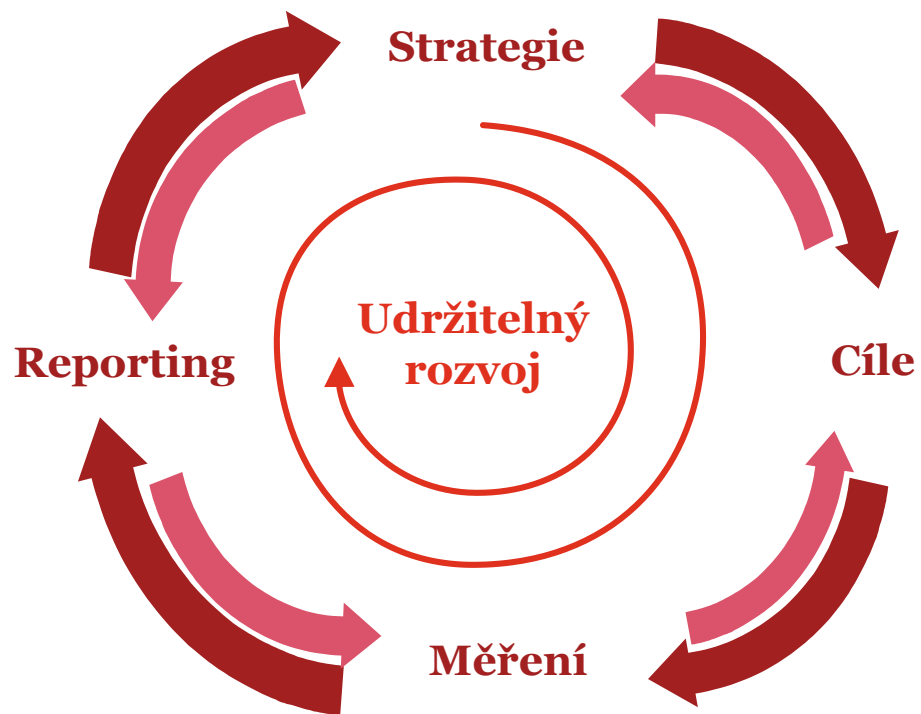


# *Nefinanční reporting* *Praktické ukázky z maloobchodu*

Radka Nedvědová

## Kontext - propojení



# Nejčastější témata z mezinárodního srovnání - retail

**1 Doprava**  
*Ekologické dopady přepravy zboží, materiálu a zaměstnanců*

**2 Nákup**  
*Dodržování lidských práv v dodavatelském řetězci*

**3 Zdraví a bezpečnost zákazníků**  
*Hodnocení produktů a zlepšování s ohledem na zdraví a bezpečnost*

**4 Snižování spotřeby energie**  
*Energeticky efektivní produkty a služby*

**5 Hospodaření s obaly**  
*Obalový materiál k recyklaci a dalšímu využití*

**6 Zaměstnanecké výhody**  
*Zkrácený vs. plný pracovní úvazek*

**7 Emise skleníkových plynů**  
*Nepřímé emise a dosažená snížení*

**8 Plnění předpisů**  
*Případy nesplnění zdravotních a bezpečnostních předpisů*



*Zpracováno s využitím: Sustainability – What Matters?  
Governance & Accountability Institute, Inc.*

# Ukázka – Walmart

## Řetězec udržitelnosti

### Sustainability 360

The United Nations projects that the world population could grow 30 percent by 2050, reaching 9 billion. Without innovation, increased demand for buildings, goods and services will strain natural resources, increase waste and elevate emissions. These factors negatively impact our air and water quality, which damages ecosystems, endangers our food supply and increases potential for severe weather disasters, drought and famine.

At Walmart, we're aiming to decouple business growth from environmental impact. By shifting toward renewable energy, driving energy and fuel efficiency, managing refrigerants, and diverting operational waste from landfills, we're proving business can prosper while reducing emissions. Recognizing that the footprint of our global supply chain is many times larger than our own, we're working directly with suppliers, farmers and factories to drive their energy efficiency and reduce emissions.

These are some examples:

#### 1 Leading in energy

In 2014, we operated with 9 percent less energy per square foot compared with our 2010 baseline; 26 percent of the electricity used by Walmart in 2014 was generated from solar, wind and other renewable sources.

In 2014, we reduced our Scope 2 greenhouse gas (GHG) emissions from purchased energy by 1 percent compared with 2013, while continuing to grow the business. For eight consecutive years, our carbon intensity per retail area and per net sales has decreased.

#### 2 Increasing recycled content supply

Walmart and the Walmart Foundation and several other organizations launched and invested in the \$100 million Closed Loop Fund in the U.S. It provides 0 percent-interest loans to municipalities to develop local and recycling infrastructure to increase recycling rates.

#### 3 Sustainability Index

Nearly 1,300 Walmart suppliers are using the Sustainability Index to drive more sustainable production. In 2014, the products evaluated represented 65 percent of the goods that were sold in Walmart U.S. stores and covered by the Index.

#### 4 Addressing deforestation

Currently, 54 percent of palm oil in our global private-brand products is certified sustainable – and we aim to push that to 100 percent by the end of 2015. In 2014, Walmart Brazil's beef suppliers began participating in our Beef Monitoring and Risk Management System, to help promote responsible ranching and sourcing.

#### 5 Acres for America

Since 2005, Walmart, in collaboration with the National Fish and Wildlife Foundation, has helped preserve and restore more than 1 million acres in 33 states, the District of Columbia and Puerto Rico through the Acres for America program. This 10-year, \$35-million commitment aims to permanently conserve at least 1 acre of priority wildlife habitat for every developed acre of our company's current and future footprint.

#### 6 Sustainable manufacturing

Factories that represent 70 percent of our business sourced in China will participate in our Factory Energy Efficiency Program by 2017.

#### 7 Promoting sustainable seafood

More than 90 percent of Walmart U.S., Sam's Club U.S., Asda and Walmart Canada's fresh and frozen, farmed and wild seafood is sustainably sourced in accordance with our seafood policy.

#### 8 Fleet efficiency

We've increased our private fleet efficiency by 3.2 percent in 2014, accounting for an 87.4 percent improvement over our 2005 baseline.

#### 9 Reducing greenhouse gas (GHG) emissions

Through our partnership with the Environmental Defense Fund, we helped our suppliers reduce GHG emissions by more than 174 million metric tons by the end of 2014 (2010 baseline).

#### 10 Training farmers

Walmart and the Walmart Foundation are committed to training 1 million farmers and farm workers by the end of 2015. To date, Walmart and the Walmart Foundation have contributed to training 564,321 farm workers, 297,655 of whom were women.

#### 11 Agriculture/food chain

At the U.N. Climate Summit in fall 2014, we committed to increasing visibility into key metrics regarding yields, water usage and GHG emissions in food supply chains. We've also pledged to provide 4 billion meals to those who need them in the U.S. over the next five years. In recent years, we opened 375 stores serving areas designated as food deserts.

#### 12 Drive to zero waste

Walmart U.S. operational waste diversion improved to 82.4 percent in 2014. Walmart International achieved 68 percent diversion across stores, clubs, distribution centers and other facilities.

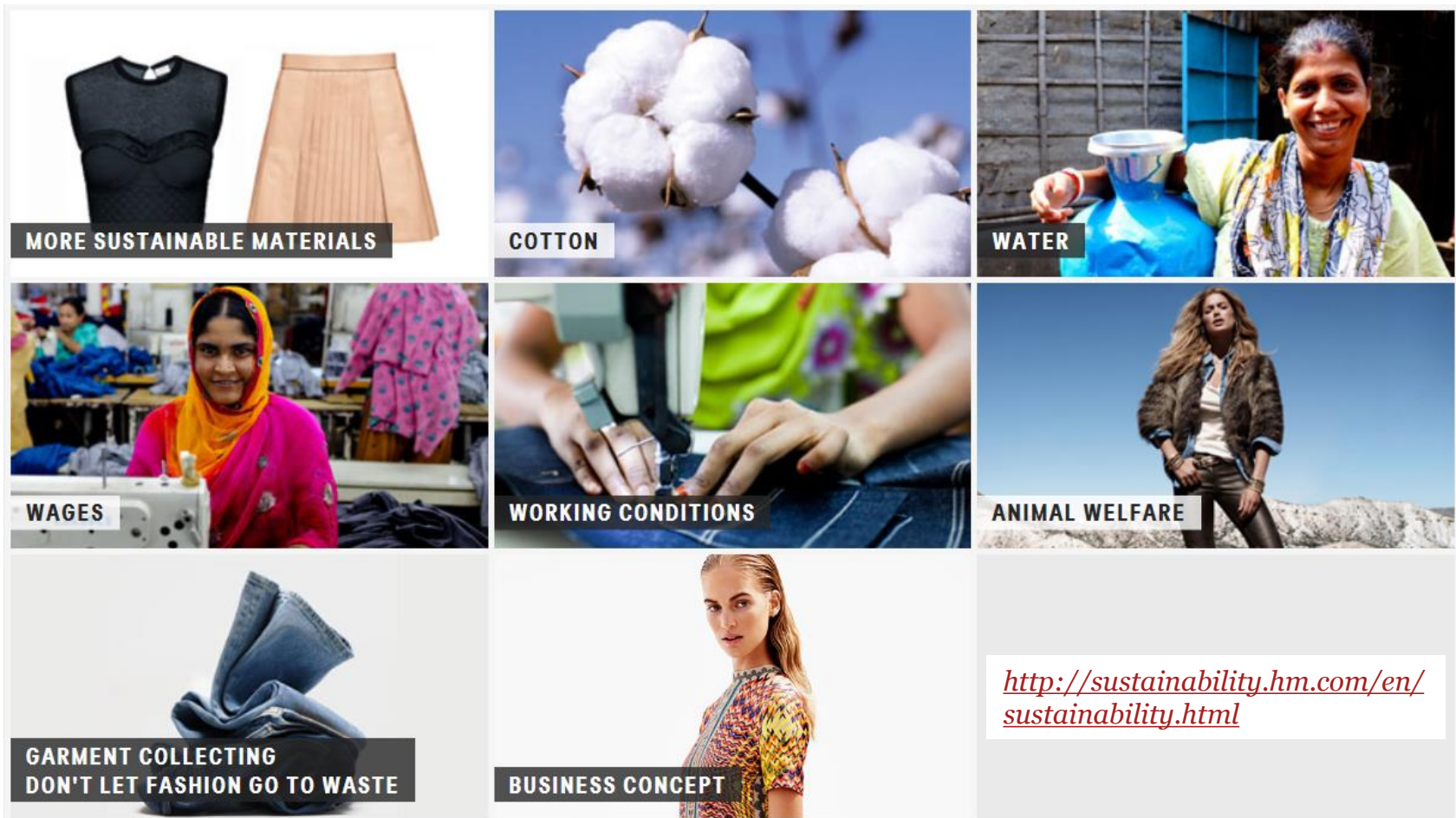


<http://corporate.walmart.com/global-responsibility/global-responsibility-report>, s. 48-49



## *Ukázka – H&M*

### **Materiály, pracovní podmínky**



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## ***Ukázka – Marks and Spencer***

### **Odpady, prevence plýtvání potravinami, složení produktů**

#### **Reducing, reusing and recycling waste**

Maintaining our zero waste to landfill status we recycled 100% of our UK and ROI store, office and warehouse waste again this year. Reducing total waste by 24% against 2008/09 and sending over 90% of remaining food waste to generate energy through anaerobic digestion.

**Avoiding food waste** Over 65% of potential food waste in M&S operated stores in the UK and ROI is avoided in the first place, thanks to daily price reductions on short-life products and donations of surplus food to charities, including Community Shop, FareShare and Neighbourly. We've set ourselves a target to reduce food waste by 20% per sq foot by 2020 against 2013/14.



**Building Plan A into products** 64% of M&S products sold worldwide now have at least one Plan A quality, 7% more than last year. We've extended tried and trusted techniques but also added new innovations including M&S approved wine sustainability schemes, Footglove Earth shoes made from recycled and sustainably sourced materials, and our Pure natural beauty skin care range, which uses waste grapes from our food supply chain. We've also used fibres collected through Shwopping to make Topaz filling for M&S mattresses.

[http://planareport.marksandspencer.com/M&S\\_PlanAReport2015.pdf](http://planareport.marksandspencer.com/M&S_PlanAReport2015.pdf)

[www.pwc.com/cz](http://www.pwc.com/cz)

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