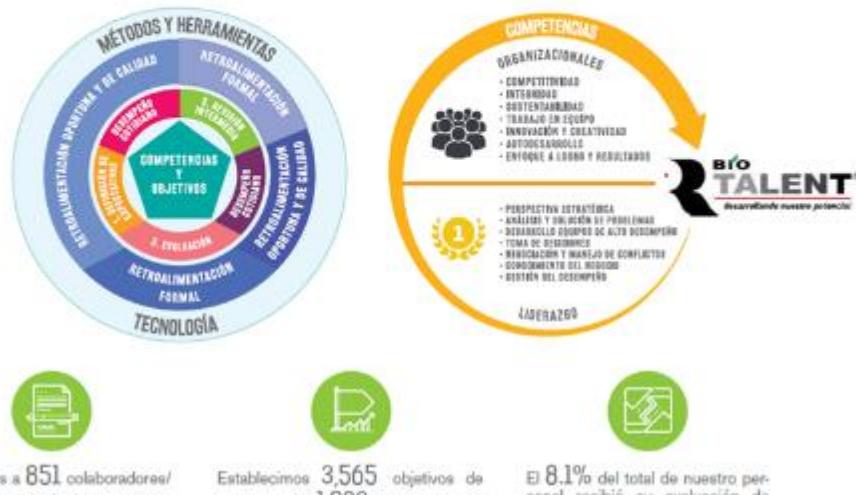
| 60 |

BIO-TALENT: DESARROLLANDO NUESTRO POTENCIAL

Alineamos los objetivos individuales con los de la empresa para alcanzar los mejores resultados.

A través de nuestro programa Bio-Talent impulsamos a nuestra gente para potenciar sus habilidades, además de gestionar su desempeño.

En 2017, continuamos integrando al grupo de negocios Scribe a nuestro programa **Bio-Talent**. En esta ocasión, se capacitó a Ola 1, la cual contempla los niveles de Dirección, Subdirección, Gerencia y algunas Jefaturas.



Biopapel Informe de sustentabilidad 2017

5.9.4 COMMERZBANK: Communication and Training on Anti-Corruption

G4-S04 Communication and training on anti-corruption

The compliance training programme that all employees have to complete every year – from managers to new hires just starting their careers – is one of the cornerstones of fraud prevention. The web-based **training** (WBT) draws employees' attention to compliance issues and raises their risk awareness. Corruption is one of the main topics covered by the programme. The target groups for training are derived from the job descriptions in the different units. More than 40,000 employees of the Commerzbank Group **regularly receive such training** on issues such as fraud and corruption prevention. Through its Global Anti Bribery and Corruption Policy (ABC Policy) approved by the Board of Managing Directors in 2016, the Bank is acting against bribery, the acceptance of advantages and other forms of corruption. It applies both within and outside the company, in relation to trade organisations, public officials and all people who have a relationship with the Bank. Special ABC training was developed to support employees in implementing the new policy. All employees and managers around the world were required to pass this mandatory annual training for the first time in autumn 2016. Business and functional units with heightened risk profiles and individuals at **increased risk of bribery and corruption receive additional needs-based training.**

https://www.commerzbank.de/en/hauptnavigation/konzern/compliance/standardseitenvorlage_25/Compliance-Programm.html

5.9.5 SIEMENS: Training

Human rights awareness and training

The annual Corporate Compliance Risk Workshop brings together several stakeholders to analyze systematic and recurring compliance risks. This workshop helps to identify areas that may need additional analysis or training. In fiscal 2017, human rights emerged as an "awareness topic".

In fiscal 2017, a module of business and human rights has been included in the Integrity Dialogue program that involves discussions throughout the company about important compliance issues (see the chapter → **COMPLIANCE** of this report).

There are specific training programs for health and safety, suppliers and certain business partners. We also conduct sessions on our BCGs.

LEADERSHIP AND TRAINING

Having the right people with the right skills in the right places at the right time is essential to our success as a company.

The Siemens Global Learning Campus (SGLC) is a continuing education program that offers training to employees around the globe. Its courses help people develop personal skills, support managers in team development, and assist those in charge of key operations to think strategically and change procedures and processes. The core curriculum provides the skills people need to perform their duties effectively, thereby systematically improving the quality of our workforce. It addresses challenges in diverse parts of our business, including sales, project management, procurement, development, production, service, product management and quality management. New learning techniques (such as "hackathons", "business impulse workshops" and "digital business labs") contribute to the company's digital transformation. All employees can access the new "Digitalization Learning World" online platform, which offers digital education materials.

The Siemens Leadership Excellence (SLE) program is aimed at high-level managers and leading prospects for advancement. Guided programs help them learn how to identify sustainable, effective solutions. SLE also helps us establish a strong global network of managers and promote our corporate culture.

Siemens Sustainability Information 2017

5.10 Plan de Sugerencias/Suggestion Scheme

5.10.1 DEUTSCHE TELEKOM: Ideas Management - Best Environmental Idea in German Ideas Award

High turnout for Group-wide ideas management

A large number of employees again turned out to get involved in the Group-wide **ideas management** program in 2015. In Germany alone, one out of every eight employees submitted a new idea, giving us the highest participation rate ever recorded. This shows how strong our employees' interest is in actively playing a part in improving our products and services. The economic benefit resulting from the 13,728 ideas submitted translated into a total of 146.5 million euros in cost savings and tapping new business potential. We particularly encourage our employees to submit ideas on the topics of the future, which is why we launched the "Smart Home - simpler, better, more integrated!" ideas management campaign in May 2015, calling for innovative suggestions on the topic. Making a name for our "Smart Home" product, which constitutes one of the largest areas of growth at our Telekom Shop Gesellschaft, is one of the Group's top objectives. Contestants submitted a total of 66 ideas, five of which resulted in a modification or expansion of the product.

Our ideas management results can also hold their own in external competitions. One employee idea won the **2015 German Ideas Award** granted by Deutsches Institut für Betriebswirtschaft in the "Best environmental idea" category. Another idea received first place in the "Best employee idea 2015" category of the **2015 Ideas Management Award** presented by Deutsches Institut für Ideen- und Innovationsmanagement.

<https://www.cr-report.telekom.com/site16/employees/responsible-and-agile-employer#atn-8726-8735>

5.11 Mecanismos de Reclamación/Grievance Mechanisms

5.11.1 CCU: Línea ética/ gestión de denuncias

Sistema de Denuncias: De carácter anónimo y confidencial, permite que puedan acceder tanto trabajadores como personas externas a la Compañía, a través de cuatro canales:

- **Via web:** El denunciante debe ingresar al sitio de CCU y seleccionar el link del sistema de denuncias, en el cual podrá registrarlas. Las denuncias serán recepcionadas por el Comité de Conducta en los Negocios.
- **Via correo electrónico:** El denunciante debe enviar un correo electrónico a la dirección denunciasccu@oatasformagro.cl. Estos correos son recibidos y administrados por un tercero y serán agregados a la plataforma, con el objetivo de mantener todas las denuncias en un sistema centralizado para el análisis del comité que corresponda.
- **Via casilla postal:** El denunciante debe enviar una carta a la casilla 15 Oficina Parque Arauco, Correos de Chile, Las Condes.
- **Via telefónica:** El denunciante debe llamar al número 800 104 227 desde un teléfono fijo o celular. Esta llamada es gratuita para quien denuncia y será recepcionada por personal especializado externo, el que además la agregará en forma de archivo de audio a la plataforma, donde el Administrador del sistema la transcribirá, con el objeto de mantener todas las denuncias en un sistema centralizado para el análisis del comité que corresponda.

Si el denunciante no requiere confidencialidad, puede dirigir la denuncia a su jefe directo.

Comité de Conducta en los Negocios: El Comité de Conducta en los Negocios tiene por función mantener actualizado el CCN, velar por su cumplimiento, absolver las consultas que se le formulen, en particular las relacionadas con el cumplimiento de la ley y normas reglamentarias vigentes, y recibir, conocer y analizar las denuncias recibidas. También recomendará o impondrá la aplicación de medidas disciplinarias o despidos a la administración de la unidad a la cual pertenezca el trabajador involucrado en una denuncia.

Este comité, está integrado por el Gerente Corporativo de Recursos Humanos, quien lo presidirá, el Gerente General, el Contralor General, el Gerente Corporativo de Administración y Finanzas y el Gerente de Asuntos Legales, quienes podrán ser reemplazados por quienes los subroguen o reemplacen en el cargo. Sus reuniones y acuerdos se constituirán por la mayoría absoluta de sus miembros. En caso de empate decidirá el voto de quién presida la reunión.

El Comité nombrará a las Personas designadas, quienes recibirán las denuncias y las presentarán al Comité. Esta función será desarrollada por el Contralor General de CCU y para el caso de ausencia, impedimento o inhabilidad del Titular el Gerente Corporativo de Recursos Humanos.

Línea Ética CCU / Gestión de Denuncias 2016 - 2017

	2016	2017
Nº de Denuncias	61	28

Clasificación de las denuncias	2016	2017
No aplican	11	5
En proceso de investigación	5	1
Resueltas	45	22
Total	61	28

Materia de las denuncias resueltas	2017	
	Cantidad	%
Conflictos de interés y negociación incompatible	1	5
Sustracción y uso indebido de activos	4	18
Cuestionamientos a procesos de compra y licitación	4	18
Vulneración de controles e incumplimiento de procedimientos	3	14
Temas referidos al ámbito laboral	10	45
Total	22	100

CCU, Informe de Sustentabilidad, 2017

5.11.2 CAP – COMPAÑIA DE ACEROS DEL PACÍFICO (Chile): Canal de denuncias



Canal de Denuncias

INTRODUCCIÓN

El Grupo CAP se enorgullece de los valores que están en la base de su cultura y que definen su manera de relacionarse y actuar, siempre en la búsqueda de la honestidad y corrección en todas sus prácticas. Por ello, con el objeto de mantener y proteger los más altos estándares de ética en los negocios e integridad en todo tipo de transacciones e interacciones, pone a disposición de sus clientes, proveedores, asesores, colaboradores y accionistas este canal de denuncias - desarrollado conjuntamente por CAP S.A. y Fundación Generación Empresarial - para que quienes conocan y estén en conocimiento de alguna actividad que pudiese implicar alguna infracción o transgresión a cualquier ley o normativa nacional y/o a los principios establecidos en la normativa interna del grupo, para que puedan informarlo de forma segura, anónima y confidencial, de manera que pueda ser analizado y resuelto en base a los antecedentes proporcionados.

Todo colaborador del Grupo CAP tiene la responsabilidad y compromiso de reportar cualquier infracción que observe en diversos ámbitos relacionados con el quehacer de la compañía.

INGRESAR DENUNCIA O CONSULTA NUEVA

He leído y acepto los [términos y condiciones](#) [CONTINUAR](#)

VER ESTADO DE DENUNCIA O CONSULTA REALIZADA

Contraseña

Código caso

[CONSULTAR](#)

[← Olvidé mi contraseña para entrar al sistema](#)
[← Olvidé el código del caso realizado](#)

[VOLVER](#)

El Canal de Denuncias no es un servicio de emergencia: No utilice este sitio para denunciar sucesos que representen una amenaza inmediata a la vida o a la propiedad. Las denuncias presentadas mediante este servicio no reciben una respuesta instantánea, ya que requieren un análisis responsable.

<https://grupocap.ines.cl/grupocap/formulario/>

5.11.3 TCHIBO: Establishing Grievance Mechanisms

Establishing grievance mechanisms

The SCoC, which is an element of all purchasing contracts, also requires producers to set up grievance procedures for employees or their representatives.



In our dialog-driven qualification program WE (Worldwide Enhancement of Social Quality), we create space for employees and the opportunity to address shortcomings and to work together with the management on improvements. We work with the IndustriALL Global Union, we also make particular efforts to promote freedom of association and the workers' right to form unions. Our strategic objective is for workers to be able to form local, independent and legitimate employee representations and exercise their right to join unions. The idea is to mitigate violations and resolve complaints directly and locally.

Since the share of (unionized) production sites in Asia and hence among our suppliers is low, Tchibo has set up mechanisms whereby workers can also turn directly to Tchibo in cases of labour law violations. Since the WE trainers are regularly on site at the factories and have built up the necessary trust among employees, they are often the first point of contact. If they cannot resolve the problems as part of their activities, they will involve

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Tchibo Sustainability Report 2016 | Consumer Goods Value Chain

Tchibo and we will also seek appropriate action outside of the program. The framework agreement with IndustriALL also stipulates a process whereby Tchibo's national and local IndustriALL-affiliated unions will report on labour rights violations in factories; In the first year of the framework agreement, we already worked with unions from Bangladesh, Cambodia and Turkey to resolve local incidents.

As part of the Accord on Building and Fire Safety in Bangladesh, we have set up a cross-factory grievance system with union representatives, members of non-governmental organisations and trading companies. In addition, health and safety committees are set up to report safety risks at an early stage.

We also accept complaints directly – through our WE trainers, our ombudsman and non-governmental organisations. Grievances can also be addressed directly to Tchibo by using the email address socialcompliance@tchibo.de.

Tchibo Sustainability Report 2016

5.11.4 DEUTSCHE TELEKOM: Whistleblower Portal

Identification and monitoring

Despite the best preventative measures, we are not always able to prevent breaches of law or serious violations of internal regulations at the company. We have created the [Tell me! whistleblower portal](#) to uncover non-compliant conduct. Our employees as well as external parties, e.g., business partners or customers, can use the portal to report misconduct (Protecting whistleblowers). Deutsche Telekom thoroughly investigates all reports within the limits of the legal framework and punishes such activity appropriately. We have introduced a Group-wide reporting process to control and monitor these activities, including regular internal and external audits of our compliance management activities.

Deutsche Telekom Corporate Responsibility Report 2016

6 Reportes, Diálogo y Compromiso/Reporting, Dialogue and Engagement

6.1 Informes de sostenibilidad/Sustainability Reporting

Note: we understand that sustainability reporting can be stand alone (GRI Report), integrated (e.g. in an annual report), or separate reporting on single topics.

As we selected companies with above average sustainability reporting all of the publish stand alone reports. We did not seek for other forms of sustainability reporting such as integrated (e.g. in an annual report), or separate reporting on single topics.

6.2 Compromiso con las Partes interesadas/Stakeholder Engagement

6.2.1 BARRICK: Stakeholder Engagement in 2017

Stakeholder Engagement in 2017		
STAKEHOLDER GROUP	EXAMPLES OF STAKEHOLDER INTERESTS	EXAMPLES OF ACTIONS TAKEN
Local communities	Jobs at the mine	Site Tours At our Pueblo Viejo mine in the Dominican Republic, we hosted 51 community visits to the mine. Almost a thousand community members were able to visit and learn about the site.
	Transparency on environmental impacts	
	Supplier opportunities	Grievance Mechanisms
	More regular communication with the mine	In 2017, Barrick-operated sites received 259 grievances, primarily related to contractor issues.
		Community Councils In Argentina, the Veladero mine convened monthly community councils to better listen and learn from the communities of Jachal and Iglesia.
		Stakeholder perception surveys We conducted stakeholder perception surveys to independently measure support and better understand community concerns at all our sites in 2017.
		Prioritizing Local Content In 2017, local employment at Barrick-operated sites increased from 51% to 60%.
		Environmental water monitoring

<https://www.barrick.com/sustainability/society/stakeholder-engagement/default.aspx>

6.2.2 CEMEX: Relacionamiento con grupos de interés y mecanismos de comunicación

CEMEX ha establecido diversos mecanismos para mantener canales de comunicación abiertos con nuestros grupos de interés más relevantes:

GRUPOS DE INTERÉS	PRINCIPALES PREGOCUPACIONES	CANALES DE COMUNICACIÓN Y FRECUENCIA	RESULTADOS
ALTA DIRECCIÓN Y EMPLEADOS	<ul style="list-style-type: none"> Salud y seguridad Desempeño económico de la empresa en el mediano y largo plazo Compromiso y satisfacción del cliente Crecimiento y desarrollo de carrera 	<ul style="list-style-type: none"> Boletín mensual Revista trimestral: interna Vistas periódicas a los principales asesores de diálogo con directivos Reuniones públicas y vía Internet Continuo compromiso y comunicación de la estrategia Shift (Intranet), correo electrónico, reuniones periódicas y programas de capacitación Boletines y diálogos para evaluar el desempeño actual Encuesta sobre compromiso (cada dos años) 	<ul style="list-style-type: none"> Elaboración permanente en todo el mundo para alcanzar la meta de bajo fatalidad y cero incidentes Comprender mejor las necesidades de los empleados y sus expectativas de crecimiento profesional
CLIENTES	<ul style="list-style-type: none"> Compromiso y satisfacción del cliente Desempeño económico de la empresa en el mediano y largo plazo Productos, servicios y soluciones de calidad Prácticas de gestión de la sostenibilidad 	<ul style="list-style-type: none"> Gestión permanente de la relación con los clientes a través del representante de ventas Encuestas comerciales anuales Entrevistas anuales de satisfacción del cliente Comercio y líneas telefónicas para servicio al cliente 	<ul style="list-style-type: none"> Estrategia enfocada al cliente Mejor comprensión de las necesidades e inquietudes de nuestros clientes
PROVEEDORES	<ul style="list-style-type: none"> Salud y seguridad Desempeño económico de la empresa en el mediano y largo plazo Costos justos para hacer negocios Prácticas de gestión de la sostenibilidad 	<ul style="list-style-type: none"> Interacciones claras para obligaciones Programas continuos de construcción de capacidad (ej. portal de proveedores) Líneas de atención a proveedores para orientación 	<ul style="list-style-type: none"> Programa de Sostenibilidad para Proveedores en CEMEX Inclusión de cláusulas sobre derechos humanos, trabajo, competencia económica y sostenibilidad en nuestros contratos a través de compra Promoción de proveedores locales
ONG E INSTITUCIONES ACADÉMICAS	<ul style="list-style-type: none"> Rehabilitación de ciudades, preservación de la biodiversidad y gestión de los ecosistemas Desempeño económico de la empresa en el mediano y largo plazo 	<ul style="list-style-type: none"> Reporte Anual Integrado y Mensaje sobre comunicación Colaboración en proyectos y alianzas específicas 	<ul style="list-style-type: none"> Generar y compartir conocimiento Colaboraciones y alianzas estratégicas para multiplicar nuestros esfuerzos y alcanzar nuestras metas
COMUNIDADES	<ul style="list-style-type: none"> Desempeño económico de la empresa en el mediano y largo plazo Mitigación y gestión del impacto ambiental Salud y seguridad Desarrollo humano Rehabilitación de ciudades, preservación de la biodiversidad y gestión de los ecosistemas Comunicación transparente Contribuir al bienestar y desarrollo de las comunidades Oportunidades locales de empleo 	<ul style="list-style-type: none"> Programas uno-a-uno continuos con los líderes de la comunidad, funcionarios de gobierno y organizaciones Colaboración y voluntariado Reuniones periódicas con el panel de asesores de la comunidad; sesiones de diálogo y reuniones públicas Celebración anual de días de eventos abiertos Programas educativos permanentes sobre sostenibilidad y capacitación en habilidades Participación en eventos locales de empleo Desarrollo de iniciativas de infraestructura comunitaria, voluntariado e inversión social Desarrollo de programas de negocios locales 	<ul style="list-style-type: none"> Creación de negocios sociales e institucionales Creación de empleos locales y construcción de capacidades Mejoras a la infraestructura y desarrollo comunitario Desarrollo de oportunidades de aprendizaje Comunicación abierta y retroalimentación
ANALISTAS, INVERSIÓNISTAS, ACCIONISTAS	<ul style="list-style-type: none"> Desempeño económico de la empresa en el mediano y largo plazo Gobierno Corporativo Divulgación y desarrollo en temas de medio ambiente, sociales y de gobierno corporativo (ESG) 	<ul style="list-style-type: none"> Reuniones periódicas, conferencias vía internet y por teléfono Informe financiero trimestral y previsiones Reporte anual integrado Actualización continua del sitio web y envío de boletines de prensa Evento anual con inversionistas CEMEX Day 	<ul style="list-style-type: none"> Comprensión de la posición financiera, desempeño y perspectivas de negocio y riesgos de CEMEX Comprendimiento de las prácticas ESG de la administración y corporativas
GOBIERNOS LOCALES, NACIONALES Y REGIONALES Y ORGANISMOS REGULATORIOS	<ul style="list-style-type: none"> Mitigación y gestión del impacto ambiental Desempeño económico de la empresa en el mediano y largo plazo Salud y seguridad Políticas sobre cambio climático y emisiones de CO₂ Soluciones de infraestructura y vivienda Oportunidades locales de empleo 	<ul style="list-style-type: none"> Reporte Anual Integrado y Mensaje sobre comunicación Discusiones contadas sobre políticas públicas Alianzas de largo plazo Reuniones periódicas o grupo de trabajo Visitas periódicas a las plantas Eventos y conferencias 	<ul style="list-style-type: none"> Colaboración y comunicación con gobiernos y organismos regulatorios Adaptación exitosa a nivel regulaciones locales, nacionales y regionales
ASOCIACIONES EMPRESARIALES Y CÁMARAS INDUSTRIALES	Relacionamiento activo y preventivo	<ul style="list-style-type: none"> Reuniones periódicas Conferencias anuales Grupos de trabajo continuos Envío constante 	<ul style="list-style-type: none"> Desarrollo de iniciativas coordinadas con cámaras de la industria Compartir mejores prácticas

6.2.3 BMW: Stakeholder Engagement

5.5 STAKEHOLDER ENGAGEMENT

As the BMW Group is a global corporation, both our manufacturing activities and our products have an effect on the environment as well as on diverse groups of stakeholders. At the same time, the viewpoints, decisions and actions of our stakeholders have a decisive impact on the success of our enterprise. The BMW Group therefore engages in ongoing dialogue with its stakeholders at all its locations and in relevant markets.

By fostering dialogue with our stakeholders, we want to build trust, gain a better understanding of each other's positions, identify trends and consolidate partnerships. This helps us to understand better what steps are needed and expected from us next in the various fields of activity. At the same time, the exchanges give us an opportunity to clearly and transparently explain the extent of our potential influence on social and environmental issues and what prerequisites and framework conditions are important for us.

Our → Stakeholder Engagement Policy forms the basis for continuous dialogue. It defines the goals of the dialogue, sets the criteria for identifying and prioritising our stakeholders, and provides a template for a range of suitable dialogue formats and communication channels. → GR 04-25

Regular and systematic dialogue with stakeholders

Our subsidiaries, our political offices in the different markets and the representatives from our plants engage in regular dialogue with local stakeholders on relevant topics. A range of committees and channels allow our different corporate departments to contact relevant stakeholder groups directly.

One of the cornerstones of this dialogue is our ongoing and systematic identification and prioritisation of stakeholders and their topics of interest. To this end, we regularly map out stakeholder groups that are involved in strategically important topics at all relevant locations.

Our basic goal is to host at least one multi-stakeholder dialogue per year in our primary sales regions in Europe, Asia and North America respectively. We set the themes for these stakeholder dialogues according to how topical they are and how well they lend themselves to comparing and contrasting the different regions. In 2016, we conducted stakeholder dialogues on the topic of urban mobility in Seattle/USA, Boston/USA, Madrid/ES, Tokyo/JP and Barcelona/ES. In the coming year, urban mobility will once again be on the agenda, along with other key issues such as digitalisation.

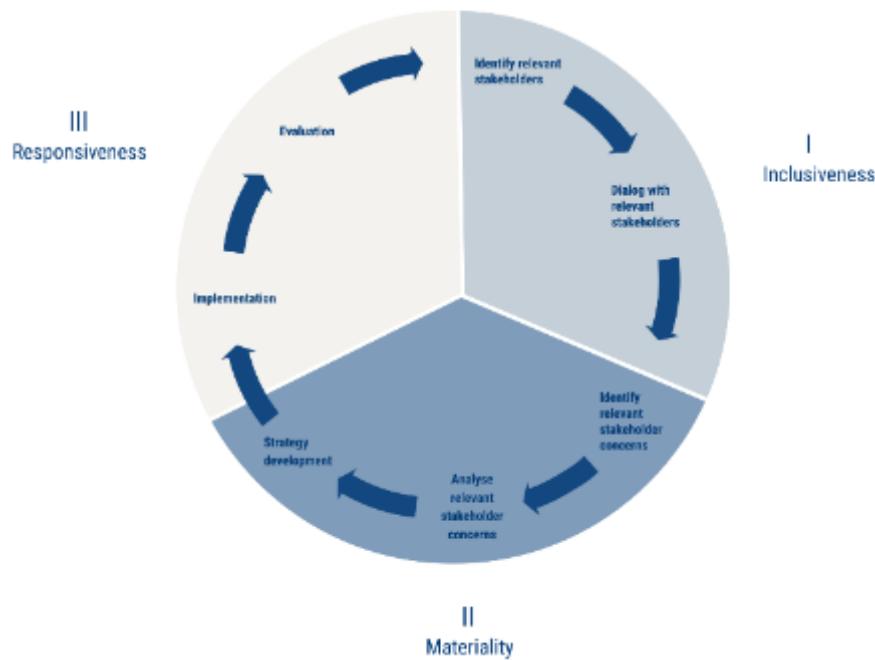


Stakeholder dialogue in Madrid on the topic of urban mobility.

6.2.4 TCHIBO: Stakeholder Management

Systematic stakeholder management

Involving stakeholders, identifying relevant topics together, and responding with appropriate measures – this approach corresponds to the principles of accountability inclusivity, materiality and responsiveness codified in the AccountAbility standard 1000 (AA1000). Since 2012, our stakeholder management has been based on a management system that was developed and rolled-out in accordance with the AA1000 standard.



<https://tchibo-nachhaltigkeit.de/servlet/content/1236060/-/home/responsible-corporate-governance/stakeholder-involvement-and-materiality.html>

6.2.5 LEBENSBAUM (SME): Overview and Relationship with the Stakeholder

Lebensbaum stakeholders – an overview

Our stakeholders are diverse in nature and come from a wide variety of areas. But they all have one thing in common: whether individuals or entire groups, they are people of flesh and blood. They have homes and offices, names and addresses. And they engage with us to a greater or lesser degree. The illustration* provides an overview of the different sectors from where they come.

* Diagram loosely based on *Bent Aarnæs*.



Lebensbaum Sustainability Report 2016

Relationship between us and our stakeholders

What would we be without our employees? Without our customers, banks, authorities and suppliers? Nothing. Just a building, if that at all, because who would have built it? We are part of a wider universe of stakeholders – with relationships, expectations and mutual dependencies. Mutual as in we not only have stakeholders but are also a stakeholder ourselves. This realisation prompts the questions: what would we want to know? How would we want to be informed? Would that satisfy us? These questions and the answers to them are important for our everyday business, but exchanges with our stakeholders are also vital to drafting a sustainability report (see page U3f.). Ultimately, we want to talk about what our readers also want to know.

And we do not just talk about ourselves, we also ask questions. For example, in our representative survey of 1,000 organic produce customers in 2013: We looked at our brand – including sustainability aspects.

In late 2013, management in Diepholtz commissioned the Hanover-based IMUG (research institute for Market, Environment and Society) to undertake an extensive employee survey (see page 151). And as you can never know too much, we also conducted an internal employee survey on the importance of sustainability aspects in 2015. Some 75% of employees at the Diepholtz site and more from the Gronau site took part. The results were directly incorporated into this report's materiality assessment (see page U3f.). Added to this is our ongoing exchange with a wide variety of organisations and associations (see page 33). This also involves addressing the small issues as well as the big ones. The careful fostering of our stakeholder relationships is far more than just a polite gesture: In a world of overflowing shelves, shrunk by globalisation, products no longer sell themselves. People want to know who and what is behind a product. So it makes good business sense to answer these questions.

<http://sustainability.lebensbaum.com/html5.html#/38>

6.3 Diálogo con las Partes interesadas/Stakeholder Dialogue

6.3.1 FORESTAL ARAUCO: canales de comunicación y mecanismos de respuesta

CANALES DE COMUNICACIÓN Y MECANISMOS DE RESPUESTA

Para mantener una comunicación fluida con los distintos públicos de interés, facilitando la difusión de información de interés y la recepción oportuna de consultas e inquietudes, ARAUCO ha desarrollado y gestiona de manera activa diversos canales, plataformas y herramientas. Están disponibles líneas telefónicas, sitios web, casillas de correo electrónico y cuentas en redes sociales, como Facebook, YouTube y Twitter.

El Sistema de Gestión Integrado utilizado en Chile, mediante un call center y plataforma web, durante 2017 recibió 3.682 contactos, de los cuales 30% fueron para formular consultas y 58% para realizar reclamos o denuncias.

CANALES DE CONTACTO

CANAL	Nº DE CONTACTOS
CHILE Y CORPORATIVO	
www.arauco.cl	70.908 visitas
@arauco_cl (Twitter)	2.399 seguidores
Facebook.com/ARAUCO	15.684 seguidores
www.araucosoluciones.cl	99563 inscritos
@AraucoSoluSolnTwitter	2.313 inscritos
Facebook.com/AraucoSolucionesSostenibles	234.636 fans
Pinterest Soluciones Sostenibles	1.553 seguidores
Línea 800 370222	3.215
Formulario de contacto www.arauco.cl/comunidad	180
Cartas	109
Correos electrónicos	86
ARGENTINA	
0800 888-2772	28
info@araucocarentina.com	203
BRASIL	
institutional@arauco.com.br	39
Línea telefónica	35
Formulario específico	36
Otros contactos	25
NORTEAMÉRICA	
www.arauco.cl	128.738 visitas



Forestal Arauco, Reporte de Sostenibilidad 2017, página 105

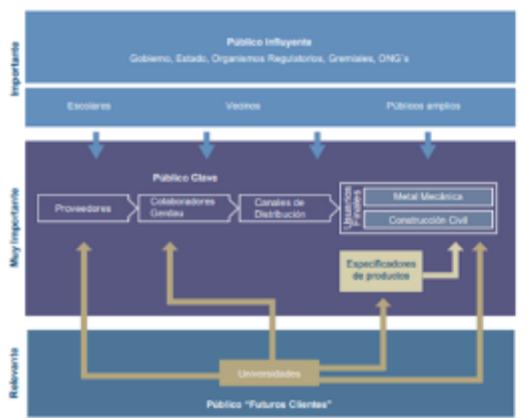
6.3.2 GERDAU: Descripción de la relación con los grupos de interés

DESCRIPCIÓN DE LA RELACIÓN CON GRUPOS DE INTERÉS

G4-24 G4-25 G4-26

Los grupos de interés de Gerdau en Chile se han definido según los objetivos estratégicos de la Compañía y según los impactos que las actividades de producción y su cadena de valor pueden ocasionar en ellos y viceversa. Complementariamente, se dio énfasis al área de influencia en donde la Compañía genera el mayor impacto debido a la operación de sus dos plantas industriales.

Grupos de Interés según su relevancia para Gerdau en Chile



Relación con grupos de interés

	Grupos de interés vinculados a la organización	Descripción del enfoque adoptado para la participación de los grupos de interés	Cuestiones y problemas claves surgidos a raíz de la participación de los grupos de interés
Públicos importantes	Gobierno, Estado, Organismos Regulatorios, Gremiales, ONG's	Reuniones en mesas de trabajo. Participación en proyectos de manera conjunta.	Desactualización del proceso de importación de acero y ausencia de un reglamento de rotulado. Mejoras en las normas técnicas de producto. Apoyar campañas de seguridad nacional.
	Escolares	Participación en campañas de reciclaje.	Sensibilización por reciclaje de acero.
	Vecinos		Necesidad de mejorar el sistema de monitoreo y prevención de emisión de ruido. Posibilidad de actuación coordinada ante emergencias y facilitación de recursos.
	Párticos empleos	Reuniones periódicas.	
Públicos muy importantes	Proveedores	Audos. Difusión de Premios y Reconocimientos.	Sensibilización de Huella de Carbono y Reciclaje. Preferencia por producto local.
	Colaboradores	Programa de Desarrollo de Proveedores. Reuniones. Visitas en terreno.	Capacitación, mejor calidad de recepción.
	Canales de distribución	Encuesta de clima. Encuesta Great Place to Work. Revista Línea Directa. Reuniones periódicas con sindicatos.	Mayor estabilidad, beneficios segmentados, mejor calidad de feedback.
	Especificadores de producto	Encuesta a clientes. Entrega de manuales. Programa de reuniones.	Baja en percepción de calidad de servicio.
	Usuarios finales	Programa de reunión con constructoras. Participación en comités de la Cámara Chilena de la Construcción.	
Relevante	Universidades	Visitas a la planta.	Conocimiento de la operación.

GERDAU Reporte de Sostenibilidad 2016, página 11

6.3.3 BMW: BMW group in Dialogue

BMW GROUP DIALOGUE.

As a global company, we have been continuously sharing ideas with stakeholders in our core markets, the Americas, Europe and Asia, for many years and discussing current sustainability issues with them. The aim is to create a comprehensive learning process with constant development of ideas to help us better achieve our sustainability objectives.



BMW GROUP DIALOGUE 2017.

ON SEPTEMBER 16, 2017 AT THE BMW GROUP 5S DEALER IN HANGZHOU, CHINA.

Focus topics:

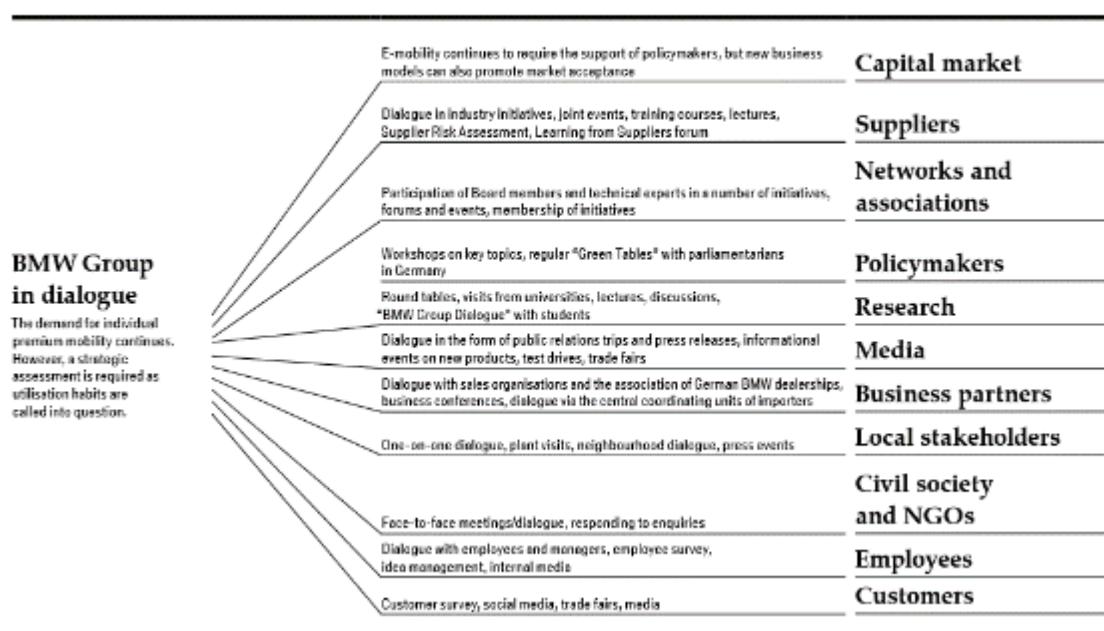
- Challenges for urban mobility: How will cities change over the coming years?
- Solutions for urban mobility: How can BMW Group products and services help shape the mobility of the future?

Participants: 22 representatives from business, politics and academia.

<https://www.bmwgroup.com/en/responsibility/stakeholder-engagement/bmw-group-dialogue.html>

Stakeholder groups and forms of dialogue

→ F5.01



BMW Group Sustainable Value Report 2016

Key stakeholder perceptions and recommendations

→ F 5.02

STAKEHOLDER PERCEPTIONS	STAKEHOLDER RECOMMENDATIONS
<p>Greater policy support possible for BMW e-mobility and car-sharing programmes through the integration of connectivity and automation, e.g.:</p> <ul style="list-style-type: none"> — delivering real time data on parking, infrastructure and traffic conditions, — new services for physically challenged groups, — supporting a stable energy infrastructure and integration of electric vehicles into existing networks. <p>The BMW Group's approach to car-sharing is not fully understood:</p> <ul style="list-style-type: none"> — advocating for less cars while selling cars? — premium is still associated with exclusivity of ownership. — Brand is perceived to be less relevant in sharing schemes. <p>Connected and autonomous cars might challenge The BMW Group's brand DNA and core competencies</p> <ul style="list-style-type: none"> — What are the new business models for the BMW Group? — How is the organisational change being managed? 	<p>Zeitgeist is focused on breakthrough innovation rather than gradual change. Thus, systemic approaches to energy transition are attractive (battery, charging, energy generation and storage).</p> <p>Increase availability of car-sharing through reward schemes, e.g.:</p> <ul style="list-style-type: none"> — gamification and loyalty programmes. — flexible pricing to incentivise ride-sharing and sharing of private parking spaces, for example. <p>Strengthen car as private space e.g. through:</p> <ul style="list-style-type: none"> — tailored interior design, — advanced entertainment solutions, — assuring confidentiality of private communication, — developing more ideas for stationary use.
<p>Some competitors don't have "legacy automotive business", which allows them to focus resources within R&D and manufacturing as well as to execute a stronger marketing strategy.</p>	<p>Foster vehicle-to-grid Integration to promote decentralised energy systems that support</p> <ul style="list-style-type: none"> — disaster resilience, — and energy transition through storage and bi-directional charging, — also provides further options to reduce TCO (Total Cost of Ownership) of electric vehicles. <p>Increase digital availability of cars and services in cutting-edge digital market platforms (own, partner, external).</p>
	<p>Use car-sharing as an introductory platform for premium/advanced technology, e.g. regarding electrification and connectivity.</p> <p>Premium data privacy i.e. trust in responsible handling of data, full control of privacy settings and reward schemes for sharing of data could be essential USP for BMW.</p>

BMW Group Sustainable Value Report 2016

BMW: Three Examples of Dialogues

Promoting the transatlantic free trade agreement

As a global enterprise, the BMW Group has always supported the further opening of worldwide markets as well as the continuous reduction of tariff and non-tariff trade barriers. The BMW Group manufactures vehicles worldwide, takes advantage of global sourcing and is convinced that free trade is an important component for a sustainable growth and employment policy.

Despite increasing globalisation, trade policy has been characterized for the past several years by a trend toward greater protectionism. Market entry barriers are on the rise in many regions of the world. Where tariff trade barriers are abolished, they are often replaced by non-tariff-based obstacles.

The latest developments with regard to the UK's planned withdrawal from the European Union as well as the trade policy discussions triggered by the new administration in the USA can be seen as results of a global trend toward isolation and disintegration that has been observed for some time now.

The BMW Group approaches its investment decisions with sustainability in mind. Long-term investments are the result of careful consideration and strategic planning processes. In particular in countries such as the UK and the USA, where changes in trade policy are now being discussed, we are firmly established partners in the local economy and wish to remain so. Our future involvement in Mexico is likewise more than a pure investment decision. It also reflects our sense of responsibility for the jobs being created there as well as our social and cultural commitment.

The BMW Group therefore hopes that its sustainable global investment and sales planning will be flanked by responsible policy decisions designed to maintain the growth, prosperity and employment brought by open markets and international integration.

Supporting democratic parties

The BMW Group supports the work on social policy carried out by democratic parties in Germany (CDU, CSU, SPD, FDP and Bündnis90/Die Grünen). The company places high value on transparency in this regard and complies with the relevant legislation. Since 2014, the BMW Group has supported the work of political parties in Germany solely through content-based partnerships, for example by sponsoring public discussion forums and dialogue formats. All partnerships are subject to the clear sponsorship guidelines of the BMW Group.

BMW Group Sustainable Value Report 2016

6.3.4 TCHIBO: Involving Stakeholders

Involving stakeholders

As a protagonist in the globalised economy and a beneficiary of the associated division of labour, Tchibo shares responsibility for resolving challenges that arise from our business activities. We believe that solutions to such global challenges are often better developed in cooperation with various societal protagonists. A close, ongoing exchange with our stakeholders within and outside the company is therefore very important to us. We want to know our stakeholders' expectations and views, incorporate their input into the further development of sustainable business processes, and work together on leading-edge solutions for ecological, social and societal challenges. So the dialogue with our stakeholders is also a stimulus for important processes of innovation – both in the company and at societal level. At the same time, the exchange with our stakeholders is important for identifying opportunities and risks for Tchibo's business at an early stage, and thus to enable proactive action. ✓

	Media	Surveys	Memberships, Networks & Voluntary Commitments	Projects	Dialogue Events
Formats	<ul style="list-style-type: none"> • Website & Mobishop • Blog, social media & forums • Newsletters • Annual and Sustainability Report • Press releases • Internal • Public communications • Customer service • Institutions/partners • Product information • Certifications & awards 	<ul style="list-style-type: none"> • Employee surveys • Consumer surveys • Market research and trend surveys (internal & external) 	<ul style="list-style-type: none"> • Member meetings • Alliance meetings • Working groups • Workshops • Round Table • Conferences (e.g. Environment) • Best Practice exchange • Steering committees 	<ul style="list-style-type: none"> • Databases on specific topics • Cooperation projects • Working groups • Research projects • Cooperation with universities • Staff training • Staff events/campaigns • Workshops 	<ul style="list-style-type: none"> • Press events • Best Practice exchanges • Round Table • Site Exhibitions • Open Days • Local events • Working groups • Biannual meetings • Trade shows & fairs • Symposia • Training
Stakeholders	<ul style="list-style-type: none"> • Media and public • Consumers • Competitors • Banks & insurance companies • Governmental agencies • Employees • Customers • Consumer protection organizations • Suppliers & business partners 	<ul style="list-style-type: none"> • Customers • Employees • Media and public • Science & academe • Competitors • Unions • Consumer protection organizations • Suppliers & business partners 	<ul style="list-style-type: none"> • NGOs and initiatives • Competitors • State organisations • Unions • Consumer protection organisations • Suppliers & business partners • Science & academe 	<ul style="list-style-type: none"> • Associations and unions • Academics/Scientists & experts • NGOs and initiatives • Competitors • Governmental agencies • Employees and potential employees • Suppliers & business partners 	<ul style="list-style-type: none"> • Media and public • Consumers • Competitors • Governmental agencies • Unions • Employees and potential employees • Customers • Consumer protection organizations • NGOs and initiatives
Examples	<ul style="list-style-type: none"> • Sustainability Report 2016 • Coffee Report • Überzeugungsbericht • Appachi Capsule Collection India Show • Kaffee-Urkundencheck • Blogger Breakfasts TchiboFrisch • Brand Experience + Trend Monitor 2016 	<ul style="list-style-type: none"> • Coffee Report • Imag • Customer survey on return of used clothing • Customer survey on acceptance of recycled products in FairFood 	<ul style="list-style-type: none"> • Global Coffee Platform • Fairtrade • Rainforest Alliance • Alt by Trade Foundation • Better Cotton Initiative • Turtell Alliance • Coffee & Climate • Forest Stewardship Council • Fun-Free Retailer Program 	<ul style="list-style-type: none"> • Corporate Volunteering • Managing Sustainable Coffee Production • Aquafida Eco Logic • Animal Protection • Young Talent Challenge • Good Idea Challenge • Logistics strategy workshop • Fit for Growth • Statutory minimum wage • Tchibo Shop Annual Convention 	<ul style="list-style-type: none"> • 10 Years of Sustainability at Tchibo • Approach stakeholder forum • Global press event • Blogger Breakfast TchiboFrisch • Multiple events • City and Sports Week and "Münzgymnast" • Open Day

<https://tchibo-nachhaltigkeit.de/servlet/content/1236060/-/home/responsible-corporate-governance/stakeholder-involvement-and-materiality.html>

Involving customers: honest communications, open dialogue

Our dialogue with customers is characterised by transparency and an open dialogue: whether on the product, in our Tchibo shops and Depots (supermarket concessions), on our websites, in the Tchibo magazine or via social media channels. In line with our policy of open dialogue, we do not issue one-way communication, but seek an exchange, especially with critical stakeholders such as consumers and multipliers, including bloggers and journalists. Social media channels offer a suitable platform for this. For instance, critical comments from consumers are often picked up on and discussed in the **Corporate Blog**. The **Tchibo Community** at tchibo.de is a new, interactive area where customers can share their thoughts about our products and thematic ranges, find inspiration, and take part in weekly participatory campaigns.

Transparent customer communications across all channels

Customer relations have become more complex, because the various social media channels open up new opportunities for consumers to give feedback and publicly voice their opinions, including in the form of criticism. Tchibo sees this as an opportunity to enter into an open, appreciative dialogue with customers and other consumers. For this, we use various social networks and our own channels.

Social media



Facebook, Twitter, Instagram, YouTube and our own **Tchibo Corporate Blog** – Tchibo has steadily intensified its social media activities since 2011. In line with the principle of 360-degree communication, customers and multipliers can contact us on all channels. Thanks to this direct dialogue, we benefit from feedback on campaigns and products, can build new customer relationships, consolidate existing ones, and communicate directly and personally.

In spring 2017, for example, we launched an innovative social media marketing campaign to publicise our FOR BLACK N WHITE filter coffee among younger customers as a specific target group and individually: through seven tailor-made films for seven different target groups on Facebook. Since the coffee is also certified as sustainable according to the UTZ standard, we were able to publicise our sustainability management and promote responsible consumption at the same time.

TCHIBO: Corporate Blog

Corporate Blog



In 2016 the Tchibo blog was voted 'Best Corporate Blog' in Germany, an award it has won for several years in a row. It not only has an excellent reach of more than 65,000 readers a month, but is also valued as a high-quality medium. All the articles and topics are written by our own staff and guest authors, who share first-hand information with their readers. They come from various departments, such as Coffee, Non Food, Product Development, Sustainability, Human Resources, and Corporate Communications. An important principle of this tool is that the Tchibo blog lives by interaction, and explicitly invites readers to exchange thoughts and opinions.

<https://tchibo-nachhaltigkeit.de/servlet/content/1236060/-/home/responsible-corporate-governance/stakeholder-involvement-and-materiality.html>

6.3.5 RINN (SME): We Shape our Company in Consultation with our Stakeholders



We Shape Our Company in Consultation with Our Stakeholders

Rinn facilitates dialogue with various stakeholders. This includes our employees, customers, suppliers, creditors, partners and the local population in Heuchelheim, Steinbach and Stadtroda.

We have permanently established this exchange with customers and suppliers in our yearly "forum days". We also use this as an arena to consciously introduce the topic of sustainability. Accordingly, we offer interested key-account customers workshops on the topic of "Sustainability as a factor for future success in the building industry".

<https://www.rinn.net/en/Sustainability.html>

7 Preparación y Verificación/Preparation and Verification

7.1 Identificación de aspectos relevantes, análisis de materialidad/Identifying relevant aspects, materiality analysis

7.1.1 CEMEX: Matriz de materialidad



CEMEX Reporte integrado 2017

7.1.2 COLBUN: Ejercicio de Materialidad

Ejercicio de Materialidad

A continuación se detalla el proceso de construcción de la presente Memoria Integrada del año 2017, para el cual se siguió el proceso de "levantamiento de materialidad" propuesto por la metodología de los Estándares GRI.

La materialidad corresponde al proceso a través del cual se determinan los temas relevantes de incluir en la Memoria Integrada, ya sea porque evidencian los efectos económicos, ambientales y sociales de la organización, o bien porque

influyen significativamente en las decisiones de los grupos de interés.



* incluye Chile y Perú

Este proceso consta de cuatro etapas. En primer lugar, se analizaron documentos, entrevistas e información pública disponible relacionada con la industria eléctrica y Colbún, revisados desde la mirada interna y externa. Luego,

con la información levantada se identificaron los temas relevantes (lista larga), los que se agruparon como grandes temas materiales y finalmente se priorizaron en la matriz de materialidad que se presenta al final de este capítulo.

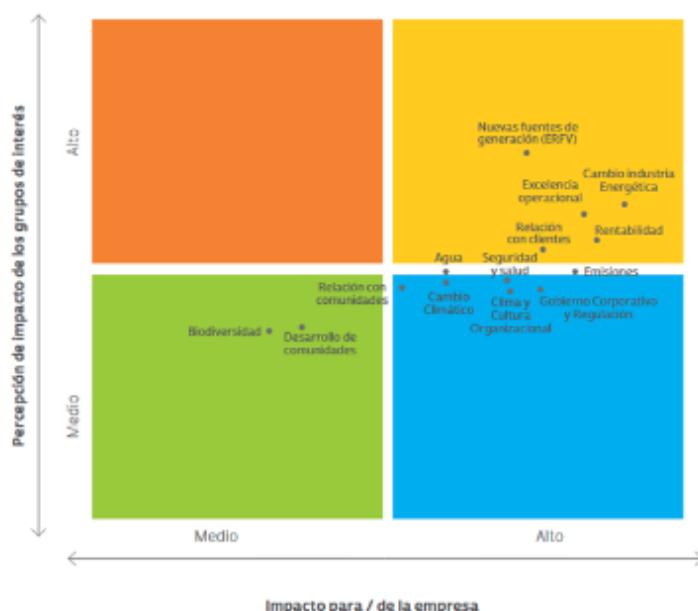
Los temas materiales incluyen Chile y Perú, y fueron validados por el Gerente General. Al cierre del proceso se considera una etapa de revisión que retroalimentará los futuros procesos de elaboración.

Priorización de aspectos materiales

La siguiente Matriz de Materialidad fue revisada y validada por Thomas Keller, Gerente General de Colbún, y los miembros del Directorio, quienes recibieron la presente Memoria para su revisión y comentarios.

En el eje "X" se estableció el nivel de impacto que la temática puede tener sobre la Compañía o – de manera inversa – el impacto que la operación de la empresa puede tener sobre la temática. En el eje "Y" se estableció el nivel de relevancia que los grupos de interés le otorgaron a cada una de las 14 temáticas.

Matriz de Materialidad Colbún 2017



<https://www.colbun.cl/memoria2017/>

7.1.3 PETSTAR: Materialidad y grupos de interés



Materialidad y grupos de interés



En PETSTAR mantenemos una relación de diálogo y confianza con nuestros grupos de interés: colaboradores, accionistas, proveedores, clientes, socios acopiadadores y beneficiarios.

Para conocer sus expectativas, cada año realizamos un estudio de materialidad de donde obtenemos los asuntos más relevantes para integrarlos en nuestra agenda de sostenibilidad.

AVANCES 2017
 Esta año el análisis de materialidad consistió en:

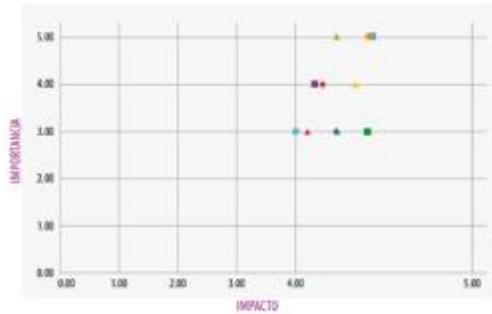
- Consultas directas:
- Consultas indirectas:

CONSULTAS DIRECTAS	UNIVERSO
Colaboradores	292
Socios acopiadadores y proveedores	531
Proveedores	286
Clients	16
Visitantes del Museo-Auditorio	106

◆ Sector
◆ ONGS
◆ Cámaras y/o asociaciones
◆ Opinión pública



Gráfica de materialidad



The chart plots various issues against Importance (Y-axis, 0.00 to 5.00) and Impact (X-axis, 0.00 to 5.00). Data points are represented by colored diamonds corresponding to the categories in the legend.

Leyenda:

1. Compromiso con la conservación y sostenibilidad del medio ambiente para beneficio de las futuras generaciones.
2. Ambiente limpio, seguro y saludable para colaboradores, proveedores, visitantes y contratistas.
3. Hacer de los proveedores, socios estratégicos altamente confiables y de largo plazo y ejercer un alto impacto social al ofrecer certidumbre al sector de proveedores y recibidores del país.
4. Fomentar la cultura ambiental, en responsabilidad compartida con la industria, las autoridades y la sociedad en general.
5. Se valoren, consistentemente, por ser referencia de excelencia por las constantes innovaciones que se realizan en la empresa.
6. Satisfacer las expectativas financieras de sus accionistas y es una alternativa rentable de crecimiento y expansión para la sostenibilidad del envase de PET.
7. Honestidad, manejo impecable de los recursos de la empresa, la información, la gestión del personal y el rechazo a cualquier práctica de corrupción.
8. Talento humano y con las mejores herramientas de manguera y eficiencia, que constituye una ventaja competitiva.
9. Satisfacción del cliente y calidad en el producto.
10. Reporte, aceptación de opiniones, características y formas de uso de otros, sin prejuicios ni discriminación.
11. Equipo impulsado por líderes ejemplares, que entienden y viven los valores organizacionales en cada una de sus acciones.

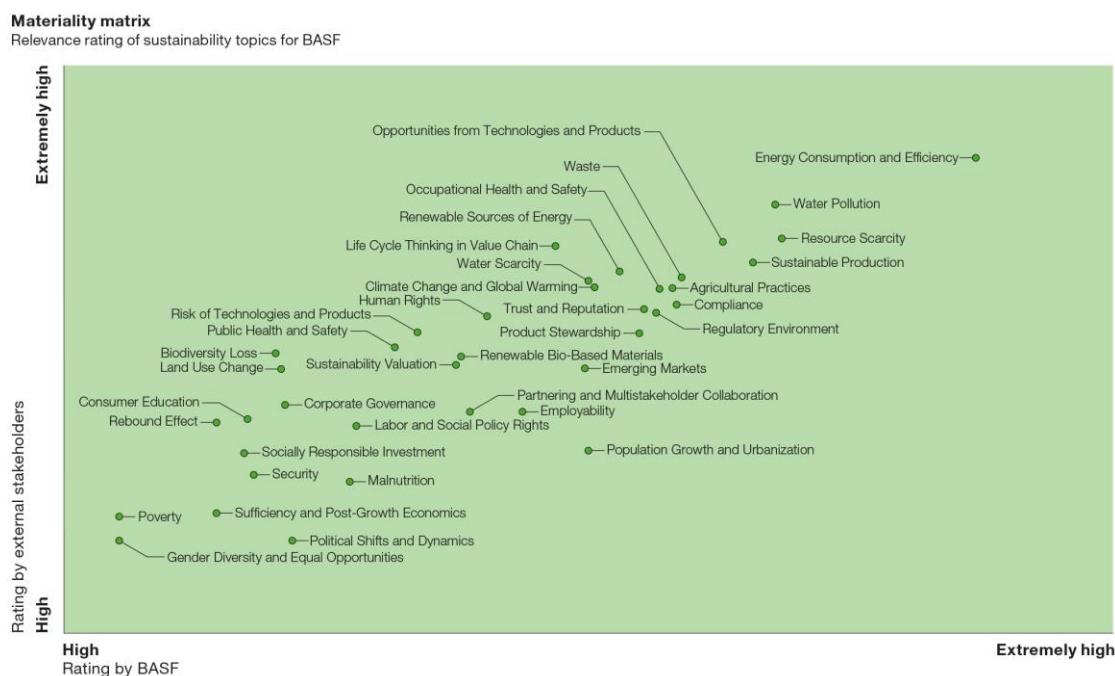
PETSTAR Informe de sustentabilidad 2017

7.1.4 BASF: Identification and Management of Sustainability Issues

Materiality Analysis

Through our materiality analysis, constant dialog with stakeholders, and our many years of experience, we are continuously refining a better understanding of significant topics and trends as well as potential opportunities and risks along our value chain.

We used a materiality analysis in 2013 to identify and prioritize relevant sustainability topics for BASF. We started by collecting around 100 potentially relevant subjects. A workshop and qualitative interviews with internal and external specialists revealed that 38 of these were particularly relevant. Using a global survey, we gathered feedback on these 38 topics from around 350 external stakeholders worldwide, as well as around 90 experts and managers from various functions within the company. The participants rated the topics in terms of their current and future relevance for BASF. The results of this ranking are presented in a materiality matrix. Finally, the findings were discussed in internal workshops.



<https://www.bASF.com/global/en/who-we-are/sustainability/management-and-instruments/topics.html>

7.2 Auditoría Externa/ External Audit

7.2.1 PETSTAR

				ISO 9001 In 2014 the certificates in process and introduced by under ISO 9001 were given to the recycling plant in Toluca and in 2015 to the recycling plant in Mexico City, the collection plant in Cuernavaca and plants at the national level, as well as the sub-product distribution plant in Toluca.	
				ISO 14001 In 2013 we received the ISO 14001 environmental management system certificate of the recycling plant in Toluca and in 2014 we did, similarly, the eight collection plants at the national level as well as the sub-product distribution plant in Toluca.	
				ISO 22000 In 2014 certification in the process and product industry under the ISO 22000 norm was achieved at the recycling plant in Toluca.	
				ISO 50001 In 2013 the processes in energy management were certified. Later the ISO 50001 norm at the recycling plant in Toluca, in 2014 we did the eight collection plants at the national level, as well as the sub-product distribution plant in Toluca.	
				OHSAS 18001 In 2004 we received certification for our safety and occupational health processes under the OHSAS 18001 norm at the recycling plant in Toluca.	

Independently of the credentials and certifications we have obtained, we are excited by the fact that other important associations ReStar as a company friendly and responsible toward the Earth. That's why we are in our structure, agreements, recognitions and participation in important organizations with you.

- **Operación Limpia Program Recognition** awarded by the Executive Federal Government, which publishes the Cleaning Ranking—the place where everyone wants to work. In 2014 we were ranked first among companies with more than 100 employees.
- **Operación Clean Sweep** Collection of PET residue from all our operations to introduce them in the same productive process. In 2013, ReStar subscribed to this initiative associated with the ACO (American Chemistry Council), the Dow Chemicals and the Plastics Industry Trade Association. Thus, we received recognition for our line of business.
- **Sociedad PetStar** has received the distinction of "Socially Responsible Company" (SRC) awarded by the Mexican Center for Philanthropy (CENEF) and affiliated with the "SRC of 1% Social Investment", which means that it will disburse at least 1% of profits benefits to society in order to contribute to the construction of a more just, strong and better country. Since 2014 the company has joined the program, SRC, Committed to Social Inclusion.
- For the good environmental performance of its fleet, in 2014 ReStar was able to enroll in the Clean Transport Program (Transporte Limpio) awarded by the Ministry of the Environment and Natural Resources (SEMARNAT, Secretaría de Medio Ambiente y Recursos Naturales).
- In 2015, the PetStar Watson-Auditors obtained the Platinum Leadership in Energy & Environmental Design (LEED) awarded by the U.S. Green Building Council as a sustainable building. However, it is the first achievement in Latin America to reach this level of certification.
- In 2013 the recycling plant in Toluca obtained distinction for the industry at the federal level awarded by Federal Attorney's Office of Environmental Protection, as well as, at the state level, awarded by the state of Mexico's Attorney's Office for Environmental Protection.
- In 2015 PetStar signed a concession agreement with the Ministry of Labor and Social Welfare to incorporate all its plants into the Self-Management in Safety and Health in the workplace (SISy). This will allow us to incorporate the collection plants in San Luis Potosí, Mérida, Monterrey, Acapulco and Guadalajara, and in 2017 the collection plants in Guayaquil, Quito and Toluca will be included, together with the recycling plant in Toluca and the evaluation plant there.

PETSTAR 2016 Sustainability Report

7.2.2 FORESTAL ARAUCO: Manejo forestal sustentable



Forestal Arauco Estándar CERTFOR de Manejo forestal sustentable para plantaciones

7.2.3 DEUTSCHE TELEKOM: Anti-Corruption and Anti-Trust Compliance Audits

Anti-corruption audit: During the period from January 2012 through December 2013, German and international units were audited for risk of corruption in their respective countries. The auditors confirmed that our processes at the central compliance organization and various corporate departments are suitable for effectively preventing corruption. These processes related to sales, procurement, human resources and internal audit. In 2016 (Germany) and 2017 (internationally) we will again be applying for certification focusing on anti-corruption. We document details regarding audit content and corporate departments that have undergone anti-corruption audits in our [audit report](#).

Anti-trust compliance audit: Deutsche Telekom's anti-trust regulations were also audited for compliance with the IDW PS 980 standard by an independent auditing firm between January and December 2013. The audit report was issued in 2015 and confirms the effectiveness of our compliance management system, which is suitable for identifying vulnerabilities in time, thereby preventing violations of anti-trust law. Within the scope of this certification process, the independent auditing firm audited Deutsche Telekom AG, Telekom Deutschland GmbH and T-Systems International GmbH in Germany as well as ten other Group companies internationally. We document details regarding audit content and corporate departments that have undergone anti-trust compliance audits in our [audit report](#).

<https://www.cr-report.telekom.com/site16/strategy-management/compliance#atn-9015-9019>

7.2.4 VAUDE (SME): Information on External Verification

Information on external verification

We want to present the success of our sustainability strategy objectively and transparently; verification of the data submitted by us by independent third parties is therefore very important to us.

The environmental data relating to our location in Tettnang-Obereisenbach is externally assured by an independent environmental verifier in accordance with ① [EMAS](#) and ① [ISO 14001](#). Read more in the [EMAS-Index](#). ① [myclimate](#) calculates the emissions that we cause. This information can be found in the ① [GRI Index](#).

The data on social conditions in our production sites was collected by the Fair Wear Foundation (FWF) in audits. (FWF). Read more in the [FWF Index](#).

Our annual financial statement is audited in accordance with legal requirements by the independent auditing firm, GmbH Schnetz, Buchmann, Michele Ravensburg.

The auditing firm, KPMG AG, provided external limited assurance on selected data and key figures for the first two Sustainability Reports (fiscal year 2013 and 2014). The 2016 report was prepared using the same guidelines and criteria. This year we are not conducting a separate external ① [audit](#).

<http://csr-report.vaude.com/gri-en/gri-index/index.php>

8 Otra información/Other Information

8.1 Requerimientos de sostenibilidad para los clients/Sustainability Requirements to Customers

8.1.1 BMW: Due Diligence in the Supply Chain

Amongst others, our due diligence measures along the procurement process are linked to the geographical distribution of the supplier locations and the purchasing volume. All Commodities for product related and nonproduct related parts and services are integrated in the contemplation. In line with supplier selection, since several years, we check critical suppliers with the help of Online Assessments, Onsite Assessments and Audits based on the BMW Group supplier sustainability policy. Especially the suppliers, who do not fulfil the sustainability requirements determined by the BMW Group, are critical. Together, we agree upon corrective actions as well as due dates in order to implement these measures. Nominated suppliers have to implement the measures before start of production (SOP). Verification occurs through independent third parties and own assessors.

BMW Group Sustainable supply chain Management

8.1.1.1 BMW: Written Corporate Policy regarding Sustainability required from Suppliers

Sustainability in the tendering process: minimum requirements for suppliers

By integrating sustainability criteria into the tendering process, we raise awareness among our suppliers' top management and kick-start the process of developing and implementing sustainability strategies and programmes at our suppliers. This is how we spread our sustainability approaches to the supply chain. We expect our suppliers to fulfil the following minimum requirements:

In addition we have set down additional criteria specific to the BMW Group that all suppliers must comply with. These requirements are also binding for selected projects such as the production of the BMW i series. → GRI G4-EN32, GRI G4-LA14, GRI G4-HR10, GRI G4-SO9



BMW Group Sustainable Value Report 2016

8.1.1.2 BMW: Supply Chain Organisation Process

Much of the value added is created by our suppliers. The global growth of the BMW Group creates ever more complex supply chains. The implementation of environmental and social standards along the entire value chain is one of our greatest challenges. We work closely with our suppliers to increase transparency and resource efficiency in the supply chain and ensure that sustainability standards are complied with. Only by fulfilling our social and environmental responsibility can we secure the sustainability of our business model.

The basis for increasing transparency and resource efficiency is our → BMW Group Supplier Sustainability Standards, which establish social and environmental criteria for our suppliers as well as their suppliers. The minimum requirements to be satisfied by all suppliers are complemented by specific requirements for selected projects.

In order to ensure compliance with the sustainability requirements, we use an industry-wide sustainability questionnaire as part of our risk management process. The resulting evaluation of our suppliers is a crucial criterion for order placement. The individual production plants of the supplier are taken into account in this – not just the headquarters. Together with our suppliers, we develop approaches for more efficient handling of resources. We also analyse the impact of selected raw materials or materials along the entire supply chain and support specific initiatives to increase sustainability.

We were able to make significant progress in 2016:

- During the reporting period, 5,616 (2015: 1,900) potential and existing supplier locations were evaluated via a sustainability questionnaire. The evaluated sustainability is a tendering criteria for almost all our parts suppliers → [Retrieve self-assessment questionnaire](#).
- More and more suppliers are now satisfying our minimum requirements at the time of commissioning. 38% of suppliers commissioned in 2016 already had ISO 14001 certification. We demand that designated supplier locations comply with minimum requirements by the start of production or agreed target date at the latest.
- Suppliers who took part in the Supply Chain Programme of the CDP in 2016 made up 69% of the BMW Group purchasing volume in 2016 (2015: 53%). This meant that transparency concerning CO₂ emissions in the supplier chain was significantly increased. Suppliers taking part in the programme reported an overall reduction of around 36 million tonnes in CO₂ emissions (2015: 35 million t). In addition, we have started to reach agreements with individual suppliers on pilot projects to reduce emissions on this basis.

BMW Group Sustainable Value Report 2016

8.1.1.3 BMW: Carry out assessments and audits (at suppliers)

3. Carry out assessments and audits

If the sustainability risk filter, media screening and/or sustainability questionnaire identify selected supplier locations that demonstrate an increased risk of non-compliance with sustainability standards, they are checked and qualified by independent sustainability audits or BMW Group sustainability assessments. The sustainability audits are carried out by external auditors, while the sustainability assessments are implemented by employees of the BMW Group. In 2016, 15 audits (2015: 11) and 28 (2015: 2) assessments were conducted. Sustainability assessments have been carried out since the end of 2015. Crucial areas of action identified by audits and assessments have been highlighted, particularly in the areas of hazardous substance management, waste management and general working conditions.

If the results of an audit or assessment show non-compliance or potential for improvement, we work with the supplier to develop a specific plan of action and provide as much assistance as possible with implementation, which generally must take place before start of production. If the supplier is uncooperative or in breach of a fundamental BMW Group sustainability clause, the contract may not be granted or termination of business relations may follow. Our goal, however, is to determine the majority of risks during the first two stages, to manage these risks and to help suppliers raise their sustainability standards.

During the reporting period, our employees from procurement introduced the process for identifying and evaluating sustainability risks at 5,616 potential and existing supplier locations related to production and relevant sub-supplier locations (2015: 1,900). Sustainability deficits were identified at 3,368 potential and existing supplier locations and corrective measures to remedy the sustainability deficits were defined for 2,353 (2015: around 400). The key corrective measures from the perspective of the → UN Global Compact were related to implementation of the following aspects:

- Environmental management system
- Company policy that clarifies principles regarding collective bargaining, freedom of association and/or bribery
- Environmental policies covering the handling of substances and chemicals that are usable to a limited extent.

→ GRI G4-EN33, GRI G4-LA16, GRI G4-HR11, GRI G4-S010

BMW Group Sustainable Value Report 2016

8.1.2 SIEMENS: Sustainability Requirements to Suppliers

Business Partners and Suppliers

Cooperation with third parties such as sales agents, customs clearing agents, consultants, distributors and resellers is part of doing business, but the company may be liable for actions taken by these third parties. We have a mandatory process and tool for business partner compliance due diligence. It is designed to help Siemens entities conduct risk-based integrity checks of business partners. Decisions about business partner relationships are transparent and take a risk-based approach, using high-quality compliance due diligence procedures. Depending on the risk level, they may include audits of the business partners conducted by Siemens internal auditors or external professionals.

Each Siemens unit is responsible for its own business partners. They must be carefully selected and appropriately monitored and managed throughout the course of the relationships. As previously reported, we have a common, contractual code of conduct for suppliers and business partners. Business partners and suppliers receive training in compliance and integrity along with background information about the requirements.

Compliance Indicators

Compliance indicators ¹	Fiscal year	
	2017	2016
Compliance cases reported	667	675
Disciplinary sanctions	217	233
therein warnings	120	112
therein dismissals	79	96
therein other ²	18	25

¹ Continuing and discontinued operations.

² Includes loss of variable and voluntary compensation elements, transfer and suspension.

(cont. next page)

8.1.2.1 SIEMENS: Supply Chain Management

Based on the priorities of the Siemens Divisions, the Siemens Procurement Council defined several key levers to achieve the SCM value contribution in alignment with Vision 2020. Since the reorganization of the SCM function concluded in 2015, a stronger focus belies on the ratio output-to-input, i.e. the financial contribution of the SCM functions vs. its cost of organization.

All purchasing activities are being executed within the boundaries of our Sustainability principles. They are the guiding principles for our supply chain management and an integral part of all relevant supplier management processes – such as supplier selection, supplier qualification and evaluation, and supplier development.

Responsible supply chain management can contribute to progress on the Sustainable Development Goals (SDGs) in a myriad of ways. According to the UN Global Compact, the "supply chain can make a significant impact in promoting human rights, fair labor practices, environmental progress and anti-corruption policies". Some of the biggest contributions can be made on SDG 8 "Decent Work and Economic Growth", which among other things addresses labor issues, and SDG 12 "Responsible Consumption and Production". SDG 12 specifically calls on companies to work to adopt sustainable practices and increase reporting on their progress too. Efforts can be made to address poor working conditions ranging from minimum wage violations to extreme occupational hazards, and eradicate all forms of forced labor and child labor. Unhealthy workplaces can be cleaned up. Improved waste management and waste reduction are essential. Circular consumption can help cut down the use of natural resources.

We require that all suppliers follow our Code of Conduct for Siemens Suppliers and Third-Party Intermediaries (the Code). Established a decade ago, it draws on the United Nations Global Compact, a voluntary initiative based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals, and the principles of the International Labor Organization (ILO). It also relies upon the Siemens Business Conduct Guidelines, which establish the fundamental principles of sustainability throughout the organization.

Siemens Sustainability Information 2017

8.1.2.2 SIEMENS: Conflict Minerals Policy

Conflict Minerals Policy

"Conflict minerals" are defined as those extracted in certain countries and that bring benefits to particular armed groups in those places. Siemens has developed a Conflict Mineral Policy and integrated it into our procurement process. It provides a uniform and enterprise-wide standard for supply chain management in this realm. Our approach is aligned with the risk-based requirements of the Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas of the Organization of Economic Co-operation and Development (OECD). To determine the use, sources and origin of conflict minerals in our supply chains, we seek to identify the smelters that operate along them. Siemens is an active member of the Responsible Minerals Initiative (former Conflict Free Sourcing Initiative), an industry group that provides audits. Siemens encourages smelters to take part in its programs and pursue certification.

Siemens Sustainability Information 2017

8.1.3 TCHIBO: Into the future with innovation and cooperation

Into the future with innovation and cooperation

From this, two strategically important instruments were derived, which we will increasingly focus on in future: cooperation and innovation. Cooperation in order to increase leverage and jointly develop solutions for systemic and structural challenges with other protagonists and stakeholders. Innovation, because ground-breaking new ideas and measures are needed in response to the depletion of resources, loss of biodiversity, climate change, demographic change and other global challenges.

Transparency is an essential prerequisite for implementing social and ecological standards in our value chains. We are currently working on achieving even greater transparency about the upstream stages of the supply chain for consumer goods.

Another important prerequisite for bringing about change and promoting sustainable consumption is kindling our customers' enthusiasm for sustainable products. We only achieve this through credible and easily understandable product and process communication. We are working flat out on this.

<https://tchibo-nachhaltigkeit.de/servlet/content/1236192/-/home/responsible-corporate-governance/responsible-corporate-governance/aspiration-strategy-and-management.html>

8.1.4 COMMERZBANK: All Suppliers have to observe the Sustainable Procurement Standard

Suppliers' compliance with social standards is an integral part of Commerzbank's sustainable procurement standard. All suppliers and service providers who do business with Commerzbank guarantee that they will observe the social requirements specified by this set of rules and agree to impose compliance with the corresponding requirements on their own suppliers and service providers. Compliance with social standards is the focus of annual meetings with Commerzbank's main suppliers. Reputational Risk Management also performs ad hoc analyses during the process of selecting suppliers. Violations of the sustainable procurement standard by suppliers or service providers may result in the termination of the business relationship.

https://www.commerzbank.de/en/nachhaltigkeit/nachhaltigkeitsstandards/nachhaltige_beschaffung/nachhaltige_beschaffung_.html

8.1.5 LEBENSBAUM (SME): Environmental and Social Standards Audit

In high-risk countries, we additionally check labour and social standards

The Lebensbaum Partner System stands for transparent environmental and social standards across the supply chain. This has won the system multiple awards, including the 2014 German CSR Award. However, an enhancement that we made in 2015 shows that it is still possible to do a bit more: in the case of farming partners from high-risk countries (BSCI* classification), we check whether – in addition to the organic certification and documented agreement with our code of conduct – there is any other proof of adherence to recognised labour and social standards, e.g. through Fairtrade, Naturland or SA 8000 certification. If not, we commission and finance Naturland to carry out an environmental and social standards audit at the relevant supplier's business as per the requirements of our Partner System. The audit is repeated every three years. Of the 6,604 tonnes of raw materials that we purchased in 2015, these extended requirements were already being fulfilled in 81 per cent of all cases. We aim to increase that percentage even further, which is very ambitious, since the number of Lebensbaum suppliers is constantly growing in line with the growth of our business.

* Business Social Compliance Initiative

Lebensbaum Sustainability Report 2016

8.2 Misceláneos/Miscellaneous

8.2.1 BMW: Plant in Mexico is expected to become most resource efficient

From 2019 onwards, our new plant in Mexico, which is currently under construction, will make a significant contribution to our resource efficiency. From its first full production year, it is expected to become the most resource-efficient plant of the BMW Group.

BMW Group Sustainable Value Report 2016

8.2.2 TCHIBO: Sustainable Development Goals

Sustainable Development Goals: for sustainable global development

At its 2015 General Assembly, the United Nations adopted the Sustainable Development Goals (SDGs), which replace the eight Millennium Development Goals. 193 countries agreed on 17 goals, comprising 169 sub-goals. The SDGs combine the social, environmental and economic dimensions of sustainability. Their targets go far beyond the Millennium Goals, which are regarded as a global frame of reference for jointly combating poverty and hunger in industrialised, developing and emerging countries.

Their content provides a framework for action, among other things for ensuring a sustainable approach to the production of goods and development of services, for establishing fair incomes and wages, preserving the environment and biodiversity, safeguarding a secure food supply, for equality of women and men, and boys and girls, and for the right to education.

As an international trading company, we operate within global structures and take advantage of/benefit from/make use of the global division of labour. Therefore, we consider it part of our corporate responsibility to make our contribution to the implementation of the SDGs. For us, the SDGs are particularly relevant in regard to product definition and the international value chains. With our environmental and social programmes in the key areas of our business, we not only safeguard the future viability of our company, but also contribute to the implementation of the global development targets, as the following examples demonstrate:

Sustainable product development: Coffee

On our way towards becoming a 100% sustainable business, we are supported in the coffee-growing regions by internationally recognised organisations that have pooled their expertise into environmental and social standards. In 2016, the share of certified or validated sustainable green coffee used for Tchibo products was 36.3%. With our Tchibo Joint Forces[®] qualification programme, which we developed and introduced in 2012, we support smallholders in gradually transitioning from conventional to environmentally and socially acceptable and economically sustainable coffee farming. In cooperation with green coffee exporters and traders, standards organisations, governmental and other non-governmental organisations, coffee farmers are systematically supported with training and qualification modules. By 2016, qualification measures were carried out at more than 30,000 of the coffee farmers who are part of the Tchibo value chains in Central and South America, East Africa and Asia. Add to that around 50,000 smallholders who are earning International Coffee Partners (ICP) qualification, with comparable focus areas. This already covers about one third of the coffee farmers who work for us all over the world. We will continue these programmes in future, and put them on an even broader base with development measures.

Our interventions for sustainable product and process development of coffee contribute in total to eleven of the 17 SDGs. At the same time, we must emphasise the reduction of poverty and hunger, the promotion of healthcare and equality as well as measures for the protection of the climate and environment.

<https://tchibo-nachhaltigkeit.de/servlet/content/1236186/-/home/responsible-corporate-governance/responsible-corporate-governance/sustainable-development-goals.html>

8.2.3 RINN (SME): CO₂ neutral production



The screenshot shows the Rinn website's sustainability page. At the top, there are four navigation tabs: 'RINN' (red logo), 'GardenWorld Private Hausgärten', 'UrbanWorld Öffentliche Außenanlagen', and 'Rinn-World Das Unternehmen'. Below the tabs is a large image of three men in a factory setting. To the right of the image, the heading 'Sustainability - Always Moving Forward' is displayed, followed by a paragraph about Rinn's company strategy and environmental impact. Another paragraph discusses their goal of achieving CO₂-neutral production in 2014. A final note at the bottom right states that using their CO₂ footprint, they can track energy consumption and emissions.

Sustainability – Always Moving Forward

Since the beginning of 2012, Rinn has been following a company strategy that is focused on fulfilling various criteria relating to sustainability. We take responsibility for our immediate environmental impact and for improving ourselves in order to become a more sustainable enterprise.

One of the most important aspects of our environmental impact is the amount of energy we take in and the amount of harmful greenhouse gases we emit. To reduce the production of greenhouse gases, it is important to generate energy without the use of fossil fuels.

In 2014, Rinn's goal of achieving CO₂-neutral production across the entire company became reality.

Using our CO₂ footprint, we are able to clearly track how much energy we consume and the amount of emissions we produce.

<https://www.rinn.net/en/Sustainability.html>

8.2.4 LEBENSBAUM (SME): EMAS-Compliant Environmental Management System

18 years of environmental management: A new look at everything

After 18 years of environmental management, it is fair to say that it has become part of our everyday routine. Perhaps in some areas so much that occasionally, a fresh perspective was lacking. Thus, the introduction of an environmental management system in accordance with the European Union's EMAS standard at our roasting house on the Gronau site (part of the group since 2011) has benefitted us in two ways: Firstly, environmental protection is now done on a systematic basis in Gronau. Secondly, it has enabled us to take a fresh look at our system in Diepholz.

And lo and behold, we discovered areas of potential for enhancement. We immediately started to implement the possible improvements.

The experience in environmental management that we were able to gain for over 18 years was invaluable when it came to installing the system in Gronau. However, the fact that our environmental management system has 'come of age', does not mean that it is perfect. The new system in Gronau was a challenge to the tried and tested system in Diepholz and inspired it to achieve new levels of performance. We shall utilise this interplay in the future as well – in order to further refine the system.

The production and processing of organic food is governed by a multitude of regulations. On top of that, there are further quality and sustainability standards on which we base our production operation. As a practising partner, we have been involved in the further development of these regulations and standards for many years.

Here are four examples of that from the reporting period:

We are members of the CSR Forum, a committee appointed by the Federal Ministry of Labour and Social Affairs that advises the Federal Government on economically relevant sustainability issues.

We have also participated in consultations on the further development of the EMAS (Eco-Management and Audit Scheme) system via the European Commission in Brussels. In the EU's official reference document, Lebensbaum serves as an example of best practice. We were also regularly appointed to the advisory council of Stiftung Warentest (consumer advice group) to provide expert opinion.

Last but not least, we were also involved in the production of a guideline for the 'German Sustainability Code', which is specifically tailored to the SME sector.

Lebensbaum Sustainability Report 2016

9 Método para Identificar Ejemplos prácticos/Approach for identifying practical examples

For this publication, examples of companies that have already implemented a sustainability management system for several years were searched for. It illustrates real world examples of how companies have implemented essential management elements in practice. Those management elements are being discussed in detail in our scientific study "A Sustainability Management System that meets all Standards: An analysis of international frameworks and guidelines identifying the most relevant elements for modern sustainability management (Berlin and Munich 2019)".

For the selection of suitable examples it was assumed that companies with above-average sustainability reporting tend to be pioneers in sustainability management. Therefore, a ranking of German sustainability reports was used to search for German practical examples.

The German ranking of 2016 evaluated the sustainability reporting of the 100 largest German companies, as well as of German medium-sized companies. Our research included those companies that performed best in the ranking. Also, it has been ensured that as many different industries as possible and no atypical companies were included. The following table shows in the section "Analyzed" whether the company's reporting was evaluated.

Table 1: Selection of companies and their reporting (Rank according to German ranking 2016)

Rank	Company	Analyzed	Remarks
1	BMW Group	yes	
2	Miele & Cie. KG	yes	
3	KFW-Group	no	KFW is a promotional bank owned by the Federal Republic of Germany and the federal states. So it is not a typical bank

4	Commerzbank AG	yes	
5	Volkswagen AG	no	As BMW group is already part of the sample we did not look at a second carmaker. From other work we know that Volkswagen has got an established systematic sustainability management system, too.
6	Tchibo GmbH	yes	
7	Landesbank Baden-Württemberg LBBW	no	As Commerzbank is already part of the sample we did not consider a second bank.
8	Deutsche Telekom AG	yes	
	BASF SE	yes	
	Siemens AG	yes	BASF and Siemens are considered because we know from previous projects that they have a lot of experience in sustainability management systems including the areas sustainability and innovation and sustainability in the supply chain.
SME	Lebensbaum (Ulrich Walter GmbH)	yes	
SME	VAUDE Sport GmbH	yes	
SME	Rinn Beton- und Naturstein GmbH & Co. KG	yes	

In order to identify suitable sustainability reports for Chile and Mexico, a different approach was taken. As a starting point, the reports of those companies, which participated in our four workshops in Concepción, Mexico-City, Monterrey, and Santiago de Chile (April, 2018) were selected for review, as those had already been identified as companies with relatively much experience in sustainability management. In addition, the sustainability reports other important companies from the region were added to that list. Finally, those were selected that were most suitable to provide examples for several elements of sustainability management, both examples from Chile and from Mexico.

In Chile, 26 Chilean companies were represented in the workshops, eight of which have a sustainability report. In Mexico there were 29 national companies, 16 of which publish a sustainability report. German and other international companies with locations in Chile or Mexico were not included in the evaluation.

In total, the sustainability reports of 24 companies based either in Chile or Mexico were selected for the analysis (Tables 2 and 3).

Table 2: Mexican companies with Sustainability Reports

Mexican Companies	
ALEN	Producer of cleaning household products
ALFA	Diversified group of businesses, mainly industrial, that produces petrochemicals, aluminum auto components, and refrigerated foods.
ARCA CONTINENTAL	Second largest Coca-Cola bottler in Latin America and one of the most important in the world.
BIOPAPEL	Paper Industry with geographic presence in Mexico, United States and Colombia
CEMEX	Global building materials producer active in more than 50 countries.
FEMSA Coca-Cola	Largest public bottler of the Coca-Cola brand
Fresnillo plc	World's largest silver producer and one of Mexico's largest gold producers.
Grupo BANORTE	Banco Mercantil del Norte (BANORTE) is a Mexican banking and financial services

	holding company
Grupo BIMBO	One of the largest bakeries and a relevant snack player.
Grupo Herdez	Leading producer of shelf-stable foods and one of the main sellers of ice cream in Mexico. Furthermore, it is a leader in Mexican food consumed in the US.
GIS – Grupo Industrial Saltillo	Manufacturer of products for the automobile industry, construction industry, as well as for the kitchen and tableware industry.
Grupo Xignum	Industrial consortium that is composed of four divisions: Cables, Transformers, Infrastructure and Food. It operates more than 25 production plants in Mexico, the US, India, Brazil and Colombia.
PEMEX	State-owned oil company that also produces gasoline and diesel fuel. It is among the ten largest Oil & Gas companies in the world.
PETSTAR	One of the world's largest Food Grade PET Recycling Plant, recycling 3.1 billion bottles per year, and producing 50,000 tons of food grade recycled resin annually.
Sigma Alimentos	Largest producer of chilled and frozen food in Mexico, and part of the conglomerate Grupo Alfa. Apart from Mexico, the markets are Central America, the Caribbean and the USA.
VITRO	Leading glass manufacturing company, with over 100 years of experience in the industry. Founded in 1909 in Monterrey, Mexico, the Company works in two businesses streams: glass containers and flat glass.

Table 3: Chilean companies with Sustainability Reports

Chilean Companies	
CODELCO	World's largest copper mine producer, leader in planetary ore reserves.
COLBÚN	Electricity utility with 23 generation plants in Chile and one in Peru, through which it has a total installed capacity of 3,852 MW. The portfolio focuses on hydro and thermal generation.
COMPAÑÍA DE ACEROS DEL PACÍFICO	Main producer of iron ore and pellets in the American Pacific coast, the largest steel producer in Chile and the most important steel processor in the country.
CCU	Compañía de Cervecerías Unidas (United Brewery Company). It is a multi-category beverage company, with operations in Chile, Argentina, Bolivia, Colombia, Paraguay, Peru and Uruguay.
BARRICK	Large Mining Company, headquartered in Canada, with large operations in Chile. Gold and copper producer.
FORESTAL ARAUCO	Forest industry with forest heritage in South America and plants of panels, cellulose, energy, resins in Europe, Canada and South Africa.
GERDAU	Leading producer of long steel in the Americas, and one of the largest suppliers of special long steel in the world, also produced from the recycling of ferrous scrap. Among the main products are wire rod, concrete bars, profiles and coils.
Puerto de Arica	The Port Company Arica is an autonomous company of the State of Chile that began its activities on April 30, 1998, as part of the country's Modernization of the State Port Sector.

OXIQUIM	Chemical company that manufactures wood panel and industrial resins, distributes chemical products for the industry and mining sector, loads/unloads bulk liquid tankers, and stores their cargo at its maritime terminals.
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In order to keep the scope of the collection of examples manageable, a selection had to be made. The aim was to take into account a certain diversity of industries, but at the same time to include those most important in Latin America, especially in Mexico and Chile.

Table 4: Chilean and Mexican companies' Sustainability Reports used for the evaluation

Industry	Chile	Mexico
Mining	BARRICK CODELCO	Fresnillo PLC CEMEX
Electric Utility	Colbún	PEMEX
Manufacturing	GERDAU CAP – COMPAÑIA ACEROS DEL PACÍFICO	VITRO PETSTAR
Food and Beverages	CCU	Grupo Bimbo Femsa Coca Cola,
Forestry/Pulp and Paper	Forestal Arauco	Bio-PAPPEL
Finance		Grupo Financiero Banorte

Although the automotive industry is very important in Mexico, we have not been able to find advanced sustainability reports of companies from this sector headquartered in Mexico. We experienced the same for the logistics industry in Chile, where port operators are very relevant.

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