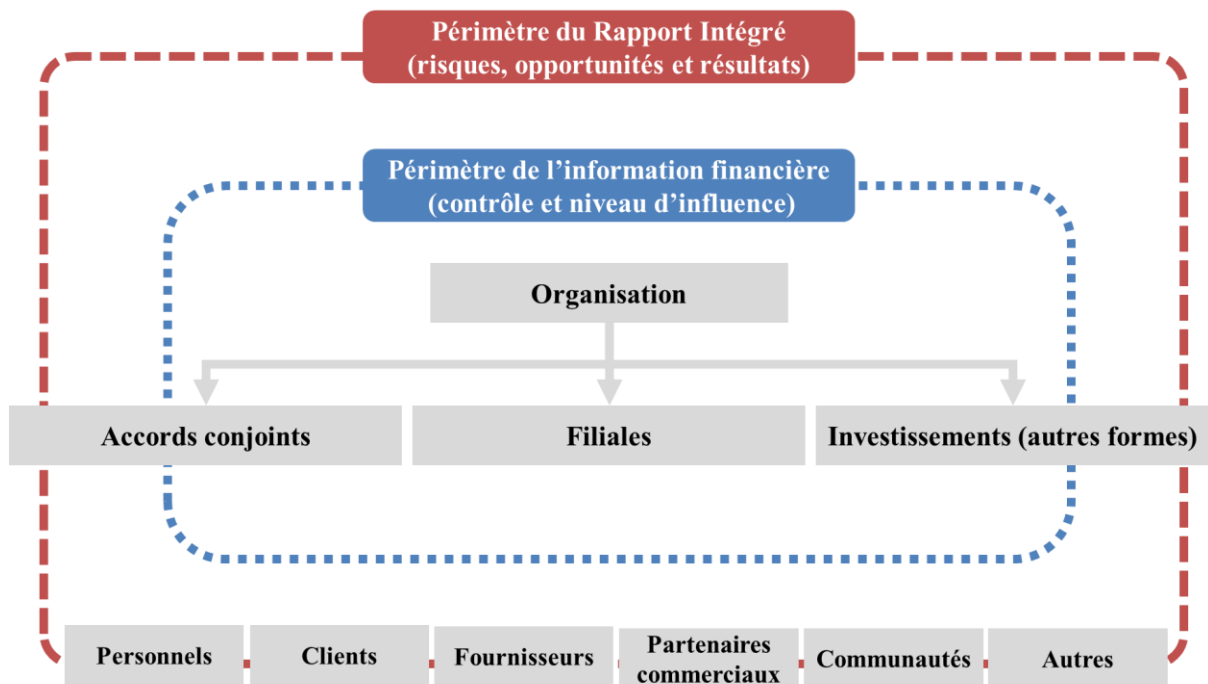

Annexes

Annexe 1 – « Entités considérées pour la détermination du périmètre du Rapport Intégré. » (IIRC, 2013, p.22)



Annexe 2 – Liens vers les publications d’entreprises prises en considération dans l’étude de cas

Coca-Cola HBC

2016 Integrated Annual Report

http://coca-colahellenic.com/media/2736/cchbc_integrated_annual_report_2016.pdf

Climate change policy

<http://coca-colahellenic.com/media/1139/coca-cola-hbc-climate-change-policy-statement.pdf>

Environmental policy

<http://coca-colahellenic.com/media/1106/coca-cola-hbc-environmental-policy.pdf>

Health & wellness policy

<http://coca-colahellenic.com/media/1127/coca-cola-hbc-health-wellness-policy.pdf>

Human rights policy

<http://coca-colahellenic.com/media/1177/coca-cola-hbc-human-rights-policy.pdf>

Packaging waste and recycling policy

<http://coca-colahellenic.com/media/1135/coca-cola-hbc-post-consumer-packaging-waste-management-policy.pdf>

Sustainable agriculture guiding principles

<http://coca-colahellenic.com/media/2637/tccc-hellenic-sustainable-agriculture-guiding-principles-june-2014.pdf>

Supplier guiding principles

http://coca-colahellenic.com/media/1137/coca-cola-hbc-supplier-guiding-principles_2015.pdf

Water stewardship policy

<http://coca-colahellenic.com/media/1112/coca-cola-hbc-water-stewardship-policy.pdf>

Danone

Charte Alimentation, Nutrition & Santé

http://danone-danonecom-prod.s3.amazonaws.com/danonepublications_publications/FNH_Charter_2009_FR_LD.pdf

Charte du Groupe Danone pour l'environnement

http://danone-danonecom-prod.s3.amazonaws.com/danonepublications_publications/Charte_environnement_1996_FR.pdf

Document de Référence 2016

http://danone-danonecom-prod.s3.amazonaws.com/PUBLICATIONS/DDR_2016/Danone_-_DDR_2016_-_VF.pdf

Engagements Nutritionnels

http://danone-danonecom-prod.s3.amazonaws.com/PUBLICATIONS/Engagements_nutritionnels/DANONE_Nutrition_Policy_Broch-2017_Web_livret_reading.pdf

Politique climat

http://danone-danonecom-prod.s3.amazonaws.com/danonepublications_publications/Danone_Politique_Climat.pdf

Packaging policy

http://danone-danonecom-prod.s3.amazonaws.com/PUBLICATIONS/2016_Nov_4_Packaging_Policy_Final_External_version_2.pdf

Rapport annuel 2016

http://danone-danonecom-prod.s3.amazonaws.com/PUBLICATIONS/RA2016/RADA016_FR_WEB_PLANCHE_new_2.pdf

Reporting Intégré 2016

http://danone-danonecom-prod.s3.amazonaws.com/user_upload/Danone-Integrated-Report-Summary-2016.pdf

Women empowerment

http://danone-danonecom-prod.s3.amazonaws.com/danonepublications_publications/booklet_women_empowerment_vd_01.pdf

Unilever

Annual Report and Accounts 2016

https://www.unilever.com/Images/unilever-annual-report-and-accounts-2016_tcm244-498880_en.pdf

Environmental Policy

https://www.unilever.com/Images/slp_unilever-environmental-policy_tcm244-436111_en.pdf

Human rights policy

https://www.unilever.com/Images/french_human-rights-policy_tcm244-438223_en.pdf

Sustainable Agriculture Code 2015

https://www.unilever.com/Images/sac-2015_tcm244-427050_en.pdf

Sustainable living plan Summary of 2016

https://www.unilever.com/Images/uslp-summary-of-progress-2016_tcm244-506938_en.pdf

Sustainable living (uniquement en ligne)

<https://www.unilever.com/sustainable-living/>

Unilever's Basis of Preparation 2016 for those Unilever Sustainable Living Plan (USLP)

https://www.unilever.com/Images/unilever-basis-of-preparation-uslp-reporting-2016_tcm244-504821_en.pdf

Annexe 3 : Rapport intégré de Danone – présentation de son objectif « pour une alimentation plus saine ».

HEALTHIER PRODUCTS	HEALTHIER LIFESTYLES	COMMUNITY RELEVANT	RESPONSIBLE COMPANY PRACTICES
<p>WHY IT MATTERS At Danone, we've made a strategic decision to build our product portfolio on health. We focus primarily on products that are recommended as part of a balanced diet or are specifically designed to meet the nutritional needs of sensitive groups.</p> <p>We aim to continuously improve the nutritional quality of our products particularly with our new targets and the objective to meet them by 2020 for all product categories.</p> <p>Finally, we plan to design products which offer healthier choices by combining two criteria: superior product experience and superior nutritional quality.</p> <p>HOW IT WORKS We've established our own nutrition standards and commitments for our Fresh Dairy Products, our Early Life Nutrition products and our Aquadrinks*, and we apply them to all innovations, all new products, and reformulations of existing products. Our approach aims to enhance the nutritional quality of our products and categories, by monitoring and improving the nutritional profile of our products vs. other available choices and analyzing substitution.</p>	<p>WHY IT MATTERS Nutrition can only make a real difference when it is part of a healthy overall lifestyle—which is why we devote significant resources to education programs and events that promote healthy diets, healthy hydration and exercise. The challenge ahead is to measure their impact on communities in terms of greater awareness, changing consumption habits, better diet, and healthier food and beverage choices.</p> <p>HOW IT WORKS At Danone, we encourage healthier diets and lifestyles by working with local stakeholders to create education programs for consumers—both children and adults—as well as parents, patients and caregivers. In addition, we create targeted programs for our employees and for healthcare professionals.</p> <p>We're also working to understand the diet-health connection through our Nutriplanet research program, which studies the impact of alimentation on health. Danone researchers begin by studying the impact of food choices and lifestyle on diet and nutritional status, and then assess the role of diet and its contribution to overall health.</p>	<p>WHY IT MATTERS Because eating habits are rooted in cultural, social beliefs and behaviors, our nutrition model takes into consideration local eating and drinking patterns and relies also on the understanding of local health and nutrition challenges. This is the reason why we have a country- and community-based approach. Thanks to this approach, we can offer healthier options that are relevant to the local diets and preferences and better impact eating and drinking practices.</p> <p>HOW IT WORKS For Danone, to have a good understanding of the local nutritional context, public health concerns and eating practices from a socio-cultural perspective is key to defining appropriate strategies that promote healthier diets.</p> <p>Danone's comprehensive Nutriplanet program provides scientific facts on nutritional deficiencies and local public health challenges, as well as useful insights into local traditions, preferences, values and beliefs relative to food and beverages.</p>	<p>WHY IT MATTERS Our mission to bring health through food to as many people as possible calls on us to adopt responsible business practices. Safe products and responsible advertising are essential in creating and strengthening trust-based relationships with our consumers and stakeholders. The adoption of even more responsible marketing practices is key for encouraging healthier behaviors.</p> <p>At Danone, food safety is paramount—no compromises. We are committed to developing, making and delivering products that adhere strictly to the demanding standards set by our Food Safety policy.</p> <p>HOW IT WORKS We promote better health for everyone through:</p> <ul style="list-style-type: none"> • Food safety: We proudly stand by all of our products and services, • Product nutrition labelling: to guide healthier dietary choices and habits, • Even more responsible marketing practices, especially to children, • Responsible marketing of breast milk substitutes, • Change of business practices through cross-sector voluntary commitments.

* Danone nutritional standards do not apply to Danone Waters or Advanced Medical Nutrition products. The composition of our waters cannot be modified, and our Medical Nutrition products comply with strict regulations, requirements.

HEALTHIER PRODUCT	HEALTHIER LIFESTYLES	COMMUNITY RELEVANT	RESPONSIBLE COMPANY PRACTICES
<p>HEALTHY PRODUCTS</p> <ul style="list-style-type: none"> • 88% of volume of "healthy products" * (same as in 2015). <p>NUTRITIONAL QUALITY</p> <ul style="list-style-type: none"> • 67% of volume of products compliant with Danone's 2020 nutritional targets. • 26% of volume of 2016 products have been nutritionally improved over the past three years (vs 29% in 2015). <p>NUTRITIONAL INFORMATION</p> <ul style="list-style-type: none"> • 99% of volume of products with on-pack nutritional information (same as in 2015). • 99% of volume of products with off-pack nutritional information (available online or via the call center, for example) (same as in 2015). • 74% of volume of products indicate the portion size (products packaged in individual portions and/or with a clear indication of portion size on the packaging) (vs 69% in 2015). 	<p>"HEALTH @ WORK"</p> <ul style="list-style-type: none"> • 51,349 (vs 50,412 in 2015) employees have access to the "Health @ Work" Program, it represents 69% of the employees covered by the scope of the Health & Nutrition Scorecard (vs 73% in 2015). <p>MATERNITY LEAVE</p> <ul style="list-style-type: none"> • 100% of the Health & Nutrition Scorecard subsidiaries have a maternity policy that allows employees to take paid maternity leave. <p>SUPPORT FOR NURSING MOTHERS</p> <ul style="list-style-type: none"> • 85% of Health & Nutrition Scorecard subsidiaries have made arrangements to help employees continue to breast-feed after going back to work (vs 70% in 2015). 	<p>NUTRIPLANET</p> <ul style="list-style-type: none"> • 54 countries are covered by Nutriplanet studies (the Nutriplanet Program was designed to provide in-depth knowledge of every food-related aspect of our local contexts) (vs 53 in 2015). <p>FLUID INTAKE</p> <ul style="list-style-type: none"> • 15 countries are covered by specific fluid intake studies (with data on 16,300 adults and 12,000 kids and teens) (same as in 2015). 	<p>CLAIMS AND ADVERTISING</p> <ul style="list-style-type: none"> • 61% of volume of product have nutritional claims (vs 59% in 2015). • 97% Compliance with the International Chamber of Commerce Framework for Responsible Food and Beverage Marketing Communications (vs 100% in 2015). • 118 Education, information programs and activities were active this year (vs 148 in 2015). It potentially affected more than 481 million people (vs 579 million people in 2015). <p>SKILLS, RESPONSIBILITY AND OUTSIDE OPINIONS</p> <ul style="list-style-type: none"> • More than 31,000 employees training on nutrition and/or hydration in the last two years (vs 21 000 in 2015). • Health & Nutrition Scorecard subsidiaries have created 138 expert committees (vs 165 in 2015). • Health & Nutrition Scorecard subsidiaries are in regular contact with 2,115 experts around the world (vs 1,743 in 2015).

* In operational terms "Healthy product categories" for Danone include: Dairy with more than 50% milk (Codex definition of dairy), Waters and calorie-free beverages, Early Life Nutrition (except teas, juices, biscuits, rusks).