



Faculty of Law

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**ANALYSIS OF SUSTAINABILITY REPORTS OF THE
COMPANIES: APPLE, INDITEX, GRUPO BIMBO,
AND PRONACA IN THE YEAR 2021**

**Qualification work before obtaining the degree of
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DEDICATORY

To my inner child, who never stops dreaming

GRATITUDE

To my family and friends, for never stopping believing in me, especially my Bloblo, who has been by my side despite any circumstance.

To my grandpa Pepe, who, with music, creativity, and wisdom, has guided my ethical and academic path since childhood. To the University of Azuay and its professors, especially Juan Manuel Maldonado, who has patiently taught me and transmitted his knowledge.

A special thank you to my parents for making this possible.

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ABSTRACT

This thesis aimed to describe the companies Apple, Inditex, Grupo Bimbo, and Pronaca, focusing on their respective sustainability reports by GRI standards. The research employed a descriptive and comparative approach, utilizing bibliographic compilation to analyze fundamental aspects of corporate social responsibility in the economic, environmental, and social domains. The reports were scrutinized through a critical lens, and comparisons were made with relevant news. The findings of this investigation yielded a comprehensive understanding of how these companies addressed social responsibility in 2021, allowing the identification of critical aspects in sustainability reports and their correlation with significant events. This process facilitated the identification of deviations within the reports, shedding light on the factors influencing corporate social responsibility practices.

Keywords: Comprehensive understanding, deviations, GRI standards, social responsibility, sustainability reports.

RESUMEN

Este trabajo de titulación tuvo como objetivo realizar una descripción de las empresas Apple, Inditex, Grupo Bimbo y Pronaca, centrándose en sus respectivos informes de sostenibilidad de acuerdo con los estándares GRI. La investigación se llevó a cabo mediante un enfoque descriptivo y comparativo, utilizando recopilación bibliográfica para analizar los aspectos fundamentales de la responsabilidad social empresarial en los ámbitos: económico, ambiental y social. Con una visión crítica, se examinaron las memorias y se realizaron comparaciones con noticias relevantes, los hallazgos de esta investigación proporcionaron una comprensión integral de como estas compañías abordaron la responsabilidad social en el 2021, permitiendo destacar aspectos clave en los informes de sostenibilidad y su correlación con eventos de relevancia para identificar desviaciones dentro de los mismos, y por tanto, encontrar con que factor de la responsabilidad social se vincula.

Palabras clave: Comprensión integral, desviaciones, estándares GRI, informes de sostenibilidad responsabilidad social.

INTRODUCTION

This study on social responsibility and sustainability reporting focuses on thoroughly understanding the broad concept of social responsibility and its evolution over time. The first chapter delves into the history of social responsibility, exploring its different applications, whether due to its execution under the influence of globalization or its use within Ecuador and its connection with sustainability. The importance of social responsibility is conceptualized by considering its inherent conflicts and the benefits it brings to the business.

After this immersion in the background and importance of social responsibility, the second chapter focuses on the detailed presentation of sustainability reports and their preparation process. An exhaustive analysis is carried out of the reports corresponding to 2021 of four prominent companies: Apple, Inditex, Grupo Bimbo, and Pronaca, all adjusted to GRI standards. This systematic and comparative approach will provide a unique perspective on how these leading companies address and communicate their commitment to sustainability, sustainability, and social responsibility.

The third chapter dives into a detailed analysis of the deviations found in the sustainability reports of each company during 2021 after understanding its annual position regarding social responsibility. The importance of maintaining a critical stance when evaluating deviations is highlighted, using the exploration of relevant news and considering various expert opinions as tools. This analytical approach will also identify areas for improvement and good practices and provide a more complete understanding of how companies address challenges and opportunities in social responsibility and data reporting. The inclusion of external sources in the analysis enriches different perspectives. It makes it possible to evaluate the coherence between the companies' statements and the perception of third parties and the community.

CHAPTER 1

1. SOCIAL RESPONSIBILITY

In this first chapter, the broad concept of social responsibility will be covered, where its history can be deepened over the years, and its different applications, whether global or local, will be analyzed along with other applications in sustainability. On the one hand, it is essential to conceptualize its importance based on its conflicts. Still, the benefits of social responsibility in a general framework are detailed, either by applying the global concept or by the internal understanding that a company has the same.

1.1 Corporate ethics: Transforming responsibility into success

Social responsibility covers the process of the general operation of the company in a way that maximizes the vision of the economic part to obtain a broad perspective about the impact it generates in the social, natural, and environmental spheres; a same perspective that will result in support of correct decision-making that supports the increase of economic resources. It is of utmost importance that companies know the dimensions of social responsibility; in this way, they can get to know the benefits that objectively help companies grow. On the other hand, it is also essential to make known how to create and measure social responsibility to analyze and determine the effectiveness of production in the company's different departments. (Calderón, s.f)

The evolution of the concept has integrated interest groups as a primary factor in understanding social responsibility; currently, it emphasizes the common good as a foundation that solidifies a company or organization. Social responsibility can be determined as the space where we want to promote sustainable practices and a new lifestyle; that is, more than a style of governance, it is a lifestyle. When talking about social responsibility, we not only cover the issue of companies and their impact on pollution or the correct use of machinery and processes to consider that a final product truly belongs to a “clean production.” That said, it takes a significant turn on a social and ethical level since it is the direct response to the problem of what companies practice or intend to practice.

Despite the good intentions of many organizations, social responsibility has been incorrectly classified as simply a business communication operation since it socially maintains a

vision aimed only at improving the corporate image. For example, if a corporation is dedicated to hiring ethnic minorities, has a group of workers with different abilities, or if they help through charity to build a school in a community, this does not mean that if a corporation carries out these acts to expose them in the media and, for its part, takes advantage of the marketing that these situations generate, this type of social responsibility would be bland. That is why the concept is currently accepted as one of an organization's free and voluntary options so that they take responsibility for the impacts and secondary effects on their decisions, processes, and activities in society, community, and environment. In a way, social responsibility promotes honesty and transparency since it is part of the benefit to society. (García-Santos & Madero-Gómez, 2016)

Companies must be available to contribute to benefit the population or the nearby community that may be affected by their industrial processes, which is why companies have been forced to be good, fair, and correct. be considered "corporate citizens." In 1970, Milton Friedman, in an essay published in the New York Times called "A Friedman doctrine-The Social Responsibility of Business is to Increase its Profits," stated that the only social responsibility of companies was to obtain the most significant possible profits within the legal framework. And compliance with ethical criteria, in which he commented that social responsibility depended on people such as businessmen and executives or their owners, but not an artificial corporation, since according to Friedman, the company cannot be defined as a set of responsibilities. Corporate agents are responsible for implementing social responsibility. (Galvis, 2021)

In many areas, companies or organizations are linked to specific problems either inside or outside their production, such as the exploitation of materials or workers where inequality prevails. Corruption is one of the essential factors to highlight since this factor has a more in-depth analysis of business. Reputation is another concept that becomes relevant in terms of social responsibility. According to some marketing specialists, reputation is the perception that the company has according to the population. The highlighted dilemmas, such as corruption, reputation, and poor marketing management, directly affect the company's innovation, goals, sales, and income. (Calderón, s.f)

Howard Bowen, in his book "Social Responsibilities of the Businessman," published in 1953 and edited in 2013, points out that social responsibility through the voluntary adaptation and

acceptance of its ideals directly impacts the minimization of economic or social problems in the short and long-term. On the other hand, it confirms that by applying social responsibility in companies, the possibility of achieving the objectives set is maximized, whether these are determined by society or by a company's benefit.

According to Bowen (2013), the guidelines to follow to increase the responsiveness of business management to social specifications are:

- a) Rotation of personnel in search of new ideas to expand the business vision.
- b) Consider social points of view in management so that the effectiveness of decisions is more likely.
- c) Social audits are carried out by independent people external to the company.
- d) The managers are interested in the most up-to-date news and information about society and the world in general to better understand their functions within an ethical framework of "corporate citizenship."
- e) And more excellent business advertising and implementation of transparency principles.
- f) Development of business codes that facilitate using sound business practices that are increasingly specific and worthy of sharing with other companies.
- g) Social science research, business funds are allocated, for example, to develop economic research.

1.2 History of social responsibility

Initially, in the 18th century, along with the Industrial Revolution, economic, social, and technological growth and transformation encouraged the development of both industries and their production. This marked a turning point since companies were forced to increase processes; consequently, an increase in labor that was unproductive in the countryside gave way to a rural exodus. The conditions became difficult at the time when people began to migrate to the largest cities. Still, their conditions were no longer optimal due to the population increase that had occurred since the cities were not prepared to house so many people and reached the point of collapsing since they did not have the necessary sewage, they were not in a position to provide everyone with drinking water and consequently, conditions began to become precarious. The great benefits that companies showed were their jobs, but, at the time, they began to generate negative

impacts in two areas. On the one hand, in the workers and their working conditions, and on the other, in the conditions of the cities. (García-Santos & Madero-Gómez, 2016)

In 1919, Paris hosted a meeting of some multinationals held by the World Labor Organization (ILO). At this meeting, the multinationals expressed interest in social issues where companies could participate. The main objective was to promote decent and dignified work around the world. In 1940, the International Labor Organization (ILO) published the so-called “Declaration of Philadelphia,” in which primary objectives of relations between companies and their workers were set out. It is also articulated that all human beings, without differentiation of race, creed, or sex, have the right to pursue their material well-being and spiritual development in conditions of freedom and dignity, economic security, and equal opportunities. (Montt, 1998)

The basic principles of said declaration, according to Manuel Montt (1998) in his book “Principles of International Labor Law of the ILO” are:

- Employment should not be treated as an element of commerce.
- Progress depends mainly on freedom of expression and association.
- Poverty represents a threat to well-being regardless of where it occurs.
- The fight against want must be undertaken with unceasing energy within each nation and through an international, continuous, and concrete effort in which representatives of workers and employers, collaborating on an equal footing with representatives of governments, participate in free discussions and in democratic decisions, to promote the common well-being.

In 1948, the International Covenant on Economic, Social, and Cultural Rights was a vital component of the beginnings of human rights that directly influenced social responsibility. Starting in 1953, Howard Bowen, considered “the father of social responsibility,” is the one who introduced and took the reins of strengthening the relationship between the company, the society in which it interacts, and how executives manage the social, ethical, and moral values within the company. In his book “Social Responsibilities of the Businessman,” he mentions for the first time that companies had to take social responsibility into account in their decisions to reach agreements regarding internal problems and the needs required by society in general. (Bowen, 2013)

In 1971, Kenneth R. Andrews described social responsibility as an insightful and objective commitment to the well-being of society. This commitment implies inhibiting any destructive activity, even if it is economically beneficial at an individual and business level. That is why it seeks to direct these actions towards positive contributions that promote the improvement of human beings. (Andrews, 1971)

Years later, in 1975, Keith Davis published "The Davis Model of Corporate Social Responsibility," better known as "The Golden Law of Corporate Social Responsibility," in which he proposed five proposals on how and why companies should exercise the fundamentals. Social responsibility in his writing titled "Five Propositions for Social Responsibility," he puts forward the following proposals:

1. Social responsibility arises from the influence resulting from social power.
2. It is beneficial for companies to operate in a two-way and open system, where they receive information and ideas from society while providing information to the public about their processes and operations.
3. Any activity's social impacts and benefits, whether a product or service, must be examined and analyzed to build on that justification to continue with that operation.
4. Consumers must know the social costs of each activity or process.
5. The company and the community must be available to participate in social events, even if these are outside their common area of operation.

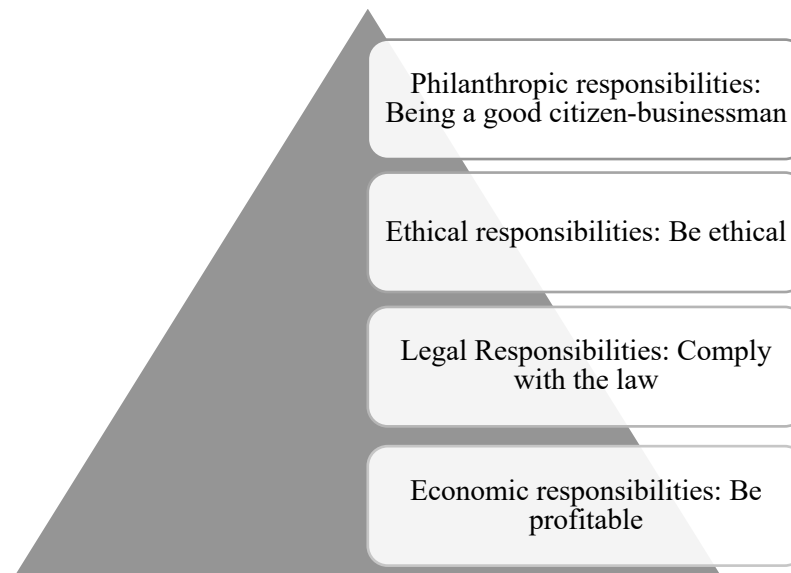
In 1980, the World Labor Organization (ILO) presented a concept of social balance, thus transforming social responsibility into a management tool that allows planning, organization, direction, registration, control, and evaluation to act in favor of the objective's companies set annually. Later, in 1984, Milton Freedman developed and expanded the concept of social responsibility, introducing the "Stakeholder Theory," which consists of knowing groups that may have adverse effects or conditions due to goals or achievements that the company is fulfilling. (Montt, 1998)

In 1987, the World Commission on Environment and Development of the United Nations launched the report "Our Common Future" or Brundtland Report, to identify practical actions to

reverse environmental and development damage since the general vision of the business future reflected that society was destroying the environment and, on the other hand, poverty, and global vulnerability rates increased.

Figure 1

Archie B. Carroll's Social Responsibility Pyramid



Source: Archie B. Carroll, 1991, "The Pyramid of Corporate Responsibility. Toward the Moral Management of Organizational Stakeholders"

In 1991, Archie B. Carroll exposed the pyramid of corporate social responsibility. Economic responsibility is detailed at the base of the pyramid, highlighting the resources for stakeholders who are the public of interest for a company to function entirely and correctly. On the other hand, it is emphasized that profits are acceptable through the process and are developed reliably. Legal responsibility is based on compliance with laws and regulations provided by the government. It is defined as basic rules according to which companies must operate to maintain the line of SR. Ethical responsibility lies in compliance with the principles and standards that society accepts; they refer to the obligation to comply with doing the right thing while being fair and reasonable. On the other hand, it also emphasizes avoiding and minimizing its processes' damage and side effects with the groups with which it is closely related. Philanthropic responsibility highlights the business contribution to the quality of life and well-being of the

community where they carry out their processes; this is where the factors of being a good corporate citizen are considered. (Carroll, 1991)

The 1992 Rio Declaration emphasized the need to conserve and sustainably manage natural resources, recognizing the interconnection between environmental health and economic prosperity. This is why a comprehensive framework was established to address issues—ecological and development. Later, in 1999, at the World Economic Forum, the United Nations (UN) proposed the global pact in which companies freely and voluntarily undertook to align their strategies, operations, and processes with ten fundamental and universally accepted principles in four different areas. (ONU, 1999)

Human rights:

1. It is the responsibility of companies to support and respect fundamental human rights.
2. Companies must guarantee they are not involved in acts violating human rights.

Labor standards:

3. Companies must support freedom of association and recognition of the right to collective bargaining.
4. Companies must guarantee the eradication of all forms of forced labor.
5. Companies must support the eradication of child labor.

Environment:

6. Companies must support the elimination of discrimination practices in the workplace.
7. They must adopt a preventive approach that favors the environment.
8. Companies must promote initiatives that encourage greater environmental responsibility.
9. Companies must promote the development and dissemination of environmentally friendly technologies.

Anti-corruption:

10. Companies must work against corruption in all its forms, including extortion and bribery.

In 2001, the European Union published the “Green Book,” whose objective is to promote transparency, increase company trust, and develop innovative practices that are socially responsible. The book also includes ways to improve the reliability of company evaluations and

the validation that these evaluations must have; the “Green Book” aims to promote each company's social responsibility and good practices and that said information is available to everyone for its correct organizational application. From 2001 to 2004, the first world social forum was held in Brazil to reflect and organize possible policies for society, and the working groups began to create recommendation guides, “ISO 26000 Responsibility”. In 2003, the first edition of one of the first sustainability assurance standards, “Standard AA1000AS,” was published. It was created to establish credibility and quality of business use and performance. (Union Europea, 2001)

In 2005, the severity of the situation increased, and climate change led countries to seek solutions to combat the effects of global warming. The central initiative on climate change of the United Nations was born, the ultimate objective of which was stabilizing the quantities of gases. Greenhouse gases are present in the atmosphere at a level that prevents the harmful interference of human actions in the climate system.

The "SA8000" certification, which began to be applied in 2008, is a certification that promotes improvements in working conditions. It is a set of international agreements whose main objectives are social justice and workers' rights. In 2011, the "ISO 26000 STANDARD" was promulgated, which promotes social responsibility in companies, and in 2012, specialized spaces emerged around the world for the dissemination and information of socially responsible companies. Later, in 2013, the Kyoto Protocol came into effect, which aims to establish laws and regulations to avoid climate change, and in 2014, the Forética organization report was approved in Spain, which aims to promote the integration of all social, environmental and good governance aspects in business strategy and management (ONU, 1999)

Finally, in 2015, the United Nations adopted the Sustainable Development Goals to apply universal strategies that promote eradicating poverty and protecting the planet. These objectives also align with eliminating discrimination against women and destroying hunger. (United Nations Development Programme, s.f)

1.3 Social responsibility and globalization

Social responsibility is a fundamental tool in the 21st century to increase the organization's profits. Based on its correlation with globalization, it went from a level in which it

was only considered a set of ethical relationships and good works to a level in which it is essential to maintain and continue forging a business reputation. In this way, achieving potential clients, retaining current clients, and securing future ones, on the other hand, adds value for all interest groups. Globalization focusing on social responsibility plays a vital role since, through social responsibility, companies make financial and social changes to adapt to globalization (García-Santos & Madero-Gómez, 2016)

Thanks to extensive globalization, social responsibility has become a tool to increase organizational profits. This is why the RS has taken a turn in its concept and vision compared to the current generation. Previously, the SR was considered a set of relatively correct works. Its idea has increased its importance since companies now use social responsibility as a necessary tool to gain a reputation in society or within the stock market. At this point, NGOs come to be accepted as critical social agents for their development since their projects encourage positive changes in communities, improve the quality of life of communities, and defend human rights, among others. (Calderón, s.f)

1.4 Social Responsibility and Ecuador

In Ecuador, the Ecuadorian Institute of Standardization (INEN), for the year 2010, includes conclusions drawn from the ISO 26000 standard in its action plan. In this way, it seeks that interest groups keep their needs met. Still, at the same time, they maintain an ethical and positive margin for the care of the environment while continuing to comply with the standard in its entirety. However, some Ecuadorian companies still need to apply social responsibility within their organizations since they are unfamiliar with everything the concept encompasses. (INEN, 2010)

The “Toda una vida” national development plan, designed in 2017, was structured to guide the country's actions and development until 2021. This short-term plan promotes the adoption of three fundamental principles to promote social responsibility:

- Principle 1: Guarantee of rights for each individual
- Principle 2: Economic orientation for the benefit of society
- Principle 3: Promote a prepared society with less state intervention

The following objectives follow these axes and comply with the SDGs, according to the Regional Observatory for Planning for the Development of Latin America and the Caribbean:

1. Ensure a decent quality of life with equal opportunities.
2. Strengthen interculturality and pluractionality, reaffirming the value of diverse identities.
3. Protect the rights of nature for present and future generations.
4. Strengthen the sustainability of the social and solidarity economic system and support dollarization.
5. Stimulate productivity and competitiveness for sustainable economic growth with a redistributive and supportive approach.
6. Develop productive and environmental capacities to achieve food sovereignty and an optimal quality of rural life.
7. Promote a participatory society supported by a State that is aware of the service of citizens.
8. Promote transparency and co-responsibility as pillars of a new social ethic.
9. Ensure sovereignty and peace, strategically locating the country in the region and the world.

1.5 Benefits of social responsibility

The term social responsibility encompasses a variety of concepts valued at a social, political, and economic level, whether this is reflected in social works by a company, in respect and support for human rights, in the application of moral values for the eradication of child labor, to be inclined to truthfulness and to work against corruption or to implement and contribute to the rights and freedoms of business affiliation; By carrying out all these characteristics, the benefits of a socially responsible company are realized, such as its positioning in the market, being more competitive or, on the other hand, widespread interest increasing significantly. The distinction lies in how these programs are implemented from a social aspect. For example, donations, a prominent factor in the community, are complemented by actions such as the construction of schools or the provision of food. However, external factors are also significant, such as waste reduction, which are not as apparent to society but are equally important. The following table sets out the benefits of implementing social responsibility within a company, along with the beneficiaries of said implementation. (Superintendencia de sociedades, s.f)

Table 1*Benefits of corporate social responsibility*

Benefits of corporate social responsibility	Description
Stake holders and directors	<ul style="list-style-type: none"> • Minimizes the risk of mismanagement of shareholders' capital • Strengthens procedures of transparency, veracity, and authentication of company information
Human and Labor Rights	<ul style="list-style-type: none"> • Conflicts of interest decrease • Increases job competence • Absences from work schedules among workers decrease
Goods and services Client-Consumer	<ul style="list-style-type: none"> • Increases the quality of life of your employees and, therefore your family • Maintains a prosperous range of quality goods and services • Increases the level of treatment and satisfaction of consumers • Increases consumer loyalty and, therefore their loyalty to the corporation
Commercial relationships (Suppliers, distributors, and competitors)	<ul style="list-style-type: none"> • Increases the implementation of social responsibility among companies to increase competitiveness and improve its practice among suppliers. • Learning from successful experiences is encouraged during the processes. • Strengthens internal understanding of processes and generates possible alliances with neutral competition.
Environment-Current and future generation	<ul style="list-style-type: none"> • Awareness of the impact that industrial processes generate on the environment. • Significantly reduces waste of industrial materials that lead to pollution. • Promotes clean production.
Processes that interrupt social responsibility	<ul style="list-style-type: none"> • Deficiency of truthfulness and transparency. • Mistakes in administrative management. • Neglect of job responsibilities • Capital conditioning • Lack of capacity and leadership on the part of the administrative group.

Source: (Superintendencia de sociedades, s.f)

1.6 Social Responsibility Regulations

1.6.1 International standard ISO 26000 – Guide on social responsibility

This standard is offered as a globalized guide for organizations, whether in the public or private sector, which is based on international agreements that encourage the voluntary application of factors that contribute to social responsibility. The standard operates in a way that makes the company increasingly socially responsible and meets the demands of society.

According to the technical regulations of the Ecuadorian Institute of Standardization “INEN” on the social responsibility guide, it is established that the ISO standard is defined as a document created by consensus and approved by a recognized entity. This document provides rules, guidelines, or characteristics intended to be used commonly and repetitively in activities or results to achieve an optimal order level in a specific context. It is thus reiterated that the standard is not designed to be mandatory but serves as an integral tool to guide companies with good intentions toward positive actions. (INEN, 2010)

The ISO26000 standard is structured as follows:

- The governance of the organization
- Human rights
- Labor practices
- Environment
- Fair operating practices
- Consumer issues
- Active participation and development of the community

This norm proclaims the importance of the final results and the progress of the execution of social responsibility. This international standard is intended to be helpful for the diversity of existing organizations, whether in the public, private, or non-profit sector, whether large, medium, or minor, that operate in developed or developing countries and include economies in transition. In this way, it is confirmed that the standard helps sustainable development. The purpose of applying this standard is for organizations to not only focus on legal compliance but also on having the ethical commitment to be socially responsible. (INEN, 2010)

It is essential to highlight its implementation since it is based on organizational experience; companies starting and adopting this standard serve as an elementary guide or instruction for social responsibility. However, experienced companies that apply this standard improve their practices and try to integrate social responsibility as much as possible within the organization. Apart from experience, all aspects that involve using social responsibility must be considered, such as social, environmental, or organizational diversity, but without leaving aside the country's policy and the legality of the organization (Galvis, 2021)

1.6.2 AA1000AS Sustainability Assurance

This standard was presented in 2003, with its first edition; subsequently incorporating reforms in practices, examples, and experiences related to sustainability assurance, AA1000AS is called the world's first sustainable assurance standard; it was developed to guarantee the credibility and quality of the performance of the reports presented annually by organizations on their sustainability, in this way it provides a platform that aligns the non-financial aspects of sustainability, together with financial reports, thus functioning as an instrument for data verification, evaluation of organizations and their sustainability, performance and their transparent

management. It is provided to interested groups and used by suppliers and professionals. (Institute of Social and Ethical Accountability, 1999)

This international standard helps in decision-making and the preparation of reports and standards; one of its fundamental requirements for its implementation is credibility since sustainability reports maintain their effectiveness and reliability in the long term in this way. According to the Institute of Social and Ethical Accruals, the AA1000AS:

This procedural standard aims to guarantee the quality of accountability and evaluations and can be used by all types of organizations. Its main objective is to improve the quality of information, thanks in part to dialogue with the organizations' interest groups. It does not analyze their performance levels. (Institute of Social and Ethical Accountability, 1999)

1.6.3 SA8000 Standard

This standard is called auditable and voluntary application; it is based on the United Nations Declaration of Human Rights; the last reform was established in 2008 for the empowerment and protection of all personnel within an organization, whether internal or external agents. The main objectives of the regulations include recommended working hours, the abolition of forced labor, equal remuneration, the establishment of fair wages, the implementation of social security, and the protection of maternity and its rights, among others. For this reason, these standards measure and regulate social and labor performance and encourage continuous improvement of the management system (Organización de las Naciones Unidas, s.f)

If an organization declares itself accredited with said certification, it is analyzed under organizational performance evaluation standards; at the same time, supply chains are improved, and the organization commits to this auditable standard for three years. There are nine elements to highlight in the SA8000 Standard.

- 1) Child labor
- 2) Forced labor
- 3) Health and safety
- 4) Freedom of association and right to collective bargaining

- 5) Discrimination
- 6) Disciplinary practices
- 7) Working hours
- 8) Remuneration
- 9) Management system

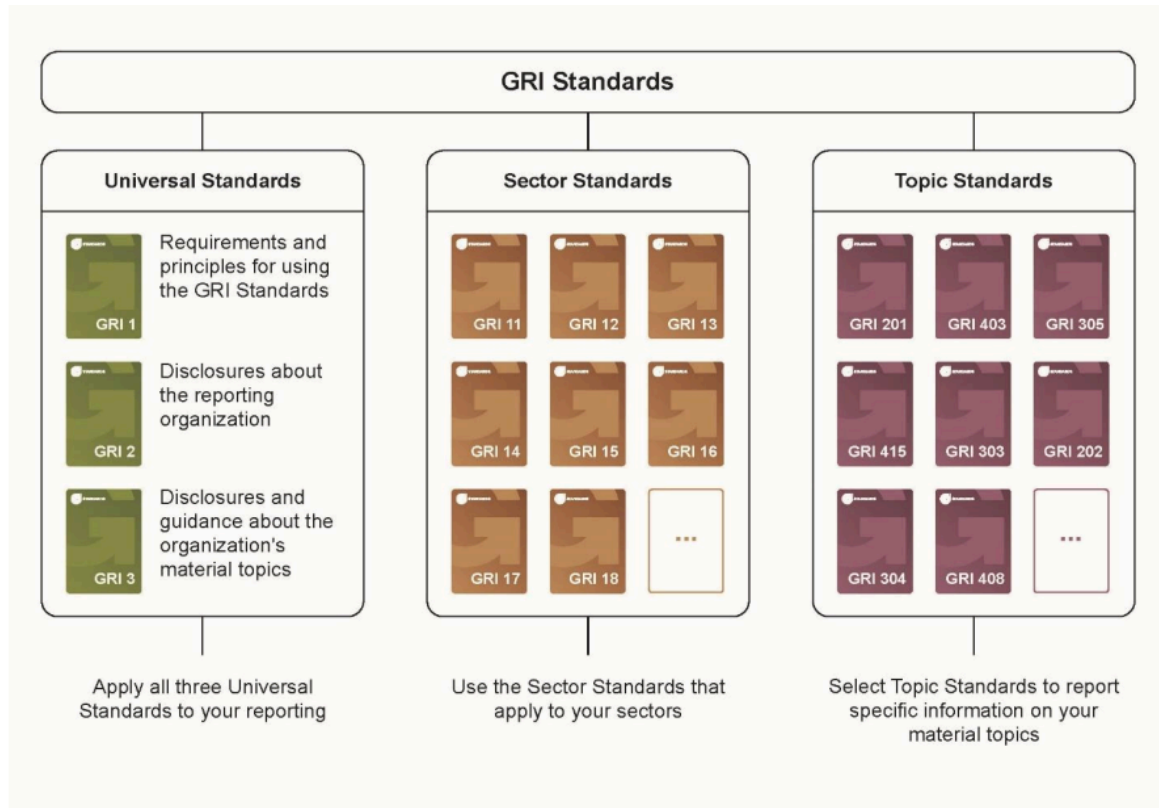
1.6.4 GRI Standards

Global Reporting Initiative (GRI) is considered a non-governmental organization that has been in charge of controlling the management processes of companies; this is done to encourage organizations to raise awareness about their production processes so that they are responsible for the social, environmental, and ethical impact. Over time, this initiative has been updated; for 2021, they have a much more detailed and consolidated table of standards of the requirements that each one specifies. The following table shows the three modules into which they have currently been divided. (CSR STAFF, 2022)

According to GRC Tools, in a report called “Sustainability Concepts: GRI Indicators and Reports,” it states that the breadth of application of the GRI standards is due to its clearly defined structure and a system of modular standards designed for joint implementation, adapting to the particularities of the reporting organization. (GRCTools, 2022) These standards are divided into three categories:

- 1) Universal standards: Applicable to any organization, they establish the foundations for using and applying specific standards.
- 2) Sector standards: Designed to improve the quality and consistency of reporting, they are comprehensive guides developed for 40 sectors. They address various topics and provide relevant indicators for each particular industry.
- 3) Thematic standards aim to provide specific information on topics of interest to interested parties. The application of these standards is determined through a materiality analysis that the organization must carry out to identify the priorities of its stakeholders.

Figure 2
GRI Standards



Source: (CSR STAFF, 2022)

The table reflects the structure of the GRI standards; in the first module, the basic steps and criteria to be followed by all companies are expressed. In the second module, all the information that should be reported on material topics about the sector where the activities are carried out is adapted. The third module serves so that companies have a guideline to write specific information on materials and processes; this is where it is divided into three areas: social, economic, and environmental (SUÁREZ, 2022)

A sustainability report under this standard is critical because it offers transparency and accountability. Likewise, it provides comparability and coherence, identifies critical aspects, allows management of risks and opportunities, and gives way to continuous improvement within sustainable development. In this context, they give stakeholders a deeper understanding of how an organization addresses sustainability, ethics, and social responsibility issues. In many cases, these

reports are complemented by those relating to the company's economic performance. (MetrixFinanzas, 2023)

1.7 Sustainability and sustainability actions

1.7.1 Sustainability

Sustainability is understood as a process that tends to find a balance between the environment and using natural resources since man's hand has degraded the planet's natural resources, and sustainability supports guaranteeing resources for future generations. The concept is directly linked to social, economic, and environmental responsibility and, on the other hand, goes hand in hand with sustainability. In turn, sustainability encompasses the circular economy and, with philosophies such as shared value, seeks to minimize environmental impacts. (RSS, 2022)

Sustainability has gained strength today. Organizations and society have focused on optimizing resources, prioritizing raising awareness of the impacts of pollution and the benefits of leading a sustainable life. The organizations have focused on forging sustainable internal mottos to be taken up by other organizations. In the community, the vision of supporting more socially responsible companies has expanded because they optimize resources, reduce waste, or recycle material. (RSS, 2022)

1.7.2 Sustainability actions

Sustainability is based on protecting Earth, stopping climate change, and promoting progress and social development. One of the main objectives of social responsibility is to be a key element in contributing to sustainable development. It is defined explicitly as meeting the needs and opportunities of the present without jeopardizing the ability of the next generation to meet theirs. As in the case of sustainability, it guarantees the balance of the triple bottom line and attempts to sustain a particular way of life.

Currently, sustainability represents the balance between the environment that surrounds us and the prevention of resource shortages that could put the community and the environment at risk. It has also focused on guaranteeing equanimity between economic growth and social and

environmental respect. The concept has been executed so that organizations and society have focused on protecting the oceans from plastic, reusing them, fighting poverty, and having organizations with the motto “zero paper,” among other factors. Who has made this concept work within society? (RSS, 2022). It should be noted that the concept is used commonly and interchangeably today.

1.7.3 Types of sustainability and sustainability

Both sustainability and sustainability are concepts that have gained strength over the years. However, due to its diversity of conceptualization, its applications have varied; that is, due to their diversity of characteristics, these concepts have given way to being interpreted and used differently depending on the situations that arise. The following table aims to compile and highlight the essential characteristics of sustainability and sustainability, which have been categorized into four other branches: environmental, economic, social, and political (Editorial RSyS, 2022)

Table 2

Types of sustainability and sustainability actions

Types	Sustainability	Sustainability actions
Environmental	It is inclined towards environmental protection and the natural resources that come from it.	It maintains its biological and productive factors in the long term and promotes ecological awareness and personal development by encouraging care of the habitat.
Economic	It is associated with the appropriate and ethical development of public or private organizations.	It ensures that the processes that investigate environmental and social sustainability are sufficiently profitable and socially responsible.
Social	Promotes the principles of harmony and equity for society.	Implements the adoption of ethical values and social conduct. Creating a new society, thanks to the awareness and valorization of nature.
Politic	It is linked to democracy and governance. There is an ethical correlation between the state and the company.	Establish norms, rules, and certifications to balance the triple bottom line.

Source: (Editorial RSyS, 2022)

1.8 Agenda 2030

The United Nations General Assembly in September 2015 approved the so-called “Agenda 2030”, which favors sustainable development. This transformative action plan favors economic, social, and environmental sustainability and represents an excellent opportunity for Latin America and the Caribbean since it prioritizes the eradication of poverty at extreme levels, helps to reduce inequality continuously, promotes work based on inclusivity and decency, development, and support for sustainable cities, etc. According to the Economic Commission for Latin America and the Caribbean (ECLAC), the 2030 Agenda is:

...a civilizational agenda that puts the dignity and equality of people at the center and calls for changing our development style. It is a universal commitment acquired by both developed and developing countries within the framework of a reinforced global alliance, which considers the means of implementation to achieve change and the prevention of disasters due to extreme natural events, as well as mitigation and adaptation. To climate change. (CEPAL, s.f)

In this way, the 2030 Agenda symbolizes a multilateral agreement that helps the compatibility of national policies and ethics, such as, for example, the support and development of an organization that complies with labor rights, the expansion and sustainability of an organization that is responsible and in favor of conflict prevention. The main objective of the 2030 Agenda, according to ECLAC, supports “moving together towards a more egalitarian society.”

At the end of this chapter, the various concepts applied to cover a topic as widespread as social responsibility have helped companies understand the reason for using the idea within the industry. The development of this chapter will help to have a base knowledge for the analysis of different sustainability reports. Understanding the history of a concept, along with its conflicts and benefits, is of utmost importance to understand the history, apply it, and continue doing it.

CHAPTER 2

2. SUSTAINABILITY REPORTS

After delving into the background of social responsibility and its importance in business, this second chapter focuses on the detailed exposition of sustainability reports and how they are carried out. The exhaustive analysis of the reports corresponding to 2021 of four staked companies is included: Apple, Inditex, Grupo Bimbo, and Pronaca. Each company is subjected to an analysis that ranges from the review of its historical trajectory to the evaluation of the 2021 period, all of which are adjusted to GRI standards. This systematic and comparative approach provides insight into how leading companies address and disclose their commitment to sustainability and social responsibility.

2.1 What is a sustainability report, and how is it carried out?

Sustainability reports are increasingly important within the business world because of the benefits they bring or the prominence gained by the companies that present them. Within the sustainability report, the evaluation of a company's practices and performance is detailed, monitoring environmental, social, and economic aspects. (SUMELZO, s.f) For a sustainability report, various stages must be considered to obtain a critical and accurate evaluation of a company's sustainable practices. It should be noted that each report is different; it depends on the needs and objectives of each one, which is why its content and structure may vary. The report must be represented as transparent, accurate, and honest and, simultaneously, reflect attempts at business improvement to support sustainable development. The following steps will help you develop a sustainability report:

1. Perception of objectives and context: The goals for which a sustainability report is being developed must be defined, whether for compliance with regulations, for business improvements, or to keep stakeholders informed.
2. Data collection: Relevant data must be collected and established with which sustainability objective it has affinity since it may be related to natural resources, gas emissions, labor practices, supply chains, social and environmental responsibility, etc.
3. Interpretation of key performance indicators (KPIs): Recognize the fundamental indicators that will help measure and evaluate business performance depending on each of the highlighted aspects of the sustainability report. These aspects vary depending on the type

of industry and company. However, these indicators have to be relevant, measurable, and specific.

4. Data assessment: Examine the information collected and contrast it with predefined key performance indicators. Assess how the company's performance currently stands in relation to sustainability, detect sectors in which progress can be made, and discover possibilities to apply more environmentally friendly approaches.
5. Establishment of purposes and achievements: Using the analysis findings as a basis, specific purposes and achievements must be defined to enhance performance in particular aspects of sustainability, considering that these purposes must be achievable and quantifiable.
6. Transparency: The report's wording must be clear, precise, and understandable for the different audiences to which it is directed; all interested parties, whether internal or external, must be included. The report must include a thorough explanation of the data, the analysis carried out, and the improvement projects.
7. Cases: This section should include specific examples from the company and success stories that reflect how the company addressed the challenges of sustainability to achieve the proposed improvements.
8. Execution strategy: Describe the action plan that explains how the company intends to achieve the established sustainability objectives; this section should incorporate the deadlines, responsibility assignments, and resources required to carry out the actions.
9. Evaluation: Through a mechanism to constantly monitor and analyze the purposes, the progress made to achieve business sustainability must be evaluated in order to make the necessary adjustments.
10. Recognitions and regulations: If relevant, whether the company complies with certain certifications or recognized sustainability standards should be included.

These guidelines will serve to prepare a sustainability report; they will be the basis for the analysis and investigation of the 2021 sustainability reports of the following companies: Apple, a leader in the technology industry with a global vision; Inditex, leader in the fashion industry, with a vision focused on Europe with a worldwide presence; Grupo Bimbo, leader in the food industry with a focus on Latin America, and finally; Pronaca, leader in the Ecuadorian food industry. The 2021 reports of these companies will be analyzed under the GRI (Global Reporting Initiative)

standards, with a focus on the economic (GRI 200), environmental (GRI 300), and social (GRI 400) axis.

In context, these guidelines will help obtain a complete and detailed sustainability report. It is essential to remember that each company presents the information it wants to be public. However, as explained in the previous chapter, some of the most important factors to give credibility to reports are social pressure and individual investigation since external agents do not audit most.

The importance of this analysis lies in the fact that each company prepares its annual sustainability report to make its activities and processes known. At the same time, we as a society, by subjecting this data to evaluation, can obtain an overview of the methods of each one. At the same time, we generate knowledge about the impacts these processes have had, whether at a global or local level.

2.2 Apple

2.2.1 Brief history of Apple

Steve Jobs, Steve Wozniak, and Ronald Wayne founded Apple on April 1, 1976, in the garage of the house where Jobs grew up in California. Wayne later sold the shares to his colleagues. During this process, Wozniak began to create the so-called "Apple 1", a handmade computer, a very basic but tremendous technological artifact for the time. Around 1980, Apple began trading on the stock market, thus generating more capital than many well-known companies, such as Ford (Catucci, 2021)

In 2001, the first Apple stores were inaugurated with excellent and innovative launches. One of them is the iPod, an electronic device that allows the reproduction and storage of music, leaving aside the so-called "Walkman." iTunes was created to provide access to music, although, at that time, it could be downloaded from a computer illegally. In 2007, when Blackberry was at its sales peak, Apple presented the first iPhone, consisting of a three-in-one iPod, a mobile phone, and an easy and direct way to access an Internet network, not content. For that creation, they decided to make an entire touch screen.

It should be noted that they mark a milestone in the history of technology by creating an innovative device. Over the years, each device had its innovation. By 2010, MacBook computers and their new creation, the iPad, were already on sale, marking a global trend (Catucci, 2021)

With the death of Steve Jobs, Tim Cook, the current CEO of the company, began to take charge of innovations. However, they have not been as notable; Jobs' legacy has left a space in the technology industry.

2.2.2 Business triad: Ethics, Sustainability and Responsibility

In 2021, Apple presented its annual Environmental Social Governance Report (ESGR). Lisa Jackson, vice president of environment, policies, and social initiatives at Apple, in the 2021 ESGR states that:

At the heart of our work is a firm commitment to doing right for the planet and its people. We are transparent about our ambitions and the steps we take toward them because we know that the global challenges we are addressing and their solutions are more significant than any single company or individual.

Apple wanted to demonstrate its advances in various areas of the environment; these advances have been reflected in the implementation of renewable energy and the carbon reduction proposed for the year 2030, the same topics that have come into discussion in different contexts. However, the company has always tried to continue promoting its commitment to sustainability and the environment. Tim Cook, CEO of the company, states that:

We know governments and innovative companies must address global challenges such as climate change. We are proud to be carbon neutral today and have set an ambitious goal to make our entire global supply chain and use our products carbon neutral by 2030. (Apple, 2021)

2.2.2.1 Comprehensive economic perspective

Regarding their compensation, Apple claims that they are not only competitive but also balanced; in turn, they have a “Commitment to equitable payments” at a global level where they claim to have managed to pay their employees equitably, regardless of the country, ethnicity, or race, since 2017. On the other hand, Apple allows its employees to buy annual shares in the company, so they are committed to salary equity and sharing business success.

In its acquisition practices (GRI 204), the creation of programs for the continuing education of its suppliers is detailed to receive a type of external help to improve their processes; in this way, it has implemented a program that no longer only includes to the company as such, but also to its suppliers, which is called the “Clean Energy Program for Apple Suppliers.” This program focuses on expanding the use of renewable energy in operations and products destined for Apple. It should be noted that research is funded and linked to the development of new technologies related to the effectiveness of sustainability.

Regarding the fight against corruption (GRI 205), the report details that there is an “Anti-corruption Policy” in which each employee and supplier can be informed in detail about its guidelines if they do not know how to proceed appropriately or if it is who witnessed a corruption case, they should contact the business conduct team, who will take the case directly.

Environmental management and sustainability in the supply chain.

2.2.2.2 Environmental management and sustainability in the supply chain

For materials management (GRI 301), Apple uses three critical situations to reduce its footprint on Earth and, in turn, achieve circularity. Supply and efficiency are about using recycled and renewable materials in production and packaging. They state that in 2020, they launched seven products with approximately 20% recycled material; Secondly, the longevity of the product parameter is based on taking advantage of recycled materials for the design of a product with relevance over time, which is accompanied by updates to the devices to maximize their use and functionality, they claim that they give access to repair services for all products. Finally, the end of life of the product correlates with innovation in terms of the collection of its materials to be recycled, such as, for example, through “Daysi,” a robot that dismantles devices, and “Dave,” that

dismantles the pieces, of each device, to recover materials such as steel and magnets. Apple states that to address the situation of both the company and its suppliers (GRI 307-308), they align with objectives such as the partial or total transition of materials that are a product of recycling, or in effect, renewable; This objective is also aligned with the maximization of efficiency and effectiveness of the products, so that it contributes to their longevity.

Effluent and waste management (GRI 306) express the minimization of waste generated and the elimination of waste from manufacturing, offices, data centers, and stores. Water use (GRI 303) has been reduced by transitioning to alternative sources to improve the quality of freshwater discharged and water resources subject to sharing. About biodiversity (GRI 304), the report highlights that they collaborate directly with all local communities where processes are carried out to respect and protect their rights and livelihood. Apple claims to use water efficiently and that waste discharges are carried out responsibly to maintain hydroelectric plants; this is done by collecting rainwater or municipal treatment plants and recovering condensation; in this way, recycled water can be used for irrigation or flushing toilets.

Regarding the release of substances into the atmosphere (GRI 305), Apple indicates that to address the situation, it has implemented technologies such as the so-called “ELYSIS,” which eliminates direct GHG emissions corresponding to aluminum smelting. Apple also points out that, when partnering, they do so with specific manufacturers for the correct optimization of all, or at least most, of their processes. In this way, they help reduce gas emissions and limit them. In environmental compliance (GRI 307), they claim they have carbon dioxide emissions that they cannot avoid. However, they are allied with an organization called “Conservation Goldman Sachs,” which provides efficient solutions based on the restoration and protection of the ecosystem to eliminate more than one million metric tons of carbon dioxide annually.

Regarding the environmental assessment of suppliers (GRI 308), Apple recognizes that more water is used by its supply chain, and that is why they have created the "Clean Water" or "Zero Waste" program. Where improvements in water use are implemented, it is confirmed that these processes are certified (GRI 307). Help to limit the amount of waste in landfills has resulted in 90% of its suppliers' waste being subject to recycling to achieve the "Zero Waste" goal.

2.2.2.3 Work well-being and social responsibility

Employment at Apple (GRI 401) is based on providing its employees with a space to develop inclusively; this also addresses hiring and education issues. It is essential to mention that they have 160,000 employees around the world. Each company member has direct access to professional development programs, education on inclusion, and support throughout their profession. They have a training program in which all employees must participate. It is emphasized that employees have monitoring and support from the moment they begin their work to contribute to their skills, pursue their dreams, and feel supported. For example, they have "Apple University," where employees acquire a critical and analytical perspective on the company's culture, organization, and values.

On the other hand, they offer seminars that support personal growth, focusing on instilling the initiative to continue studying and learning to have accessible and respectful communication with their managers and the team. In this way, they can also build loyalty. To its employees and to maintain an adequate work environment, this area is aligned with training and education (GRI 404).

In the company, they forge their objectives of a megadiverse environment so that Apple increases its diverse representation and is reflected in the world; through this circumstance, they emphasize non-discrimination inside or outside the company's facilities (GRI 406). On the other hand, contributing to this initiative, they are inclined to the changes that constantly surround us; it is specified that since 2014, the number of employees from underrepresented communities has increased by approximately 64%. To achieve this, they guarantee the association with Universities or service institutions for interviews and recruitment of people from diverse cultures.

For health and safety at work (GRI 403), Apple has its EHS team, which helps and protects its lower-risk employees through special programs to know how to respond to any attack on their safety for highest-risk employees who come into contact with chemicals, lasers, machines or other components; They have the complete right to receive the necessary equipment for their safety at no cost. They may also require that their workspace be individually inspected so that they can evaluate the dangers and measures to take in any situation, which are also evaluated ergonomically. The EHS team is responsible for providing the necessary equipment to ensure the safety and protection of each employee, along with adequate training for its use. It is also responsible for

medical checks that require attention. One of the company's innovations is that the Apple team has an internal iOS app to report accidents, dangers, or risks. Human rights (GRI 412) are crucial to team bonding; they have benefits such as financial support for physical and mental well-being, work well-being visits, and confidential advice; these benefits are also applied to family members or relatives of employees.

Apple demonstrates a commitment to its workers; it has education programs for its internal collaborators and environmental programs directed toward its suppliers. The company reflects interest in reducing its carbon footprint through waste minimization or new technologies that help reduce direct emissions into the atmosphere and demonstrates its commitment to business ethics and transparency.

2.3 Inditex

2.3.1 Brief history of Inditex

In 1963, Amancio Ortega began its distribution of merchandise with GAO Confections. At first, the garments were not cataloged because they were varied since they focused on two branches: dresses and robes for women. Today, Inditex comprises eight distributors: Zara, Massimo dutti, Pull & Bear, Bershka, Stradivarius, Oysho, Zara Home, and Uterquë, which in an approximate count make up 4,500 stores worldwide. The Inditex group, as it is known today on its official website when talking about its history, emphasizes that:

Turning a modest family workshop into an international fashion company is only possible with a history marked by brave decisions. We always keep in mind where we come from. The vision that guided us from the beginning with our founder, Amancio Ortega, until today has followed a constant and dynamic evolution. However, our nonconformist and entrepreneurial character remains the same as the first day (Inditex, s.f)

Amancio Ortega based his business model on urban and street fashion to stylize his collections and thus create fast fashion. The first Zara store opened in Spain in 1975, and by 1985, Inditex was founded. Thus, some of the brands mentioned above were covered under its distribution, while by 1988, it was already considered an international brand. Inditex is one of the main collaborators in the fashion industry since it provides merchandise for various market sectors

focused on fast fashion based on mass production and rapid delivery of new collections depending on the season. (Ekos, 2022)

2.3.2 Business triad: Ethics, Sustainability and Responsibility

In Inditex's annual report for 2021, after the pandemic and its consequences, the Inditex group promotes its online stores in an avalanche, reiterating that they are a unique and global model in the fashion industry that is present on the web in around 200 markets, this for "the integration of their stores, and being online facilitates, even more, our precise inventory management and makes it possible for our clients to access our fashion proposals where, how and when they consider." (Inditex, s.f) Within the report, it is reiterated that they are sustainable fashion so that they will always be willing to transform and innovate this industrial sector, which is why it emphasizes investment in technology to promote sustainability and, on the other hand, "zero waste." of fashion by its users, that means generating the necessary awareness of creating a circular use of clothing to reduce its negative impacts on the environment. Finally, it focuses on the objective of "zero net emissions by 2040", which means that any greenhouse gas emissions find a balance in the atmosphere.

They also emphasize their collaborations with different entities, whether NGOs or universities, to "generate a positive impact" since they affirm that in this way, an eco-sustainable transformation of the industry can be achieved and generate a positive impact globally in less time. It had been proposed to have zero emissions by the year 2050, but they are reconsidering it as a goal for 2040.

2.3.2.1 Comprehensive economic perspective

Inditex during 2021 has been more rigorous in terms of emphasizing its economic performance (GRI 201); within the sustainability report, they state that they have taken into account the regulations of the Task Force on Climate-related Financial Disclosures (TCFD), which is a group that encourages companies to be correctly informed about their risks regarding climate change and how they are managed, Inditex, when implementing these strategies, affirms that the Group has been exposed to changes in rules and regulations, which is why it faced a financial hit from new TCFD regulations. However, they have followed their guidelines to achieve decarbonization by 2040. Regarding their investment in the community, they collaborate and

design programs that provide technology and research related to sustainability, such as, for example, ocean care. And wastewater or sustainable methods for clothing care. Regarding the indirect economic impacts, they affirm that around 2.2 million people benefited from the programs carried out within the company, benefiting in sectors such as improvements in work skills and personal development (GRI 203).

Its anti-corruption regulations define its commitment to any adversity; these are divided into conflict of interest policies and prevention of money laundering, which detail the principles so that the professionalism of the company is one of its objectives; on the other hand, its policy to combat money laundering has a system of limiting cash collections in stores to manage possible risks. The fight against corruption at Inditex is governed by a system called Compliance (GRI 205), which includes the Group and its employees. This system helps measure non-compliance risks and periodically report them. It is regulated by its Code of Conduct, Compliance Policies, and its management in general.

2.3.2.2 Environmental management and sustainability in the supply chain

Internal materials management (GRI 301) refers to covers, labels, or clothing protectors. Inditex states that its Green manages these materials to pack program, which is responsible for optimizing the useful life of these elements. On the other hand, they affirm that the utensils used within their headquarters are made of glass to avoid plastic waste by their work team. This management mechanism has helped the clothing transportation process reuse the same boxes up to five times before being sent for recycling.

Concerning energy (GRI 302), it is regulated by an Environmental Management System responsible for guiding its priorities towards the use of renewable energy and circular management models. For example, in the construction of their headquarters, they prioritize the installation of panels to optimize renewable energy, collecting rainwater to use it in a non-potable way, or applying a rigorous design system to their structure so that their lighting works. According to daylight, and at the same time, comply with sustainable construction. Water management (GRI 303) at Inditex is measured in its operations along with those of the supply chain, and they emphasize its importance for the habitat, fresh water, and the community. These are important factors since they are part of an Inditex program where new technologies lead to reducing energy

consumption and the emissions that are associated with this activity. They claim that water preservation is one of their main objectives since this fact helps increasingly to meet its decarbonization goal. In the industrial setting, wastewater is used for steam generation and industrial refrigeration recirculation systems; in this regard, the Group states that the water discharged is equal to that consumed. They have various programs so that the supply chain (GRI 308) is also part of their principles on water, which is why they have programs such as Care for Water Improvement, whose purpose is to indoctrinate the company so that it can propose an action plan so that water demand is optimized and reduced.

The measures to care for biodiversity (GRI 304) are based on the financing of around one billion dollars for the conservation of both tropical and subtropical forests (GRI 307); the group claims to be committed to the protection of biodiversity through the responsible and sustainable management of natural resources. Atmospheric and acoustic emissions (GRI 305) are tested under testing and verification standards by authorized organizations and are regulated according to legal limits. Regarding their acoustic emissions, they affirm that they have a protocol for the discharge equipment, which reduces noise during the night. Inditex's approach when treating its effluents and waste (GRI 306) is the development of programs such as Zero Waste to balance the environmental impact (GRI 307) and, on the other hand, to be able to facilitate the reuse of components in order to recycle part of its waste. The purpose of this program lies in the proper classification of waste from the facilities to make way for the transformation of resources so that these residual resources can be used again in new processes for the production of merchandise; this is done through devices that separate and compact waste helping to reduce greenhouse gas emissions.

The environmental evaluation of suppliers (GRI 308) leans towards three aspects of sustainability:

1. In-depth knowledge of its suppliers
2. The application of policies to ensure social and environmental security
3. Verifying the correct application of policies

For example, it is managed through a program in which Inditex seeks to improve the quality of chemical products used during the processes to manufacture merchandise, which is why suppliers

are subject to control policies in order to classify the chemicals used and be able to be recycled in other industry activities.

2.3.2.3 Work well-being and social responsibility

Employment (GRI 401) at Inditex is inclined to provide development possibilities, choose the best talents, and promote continuous learning to all applicants without any discrimination; they affirm that their team in 2021 is made up of a majority of women and on the other hand, they indicate their interest in diversity without excluding the personal preferences of each employee or applicant, thus promoting non-discrimination (GRI 406). They promote equal opportunities and are committed to creating safe and stable spaces for each employee. Health and safety at Inditex (GRI 403) is aligned with each worker's training to avoid any accident in the facilities, which is why they have well-being committees around the world to promote and coordinate various initiatives to ensure everyone's safety. Within the committee, they ensure psychosocial support, mobility, and inclusion, among others. In a general area, they have a program called the Sustainable Fashion School, where they progressively provide technical and sustainability knowledge regarding their training and education (GRI 404). On the other hand, its employee training processes are based on learning within their designated job to make their professional growth efficient. It should be noted that they have a platform containing various training information that includes topics related to safety, sustainability, and processes.

In collaboration with various organizations and audits, Inditex ensures the eradication of forced labor (GRI 409), maintaining a policy of zero tolerance internally and externally in its supply chain. Regarding human rights (GRI 412), the INDITEX report highlights that the integration of other codes and policies of the group governs this aspect. It is crucial to highlight that suppliers and employees must comply with these requirements. Since 2016, the company has implemented its human rights policy linked to due diligence and its mechanisms for complaints against irregularities. This policy addresses labor human rights, such as forced labor (GRI 409) or child labor (GRI 408), discrimination, and non-labor human rights, including the right to health, safety, and privacy.

Inditex has demonstrated its commitment to global entities to generate positive environmental impacts that go hand in hand with sustainable transformation. Regarding their

processes, they affirm that they constantly work to improve their merchandise management processes and optimize the useful life of their products. One of the most critical situations to emphasize is financing programs that help the conservation and management of biodiversity.

2.4 BIMBO Group

2.4.1 Brief history of BIMBO

BIMBO has been mainly characterized by being a family business in the market for approximately eight decades. It was founded on December 2, 1945, in Mexico by Lorenzo Servitje, Jaime Jorba, Jaime Sendra, José T. Mata, Alfonso Velasco, and Roberto Servitje. The vision of BIMBO, as stated by the founders in the story told on their website, was “to make excellent, nutritious, tasty, fresh bread” (BIMBO, s.f); in the beginning, they had around four products that over the long term would make this company one of the most listed on the Mexican stock market, and internationally due to its high acquisition of products in different homes around the world.

By 1950, they already had nine products, with their vehicle distribution line that had speakers to announce their products even in small towns and ranches; on the other hand, they had already implemented their characteristic BIMBO Bear as the primary logo. It is essential to highlight that BIMBO has shown interest in social responsibility activities since 1954 when they began to allocate a percentage of profits to open and maintain schools for the sector.

In 1972, BIMBO installed the largest baking plant in Latin America; with this, they already had more branches of various products since they ventured into products from the same bread branch, such as cakes or donuts. They even made products for their self-sufficiency in raw materials. By 1986, BIMBO was already part of the activities of the Mexican Stock Exchange; it gave way to exports to the United States and had already formed itself as a single industrial group. Over the years, they began to buy different bakeries worldwide, such as Oroweat from the United States, Nutella from Brazil, and Panrico from Beijing, among others.

In 2011, Grupo BIMBO was already consolidated as the world's largest baking company. By 2013, they were self-supplying green electricity to the vast majority of their facilities; together, they created the “First Ecological Sales Center for campaigns reducing negative environmental impacts. The bakery company maintains a presence in 33 countries in America, Asia, Europe, and

Africa, producing around 13,000 products with more than 100 brands,” as stated in the story of its history on its website. (BIMBO, s.f)

2.4.2 Business triad: Ethics, Sustainability and Responsibility

Grupo BIMBO is considered one of the largest bakeries in the world for its different products, such as boxed and toasted bread and sweet and salty snacks. Within their sustainability report, they clarify that:

"Grupo BIMBO manufactures more than 10,000 products and has one of the largest distribution networks in the world, with more than 3 million points of sale, more than 54,000 routes, and more than 137,000 collaborators. Its shares are listed on the Mexican Stock Exchange (...) and the United States Over-the-Counter Market" (GRUPO BIMBO, 2021)

In 2021, it is clear that they are forging their goals and objectives for the long-term development of the bakery around the world; they have added manufacturing plants while strengthening their global presence. They claim to have closed plants in order to optimize their presence in the global market. On the other hand, the integration of companies and technologies that have jointly helped the synergy for innovation and improvement of products and internal activities is discussed. (GRUPO BIMBO, 2021)

One of the main objectives of the bakery is to support the well-being and nutrition of people and the community in general, to achieve nutritional improvement with simple and natural recipes, which is why they also fight against the degradation of nature and empowerment. Of the communities that may be affected by the supply chain. Regarding its most relevant achievements in 2021, the following stand out:

- Compliance with international standards to offer better quality products.
- Signing of the commitment to zero net carbon emissions by 2050.
- Strengthening communities with programs and economic aid.
- Named as one of the most ethical companies in the world.

They affirm that their capital investments in 2021 reached the highest level in the bakery's history; this expresses their commitment to customer service and the opportunities provided in

different markets. This fact aligns with its sustainable productivity efforts to favor its distribution and integrated systems. They clarify that their financial results have been outstanding compared to other years, so they remain optimistic about their future and strategies to address challenges (Servitje, 2021)

2.4.2.1 Comprehensive economic perspective

It is important to analyze that within the conceptual framework of economic performance (GRI 201) of Grupo BIMBO, according to Daniel Servitje: “2021 was an exceptional year for Grupo BIMBO, we achieved record levels of sales, volume, and profit while we transformed the business in a complex operating environment.” He expresses that everything accomplished is thanks to his work, plans, and the programs executed since he claims to have gone through complicated circumstances in previous years due to the exchange rate and inflation in general. This is an internationally renowned company, and according to its sustainability report, its market presence (GRI 202) is 4.0% globally in the baking industry. Considering the proportion of the bakery, the senior executives hired locally reflect the inclusion of their managers since each operational situation is adapted to local conditions and needs regardless of the situation they are going through, which is why they have approximately 90% participation of local employees globally.

For the BIMBO Group, one of the main objectives of the indirect economic impact (GRI 203) is to raise awareness about the communities in which they participate in their processes and activities, which is why they promote: “having a positive effect in the communities where BIMBO is present and supports its business partners” (GRUPO BIMBO, 2021), over time, they develop this ideology since they value all the people with whom they interact, from the farmers working in the field, the suppliers who they support with supplies, even their collaborators. As was detailed above, the bakery company also recognizes the importance of the communities in which operations are carried out since this influences its acquisition practices (GRI 204); in this sense, its strategy is based on social investment, community projects, volunteering and plans to address natural disasters; They finance programs in which their suppliers are the primary beneficiaries since they receive training on how to develop their product towards a new level of quality. It becomes a mutual benefit since the suppliers generate knowledge, and the company obtains quality raw

materials. It should be noted that these programs are divided for the different types of food from the suppliers, so each one is 100% focused on the individual objectives of each product.

At the BIMBO Group, their relationship with their suppliers is necessary, and they have also implemented the fight against corruption (GRI 205). It is considered another important factor within their sustainability report since it is based on policies and codes to follow to combat corruption cases. These guidelines are found in an internal bakery network, which implies that its programs are evaluated by a third party that does not belong to the company. On the other hand, internal studies are carried out that can measure and define the risk to the integrity, the prevention of money laundering, and data protection. Considering the evolution of internal and external development, they have integrated a program focused on their suppliers called “Comenta,” in which they have a specific line of communication that guarantees confidentiality and security to express disagreements.

2.4.2.2 Environmental management and sustainability in the supply chain

One of the great unknowns when discussing BIMBO is its raw material. According to the data collected from the bakery, the materials (GRI 301) handled within the company are vital since they are responsible for the guarantee and quality of the final product. BIMBO Group has forged eco-friendly strategies to achieve its goal of supporting circularity entirely by 2030. This issue is directly related to factors such as reducing the weight of the packaging, eliminating some censors for product logistics, and using recycled materials; this has made them much more sustainable throughout 2021. In addition, they detail that their standardized practices for energy use (GRI 302) are applied effectively, such as, for example, the replacement of conventional lamps by LED lighting systems or infrastructure changes that focus on the use of translucent tiles that allow the entry of natural light and the integration of renewable energy. After applying these measures, the bakery's sustainability report also highlights its outstanding commitment and consideration for water (GRI 303) and the limitations of its use. They manage this by expanding initiatives to overcome circularity in their operations that are managed with water; these operations are divided into two; on the one hand, there is the water used in operations that comes from Wells municipality, and on the other hand, there is the water used in agriculture; They affirm that the most significant amount of water used is for cleaning and that they have fought to optimize it through new technologies from alternative sources or activities such as dry steam machines for cleaning and

washing vehicles with eco-friendly products that do not generate a negative environmental impact, their The objective is to achieve a 20% reduction by 2030. Meanwhile, they clarify that biodiversity (GRI 304) is in development plans for 2022; they claim to have carried out the first project focused on removing carbon dioxide from the atmosphere; this pilot project would be through the reforestation of temperate forests.

BIMBO Group maintains the objective of being 100% renewable in electrical energy by 2050 (GRI 305). Within their sustainability report, they state that only 11% of greenhouse emissions are part of their direct emissions, such as fuels and refrigerants, and, on the other hand, the indirect emissions produced by their value chain have been reduced by 60%. of the electricity used. Changes have been made, such as the development of electric vehicles, LED and natural lighting, and replacing engines considered high efficiency, among others. The management of the waste generated (GRI 306) is mainly from raw materials, packaging, and machine maintenance, among others. In 2021, they claim they avoided 290 tons of waste thanks to a change in their packaging design. In 2022, they will begin their pilot project to reuse and recycle cardboard boxes. For BIMBO, it is essential to effectively manage its food waste, which is why it is managed so that a certain percentage of food is sent to solidarity pantries responsible for redirecting that food to economically affected areas or animal fattening.

Suppliers have benefited from BIMBO, as previously mentioned about their educational projects, but the bakery is also in charge of managing the environmental evaluation of suppliers (GRI 308). They do this by creating a manual of internal practices as a guide. Direct guidance for suppliers is accompanied by agreed or unexpected visits to suppliers' factories to verify correct use and knowledge of the manual's specifications depending on the region in which they are located.

2.4.2.3 Work well-being and social responsibility

Grupo BIMBO has approximately 154 thousand employees, with the majority being men. Their employment benefits (GRI 401) are diverse; employees can have shares in the bakery company, vehicle allocation for executives, performance bonuses, life insurance, and medical expenses. That is why, on the one hand, health and safety at work (GRI 403), provided by BIMBO, is treated as a priority issue within the workplace; employees have various benefits such as correct nutrition within the facilities, physical activations during work hours and emotional support for

both collaborators and immediate family members at any time. On the other hand, they emphasize the training and education (GRI 404) provided by the BIMBO Group; this lies in the training and development of each of its collaborators; they have an internal program where each one can access the proper training. Depending on the area where they are located, this helps to obtain a general diagnosis and allows you to prioritize your objectives as a bakery company. For BIMBO, it is vitally important to act based on its values and ethics promoted since its inception. Its sustainability report states that non-discrimination (GRI 406) is practiced through its ideology of respect for equity and equality. It fights to achieve gender equity, sexual diversity, inclusion of people with disabilities, and interculturality in their workspaces.

In a very conscious manner and to combat both child labor (GRI 408) and forced labor (GRI 409), they have determined and implemented policies, which are practiced at the time of hiring, basically ensuring that the recruitment process is respected through the obligation to count with valid documents of legal age. Sometimes, these are sent to government agencies to determine their validity. On the other hand, they conduct occasional inspections to confirm that all activities comply with these standards. They specify that, to date, no cases related to child labor have been reported. Its internal code of ethics allows workers to freely and voluntarily decide the amount of overtime they want to work, and the respective remunerations are detailed. It is important to emphasize that, based on what has been said above, human rights (GRI 412) are regulated by the so-called "Global Human Rights Policy," which details the guidelines and guidelines to follow to ensure that all collaborators are Working under an ethical and responsible vision, the recommendations are aligned with international law and agreements with organizations dedicated to the regulation of rights in companies.

Being one of the largest bakeries in Latin America, marketing (GRI 417) plays a fundamental role in the sale of its products and recognition by the consumer. They detail that the nutritional information is specified on the packaging depending on the current law, percentage servings, and post-consumer recommendations. That is why they state that they are committed to providing the consumer with the necessary information about their company and each product before being consumed, thus specifying compliance with 100% of packaging regulations.

Grupo BIMBO has proven to be a transparent and exceptional company in its organizational management, not only for its collaborators' well-being but also for its consumers' loyalty and environmental awareness. Its productive improvements have helped support circularity and care for energy use. Its suppliers and workers have open educational platforms where they can learn about sustainable practices or training to encourage the sustainability and transparency of the bakery.

2.5 Pronaca

2.5.1 A Brief History of Pronaca

Pronaca, as it is known today, was founded by Mr. Lodewijk Jan Baker and his son in 1957. Initially, they were dedicated to the production of eggs along with the sale of imported chickens. The excellent demand for broiler chickens allowed the inauguration of the so-called National Incubator Company Anonymous (INCA) in 1965; it should be noted that this industrial magnitude was witnessed for the first time in Ecuadorian territory. In 1974, Indaves joined forces to produce commercial eggs, which led to the National Bird Farm (GRANADA) installation, where broiler chickens began to be produced. After the union of this variety of companies in 1979, the first chicken processor was built with the name of “Procesadora Nacional de Aves” (PRONACA S.A). Approximately ten years later, the company created the food segment, which would be responsible for producing the ideal feed for farms. Later, in 1985, it inaugurated its second plant for incubation and its second chicken processing plant in Santo Domingo, where its climate helps with poultry production. Since 1994, more broiler production centers have been developed with high technology never before known in Ecuador. Over the years, two more incubators were installed in the country, thus expanding to more than five industrial sectors such as canning, agro-exporting, and balanced foods. Today, the company, apart from selling eggs and chickens, is also dedicated to selling frozen products. (PRONACA, s.f)

2.5.2 Business triad: Ethics, Sustainability and Responsibility

John W. Bakker, executive president of Pronaca, an Ecuadorian food processor, states that the company constantly evolves and expresses that its sustainability report has been carried out transparently. It has been a year where donations to different food banks within the Ecuadorian territory have prevailed; along with this, he mentions that his businesses have been transcending with the support of shareholders and his collaborators, It clarifies that its products maintain

continuous acceptance by consumers. In general terms, different strategies have been applied to support the company. These strategies have marked a before and after in situations such as productive recovery, technological development and implementation, and variations in annual financial planning. This has primarily helped their administrative arm because they have maximized their internal financial efficiency.

One of the fundamental elements of Pronaca is its ideology: “Feed well.” within its 2021 sustainability report, it affirms that this philosophy is reflected in its products and processes. They express that the basis of success is innovation; in this way, they are suitable to address the challenges imposed by the food industry in any territory, mainly due to the reception they receive from the consumer. During 2021, they affirm that they made launches such as their canned products and new presentations of nuggets and chicken wraps, among others. Within their report, they clarify how important it is to communicate the processes developed annually transparently; they clarify that the information presented has not been endorsed by a third party external to the company but that even so, some of its parameters are independently verified and external.

2.5.2.1 Comprehensive economic perspective

It is crucial to understand the economic performance (GRI 201) of Pronaca since it has maintained a balance within the market since, in 2021, it reached 88% satisfaction, generating a recognition impact on the consumer's daily preferences. In summary, its presence in the market (GRI 202) is based mainly on direct and indirect sales. Firstly, direct sales are linked to self-service chains and clients that determine them as having high potential in different economically strong cities in the country. Secondly, regarding indirect sales, it is clarified that they have around 23 distribution channels focusing on zonal coverage, with a total of 19 cities in Ecuador. Another representative case to highlight is the indirect economic impacts (GRI 203) since in Pronaca, these are related to the variety of products offered; among them are around 31 products of different varieties of chicken, pork, and turkey, among others. Already positioned in the local market for its quality and recognition, it is here where they express taking an allied behavior with both their consumers and with collaborators and clients, this to promote a healthy lifestyle with a protein base essential in most families. Throughout 2021, the company's procurement practices (GRI 204) underwent a substantial innovation process; this period was marked by the need to adopt different approaches to sourcing, as limited raw materials had to be managed, and the increase in cost in

some of them. They covered this by constantly evaluating alternatives in terms of their inputs that continued to give way to consumer standards. These evaluations mainly consist of the performance of their collaborators to investigate whether they remain linked to their limits and conditions.

2.5.2.2 Environmental management and sustainability in the supply chain

Pronaca supports its approach to recycling through the implementation of industrial Upcycling. This strategy is based on the creative reuse of waste, giving way to a new product born from waste without use. The continuous improvement in these processes has highlighted their commitment to other tangible achievements in the case of materials (GRI 301); in 2021, they have improved the reuse of packaging, which is currently considered 100% eco-friendly. This has helped reduce the volume of supplies used by its production processes. During this year, a reduction of approximately 76% has been achieved in the consumption of polystyrene trays, which are not considered biodegradable and which, when burned, produce greenhouse gases. The exact process is linked to emissions (GRI 305).

Continuous analysis and active supervision have determined that energy use (GRI 302) in Pronaca's operations is managed thanks to diverse energy sources, from fossil fuels to electricity and biomass. This multiple approach to energy production reflects the company's adaptability to the available sources. In 2021, Pronaca adopted a proactive measure to manage its energy use effectively by forming a specialized energy committee to keep all processes for using this resource in order due to constant changes at the local and international levels. Similarly, water resource management (GRI 303) at Pronaca is based on rational and sustainable water use; its primary water sources are rivers, deep wells, and the public network. This resource is intended for production, cleaning, manufacturing, and raw materials. To reuse this resource, the company has 18 wastewater treatment plants, which, when treated, are used for irrigation solutions, generating 82% water reuse in 2021.

The environmental practices implemented by Pronaca, evaluated in terms of biodiversity (GRI 304) and environmental compliance (GRI 307), are structured based on two fundamental pillars: on the one hand, the care of native forests and, on the other, the development of forestry projects in operation centers. It should be noted that the company has acquired land formerly used for commercial plantations to convert it into conserved areas that have not been logged since its

acquisition. They express that they have worked with the Municipality of Guayaquil to recover a forest that had lost approximately 10% of its coverage. In this project, more than a thousand native species of trees have been planted. An important characteristic is that thanks to the development of this project, the forest has been declared an environmentally protected forest and vegetation. Animal welfare is essential within the company; they are based on five globally accepted pillars:

1. Freedom from thirst and hunger
2. Freedom from suffering and discomfort
3. Freedom from pain, injuries, and illnesses
4. Freedom from fear and anxiety
5. Freedom to express normal behavior

The quantification and evaluation of greenhouse gas emissions (GRI 305) by Pronaca are subject to assessment by entities external to the company; in this case, the Interconnected System of Ecuador is a representative example. In waste management, PRONACA has experienced significant adjustments over time that have been driven by innovation in handling byproducts. This evolution has led the company to abandon landfill disposal practices. The company's strategy regarding waste management focuses on the reuse and recycling of byproducts generated in its processes, thus reflecting its commitment to circularity and the minimization of adverse environmental impacts, which is why, thanks to the 18 effluent wastewater treatment plants (GRI 306) have reached 100% efficiency, which is why the quality of the discharged water does not represent a risk to natural habitats. Regarding waste, as an example, they emphasize that the material from animal breeding beds, together with sludge generated in water treatment plants, are subject to reuse through stabilization and composting so that this material serves as fertilizer.

The environmental evaluation of suppliers (GRI 308) constitutes an essential process managed by an internal company agent. As an advisor, this agent plays a crucial role in ensuring that suppliers comply with the requirements established by Pronaca, particularly regarding care and respect for animals and the environment. This environmental assessment process not only addresses aspects related to the environmental impact of suppliers but also focuses specifically on the practices they adopt about ethics and well-being in general; this is based on their consideration and corporate responsibility.

2.5.2.3 Work well-being and social responsibility

The promotion of teamwork as a distinctive characteristic is reflected in the generation of employment by Pronaca (GRI 401), representing a prominent aspect in the Ecuadorian labor context. During the year, the company employed approximately 7 thousand workers, most men. The report states that this is thanks to job stability and teamwork, which the company promotes. They affirm that a fundamental part of their team is the incorporation of suitable collaborators who adjust to the proposed requirements and business values. This is why health and safety at work (GRI 403) are essential; Pronaca employees have life insurance, healthcare, disability coverage, parental rights, training, and education (GRI 404). To limit this last characteristic, it should be noted that the company promotes training its collaborators through virtual courses where any employee can manage their learning or training from anywhere. For example, training programs have been carried out for the team leading the company's projects. They also do this with the rest of the collaborators, for example, with programs in which they can strengthen their skills.

Equality of opportunities and hiring takes precedence within their selection process, regardless of race, age, gender, or disability, thus guaranteeing non-discrimination (GRI 406). The organization reiterates that the diversity of its collaborators contributes significantly to its growth, especially in terms of the variety of ideas that arise when facing various daily challenges. Non-discrimination is governed by internal policies that promote inclusion and ensure equal opportunities. They have a prevention protocol where harassment or discrimination can be reported internally. Workshops have been held where they can access information such as the role of women in society and gender equality.

Including human rights learning practices in staff training and development programs highlights Pronaca's commitment to promoting fundamental values in the work environment. They promote their human rights (GRI 412) through legal advice, financial guidance, psychological help, and training on well-being. These integrated training are linked to the continuous learning of their rights; in this way, Pronaca promotes a culture of personal or work-related responsibility since civil, political, and economic rights, among others, are included. Regarding marketing and labeling (GRI 417), the company ensures its transparency and ethics in the commercialization of products. It reinforces its corporate responsibility by providing accurate and complete information about its products on social networks and in its packaging.

After this chapter, the understanding acquired about the efforts undertaken by companies to reduce the negative impacts derived from their daily operations progressively is highlighted. Every year, companies provide relevant information regarding their processes, which, in this case, has been analyzed explicitly following the standards established by the GRI standards. This systematic and structured approach highlights the importance of transparency in corporate information disclosure and underlines companies' dedication to accountability and continuous improvement in sustainability and corporate responsibility.

Pronaca has proven to be a leading company in terms of consumer preferences due to the variety of products offered and its way of promoting a healthy lifestyle. Their recycling approach is vital since they have focused on the creative reuse of waste, which has given way to creating new varieties of final products that have quickly positioned themselves in the market. The job stability that the company represents and the inclusion in its learning practices have made this company one of the most important in Ecuador.

CHAPTER 3

3. Analysis of 2021 sustainability reports

In the third chapter, a detailed analysis of the deviations in the sustainability reports of each company for the year 2021 will be carried out after understanding their annual position regarding social responsibility. The importance of maintaining a critical stance to evaluate business deviations such as greenwashing and reporting by exploring relevant news and considering various expert opinions is highlighted. This analytical approach will not only identify areas of improvement and good practice but also provide a complete understanding of how companies address challenges and opportunities in social responsibility; including external sources will assist the analysis by offering additional perspectives. Moreover, evaluate the coherence between the companies' statements and the external perception of their deviations.

3.1 Comparison and deviations

3.1.1 Apple

3.1.1.1 Unfair competition, monopolization, and data breach

In the field of pricing its products, in 2021, Apple's introduction of noise-canceling headphones, characterized by a significant premium, was observed. With an approximate cost of \$550, this device is designed exclusively to be used with other brand devices, evidencing an attempt to monopolize the industry. This approach by Apple raises questions regarding fairness in competition and its implications for consumers, as well as the possible strategy of limiting the interoperability of its products to encourage brand loyalty. This involves evaluating its economic implications, business ethics, and potential impact on the competitive landscape. (Rubio, 2021)

The case above is not the only one about unfair competition. In 2021, Apple has been accused in the European Union of allegations of imposing excessive commissions on music platforms, such as Spotify. According to the accusations, Apple increases up to 30% of its price to these platforms, resulting in increased costs that the platforms are forced to pass on to their users. This accusation has raised concerns about anti-competitive practices, leading to questions about the company's monopolization attempts. (De Miguel, 2021)

The European Commission is considering making the USB-C standard mandatory and widely used in the industry to complete the basis for its unfair competition. However, Apple

intends to dispense with cables to charge devices and transform them into wireless charging. However, it is crucial that if an Apple product does not meet the requirements established by the European Commission, local authorities would be fully competent to demand corrective measures or even withdraw the product from the market. (García, 2021)

Italy has imposed a sanction of 10 million euros on Apple. The legal action is based on the need for more information to consumers and practices linked to acquiring and using consumer data for commercial purposes. The sanction specifies that Apple "directly exploits its economic value through promotional activity to increase the sale of its products and those of third parties through its commercial platforms" (EFE, 2021)

On the other hand, Apple has faced accusations about its iOS 14.5 update. This update allegedly violates EU law by tracking users for online marketing without explicit consent. In essence, this update allows users to decide if they want to allow downloaded applications to collect data for advertising purposes, with the purpose of this data being sold and shared with data broker companies specialized in collecting and selling personal information. (Pascual, 2021)

3.1.1.2 Economic and environmental activities

In its sustainability report, Apple highlights a notable focus on promoting advances in its practices related to sustainability and human rights, leaving detailed information on its economic activities according to GRI standards in the background. This emphasis suggests prioritizing aspects related to social and environmental responsibility to the detriment of specific economic aspects.

Notably, the company highlights its commitment to reducing its carbon footprint, a detail evidenced in the iPhone generations. These results illustrate the company's sustainable advances in manufacturing technological products, aligning with contemporary trends and consumer expectations around sustainability. However, a deeper analysis may be necessary to fully understand the economic impact of these initiatives, thus providing a more complete view of Apple's comprehensive strategy.

Albert Vilariño, in an article called "Apple, sustainability or 'greenwashing'?" published in 2020, states that: "Sometimes, actions to increase the sustainability of companies and the products they sell are, to say the least, contradictory or, almost, a joke" (Vilariño, 2020). By deciding not to include chargers or headphones when selling its products, Apple supposedly seeks to reduce the environmental impact by assuming that most users already own these accessories. However, a deeper analysis concludes that this measure may also be a strategy to boost the acquisition of AirPods, a relatively new product. Although it is argued that this tactic supports sustainability by reducing the generation of "technological scrap." This dual approach raises questions about the company's true motivations, questioning whether it is a genuine commitment to sustainability since Apple, by removing these accessories from the final product, encourages the purchase of another product with another packaging, which will generate more waste from the consumer.

In an article published by LA VANGUARDIA in 2021, it is stated that Apple was flagged by the Organization of Consumers and Users (OCU) for accusations of planned obsolescence in some of its devices at the time of updating the software. These update failures are related to the slowness of the device and greater battery consumption. (Mejías, 2021)

3.1.2 Inditex

3.1.2.1 Labor exploitation

One of the first contradictions in Inditex's sustainability report is due to working conditions, fair wages, child exploitation, and forced labor. In an article titled "Labor exploitation in India: Zara and Nike have not paid their workers for 20 months," published by La República in 2021, it reveals that Zara, belonging to the Inditex Group, faces accusations of labor exploitation in India. In addition, he is accused of not paying salaries to his workers for an extended period. The complaint includes evidence of low wages with testimonies describing complicated situations where income was allegedly insufficient to cover basic costs such as rent and food. (La República, 2021)

In another perspective, France carried out an investigation into Inditex for alleged involvement in forced labor in Xinjiang, China. Although the company rejected both accusations, claiming that they "lack basis," these alleged statements focus on Inditex's relationship with labor exploitation. The accusing party maintains that this investigation marks the beginning of a new stage related to questioning the company's social responsibility. These discrepancies highlight the

complexity and duality of Inditex's situation concerning its labor practices and corporate responsibility, underlining the importance of addressing these issues comprehensively and transparently. (EFE, Público, 2021)

3.1.2.2 Greenwashing: Anonymous Synthetics Case

According to a report titled "Synthetics Anonymous," published in 2021 by the Changing Markets Foundation, the Inditex group uses at least 67% synthetic materials in its clothing, raising concerns about non-compliance with sustainable practices in fast fashion. It is perceived as an attempt at image washing or greenwashing since countries like Africa denounce its waste in rivers; however, they call it "anonymous synthetic" since its origin is unknown and blame fast fashion in general. The main drawback of these materials is their oil and gas-based origin, making it difficult to evidence true sustainability in the fashion industry. Reliance on fossil fuel extraction poses challenges to addressing the current climate crisis, as these resources do not contribute to mitigating emerging environmental problems. (Fundación Changing Markets, 2021)

3.1.2.3 Cultural appropriation

In an incident involving Inditex, Mexico accused the company of improperly using indigenous designs in its collection. Mexico's Ministry of Culture has expressed concern about the misappropriation of cultural elements by the Inditex Group, arguing that these form an integral part of the identity of indigenous communities. Mexico has announced its intention to seek retribution for these minority communities. In response to the scandal, Inditex issued a public apology and proposed a work route in favor of collective rights; despite this, monetary compensation was never mentioned or delivered (EXPANSIÓN, 2021)

3.1.3 Environmental pollution

In a report by Walter Witness International, brands such as Zara are accused of polluting rivers in Africa, as global fast fashion brands have disposed of waste containing blue dye. However, the accusations cannot be for a specific brand since several brands supply clothing in that territory. After the accusations, Inditex pointed out initiatives to guarantee sustainability and cover water risks with dialogue tables and its contractors. (Reuters, 2021)

3.1.4 BIMBO Group

3.1.4.1 Accusation: Subsidized energy

On national television, the Mexican president, Andrés Manuel López Obrador, points out Grupo Bimbo for receiving energy subsidies, which results in the assumption that they pay lower rates for the energy consumed compared to middle and popular-class homes. However, the reality is that the practice of self-supply is a determining factor in the application of differentiated rates, an initiative promoted before the energy reform led by Enrique Peña Nieto and still used by some private companies in Mexico, according to opinions. Experts. (Cullell, 2021)

This scheme was designed to address the limitations of the Federal Electricity Commission (CFE) in its inability to supply energy to private industry and also to encourage the use of renewable energy. Some critics, including that of the president, consider it unfair that these companies retain “preferential” rates. In a context where the CFE could not fully satisfy the energy demand of the growing manufacturing industry and sought to be competitive in the region, this self-supply model was promoted. (Ramirez, 2021)

This approach evolved towards remote and self-supply or portability, where companies pay the CFE for transmitting and distributing energy generated in a specific location but consumed in another. However, it is essential to consider other aspects of the development of these projects, such as the costs of interconnection, substations, and the construction of transmission lines, which were financed entirely by the private sector and then transferred to the CFE. This detail is often not considered when evaluating the equity of rates in the energy sector, which is why the law protected the companies, and such a subsidy was never fully substantiated by AMLO. (Ramirez, 2021)

3.1.4.2 BIMBO leads the Merco Responsibility ESG Mexico ranking

In the first quarter of 2021, Grupo Bimbo announced record sales levels, attributing these results to the company's solid internal performance. They express their gratitude to each of the collaborators and suppliers who have helped make this possible. In summary, Grupo Bimbo has proven to be a leading company (EFE, MARKETDATA, 2021)

According to Cluster Industrial, a leading information platform on the mobility industry, in 2022, it was reported that Grupo Bimbo achieved, for the eighth consecutive year, the leadership position in the ranking of the most ESG (environmental, social, and governance) responsible companies.) with a score of one thousand points at the top of the ranking, which is carried out by MERCO (Emoresarial et al.). This list is made through the evaluation of academics, journalists, consumers, and company managers, among other interest groups, who rate the environmental, social, and internal performance, as well as corporate governance, through more than 4 thousand surveys, five evaluations, and 14 sources of information. (Cluster Industrial, 2022)

3.1.5 Pronaca

3.1.5.1 Loans, farms, and environmental complaints

In 2023, a report was presented dating back to 2021, where the Inter-American Development Bank (IDB) and the International Finance Corporation (IFC), the lending arm of the World Bank for the private sector, granted significant loans to Pronaca, of the most prominent companies in Ecuador, to expand their pig and chicken breeding facilities in the province of Santo Domingo de los Tsáchilas. (Paz, 2023)

The company has turned to the IFC and the IDB on several occasions to request financing for its operations, and these loans have been granted despite complaints made by the Tsáchila indigenous people regarding air pollution and various rivers. Environmental organizations have pointed out that these credits have been conceived without carrying out the corresponding environmental and social analyses. Tsáchila indigenous communities and environmental organizations argue that no prior consultation has been carried out, that there is no detailed information on the expansion of the company's operations, that there are no requests for environmental permits, and that there is no data on proper management of waste to prevent water and air pollution. (Acción ecológica, 2021)

The affected communities have denounced the contamination of the Pove, Peripa, and Chigüilpe rivers with animal waste, the loss of territory due to the company's expansion, and the lack of application of free, prior, and informed consultation. This has negatively impacted their daily activities, such as fishing and access to the river, which is why this situation has negatively affected their cultural spaces. (Paz, 2023)

3.1.5.2 Care and responsibility with your collaborators

During the crisis generated by the pandemic, the company provided support to its collaborators in various aspects, as indicated by its employees, covering economic, emotional, family, work, and health areas. One of his collaborators, Bolívar Casto, highlights that Pronaca was unconditionally present when he needed it most. This was achieved by implementing an emergency aid program designed to ensure the job stability of employees, prioritizing employee retention instead of resorting to layoffs, thus guaranteeing the continuity of their salaries. On the other hand, the company's commitment stands out through the emotional support provided during the pandemic and daily since they are cared for by specialized psychologists who are part of their staff. Given that many employees had experienced the loss of loved ones, Pronaca implemented measures to address the emotional impact of these events. In addition, the collaborators assure that the company extended its help by providing financial assistance and logistical support for expenses and transfers related to the deceased relatives of its collaborators. This comprehensive approach reflects Pronaca's commitment to the comprehensive well-being of its team during critical moments (GK Studio, 2021).

3.1.5.3 Pronaca ranks among the companies with the most outstanding reputations in Ecuador.

Pronaca has reached the outstanding number 2 position in the ranking of companies with the most outstanding reputation in Ecuador, according to a study by Ipsos (Market Research) and published by América Económica. With 701 points, Pronaca appears to be a highly respected company in the country. The company's philosophy, based on being a family dedicated to providing quality food, is reflected in its efficient, humane, and sustainable way of working. The company firmly maintains that its purpose contributes to constructing a better society, and its work directly influences the perception of its various audiences. This notable achievement is attributed to employees' commitment to Pronaca's corporate culture in all areas. (Operador, 2022)

The company expresses its gratitude to each member of the Pronaca family and recognizes the participation of its suppliers and consumers, who have also contributed to forging its history. With more than 60 years of dedication to food security in Ecuador and the well-being of each consumer through affordable and high-quality products, Pronaca is motivated to continue

strengthening ties with those who join its purpose. This recognition reiterates Pronaca's commitment to the premise that doing good is doing well. (CERES, 2022)

In conclusion, the third chapter, related to analyzing these companies' sustainability reports, reveals the growing importance of corporate social responsibility. Adopting responsible practices in economic, social, and environmental aspects reflects an ethical concern and has become a key factor for reputation and competitiveness. It is essential to highlight the scrutiny of society in business activities since, as a society, we are a means of verification and pressure so that companies remain transparent and that their processes are always ethical.

CONCLUSIONS

This degree work has revealed the application of various concepts that have allowed us to comprehensively address social responsibility, providing companies with a deeper understanding of why this concept is applied in the industry. The development of this work has provided an essential knowledge base to analyze various sustainability reports and their deviations, focusing on understanding the history of the concept, its conflicts, and its benefits. Essentially, the understanding acquired about the efforts undertaken by companies to reduce the negative impacts derived from their operations progressively is highlighted. Annually, these companies disclose relevant information about their processes, which has been analyzed explicitly by GRI standards. This systematic and structured approach highlights the importance of transparency in the disclosure of corporate information. It emphasizes companies' dedication to accountability, continuous sustainability, and corporate responsibility improvement.

Apple has proven to be a leading company in terms of the loyalty and stability of its staff. The benefits that the company provides not only help its employees grow personally but also academically and professionally. However, accusations such as planned obsolescence, monopolization, and unfair competition have caused the company to lose impact in the technology industry. This also goes hand in hand with its need for more device innovation as it continues to increase its price, but no longer its value within the industry.

Inditex has been a company highly criticized for its industrial processes. Regarding its internal policies, it has yet to prove to be a differentiating company and have a relevant social impact. The company maintains accusations of labor exploitation, cultural appropriation, and environmental contamination. The same exploitation has made it remain in the sights of consumers since society is much more aware of the impacts that poorly directed industrial processes can have. In contrast, environmental organizations continue fighting to combat the sustainable obsolescence of fashion companies, fast in general.

BRIMBO Group has proven to be an authentic company because of its good organizational structure. It has also been closely linked with its collaborators to ensure its ethical and transparent production processes. The deviations found do not significantly impact the company's reputation since they have been found amid misinterpreted situations that its executives have clarified.

Pronaca is a company in the middle of a growth gap; the deviations found were few, but that does not mean they were non-existent. A vital situation to emphasize is that society needs to analyze the company thoroughly; in this case, it can be said that consumers lack interest in analyzing these reports and find deviations generating a negative impact on the environment.

This research focuses on the importance of knowing industrial business processes and the impacts they generate on pollution. Since being globally recognized, companies must be committed to sustainability and sound environmental practices.

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