

食品ロス削減・食品リサイクル等の取り組みに係る 情報開示事例集（フランス）

「食品ロス削減・食品リサイクル等の取り組みに係る情報開示事例集」の使い方・見方

【事例集の使用目的】

◎ 本事例集は、食品関連企業における「食品ロス削減や食品リサイクル推進等の取り組みに係る情報開示」の事例を収集・整理したものです。既に多くの企業様で食品ロス削減等に注力いただいておりますが、今般有価証券報告書へのサステナビリティ関連記載項目の新設など、環境貢献への注目度が高まっている背景を受け、食品関連企業様の今後の取り組みの一層の拡大や情報開示の際の参考としてお使いいただきたく考えております。なお、本事例集で取り扱う企業は上場企業に限定せず、上場・非上場を含めた事例をご紹介します。

【事例集の使用方法】

◎ 本事例集では食品企業の食品ロス削減・食品リサイクル推進等に係る情報開示事例を広く取り上げる趣旨から、有価証券報告書のほか、統合報告書やウェブサイト等の事例も掲載しています。より詳細な情報をご覧になりたい方は、URLを付記しておりますので、そちらをご参照ください。

【企業の取り組みの類型】

◎ 本事例集では、企業の取り組みについて「食品ロス削減・発生抑制」「フードバンク／フードドライブ」「食品リサイクル」の3つに類型化しています。

食品ロス削減・発生抑制	食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等）
フードバンク／フードドライブ	上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等）
食品リサイクル	食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等）

◎ また、2023年1月公布の改正「企業内容等の開示に関する内閣府令」において、有価証券報告書に「サステナビリティに関する考え方及び取組」の記載欄が新設されることを踏まえ、「ガバナンス」「戦略」「リスク管理」「指標及び目標」における記載事例も掲載しています。（なお、改正前の旧様式での事例が含まれます点、ご注意ください。）

(参考) 仏国におけるサステナビリティ項目開示の姿勢・考え方

仏国法律【循環型経済のための廃棄物削減法】

- エコロジー移行・地域結束省 (Ministre de la Transition écologique et de la Cohésion des territoires) が、2020年に公布。年間売上高が5000万ユーロ以上の企業に対して、**経営報告書に食品ロス削減の取り組みに関する情報を掲載することを義務付けている。**

欧州規則【企業による非財務情報およびサステナビリティに関する欧州規則】

- 欧州連合 (EU) にて、企業による非財務情報およびサステナビリティの情報公開に関する規則が、2018年に採択された。**全ての上市企業は、サステナビリティに関する方針と試作に関する情報を公表することを義務付けており、食品ロス削減の取り組みに関する情報も含まれる。**※年間売上高が4000万ユーロ以上で貸借対照表が2000万ユーロ以上の非上市企業にも適用。

欧州規則【企業サステナビリティ報告指令 (CSRD)】

- EUにて、2023年1月にCSRDが発効された。2024年1月1日の会計年度から適用され、**より詳細かつ標準化された報告要件を導入することで、企業のサステナビリティ報告の一貫性を高め、金融機関、投資家、そして一般の人々がより信頼できる情報を提供することを目的とする。**2014年に導入された非財務情報開示指令 (NFRD) と比べ、適用範囲が拡大され、EU内外の約5万社が対象。

- 欧州連合. “Corporate sustainability reporting”. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en?prefLang=fr, (参照 2024-02-08)
- エコロジー移行・地域結束省. “La loi anti-gaspillage pour une économie circulaire”. <https://www.ecologie.gouv.fr/loi-anti-gaspillage-economie-circulaire#:~:text=Transformer%20notre%20syst%C3%A8me%20en%20profondeur,jeter%2C%20en%20une%20C3%A9conomie%20circulaire..>, (参照 2024-02-08)
- 欧州連合. “Corporate sustainability reporting”. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en?prefLang=fr, (参照 2024-02-08)

事例集目次 (企業名はアルファベット順)

食品製造業

企業名	ページ	年次報告書	サステナビリティレポート その他報告書	ウェブサイト
Bonduelle S.A.	P.7	食 FB リ	食 FB リ	食 FB
Danone S.A.	P. 14	食 FB リ		食 FB
Group Bel.	P. 23	食 リ	食 FB リ	食 FB リ
Groupe Savencia	P. 29	食 FB リ		食 FB リ
Tipiak	P. 37	FB リ		食

食

食品ロス削減・発生抑制（食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等））

FB

フードバンク/フードドライブ（上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等））

リ

食品リサイクル（食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等））

事例集目次 (企業名はアルファベット順)

流通業・小売業

企業名	ページ	年次報告書	サステナビリティレポート その他報告書	ウェブサイト
Carrefour S.A.	P. 44	食 FB リ		食 FB リ
Casino, Guichard-Perrachon S.A.	P. 52	食 FB リ	食 FB リ	FB
Les Mousquetaires S.A.	P. 63	食 FB リ		食 FB リ

外食業（ホテル業を含む）

企業名	ページ	年次報告書	サステナビリティレポート その他報告書	ウェブサイト
Elior Group S.A.	P. 71	食 FB リ	食 リ	FB リ
Groupe Accor	P.78	食 FB リ	食	食 FB リ

食 食品ロス削減・発生抑制（食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等））

FB フードバンク/フードドライブ（上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等））

リ 食品リサイクル（食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等））

食品製造業

Bondue l l e S. A.

Bonduelle S.A. (食品加工業)

設立171年

1853年設立

€ 2.9bn

純売上高 (FY 2022)

5

全ブランド数

110,000⁺

全世界での総従業員数

社名	Bonduelle S.A.
本社	ヴィルヌーヴ＝ダスク (オー＝ド＝フランス地域圏) フランス
代表	ザビエル・アンコビッチ (CEO)
資本金	2.3億ユーロ
事業内容	フランスにおける加工野菜のリーディング企業 <ul style="list-style-type: none">• 主要な製品：野菜の缶詰、冷凍野菜、スープ等• B Corporationの認定企業
海外展開	全100 ⁺ 以上の国々に展開
日系類似企業	カゴメ株式会社等

企業の取り組みや開示の特徴

2025年までに食品廃棄物を50%削減する目標を設定し、在庫管理の改善、売れ残り食品対策・バイオ廃棄物としての再利用、賞味期限管理の最適化、フードバンクとの提携など、様々な取り組みを実施。取り組みの成果として、2015年から2021年までの食品廃棄物の30%削減に成功している。

食

FB

リ

年次報告書

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- CSRに関する取り組みの方針・概要を示し、食品廃棄物削減に向けた事業戦略上の取り組みを説明。
- 「食品廃棄物の削減」に関する具体的な取り組みと、その成果を要約。

食

FB

リ

CSR報告書

(CSRの活動方針・取り組みに関する開示)

- CSRに関する課題をマテリアリティ分析等を通して提示。
- 「食品廃棄物削減」を重要課題として掲げ、関連する取り組みを提示。



食

FB

ウェブサイト

(事業活動全般に関する開示)

- 「食品廃棄物削減」に関する情報を、一般市民（消費者）向け情報として、発信。（廃棄物削減に貢献するレシピの公開、廃棄物削減に関する情報をまとめたE-bookの公開等）



年次報告書 (2022年)

■ 開示されている取り組み：

生産計画の改善：

食

- 予測ソフトウェアの使用
- 農家との協力
- 在庫の最適化

不完全な製品の価値化：

リ

- 冷凍食品や加熱殺菌食品への変換
- 専用ブランドでの販売
- 慈善団体への寄附

慈善団体への寄付：

FB

- フードバンクとのパートナーシップ (例：2021年に3,500トンの食品寄附を実施)
- 地元の団体との協力

消費者への啓発：

- 広報キャンペーン
- パッケージへの情報提供
- ウェブサイトでの無駄防止レシピ

Sujet matériel	Définition
Pertes et déchets alimentaires	Réduire les pertes et gaspillages alimentaires tout au long de la chaîne de valeur, du champ à la fourchette et jusqu'à la décharge

2.2.6 Lutte contre le gaspillage alimentaire

En complément de sa démarche interne de réduction des déchets en usine et leur valorisation (cf. 2.3.6.3 Gestion des déchets), Bonduelle est engagé dans la lutte contre le gaspillage alimentaire.

Selon l'ONU pour l'alimentation et l'agriculture (FAO), 30 % de la production alimentaire mondiale est jetée sans être consommée. Au lieu de détruire les produits ne respectant pas précisément le cahier des charges de Bonduelle, mais demeurant tout à fait consommables, le groupe fait don chaque année de plusieurs centaines de tonnes de légumes à des organismes caritatifs qui les redistribuent localement.

Bonduelle promeut également auprès des consommateurs la lutte contre le gaspillage alimentaire. Le groupe propose différents emballages (durée de conservation, portion alimentaire) et précise la taille de la portion pour permettre au consommateur de faire un choix adapté selon son type de foyer et de consommation. De plus, les sites Internet et réseaux sociaux de Bonduelle diffusent des informations pratiques comme une aide à la compréhension des dates limites de consommation.

記載例のポイント

- 重要課題として、食品ロス・廃棄物削減を掲げ、対応策とする具体的な活動を提示。

FB

年次報告書 (2022年)

フードバンク協会とのパートナーシップ：

- ドライフーズ製品や新鮮製品の寄附
- 食品回収活動の支援

地元の団体との協力：

- 製品の寄附、配布支援等

leurs actions préférées. Plus de 1 000 personnes ont participé. Les prix ont récompensé les projets suivants :

- le prix People est attribué à BELL pour l'action « Soutien à l'Ukraine/Banque alimentaire, Soutien aux personnes » ;
- le prix Alimentation revient à BEAM pour son mélange « Surgelés pour petit-déjeuner » ;
- le prix Planète a été décerné à BFA pour ses « Bistro Bowls Ready Pac » prêts à l'emploi 100 % recyclables ;
- la catégorie CSR Capex Challenge a récompensé le projet de réduction de la consommation d'eau dans les usines BFE 4e gamme (4.G) ;
- le prix Croissance est attribué à BFE pour son projet « SPACE X - Relance Foodservice France Traiteur » ;
- le prix Efficacité et Rentabilité a été remis à BELL, BFE & BSA pour leur projet « Unis contre l'hyperinflation » ;
- le prix DEAL est décerné à BFE pour le projet « Visites d'usines - bonnes pratiques et réseautage » ;
- le prix Coup de Cœur du Jury est remis à BFA pour son projet de recrutement inclusif.

1.4.2 Mission: Inspire the transition toward a plant-based diet to contribute to people's well-being and planet health

Our mission is inseparable from our economic project, because without economic sustainability, there is no positive impact, and conversely, there is no economic project without a contribution to sustainability issues. This is a very strong dual ambition that we know will create value for our entire ecosystem.

1.4.3 Collective corporate project: INSPIRE

Our corporate project, INSPIRE, is rooted in our values and is based on our mission; it defines our strategic priorities and promotes a leadership model that enables them to be implemented. A major transformation program is supporting the implementation of the corporate project: the path to B Corp certification.

Five strategic priorities

INSPIRE defines five strategic priorities based on two essential and inseparable targets: sustainable growth and enhanced positive impact:

- **FOOD** - We champion superior flexitarian food experiences and sustainably impact eating habits;
- **PLANET** - We transform our food production system from field to fork towards a resilient zero net model;
- **PEOPLE** - We build meaningful development-rich and inclusive people journeys at Bonduelle and beyond;
- **GROWTH** - We create value with our brands and our production capacities to exploit opportunities for the development of plant-based food in our various distribution networks;
- **EFFICIENCY AND PROFITABILITY** - We improve efficiency, profitability and capital utilization.

2.3.5.4 Waste management: zero loss and recovery

Bonduelle optimizes resources throughout the product life cycle, starting with responsible product and packaging design (see 2.3.3), and promotes the circular economy of vegetable waste.

Reduction at source of vegetable waste

In 2021-2022, Bonduelle's facilities generated 633,646 gross tonnes of vegetable waste. This corresponds to 525 kg of vegetable waste per tonne of manufactured product. This ratio increased by 5.5% compared to the previous year, as a result of the different types of vegetables processed.

During the fiscal year, 99% of Bonduelle's vegetable waste was recovered for commercial use, animal feed, spreading, converted into methane or used as compost.

Industrial waste management

Thanks to the actions of all its plants, the group's overall performance in terms of energy recovery or recycling of industrial waste reached 68% in 2021-2022, compared with 71.2% in 2020-2021.

Hazardous industrial waste represented 263 tonnes in 2021-2022, i.e. a ratio of 0.22 kg per tonne of manufactured product.

2.1.3.2 Identifying Bonduelle's CSR challenges

中略

食

Fight against food waste	Fight against food waste and ensure the recovery of co-products in a circular economy approach
Waste management	Manage industrial waste
Animal welfare	Respect animal welfare
Clients and customers	
Promotion of plant-based food	Promote and guarantee access to healthy, plant-based food at an affordable price
Product traceability and quality	Ensure traceability and guarantee safe and high-quality products
Responsible communication	Ensure responsible communication
Food waste awareness	Make customers aware of food waste prevention
Eco-friendly packaging	Design environmentally friendly packaging
Distribution channels	Develop innovative distribution channels to ensure broad accessibility for our products

食

記載例のポイント

- CRSに関する活動において、「食」分野を戦略的優先事項と掲げ、「食」に関する課題を提示。「食品廃棄物削減」を重要課題として掲げている。

【ウェブサイト】

Bonduelle S.A. 「GASPILLAGE ALIMENTAIRE Le gâchis, ça suffit ! (食品廃棄物削減について)」

食



<https://www.bonduelle.fr/depuis-1853/article/le-gachis-ca-suffit/130/130>

FB

En finir avec le gaspillage alimentaire!



Imaginez: chaque seconde, 41 tonnes de nourriture sont perdues ou gaspillées à travers le monde. Mais que se cache-t-il derrière ce constat alarmant? Comment réduire ce gaspillage alimentaire? C'est à ces questions qu'entend répondre la Fondation Louis Bonduelle au travers de son eBook.

記載例のポイント

- 食品廃棄物削減に関する有益な情報を、一般市民（消費者）向けにまとめ、E-bookとして掲載している。
<https://www.calameo.com/read/005576100c2a1091d887f?page=1>
- フードバンクなどCSR（企業の社会的責任）要素が強い取り組みは、ニュースレターの記事としても取り上げている。
- ウェブサイトには以下の取り組みの事例が掲載されている。

食品廃棄物削減：
目標、取り組み、具体的な例と無駄防止レシピ掲載

食品寄付：
フードバンクとのパートナーシップと地元における貢献
寄付された商品量の開示

Accueil > Actualités > Solidarité : Bonduelle donne 10 millions de portions de légumes

SOLIDARITÉ : BONDUELLE DONNE 10 MILLIONS DE PORTIONS DE LÉGUMES

10 million portions of vegetables: this is the commitment Bonduelle is making to demonstrate our support and solidarity for the associations with which we work, in particular [Les Restos du Coeur](#), a long-standing Bonduelle partner.

As a food player, we are convinced of our responsibility to provide aid and access to essential foodstuffs to the most deprived people.

This commitment is materialized by numerous charitable associations and is materialized through donations of food products and the active involvement of our employees during food collections.

Today, faced with an unprecedented emergency situation, Benoît Bonduelle announced during the [Ilec - The Voice of Brands](#) round table, in the presence of Aurore Bergé, Minister of Solidarity and Families of France, a immediate action by sending 500,000 cans of food donations in the coming days, the equivalent of just over a million portions of vegetables. We have also decided to double the volume of our donations this year to reach 10 million portions of vegetables (or 5 million cans).

<https://www.bonduelle.com/fr/solidarite-bonduelle-donne-10-millions-de-portions-de-legumes/>

Danone S. A.

設立105年

1919年設立

€ 27.6bn

純売上高 (FY 2022)

AAA

CDP評価

96,000⁺

全世界での総従業員数

社名	Danone S.A.
本社	パリ、フランス
代表	アントワーヌ・ド・サンタフリーク (CEO)
事業内容	フランスを拠点に置く、世界的な食品飲料会社 <ul style="list-style-type: none">新鮮な発酵乳製品、植物ベースの製品、ペットボトル飲料水、乳児用調製粉乳製品、臨床栄養製品の販売・輸出を行う。代表的なブランドとして「Activia」、「Alpro」、「evian」、「Aptamil」などが挙げられる。
海外展開	約120+か国以上へ展開
日系類似企業	雪印メグミルク株式会社、森永乳業株式会社

企業の取り組みや開示の特徴

環境責任に関して多面的なアプローチを採用しており、持続可能性戦略の中で循環経済と廃棄物管理に重点を置いている。廃棄物を減らすための包装の循環性向上や、食品廃棄物の削減に向けた具体的な取り組みとして、サプライチェーン上のフードロス削減、フードバンクへの寄付が挙げられている。

食 FB リ

年次報告書

Universal Registration Document
(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- 食品廃棄物の削減を環境一環に対する取り組みの一環として掲げ、具体的な方針や取り組み（フードバンク活及び食品リサイクルを含む）、評価内容を提示。



食 FB

ウェブサイト① (事業活動全般に関する開示)

- 各社会課題の 카테고리 (健康・栄養、地球環境等) ごとに、ダノンの取り組みをまとめ、記事として掲載。
- 食品ロス削減に関する記事は、「気候」に分類されている。

PLANET

We believe that food produced sustainably can help protect and restore the health of our planet.

Our vision "One Planet, One Health," reflects our conviction that the health of people and the health of the planet are interconnected. To deliver on our commitment to this vision, Danone is focusing on four ambitions, which are at the center of our future agenda: combat climate change, protect the water cycle, co-build the circular economy of packaging, and promote regenerative agriculture.



食 FB

ウェブサイト② (事業活動全般に関する開示)

- 更に、一般市民が読みやすいように、コラム形式で、サステナビリティに関するダノンの取り組みを掲載している。
- 食品ロス削減に関する記事は、コロナ禍における食糧余剰の課題と、ダノンの取り組みを紹介。

ONE PLANET, ONE HEALTH
Why is it important to reduce food loss and waste?
20/04/2022

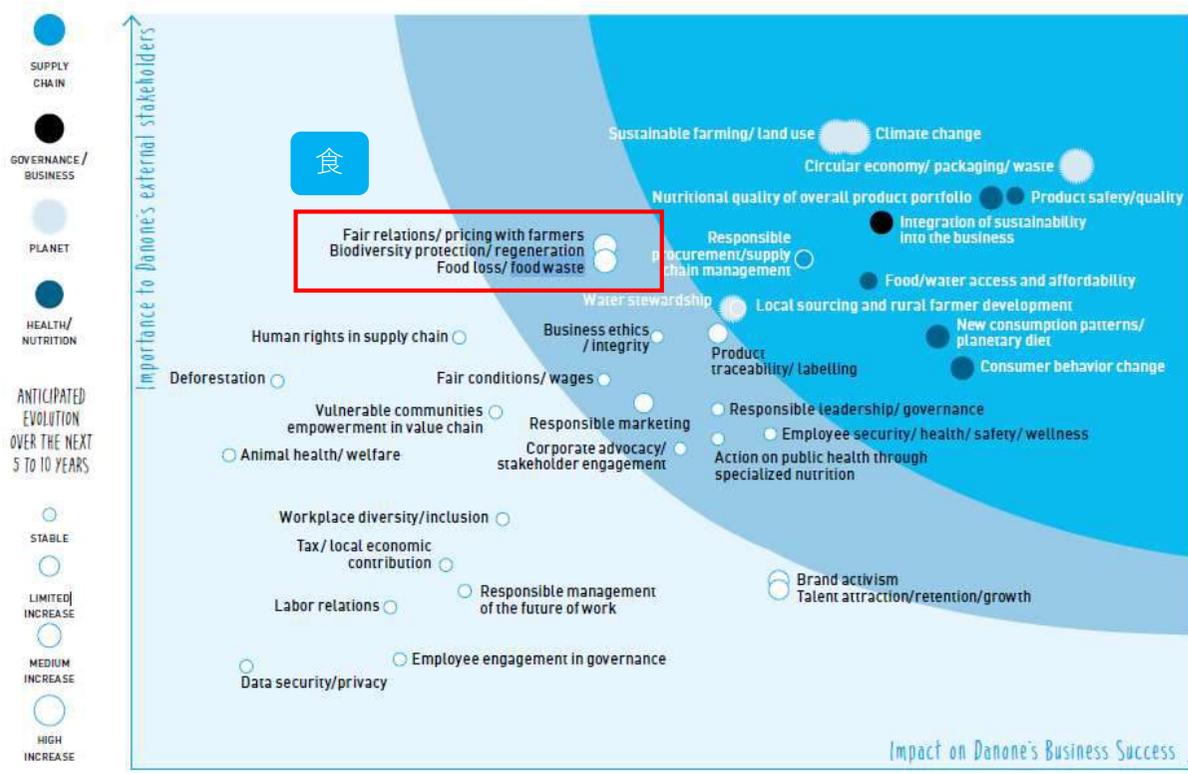


Photo: Danone for third year (2021) again has significantly made a record point. The photo captures the COVID-19 pandemic... continues to highlight the fragility and interdependence of our food systems.



【年次報告書】

Danone S.A. 年次報告書 - FY 2022 (2022/1/1~12/31)



- ### 記載例のポイント
1. サステナビリティに関する取り組みを定めるため、マテリアリティ分析を実施していることを記載。食品ロス・廃棄物削減はマテリアリティの一つとして提示。
 2. 環境に対する取り組みとして、食品廃棄物削減を提示し、報告書内で詳細が記載されている箇所を示している。

5.2 NATURE

Contents

Nature strategy	149	Circular economy	163
Fight against climate change	150	Circularity of packaging	163
Preservation of the water resource	157	Waste management	165
Biodiversity	161	Reducing food waste	165



NATURE STRATEGY

Danone's ambition is to transform its value chain by developing solutions that preserve and regenerate nature. The following topics are developed under this section:

- Fight against climate change
- Preservation of the water resource
- Biodiversity
- **Circular economy: packaging, waste and food waste**
- Regenerative agriculture (see section 5.3 *Regenerative Agriculture*).



WASTE MANAGEMENT

リ

Danone monitors waste production and recovery through implementing practices such as recycling, reuse, composting and waste-to-energy. The Group's production sites seek to maximize the recovery rate for their waste through on-site sorting and staff training. To that end, these sites enter into agreements with sub-contractors that can recover the various types of waste generated.

	2021	2022
Industrial waste^(a)		
Total quantity of industrial waste (in ktons)	364 ^(b)	344 ^(b)
Ratio of total quantity of industrial waste per metric ton of product (in kg/tons)	10.4 ^(b)	9.8 ^(b)
Proportion of industrial waste recovered	91.9% ^(b)	93.5% ^(b)
Packaging industrial waste^(a)		
Total quantity of packaging industrial waste (in ktons)	115	114
Ratio of total quantity of packaging industrial waste per metric ton of product (in kg/tons)	3.3	3.3
Proportion of packaging industrial waste recovered	97.3%	98.4%
Proportion of plastic packaging waste recovered	96.5%	98.2%

(a) Production Sites Environment scope, see Note 5.10 Methodology Note.

(b) Excluding sites from the Water category for Food Waste.

Reducing food waste

Definition

Danone is committed to reduce Food Waste in its end to end supply chain. For that purpose, the Group launched an extensive global program named the Battle against waste. The program is designed to deliver sustainability and productivity targets. The dual project engages end to end supply chain stakeholders, partners externally with suppliers and customers and leverages internal expertise in order to halve Danone's food waste.

Policies

Danone closely monitors and reports food waste generated in its end-to-end supply chain and continuously optimizes processes, by driving internal awareness and building losses reduction capabilities, investing in new manufacturing technologies, re-purposing and up-cycling, where possible, and redistributing food surplus. The program is tracked via a robust reporting system and is driven by individually allocated targets for each production site and selling unit. Performance is reviewed on a quarterly basis.

リ

食

記載例のポイント

1. 方針、目標、具体的なアクションプランを提示。
2. 方針として、サプライチェーン全体で発生する食品ロスを監視し、プロセスの最適化を実施している旨を掲載。可能な場合の再利用やアップサイクリング、余剰食品の配布等、具体的なアプローチも記載している。
3. 目標として、自社の食品廃棄物削減目標をSDGs等のグローバル基準と連携させて開示。

食

Targets

Danone's target is to (i) reduce waste in its operations and its supply chain, notably by combating food loss and recovering food waste, and (ii) help reduce loss and waste prior to and following its direct operations by means of partnerships, consumer education or improved product markings.

Under the resolution against food waste adopted by the Consumer Goods Forum in 2015, Danone has pledged to reduce its non-recovered food waste by 50% to 3 destinations (Landfill, Sewer, Refuse/Discards) between 2016 and 2025.

The Group strengthened this ambition in line with the United Nations' Sustainable Development Goal (SDG) 12.3 by joining the 10x20x30 Initiative and by going beyond non-recovered waste. To achieve this, Danone has committed to halve its food waste ratio to 8 destinations (Landfill, Sewer, Refuse/Discards, Controlled Combustion, Not Harvested, Land Application & Co/Anabolic Digestion) throughout its operations and distribution chain between 2020 and 2030, on a like-for-like basis.

Action plans

Danone adopts a collaborative approach to reducing food waste—from farm to fork—across its entire product portfolio, involving consumers, suppliers, distributors and partners in the process. The Group reduces food waste not only within its operations but all along its value chain as follows:

- **upstream**, by working with its suppliers. For example, the Group engaged three of its main fruits' preparation suppliers into the 10x20x30 platform, committing to reduce by half their food waste by 2030;
- **in its production sites, warehouses and logistics centers**, by creating a Food Waste Champions network in each production site in order to track and reduce food waste and loss within operations. This network enables to (i) foster the sharing and deployment of best practices among Danone's operations, (ii) enable the consistency of the reporting on food waste and loss, and (iii) develop and implement audit methodology with external experts. Furthermore, the Group redistributes its surplus food to specialist charities in order to support vulnerable communities. Lastly, any unavoidable food waste is preferentially sent to recovery streams with higher valorization, consistently with Sustainable Development Goal 12.3;
- **downstream**, by acting to reduce waste through new consumers channels: in 2022, Danone worked with local partners such as Too Good To Go to raise awareness around food waste and inform consumers on date labeling. The Group continued to influence the shift its date labels from "use-by" date to "best-before" date in key European markets. In addition, Danone Germany introduced an online clearance sales shop for wholesalers in Germany and Austria. Through these new sales channels, Danone exclusively offers products with a shorter minimum freshness at discounted rates. This online clearance sales shop was awarded the "Too Good For The Bin" prize in the category "digitalization" by the German Federal Ministry of Food and Agriculture.

食

FB

	Production sites ^{(a)(b)}		Production sites and supply chain ^{(a)(c)}	
	2021	2022	2021	2022
Food waste management				
Total quantity of food waste generated (in ktons)	249	230	321	295
Ratio of total quantity of food waste per metric ton of product sold (in kg/tons)	29.2	28.0	35.7	35.2
Ratio of total quantity of food waste recovered per metric ton of product sold (in kg/tons)	26.1	25.5	29.0	29.3
Proportion of waste recovered	89.4%	91.2%	81.1%	83.0%
Ratio of total quantity of food waste non-recovered per metric ton of product sold (in kg/ tons)	-	-	6.8	6
Reduction in the ratio of total quantity of food waste non-recovered per metric ton of product sold since 2016, on a like-for-like basis ^(d)	-	-	-27.2%	-34.1%
Ratio of total quantity of food waste per metric ton of product sold, excluding waste intended for animal feed and the processing of biomaterials (in kg/tons) - SDG 12.3	-	-	23.0	21.2
Reduction in the total quantity of food waste per metric ton of product sold, excluding waste intended for animal feed and the processing of biomaterials - SDG 12.3, since 2020 on a like-for-like basis	-	-	-5.3%	-13.5%

(a) Production Site Environment scope, see Note 5.10 Methodology Note.
 (b) Excludes sites from the Waters category.
 (c) Production Site Environment scope see Note 5.10 Methodology Note.
 (d) Based on constant consolidation scope and methodology.

The ratio of total quantity of food waste non-recovered per metric ton of product sold since 2016 decreased in 2022 by an additional 6.9% in 2022 compared to 2021, mainly due to results of action plans on supply chain food waste in Morocco, and on industrial food waste in the United States and in Russia.

記載例のポイント

1. 具体的な取り組みについては、供給先や顧客もステークホルダーとして捉えたバリューチェーン全体での取り組みを記載している。
2. 取り組みに関するモニタリング結果を掲載。

Waste

Following the application of a new standard, the Food Loss and Waste Protocol (version 1.0 of June 2016), since 2016 Danone has consolidated the quantities of waste generated according to the following categories: treatment facilities' sludge, waste, whey, food waste collected on site and food waste discharged with wastewater, packaging waste, hazardous waste and, lastly, other non-hazardous waste. Since 2019, Danone has focused on the most substantial categories (food waste and packaging waste) and excluded hazardous waste and other non-hazardous waste, representing 8% of total quantities of waste produced at production sites in 2022, from the consolidation scope.

The Food Loss and Waste Protocol is the first international standard for measuring food losses not used for human consumption. It was established under a partnership between the Consumer Goods Forum, the Food and Agriculture Organization of the United Nations, the United Nations Environment Programme, the World Business Council for Sustainable Development (WBCSD), and the World Resources Institute.

Food waste is consolidated for the Production Site Environment scope with the exception of the Waters Category plants. It includes finished product, raw material and by-product (whey not used for human consumption) losses. This waste may be collected or discharged with wastewater, or form part of the wastewater treatment plant sludge:

- whey and okara collected on site and not used for human consumption are reported as dry matter content;
- waste collected on site is reported in real weight, i.e. weight as shown in on-site waste removal orders;
- waste discharged with wastewater and recovered in the sludge at treatment facilities is reported as a percentage of dry-matter content in sludge;
- waste discharged with wastewater and not recovered in the sludge at treatment facilities is calculated in tons of chemical oxygen demand (COD) discharged.

Since 2020, Danone has also introduced reporting that consolidates food waste from its production sites with food waste generated in the scope 3 downstream sub-scope within the Greenhouse Gas scope.

None of the products and by-products that are used for human consumption (production of lactose or cheese from whey, etc.) are included. Data related to waste recovery includes materials recovery (recycling, composting, reuse, animal feed, sludge used in agricultural applications, etc.) and energy recovery (methanation, incineration with energy recovery). Unused waste is waste that is sent to landfill, discharged to the sewer or incinerated without energy recovery.

As a reminder, in 2018, sludge from wastewater treatment in external wastewater treatment plants started to be included in the indicator of recovered waste, when the traceability of this recovery was available. The completeness of this data was improved in 2019.

リ

記載例のポイント

1. 食品ロスと廃棄物削減のための測定と管理方法を記載。具体的には、食品ロス測定・報告に関する基準に従い、さまざまなカテゴリーの廃棄物（処理施設の汚泥、ホエイ、現場で収集された食品廃棄物、廃水と共に排出される食品廃棄物、包装廃棄物など）の量を統合し、記録。（特に食品廃棄物と包装廃棄物に焦点を当てている。）
2. 廃棄物・エネルギーの回収・再利用に関する具体的な取り組みに対する測定システムの活用法を記載している。

Agriculture

Our dairy in Ochsenfurt is supplied by over 90 small and medium-sized dairy farms in the local region. We support them in their activities by having permanently employed Danone milk production advisors who are there to assist the dairy farmers in every way – from animal fodder to hygiene. Our partnership makes a major contribution to combating food waste. For example, we advise our milk producers on how to keep their milking systems at a hygienically clean standard and ensure the microbial count in the raw milk stays below the applicable thresholds stipulated by legislation on milk. If high microbial counts do occur, our advisors help the farmers to quickly identify and rectify the cause – any farm that exceeds the limit is excluded from milk supply by the veterinary inspection office. In this way, we ensure high quality milk production and avoid loss of raw milk.

食

We also work closely with farmers on controlling inhibitors which prevent the growth of bacteria and cultures, hindering the fermentation process. If the presence of inhibitors in the milk is verified, that milk cannot be used to make dairy products and is discarded. Farmers report suspected inhibitor problems at an early stage. In serious cases, this helps ensure that only relatively small batches of milk are contaminated with inhibitors, resulting in less milk being lost. Around 300 tonnes of milk were lost in this way in Ochsenfurt in 2008 while the figure stood at just 115 tonnes in 2018. In percentage terms, this means a reduction from 0.35% to 0.15% of total production was achieved.

Production

In addition to our high hygiene standards, a great deal of care and a high level of professionalism are required to ensure that there are as few losses as possible during production. Even seemingly small changes have major implications here. Our dairy in Ochsenfurt uses a tool known as a 'Molch' which acts as a giant spatula to reduce the amount of fruit waste. This technological solution puts fruit remnants stuck to the walls of the fruit tank back into the mixture. The result is that 24 kilograms more fruit can be used for the products each time the fruit container is changed. With around 1,400 fruit container changes, around 33.6 tonnes of fruit are collected each year and their loss avoided. But we also make use of unavoidable production remnants or no longer edible products in biogas production and – where feasible – for animal fodder.

食

We also donate Danone products with a short best before date to food banks, where they are distributed to people in need. In 2020, we donated over 500 tonnes of edible food to charities across Germany, Austria and Switzerland. In addition to donating to food banks in Germany, we also donate to ones in Austria and Switzerland. We have also been working closely and successfully with Tafel Deutschland for years and are supporting the development of an efficient, digital online donation platform.

FB



記載例のポイント

- バリューチェーンの各工程を一般市民にもわかりやすい言葉に置き換え、フードロスへの対応策を詳細に記載している。
- グローバル企業の場合は、各国のウェブサイトを通して、各国・地域の独自の取り組みを発信している。

【ウェブサイト】

Danone S.A. 「Why is it important to reduce food loss and waste? (食品ロス・廃棄物削減の重要性)」



[Why is it important to reduce food loss and waste? \(danone.com\)](https://www.danone.com)

記載例のポイント

- 食品ロスと廃棄物を削減することの重要性を強調し、ニュースレターを発信。
- 具体的な取り組みを一般市民向けにわかりやすく掲載し、食品ロス・廃棄物に対する啓発の役割としても記載している。

One option is to bring innovations that reduce food waste by valorizing surplus. *Danone aux fruits d'ici* in France is a great example of what we can do. As farmers were struggling with strawberries surplus during COVID-19, we took action by saving this surplus to launch a limited edition "Solidarity Gariguettes 2020" in partnership with one of our retailers, Carrefour.



FB

Partnering with foodbanks, tech startups, food redistribution networks, is also a way to bring more impact in food waste while helping people living in poverty. That's why we work with local food banks and have signed an agreement with the Global Food Banking Network, a non-profit organization. This way, we reinforce our action in many countries through our utilities and our brands like Danone in Spain who has partnered with the Spanish food bank, Health Warriors movement and the Red Cross to help one million children in need.

Group Bel

Groupe Bel (食品製造業)

設立102年

1922年設立

€ 3.6 bn

純売上高 (FY 2022)

6,730⁺

仏国における供給先

10,800⁺

仏国での総従業員数

社名	Group Bel
本社	シュレンヌ (イル＝ド＝フランス地域圏)、フランス
代表取締役	セシル・ベリオ＝ジンド最高経営責任者 (CEO)
事業内容	フランスのチーズを中心とする乳製品の製造・販売 代表ブランドとして、「キリ」、「ベルキューブ」、「ブルサン」等がある。
海外展開	約120+か国以上へ展開 (2022年は126か国)
日系類似企業	雪印メグミルク株式会社、森永乳業株式会社

企業の取り組みや開示の特徴

生産から消費までのバリューチェーン全体でアプローチを行っており、2030年までに食品ロスを50%削減することを目標としている。具体的な取り組みとして、生産から消費までの各段階で発生する食品ロスを追跡のためのデジタルツール導入、乳製品生産の副産物の利用、フードバンクへの寄附等が含まれる。

食
リ

年次報告書

Annual/Integrated Report

(当該期の財務・非財務情報、サステナビリティに関する開示)

- 非財務上の課題をスコアカード指標と共に提示。
- 食品廃棄物削減に向けた方針、取り組み、評価を、具体的な数値や取り組みの例とあわせて記載。

HIGHLIGHTS OF 2022

- Drafting of the Bel Charter to fight against food waste.
- Implementation of monitoring tools to manage food loss and waste and publication in the Food Waste Atlas.
- Continued roll-out of a label advising to “see, smell, taste, and only throw away if in doubt” on packaging in partnership with Too Good to Go.
- Development of the Mini Babybel® Plant-Based in a bag made of 97% paper.
- Launch of the project to transform the single-material and recyclable compote pouch.
- Obtained the ASI performance standard and ASI chain of custody standard at the Sablé-sur-Sarthe plant.

食
FB
リ

サステナビリティ・リンク・ファイナンス・フレームワーク (CSR取り組みの達成度と評価を開示)

- サステナビリティに関する企業の方針と戦略として、食品廃棄物削減とその取り組みの詳細を記載。
- サステナビリティに関する活動を企業価値向上のツールとして提示。

Designing sustainable portions & fight food waste



食
FB
リ

ウェブサイト (事業活動全般に関する開示)

- バリューチェーンにおける工程ごとに、食品廃棄物削減に向けた具体的な取り組みを記載。
- 製造過程における食品ロス削減の取り組みや、販売できなかった商品の寄附等の取り組みが提示されている。
- トピックに関連する報告書が提示される。

YOU WILL ALSO LIKE



Our Group Policies



CSR Scorecard



CSR Program

OUR MAIN NON-FINANCIAL CHALLENGES AND THEIR PERFORMANCE MONITORING

Challenge	Risks	Scorecard indicators	SDGs*
中略			
DESIGNING RESPONSIBLE PACKAGING AND FIGHTING FOOD WASTE			
Fighting food waste	<ul style="list-style-type: none"> Risks related to food waste Risks related to the sustainability of natural resources and climate change 	<ul style="list-style-type: none"> Rate of food loss and waste in our operations^(b) 	
Eco-designing its packaging and using more sustainable materials	<ul style="list-style-type: none"> Risks of environmental and regulatory impact of packaging 	<ul style="list-style-type: none"> Packaging that is recyclable and/or home compostable 	
Encouraging and facilitating the recycling of products		<ul style="list-style-type: none"> Packaging that is recyclable and/or home compostable 	

1. 食

3.5.1 | FIGHTING FOOD WASTE

ACTION PLAN

| Acting collectively for sustainable food

With the understanding that positive change can only come from collective action, Bel works with its entire ecosystem, both internally and externally, from farm to fork. The Group therefore strives to reduce food waste across its entire value chain, in collaboration with partner farmers, as well as by counting on individuals, whether they are consumers, employees or partners.

The Group is committed to fighting food waste through two external coalitions that bring together different food stakeholders. Bel is an active participant in the Food Waste Coalition of the Consumer Goods Forum with a focus on the target-measure-action approach. Starting in 2022, the Group will publish the harmonized food loss and waste report on the Food Waste Atlas⁽¹⁾ once a year.

食

Since 2019, Bel has also been a member of the Too Good To Go pact on use-by dates, together with 65 manufacturers, retailers and associations who are upholding 10 concrete commitments to profoundly change the stages of food distribution and consumption.

食 リ

| Initiatives across the entire value chain

In 2022, the Group provided the teams with new tools, such as a new digital platform to track data and identify relevant action plans, or a decision support tool to recognize all opportunities to donate food, not only in the form of finished products, but also raw materials, industrial samples or other intermediate products generated during the production phase. While the reuse of by-products is already a well-developed subject within the Group, Bel is committed to adding value wherever it can, through a process of constant innovation.

Reduce the rate of food loss and waste by 50% in our operations in 2030 vs. 2021 ^(a)	2020	2021	2022
Rate of food loss and waste, including wastewater	n.a.	4.5%	4.4%
Rate of food loss and waste, excluding wastewater	n.a.	1.5%	1.5%

(a) New indicator defined in 2022.

HIGHLIGHTS OF 2022

食 リ

- Drafting of the Bel Charter to fight against food waste.
- Implementation of monitoring tools to manage food loss and waste and publication in the Food Waste Atlas.
- Continued roll-out of a label advising to “see, smell, taste, and only throw away if in doubt” on packaging in partnership with Too Good to Go.
- Development of the Mini Babybel® Plant-Based in a bag made of 97% paper.
- Launch of the project to transform the single-material and recyclable compote pouch.
- Obtained the ASI performance standard and ASI chain of custody standard at the Sablé-sur-Sarthe plant.

記載例のポイント

- 非財務の課題として廃棄物削減を掲げ、スコアカード指標と共に提示。
- 食品ロス・廃棄物削減に対する取り組みに関するレポートを発行していることを提示。(Food Loss and Waste Report)
- 生産から消費までの各段階で発生する食品ロスを追跡し、行動計画策定に役立てるデジタルツールの導入等、具体的な取り組みを記載。
- 取り組みによる成果を記載。
- 主要なポイントをセクションごとに記載。

2. Bel Company Corporate Social Responsibility Strategy

Since 2003 and its commitment to join the **United Nations Global Compact** initiative, Corporate Social Responsibility (“CSR”) has been **fully embedded into Bel Group’s DNA**, with an ambition to **be both a responsible and profitable company**.

Since then, every year, in its “Communication On Progress” report¹, available on its website, Bel reviews the initiatives and progress made by the Group to contribute to the 10 principles of the UN Global Compact, such as human rights, international working standards, environmental protection and the fight against corruption.

In 2016, the Group structured its approach to **place CSR and shared value creation at the heart of its growth model**, by creating trusting, lasting and profitable relations for all players in its value chain. Faced with mounting climate and demographical challenges, and to meet the new expectations of its stakeholders, the Group has chosen to go even further in contributing to feeding tomorrow’s global population of 10 billion people, while preserving the planet’s resources.

In 2018, it began a **radical and voluntary transformation of its business model**, under which **profitability and responsibility are inseparable**. In 2019, leveraging the teachings from its materiality and risk analysis, Bel unveiled its new corporate identity “For All. For Good” and its six priority challenges:

1. Create Value for all its stakeholders
2. **Contribute to healthier food**
3. Promote sustainable and regenerative agriculture
4. Design sustainable portions and fight food waste
5. Fight against climate change and reduce its environmental footprint

記載例のポイント

- サステナビリティに関する企業の方針と戦略として、食品廃棄物削減とその取り組みの詳細を記載。

2.4. Design sustainable portions and fight food waste



Portion is in the heart of Bel’s DNA. This packaging format gives many advantages in achieving Bel’s mission (food quality & safety, limiting excess consumption, offering right nutritional intakes, reducing food waste and enabling accessibility).

Nonetheless, aware of the **environmental challenges posed by individual packaging**, the Group is striving to limit the environmental impacts of packaging by taking an eco-design approach throughout the life cycle of its products.

• Fight food waste

The Group has a comprehensive strategy to **fight food waste on the entire value chain from milk collection to final consumption and aims at reducing food waste by 50% by 2030** (e.g. 99.9% of Bel finished products commercialised or given to associations in 2021). To achieve this goal, Bel is acting through all stages of the value chain:

- **Upstream and collection:** Bel optimizes **milk sourcing** to avoid losses of this fragile and perishable ingredient. On the Fruit side of the business, Bel contributes to avoiding post-harvest losses since most of its products are prepared with quality fruits that are excluded from direct consumer purchase due to size, appearance, or because of a gap between demand and production. 食
- **Production:** during the production phase, Bel implements several actions to minimize food waste. It avoids as much as possible to produce unmarketable ingredients or products, prioritizes **reuse** in the production process, encourages **donations**, and recovers **energy from waste** that is unfit for human consumption. リ
- **Distribution:** Bel follows strict **quality control guidelines** and in the case of **excess stock**, either **sells it via non-traditional channels**, including anti-waste and social-solidarity grocery stores, or **donates it to non-profit associations** such as food banks. FB
- **Consumption:** as an example, in several countries (France, Belgium, Portugal, UK and Spain), Bel is working with its partner Too Good To Go to **raise consumers’ awareness** of the Best Before date and to **prevent products** that are still good from **being thrown away**. This communication is made through a “Look, Smell, Taste, Don’t Waste” pictogram.



BEL GROUP COMMITTED TO THE FIGHT AGAINST FOOD WASTE

Production

食

On the farm, we care about collecting the milk locally and regularly to limit the time between harvesting and processing as the milk is a fragile ingredient. All the milk produced is collected, even when there are production surpluses. We also support our farmers by identifying & sharing best practices to avoid milk waste at the farm such as good hygienic practices, pertinent use of antibiotics or how to avoid productivity losses due to mastitis.

Transformation

食

リ

Numerous efforts are made in the Group's factories to limit waste generation as much as possible. Product development and manufacturing (formulation, heat treatment protocols, design of efficient packaging, etc.) are carried out in such a way as to preserve the taste and health qualities of dairy, fruit and vegetable products over relatively long periods of time. The production of finished products is also adjusted with the sales estimates to avoid any overproduction for which the outlets would not be assured.

In our plants, we strive to minimize losses and use all the components of the milk collected. 99% of the by-products from cheese production, such as cream and whey, are recycled by being used in the composition of other recipes based on a circular economy approach. At Bel, we track all forms of food waste including any raw materials washed down the drain on production lines.

Distribution

FB

Overall, 99.9% of Bel products are sold or donated to associations, but we can always do better. This is why we are partnering with [METRO](#) who invited us to join the 10x20x30 initiative, to discuss new opportunities to go even further together in reducing food waste in our respective warehouses and stores.

Bel's palletization plans and grouping boxes are specially designed to ensure that products are well protected during the numerous manipulations they undergo (trucks, containers, warehouses, etc.) and maintain their integrity until they are made available to consumers.

Groupe Savencia

Groupe Savencia（食品製造業）

設立68年

1956年設立

€ 6.55 bn

純売上高（FY 2022）

160⁺

全ブランド数

25,000⁺

全世界での総従業員数

社名	Groupe Savencia
本社	ヴィロフレ（イル＝ド＝フランス地域圏）フランス
代表	オリヴィエ・デラメア（CEO）
資本金	14億ユーロ
事業内容	フランスを拠点とする乳製品企業 <ul style="list-style-type: none">世界的に有名なチーズブランドを多数保有。多様なチーズ製品を提供するだけでなく、乳製品全般にわたる幅広い製品ラインナップで世界中で事業を展開。代表ブランドとして、「Caprice des Dieux」、「Saint Agur」等が挙げられる。
日系類似企業	雪印メグミルク株式会社、森永乳業株式会社

企業の取り組みや開示の特徴

2025年までに食品廃棄物を50%削減し、食品寄附を20%増やし、100%の再利用可能な包装に達することを目標に、責任ある循環型食品経済の実現に向けて取り組んでいる。

食

FB

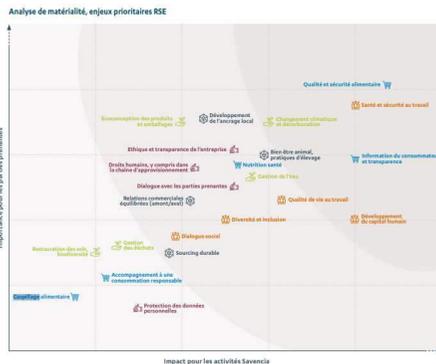
リ

年次報告書 (非財務情報)

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- CSRに関する取り組みの方針・概要を示し、食品廃棄物削減に向けた事業戦略上の取り組みを説明。
- CSRおよびフードトランジション指標における「食品廃棄物の削減」に関する具体的な取り組みと、取り組みによる成果を要約。



食

FB

リ

年次報告書 (その他)

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- 生産された食品廃棄物の量、行われた食品寄附、および再利用された食品に関する主要データを公表。
- 食品廃棄物の削減及び食品寄附の増加に関する目標と、これらの目標を達成するために実施された取り組みの紹介。
- 食品廃棄物削減に関する取り組みに関する従業員やパートナーからのコメント等を提示。

食

FB

リ

ウェブサイト

(事業活動全般に関する開示)

- 指標目標の達成度や取り組みを、年次報告書より簡潔にした形式で記載。
- CSRに関する取り組みや持続可能な開発に関する企業の取り組みが紹介され、食品廃棄物、食品寄附、食品リサイクルに関しても簡潔に揭示。
- 食品廃棄物の問題に関する顧客やパートナーの意識を高める目的で、ウェブページ上で定期的に記事や動画を公開し、自社のベストプラクティスを共有。

【年次報告書】

Groupe Savencia 年次報告書 - FY 2022 (2022/1/1~12/31)

Lutter contre le gaspillage alimentaire

En tant qu'acteur responsable et conscient des enjeux mondiaux en matière d'accès à l'alimentation et de préservation des ressources, le Groupe SAVENCIA lutte contre le gaspillage alimentaire en mettant en œuvre plusieurs types d'actions afin de :

• sensibiliser les consommateurs :

- SAVENCIA Fromage & Dairy est engagé dans la réduction du gaspillage alimentaire et est signataire du pacte sur les dates de consommation lancé en France par Too Good To Go et soutenu par les ministères de la Transition écologique et solidaire et de l'Agriculture et de l'Alimentation. La marque St Môret a poursuivi son engagement en communiquant sur ses emballages les pictogrammes sur la date de durabilité minimale (DDM) ;

• favoriser le don aux associations afin de lutter contre la précarité alimentaire :

- Le Groupe SAVENCIA fait partie des Entreprises solidaires des Banques Alimentaires, et a confirmé son engagement à leurs côtés et sa volonté de lutter contre le gaspillage alimentaire tout en aidant les plus démunis à accéder à des produits de qualité. Plusieurs actions ont été à ce titre réalisées :

- les dons de produits se sont poursuivis et ont pratiquement doublés vers 2021 (+49,5 %) ;
- renouvellement du partenariat initié en 2021 dans le cadre de l'opération Paniers solidaires. Une plateforme de collecte virtuelle, *monpaniersolidaire.org*, mise en place par les Banques Alimentaires au moment de la collecte nationale pour ceux qui souhaitent soutenir leur cause sans se rendre en magasin. Le principe est le suivant : le donateur sélectionne un type de panier (étudiant, bébé, famille, etc.) et sous forme d'un don financier

Nos principaux enjeux

Enjeux	Risques	Contribution aux Objectifs de Développement Durable de l'ONU
UN PLAISIR SAIN ET RESPONSABLE		
<ul style="list-style-type: none"> • Améliorer la qualité nutritionnelle et la conception de nos produits • Promouvoir une consommation responsable 	<ul style="list-style-type: none"> • Risque potentiel d'impact sur la santé des consommateurs • Risque de surconsommation et de gaspillage alimentaire 	

記載例のポイント

- CSR取り組み方針については、2022年の非財務パフォーマンス声明の専用の章で紹介され、主要なCSR課題が明確にされている。
- CSRポリシーは、各章で具体化されている。各章では、その章の特定の課題に関連するGroupe SavenciaのCSR活動が紹介されている。
- 食品廃棄物削減に関する取り組みが、SDGsに貢献していることを示している。
- ステークホルダー（顧客、サプライヤー、投資家、労働組合、機関、従業員）との協議を通じて、マテリアリティを整理しマッピング。マテリアリティの一つとして、食品廃棄物の削減を挙げている。

食

Analyse de matérialité, enjeux prioritaires RSE



食

Lutter contre le gaspillage alimentaire

En tant qu'acteur responsable et conscient des enjeux mondiaux en matière d'accès à l'alimentation et de préservation des ressources, le Groupe SAVENCIA lutte contre le gaspillage alimentaire en mettant en œuvre plusieurs types d'actions afin de :

favoriser les consommateurs :

SAVENCIA Fromage & Dairy est engagé dans la réduction du gaspillage alimentaire et est signataire du pacte sur les dates de consommation lancé en France par Too Good To Go et soutenu par les ministères de la Transition écologique et solidaire et de l'Agriculture et de l'Alimentation. La marque St Môret a poursuivi son engagement en communiquant sur ses emballages les pictogrammes sur la date de durabilité minimale (DDM) ;

en 2022, la marque Chavroux a déployé la mention TGTG « Observez, sentez, goûtez » sur l'emballage, pour la pédagogie sur les dates de consommation et l'utilisation des produits afin d'éviter ainsi le gaspillage ;

De Neuville et La Maison du Chocolat sont également engagées contre le gaspillage alimentaire. Via l'application Too Good To Go, ce sont 4,8 Tonnes de marchandises pour De Neuville et près de 800 pièces de pâtisseries La Maison du Chocolat qui ont ainsi été sauvées ;

la marque DELACO en Roumanie a mené une campagne 360 avec un volet digital pour proposer des recettes et solutions anti-gaspillage auprès des consommateurs.

favoriser le don aux associations afin de lutter contre la précarité alimentaire :

Le Groupe SAVENCIA fait partie des Entreprises solidaires des Banques Alimentaires, et a confirmé son engagement à leurs côtés et sa volonté de lutter contre le gaspillage alimentaire tout en aidant les plus démunis à accéder à des produits de qualité. Plusieurs actions ont été à ce titre réalisées :

les dons de produits se sont poursuivis et ont pratiquement doublés versus 2021 (+49,5 %) ;

renouvellement du partenariat initié en 2021 dans le cadre de l'opération Paniers solidaires. Une plateforme de collecte virtuelle, *monpaniersolidaire.org*, mise en place par les Banques Alimentaires au moment de la collecte nationale pour ceux qui souhaitent soutenir leur cause sans se rendre en magasin. Le principe est le suivant : le donateur sélectionne un type de panier (étudiant, bébé, famille, etc.) et sous forme d'un don financier

FB

記載例のポイント

- 食品廃棄物削減を重要課題として掲げたうえで、取り組みの具体例を示している。
- CSR・フードトランジション指標の枠組みに従い、目標の達成度を具体的な数字で示し、取り組みの成果を表している。

Nos principaux enjeux

Enjeux

Risques

Contribution aux Objectifs de Développement Durable de l'ONU

UN PLAISIR SAIN ET RESPONSABLE

- Améliorer la qualité nutritionnelle et la conception de nos produits
- Promouvoir une consommation responsable

- Risque potentiel d'impact sur la santé des consommateurs
- Risque de surconsommation et de gaspillage alimentaire



Actions mises en œuvre et résultats

Le groupe de travail « anti-gaspi » composé de représentants de filiales et de collaborateurs des fonctions *corporate* a été créé afin, d'une part, de réduire à la source la quantité de déchets générés et, d'autre part, d'optimiser et d'identifier les filières de valorisation locales. Il s'est réuni régulièrement en 2022. Des feuilles de route sont en cours d'élaboration pour notamment réduire et mieux valoriser les biodéchets. Des ajustements ont également été réalisés afin de répondre aux exigences réglementaires liées à la mise en œuvre de la loi Anti-Gaspillage et Economie Circulaire (AGEC). L'axe relatif à la communication auprès des collaborateurs et des consommateurs est également traité à travers, par exemple, des actions de sensibilisation sur la différence entre la date limite de consommation et la date de durabilité minimale, pour limiter le gaspillage au moment de la consommation.

記載例のポイント

- 非財務リスクとして、食品廃棄物に関する取り組みを実施しなかった場合のリスクを掲載。
- 食品廃棄物削減に関する実績・アクションプラン・評価方法等の詳細を掲載。

記載例のポイント

- 食品廃棄物削減と食品リサイクルについては、SASB（サステナビリティ会計基準審議会）とGRI（Global Reporting Initiative）等、サステナビリティと気候関連の報告基準に沿って報告。

SASB – Sustainability disclosure	URD	URD	Website	Other sources
Fleet Fuel Management	2.1.3 Climate	2.1.3.1 Overview of objectives and performance	https://www.carrefour.com/en/csr/climat-commitments	CDP Climate: C4.1a, C12.1d
Air Emissions from refrigeration	2.1.3 Climate	2.1.3.1 Overview of objectives and performance		CDP Climate: C2.2a, C2.3
Energy Management	2.1.3 Climate	2.1.3.1 Overview of objectives and performance		CDP Climate: C8.2a
Food Waste Management	2.1.3.4	Combatting food waste		CDP Climate: C12.1b

食

II.C) ÉCONOMIE CIRCULAIRE		Prévention et gestion des déchets			
EN23 EN24 EN25 EN28	II.c) 1.1	Mesures de prévention, de recyclage et d'élimination des déchets		ENVIRONNEMENT/ Économie circulaire et gaspillage alimentaire	12-25
	II.c) 1.2	Actions de lutte contre le gaspillage alimentaire			

リ

食

FB

+49,5 %

de dons de produits
Savencia aux Banques
Alimentaires (versus 2021)

**Gaspillage
alimentaire :
n'en jetez plus !**



リ

Nouvel emballage
30% BIOSOURCÉ



**Emballages : tendre vers
le 100% recyclable ou biodégradable**

En 2022, en dépit d'une crise sur la plupart des matières d'emballages, avec des pénuries d'approvisionnement, les projets d'optimisation ont continué à voir le jour et les marques du Groupe à agir pour réduire le recours au plastique d'origine fossile dans l'objectif de tendre vers 100 % d'emballages recyclables ou biodégradables à l'horizon 2025. Tartare a ainsi intégré du plastique biosourcé à hauteur de 30 % du volume de ses emballages, qui étaient déjà tous recyclables. Le travail sur les barquettes et les pots de fromage de la marque Polenghi a permis d'économiser 21 % de plastique, soit 26 tonnes sur toute la gamme. Enfin, la nouvelle barquette 500 g St Môret est devenue 100 % recyclable.

FB

Engagement dans des opérations solidaires

BANQUES ALIMENTAIRES

Chez Savencia, nous sommes convaincus que l'engagement doit être collectif, mené conjointement avec nos parties prenantes. En tant qu'Entreprise Solidaire des **Banques Alimentaires**, nous accompagnons la collecte nationale annuelle des Banques Alimentaires, organisée en novembre, et à laquelle de nombreux collaborateurs apportent leur contribution à titre bénévole.

FB

<https://www.savencia-fromagedairy.com/positive-food/>

食

Savencia Fromage & Dairy signe le Pacte sur les dates de consommation de Too Good To Go

Soutenu par les Ministères de la Transition Ecologique et de l'Agriculture et de l'Alimentation, l'objectif du Pacte est de s'engager pour réduire le gaspillage alimentaire autour de 10 engagements co-construits, concrets et mesurables sur la gestion et la compréhension des dates de consommation.

記載例のポイント

- 食品廃棄物の削減に取り組む具体的な方法として、フードバンクへの寄附や食品リサイクルなどを一般市民（消費者）向けに紹介。

Tipiak S. A.

Tipiak S.A. (食品製造業)

設立57年

1967年設立

€ 239.4 M

純売上高 (FY 2022)

6位 (農業部門)

CSRランキング：2023
年に最も責任ある企業

1,494

従業員数 (2022年時点)

社名	TIPIAK S.A.
本社	サン＝テニャン＝グランリュウ、フランス
代表	ユーベル・グラウス (CEO)
事業内容	フランスに拠点を置く食品製造企業、ドライ、チルド、冷凍食品を含む様々な商品を製造 ・ 製品群には、穀物食品、クルトン、調理用原材料（パン粉、じゃがいもの粉、米粉など）、冷凍カクテル製品（ミニパフペストリー、ミニブリニなど）が含まれる。
海外展開	・ 米国とフランスに Tipiak International チームを置く。 ・ 本チームにて、海外市場および専門分野（産業、ケータリング、家庭への配送など）でのマーケティングおよび販売を実施。
日系類似企業	日清食品ホールディングス株式会社、ニチレイ株式会社

企業の取り組みや開示の特徴

CSR事業に関するマテリアリティにおいて、「環境汚染の低減」や「地元コミュニティへの貢献」を提示。食品廃棄物削減は、「環境」に関するマテリアリティ内で重要な施策として位置づけられ、燃料・肥料化に関する取り組みが実施されている。フードバンクへの寄付に関しては、「地元コミュニティへの貢献」に対するアプローチとして記載されている。

FB

リ

年次報告書 Annual Report (財務・非財務情報、サステナビリティに関する開示)

- CSRへの取り組みに関するマテリアリティ分析を実施し、結果を開示。
- 食品リサイクルは、マテリアリティにおける「環境汚染の低減」、フードバンクは、「地元コミュニティへの貢献」に関する取り組みとして記載。

6.3 La stratégie RSE

Le tableau qui suit synthétise la stratégie RSE du Groupe en indiquant pour chaque enjeu RSE son niveau d'importance, l'engagement auquel il correspond pour le Groupe, l'indicateur clé de mesure associé, sa valeur pour l'année 2022 et son niveau d'atteinte par rapport à l'objectif prédéterminé.

Le thème de « l'évasion fiscale » fait partie intégrante de l'enjeu Ethique des affaires. La thématique globale « alimentation durable » est traitée dans les 4 enjeux suivants de la Déclaration de Performance Extra-Financière : Profil nutritionnel, Développement et communication produits responsables, Approvisionnements responsables et Contribution aux communautés locales.

PIEDS / ENJEUX	IMPORTANCE	ENGAGEMENT	INDICATEURS	2022	OBJECTIFS (%)	REALISE
CONSUMMATEURS						
Santé et sécurité des consommateurs	Haute	Fournir les moyens pour la santé des consommateurs	Taux de réclamations consommateurs satisfaits	4,5	< 5 pts	🟡
Qualité et plaisir des produits	Haute	Garantir l'équité gustative et la facilité d'usage du produit Répondre aux besoins les plus alimentaires et besoins des consommateurs	Taux de réclamations consommateurs (satisfait-préfére)	14,8	< 13 pts	🟢
Développement de nouveaux produits innovants	Haute	Concevoir et développer des produits et des emballages répondant les préoccupations environnementales, sociétales et nutritionnelles des consommateurs	Taux de non-conformité étiquetage produits Indice synthétique Nutrition	0 1,10	> 0 > 1,47	🟡
SALARIES						
Équité, santé et sécurité au travail	Haute	Améliorer le bien-être, la santé et la sécurité des personnes au travail	Taux de fréquence Taux de plaintes	36,6 1,48	< 20,0 < 1,5	🟡

食

ウェブサイト (事業活動全般に関する開示)

- ケーススタディ等の開示はなく、CSRに対する取り組み概要と目標のみを記載。

Durable et responsable

Par son métier, ses produits, son exigence et son éthique, construite au fil des années en s'appuyant sur des valeurs essentielles et partagées, Tipiak a su développer tout naturellement des actions pérennes pour être une entreprise durable et responsable.

Jour après jour, Tipiak a pour ambition de garantir la satisfaction des consommateurs et de contribuer au bien-être de la Société par :

- la qualité de ses produits,
 - le développement des hommes et des femmes de l'entreprise qui sont sa force de progrès,
 - le respect et la protection de l'environnement et des ressources naturelles.
- Le groupe s'engage notamment à favoriser la mise en oeuvre d'une **politique environnementale** dans chacune de ses filiales autour de cinq axes :
- la sensibilisation de ses salariés par des actions de communication et de formation,
 - la maîtrise de ses rejets par des plans d'action,
 - une gestion quantifiée des déchets visant à leur réduction et à leur valorisation,
 - la réduction de la consommation des énergies et de l'eau,
 - la promotion de ses pratiques environnementales auprès de publics externes.

Le tableau qui suit présente les 4 piliers et les 13 enjeux associés avec leur niveau d'importance :

PILIER	ENJEUX	IMPORTANCE
CONSOMMATEURS 	Santé et sécurité des consommateurs	Majeure
	Culinarité et praticité des produits	Majeure
	Développement et communication produits responsables	Majeure
SALARIES 	Bien-être, santé et sécurité au travail	Majeure
	Dialogue social et communication interne	Significative
	Développement du capital humain	Majeure
	Diversité & inclusion, égalité au travail	Significative
ENVIRONNEMENT 	Utilisation efficace des ressources	Majeure
	Réduction de la pollution, des déchets et des impacts sur la biodiversité	Significative
PARTENAIRES D'AFFAIRES 	Approvisionnements responsables	Majeure
	Ethique des affaires	Significative
	Contributions aux communautés locales	Modérée

1.

記載例のポイント

- 2017年にステークホルダーとの対話を通して、事業と主要ステークホルダー（消費者、パートナー、環境、NGO等市民団体）にとって重要なCSRに関する課題を特定。
- 食品リサイクルは、「環境汚染の低減」に関する取り組みとして、提示されている。

2.



Réduction de la pollution, des déchets et des impacts sur la biodiversité

Gestion des déchets :

リ

Le Groupe a maintenu sa politique de réduction des déchets par une sensibilisation permanente des collaborateurs dans les ateliers et une attention particulière auprès des fournisseurs sur les conditionnements. En 2022, les usines du Groupe ont généré 4 501 tonnes de déchets (ce qui représente un ratio de 105 tonnes de déchets pour 1000 tonnes de produits fabriqués, en hausse de 4,3 % par rapport à 2021), dont 18 % sont des biodéchets avec réemploi en alimentation animale.

リ

✓ Les déchets industriels non dangereux (DIB), qui sont des déchets en mélange, ont représenté 1 268 tonnes, en hausse par rapport à 2021. Ils sont récupérés pour être, en général, incinérés par des sociétés spécialisées ou utilisés en production de méthane. Pour certains sites, ces déchets sont orientés vers des centres de stockage (cf § valorisation des déchets).

✓ Les biodéchets sont destinés à la valorisation par des organismes habilités (compostage, méthanisation) (1397 tonnes) ou au « réemploi » dans des filières d'alimentation animale (819 tonnes). Cette filière est une des réponses apportées aux mesures incitatives développées dans le plan national de lutte contre le gaspillage alimentaire.



Contributions aux communautés locales

L'ambition du Groupe Tipiak de fédérer des entreprises pionnières aux savoir-faire reconnus montre sa volonté de favoriser le développement de chacune d'elles dans son environnement local. Les sites de production du Groupe se positionnent, dans la majorité des cas, comme des employeurs majeurs des communes dans lesquelles ils sont implantés.

Le Groupe adhère également à plusieurs groupements d'employeurs pour pérenniser l'emploi des personnels saisonniers en s'associant à d'autres employeurs locaux. Les équipes ressources humaines participent régulièrement à des forums emploi ou forums d'orientation afin de faire connaître leurs savoir-faire et de rencontrer de nouveaux talents. Certains ont été organisés en mode virtuel. Elles s'associent aussi à des initiatives impliquant des professeurs de collèges, lycées, établissements d'enseignement supérieur ou représentants de Pôle Emploi et de missions locales, pour présenter l'entreprise.

En termes de partenariat, le Groupe contribue à l'aide aux plus démunis par des dons réguliers de produits alimentaires à plusieurs associations caritatives situées à proximité des usines, comme les « Restos du cœur » ou la « Banque Alimentaire ». Il propose également ses produits à la vente « en déstockage » (produits non conformes mais consommables ou proches de la date de péremption) dans des filières de distribution adaptées ou en alimentation animale pour quelques co-produits.

Ces actions répondent aux mesures incitatives développées dans le plan national de lutte contre le gaspillage alimentaire. En 2022, les dons de produits aux associations représentent 57 K€, les ventes « en déstockage » 199 K€ et la vente de co-produits pour l'alimentation animale 87 K€ ; ce qui représente un volume total de 928 tonnes.

Depuis huit ans, le Groupe soutient l'action de plusieurs salariés sportifs (frais d'inscription couverts) qui participent au Marathon de Nantes. En 2020 et 2021, la course relais, à laquelle participent les équipes aux couleurs de Tipiak, n'a pas pu avoir lieu. En 2022, il n'y pas eu d'équipes Tipiak au départ de la course faute de volontaires disponibles.

Un groupe de salariés coureurs et marcheurs est également soutenu par le site de Fouesnant pour sa participation à des courses locales.

FB

リ

記載例のポイント

- 食品廃棄物削減の対応策としてのフードバンクへの寄附、在庫処分販売や肥料化に関する取り組みは、「地元コミュニティへの貢献」として、具体的な結果（数字）と共に記載されている。

Durable et responsable

Par son métier, ses produits, son exigence et son éthique, construite au fil des années en s'appuyant sur des valeurs essentielles et partagées, Tipiak a su développer tout naturellement des actions pérennes pour être une entreprise durable et responsable.

Jour après jour, Tipiak a pour ambition de garantir la satisfaction des consommateurs et de contribuer au bien être de la Société par :

- la qualité de ses produits,
- le développement des hommes et des femmes de l'entreprise qui sont sa force de progrès,
- le respect et la protection de l'environnement et des ressources naturelles.

Le groupe s'engage notamment à favoriser la mise en oeuvre d'une **politique environnementale** dans chacune de ses filiales autour de cinq axes :

- la sensibilisation de ses salariés par des actions de communication et de formation,
- la maîtrise de ses rejets par des plans d'action,
- une gestion quantifiée des déchets visant à leur réduction et à leur valorisation,
- la réduction de la consommation des énergies et de l'eau,
- la promotion de ses pratiques environnementales auprès de publics externes.

食

Le développement des équipes se construit en s'appuyant sur **la charte des valeurs et engagements** choisie par l'entreprise : la considération, le respect des personnes, la motivation, la formation, l'anticipation, la qualité dès la conception...

Depuis 2003, Tipiak adhère au « **Pacte Mondial** » des Nations Unies, une initiative internationale qui rassemble des entreprises, des membres de la société civile et du monde des affaires, des agences des Nations Unies, pour promouvoir dix principes universels en matière d'environnement, d'éthique et de droit du travail.

- Bilan d'émissions de gaz à effet de serre.



En savoir +

Recrutement

Contact

Contact Presse

Tipiak est une société d'agro-alimentaire spécialiste des produits d'épicerie, des plats cuisinés surgelés, des produits traiteur pâtisseries et de panification. Vous cherchez une idée de recette d'apéritif dinatoire pour surprendre vos invités ?

記載例のポイント

- CSRに関する方針が掲載されている。食品廃棄物管理は、環境対策の一環として記載され、「廃棄物の削減と価値化を目指した廃棄物管理」という取り組みとして、公開されている。

流通業・小売業

Carrefour S. A.

Carrefour S.A. (食品流通業・小売業)

設立65年

1959年設立

€ 81 bn

純売上高 (FY 2022)

12,225⁺

全世界の総店舗数

321,000⁺

全世界での総従業員数

社名	Carrefour S.A.
本社	マシー (イル＝ド＝フランス地域圏)、フランス
代表	レクサンドル・ボンパール (CEO)
資本金	18億ユーロ
事業内容	<u>世界30か国以上で12,000以上の店舗及びイーコマースサイトを運営</u> <ul style="list-style-type: none">店舗タイプ： スーパーマーケット、コンビニエンスストア等製品： 地元の食材、現地で調理された肉・魚・ベーカリー製品、消費財、非食品製品
日系類似企業	イオン株式会社、セブン&アイ・ホールディングス等

企業の取り組みや開示の特徴

CSRのパフォーマンス測定のため、2018年にCSRおよびフードトランジション指標を導入。指標の一つに店舗における「食品廃棄物削減」が組み込まれ、2025年までに食品廃棄物を2016年比で50%削減する目標を設定し、在庫管理の改善、売れ残り食品対策・バイオ廃棄物としての再利用、賞味期限管理の最適化、フードバンクとの提携など、様々な取り組みを実施。

食 FB リ

年次報告書 (会社概要)

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- CSRに関する取り組みの方針・概要を示し、食品廃棄物削減に向けた事業戦略上の取り組みを説明。
- CSRおよびフードトランジション指標における「食品廃棄物の削減」に関する具体的な取り組みと、取り組みによる成果を要約。

食 FB リ

年次報告書 (CSR報告)

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- 食品廃棄物削減において、CSR戦略の具体的内容、取り組み、方針、行動計画等、それらが社会に与える影響をより詳細に説明。
- 食品廃棄物削減に関する取り組みは、SASB (サステナビリティ会計基準審議会) と GRI (Global Reporting Initiative) 等、サステナビリティと気候関連の報告基準に沿って開示。

食 FB リ

ウェブサイト (事業活動全般に関する開示)

- 指標目標の達成度や取り組みを、年次報告書をより簡潔にした形式で記載。
- フードバンク等の取り組みは、ニュースリリース等でも発信。



KPI	2018 value	2019 value	2020 value	Change	Goal
Percentage reduction in food waste (vs 2016) ⁽¹⁾	-	9.7%	28.7%	19%	50% in 2025
Percentage of food waste recovered ⁽²⁾	-	54.2%	57.4%	-	
Number of meal equivalents distributed as unsold food to charitable organisations (in thousands) ⁽³⁾	116,530	105,382	77,071	-27%	
Weight of unsold products recovered through sale of food baskets in partnership with Too Good To Go ⁽⁴⁾ (in tonnes) ⁽⁴⁾	New	2,374	3,885	+ 63%	

1.1.1 FACTS AND FIGURES

With a multi-format and omni-channel network, Carrefour is one of the world's leading food retailers. Its nearly 14,350 stores and e-commerce sites welcome 80 million customers per year.

The Group, which has 335,000 employees in its eight integrated countries (France, Spain, Italy, Belgium, Romania, Poland, Brazil and Argentina), reported 90.8 billion euros in gross sales in 2022, an increase of 8.5% like-for-like. Recurring operating income in 2022 came to 2,377 million euros, up 8.3%.

Against a backdrop of continuing inflation, Carrefour's sustained focus on customer satisfaction yielded very strong performance, with ongoing gains in market share in all its key geographical regions, most markedly in France, Spain and Brazil. The Group addressed purchasing power challenges by strengthening its discount formats (hypermarkets, cash & carry, soft discount),

1. The Group also strengthened its CSR commitments, especially as regards climate, energy and employee engagement. In 2022, Carrefour again exceeded its targets, with a 109% score in its CSR and Food Transition Index. This index, introduced in 2018, assesses Carrefour's performance in implementing its CSR commitments.

In terms of cash flow generation, the Group generated a record amount of 1,262 million euros in 2022. Carrefour carried out share buybacks of 750 million euros and successfully placed 2.35 billion euros worth of Sustainability-Linked Bonds. Carrefour's significant strengthening of balance sheet and liquidity since 2018 proved effective against the backdrop of macroeconomic uncertainties and rapid changes in food retailing.

2. FB



01. NO POVERTY
Contribution to SDG

→ Carry out food aid initiatives to make the most of unsold items in stores: support for food banks and associations. The food donated by Carrefour in 2022 represented the equivalent of 45 million meals.

→ Work towards the responsible food transition with the Carrefour Foundation.

Group goals
→ Contribute to the responsible food transition by leveraging sustainable and responsible agriculture, inclusive anti-waste initiatives and a societal commitment (Carrefour Foundation).

食

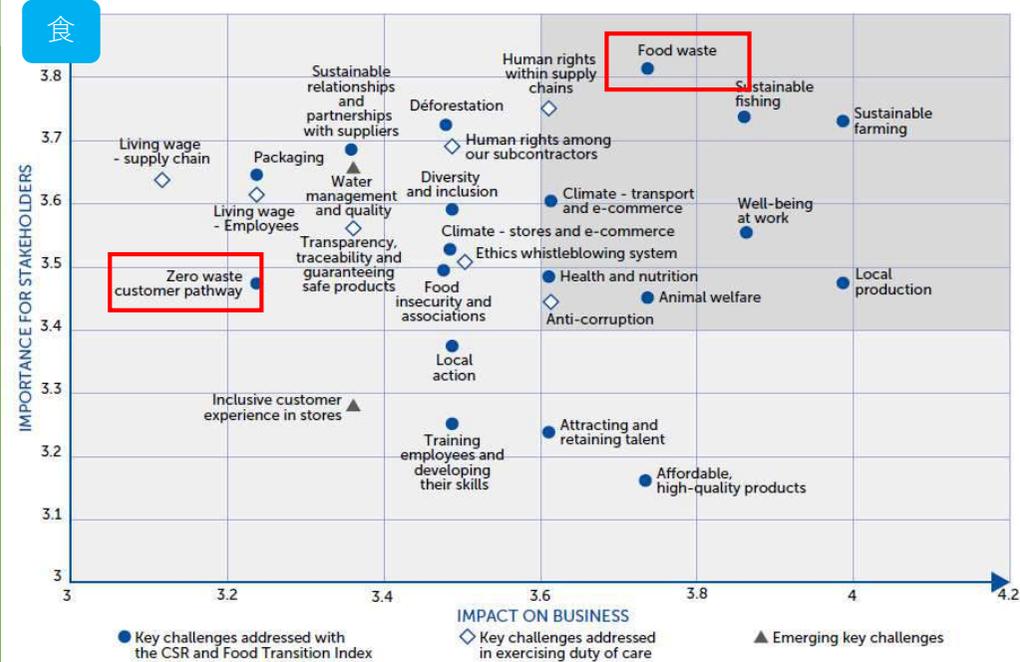


02. ZERO HUNGER
Contribution to SDG

→ Reduce food waste through three focus areas: in-store measures (e.g., Too Good To Go), partnerships with suppliers (e.g., review of use-by and durability dates of more than 400 Carrefour products) and consumer awareness (e.g., "Zero Gaspi" events).

Group goals
→ 50% reduction in food waste by 2025 vs. 2016.
→ 100% of countries implement an annual Act For Food communication programme.

3.



- 記載例のポイント
1. CSR取り組み方針について冒頭に記載し、CSR取り組みの強化を通じて実現した企業価値の向上および投資促進に関して示している。(例：サステナビリティ目標の達成に連動する条件でサステナビリティ・リンク・ボンドを発行し、サステナビリティの目標を達成したことにより、財務条件の改善と投資家からの信頼獲得に成功した事例を示している。)
 2. 食品廃棄物削減に関する取り組みが、SDGsに貢献していることを示している。
 3. ステークホルダー（顧客、サプライヤー、投資家、労働組合、機関、従業員）との協議を通じて、マテリアリティを整理しマッピング。マテリアリティの一つとして、食品廃棄物の削減を挙げている。

A stance against waste

The Group contributes to the combat against all forms of waste and innovates to develop all forms of the circular economy.

1. Carrefour is also committed to reducing food waste from its shops, taking up the Consumer Goods Forum goal of a 50% reduction in food waste by 2025 with respect to 2016. As well as measures on improving inventory management at its stores, Carrefour also takes steps to limit the volume of unsold food products: spotlighting items that are approaching their use-by date, transforming damaged fruit and vegetables for a second life, partnering with start-ups to sell products made from unsold foods (Too Good To Go), etc. To avoid products being thrown out unnecessarily, the Group has launched a joint initiative with its suppliers to review or extend use-by and minimum durability dates. It also optimises its donations of unsold food products by partnering with food banks in most of its host countries. The food donated by Carrefour in 2022 represented the equivalent of 46 million meals. Unsold foods that cannot be donated are used as biowaste for the production of biomethane.

記載例のポイント

1. 食品廃棄物削減を重要課題として掲げたうえで、取り組みの具体例を示している。
2. CSR・フードランジション指標の枠組みに従い、目標の達成度を具体的な数字で示し、取り組みの成果を表している。

1.5.5.1 Results of the CSR and Food Transition index for 2022

Carrefour deployed a CSR and Food Transition index in order to monitor the achievement of its objectives, assess its CSR performance and motivate its in-house teams. In 2019, the Group's performance in meeting these objectives was included in the criteria for executive compensation and serves as the basis for calculating 25% of executive compensation as part of the long-term incentive plan, and 20% of the Chief Executive Officer's compensation. Since 2021, the CSR index has been integrated into the variable compensation of executives in integrated countries.

Designed to cover a period of several years, the index measures CSR performance every year for each of the 15 indicators. The Index's overall score is a simple average of the score for the 15 indicators. With some targets coming to an end in 2020, Carrefour has revised the CSR and Food Transition Index by

increasing some objectives and setting new ones for the 2021-2025 period. For example, new objectives have been set for sustainable farming, animal welfare, supplier commitments, local action, employee engagement and training, and for the Act for Food customer communication programme. The objectives that had been set for raw materials, climate, the food transition in stores and gender equality have been raised. In 2021, the CSR and Food Transition Index was published for the first time on a multi-annual basis (at six-month intervals). In 2022, Carrefour exceeded its non-financial objectives, as measured by its CSR & Food Transition Index with a score of 109%. This performance reflects in particular the progress made by the Group in reducing its greenhouse gas emissions, reducing packaging, engaging employees and deploying its training plan.

Carrefour's 2022 CSR and Food Transition Index =

109%

* 2021 data restated for Carrefour Taiwan. Atacadão is excluded for emissions related to refrigerants.

No.	Status	Category	Objective	2021*	2022	2022 Score
Products						103%
		Sustainable agriculture	15% of fresh food product sales generated by organic or agroecological products by 2025	4.6%	4.8%	91%
		Raw materials	100% of sensitive raw materials must be covered by a risk reduction plan by 2025 ⁽¹⁾	55%	61%	96%
		Packaging	20,000 tons of packaging avoided by 2025 (cumulative since 2017)	10,906	16,390	114%
			100% reusable, recyclable or compostable packaging in 2025 ⁽²⁾	46%	56%	
		Animal welfare	100% of our key animal welfare policy objectives implemented in all countries by 2025 ⁽³⁾	54%	59%	101%
		Supplier commitment:	300 suppliers committed to the Food Transition Pact by 2025	114	204	113%
Stores						110%
		Food waste	50% reduction in food waste (vs. 2016)	-28%	-40%	108%
		Waste	Recover 100% of waste by 2025	68%	75%	99%
		CO ₂ emissions	50% reduction in GHG emissions (Scopes 1 and 2) by 2030, and 70% reduction by 2040, compared with 2019	-25%	-29%	138%
		Partner producers	45,000 local partner producers in 2025 ⁽⁴⁾	38,359	37,758	97%

2.

食

NFS risks	Group risk	Description of the non-financial reporting risk category	and performance
1.	中略	Carrefour could be held liable for impacts related to food waste and poor waste management. Product offerings and the management of store operations could be misaligned with customers' emerging societal expectations, such as selling local products, promoting local distribution networks, or reducing packaging and plastic in stores.	Section 2.1.2.4 Section 2.1.3.4

2.1.3.4 Combatting food waste

Context and definition

According to a report published by NGO WWF and Tesco, the UK's largest supermarket chain throws away 2.5 billion tonnes of food each year worldwide. This is double the estimate contained in the latest UN report on food waste (2011)⁽¹⁾. Food waste accounted for 10% of greenhouse gas emissions worldwide in 2021⁽²⁾. Of the 2.5 billion tonnes, 1.2 billion tonnes of food was wasted on farms, particularly in Europe and the US. And 931 million tonnes were thrown away by retailers or consumers. The rest was lost during transportation, storage, manufacturing and product processing. This waste has many causes: overproduction, calibration criteria, interruption in the cold chain, poor stock management and supply-demand mismatching, among others. At each step in the farming and food chain, there are measures to be taken on cutting down waste.

Carrefour has assessed food waste throughout the value chain, from the farm to the consumer's table, for five of its best-selling fresh products: avocados, cod, carrots, bread and chicken. This assessment highlighted several solutions throughout the value chain: crop growing and harvesting, sorting, packaging and transport, quality control, distribution and consumption. Cutting down on food waste is a major

challenge for Carrefour, both for shrinking the environmental footprint of its activities and for improving operational efficiency. Methods such as discount management⁽³⁾ for products nearing their sell-by date and recovery of unsold produce create opportunities to cut waste.

This global issue took on a whole new dimension in 2020 as the health crisis aggravated the difficulties of vulnerable people and low-income households. It became more important to cut down on the amount of perfectly safe and nutritious food being wasted, so that it could be given to those most in need. In 2022, community outreach initiatives continued to be carried out.

Policy and performance

Carrefour shares the Consumer Goods Forum (CGF)⁽⁴⁾ goal of achieving a 50% reduction in food waste by 2025 (compared to 2016). Carrefour's global policy of cutting food waste has three focus areas: in-store measures, cooperation with suppliers, and improving consumer awareness. Carrefour's ambition is to ensure operational excellence in its own waste reduction and to catalyse action among stakeholders (suppliers and consumers) throughout its business ecosystem.

Key Performance Indicators	2022	2021	Change	2025 target
Percentage reduction in food waste (vs 2016) ⁽¹⁾	-40%	-28%	+12 pts	50%
Percentage of unsold food products recovered	58%	53%	+5 pts	-

(1) Scope: excluding ES (SM, CO, C&C), IT (CO, C&C), BE (HM, SM), BRAT (HM, C&C) and PL (C&C). Non-comparable BUs (70.9% of 2022 consolidated gross sales).

Indicators	2022	2021	Change
Number of meal equivalents of unsold products donated to food aid associations (in thousands of meals) ⁽¹⁾	45.6	44.1	+3.4%
Weight of unsold products recovered through sale of food baskets in partnership with Too Good To Go ⁽²⁾	3,437 tonnes	3,440 tonnes	-0.1%

(1) Scope: This figure includes food donations by stores in all of the Group's integrated countries, as well as donations made by the Group's warehouses in France.

(2) Scope: BE, ESP, FR, IT, PO.

Action plans

Carrefour's action plan to combat food waste is implemented at every stage of the product life cycle. From the selection and ordering of a product by a store to its end of life, the Group implements solutions to recover foodstuffs.

2. 1. Reduce the number of markdowns in stores

To reduce in-store markdowns, corresponding to products withdrawn from sale, solutions are in place to:

- improve stock and order management: to reduce the number of products withdrawn from sale, store managers are issued daily information on their waste figures, with a top-40 ranking of products by value or waste rate. Fresh produce line managers rely on sale and production forecasts, adjusting them to allow for weather and other factors:

Topic	Indicators	Unit	Scope of the objectives
STORES – Site activity			
Food waste	Percentage reduction in food waste (vs. 2016)	Percentage of tonnes	Food waste is calculated as the ratio of bio-waste, food donations and animal waste to the amount of food waste. Scope: eight integrated countries.
Store waste	Percentage of waste recovered (including food donations)	Percentage of tonnes	Scope: eight integrated countries.
Climate	% change in Scope 1 and Scope 2 CO ₂ emissions since 2019	Percentage of tonnes	CO ₂ emissions from Scopes 1 and 2 are the emissions linked to the use of electricity, gas, fuel and refrigerants in stores. Scope: eight integrated countries.
Partner producers	Number of partner producers (Carrefour Bio partners, regional and local Carrefour Quality Lines)	Number	Scope: eight integrated countries, excluding Atacadão.

記載例のポイント

1. 非財務リスクとして、食品廃棄物に関する取り組みを実施しなかった場合のリスクを掲載。
2. 食品廃棄物削減に関する実績・アクションプラン・評価方法等の詳細を掲載。

【年次報告書】

Carrefour S.A. 年次報告書 - FY 2022 (2022/1/1~12/31)

記載例のポイント

- 食品廃棄物削減に関して、SASB（サステナビリティ会計基準審議会）とGRI（Global Reporting Initiative）等、サステナビリティと気候関連の報告基準に沿って報告。

SASB – Sustainability disclosure	URD	URD	Website	Other sources
Fleet Fuel Management	2.1.3 Climate	2.1.3.1 Overview of objectives and performance	https://www.carrefour.com/en/csr/climat-commitments	CDP Climate: C4.1a, C12.1d
Air Emissions from refrigeration	2.1.3 Climate	2.1.3.1 Overview of objectives and performance		CDP Climate: C2.2a, C2.3
Energy Management	2.1.3 Climate	2.1.3.1 Overview of objectives and performance		CDP Climate: C8.2a
Food Waste Management	2.1.3.4	Combating food waste		CDP Climate: C12.1b

No.	GRI disclosure	URD	Website
GRI 306 - Waste			
306-1	Waste generation and significant waste-related impacts	2.1.3.4 Combating food waste 2.1.2.5 Limiting the environmental impact of our plants	https://www.carrefour.com/en/biodiversity-commitments
306-2	Management of significant waste-related impacts		https://www.carrefour.com/en/csr/climat-commitments
306-3	Waste generated		
306-4	Waste diverted from disposal		
306-5	Waste directed to disposal		

食

Carrefour shares the Consumer Goods Forum's goal of reducing food waste by 50% by 2025 (compared with 2016). To achieve this goal, Carrefour is implementing a global policy on cutting down food waste. This involves a number of measures:

- Adopting a more professional approach to waste at stores: matching stock levels to demand flows, running special offers as use-by dates approach, devising product second-life solutions, making donations to food aid charities or subsidised grocery stores and recycling waste;
- Developing solutions with suppliers: extending the shelf life of Carrefour's own-brand products, conducting surveys on production waste, and selling visually defective products that are as good and safe as non-defective ones, etc.;
- Promoting waste reduction among customers: developing innovative solutions, raising awareness and offering support to make progress in this area.

The extent of food wastage

Food wastage is a major issue throughout the world, as it is in France. Every year across the planet, according to the United Nations Food and Agriculture Organisation (FAO), 1.3 billion tonnes of food are thrown away – even though it is still edible and presents no danger to people's health. In France, according to the ANIA, 10 million tonnes of food are wasted per year, or an average of 20 kg per person, 7 kg of which are still-packaged products.

FB

Donations to local charities

Carrefour is currently the leading private contributor to France's food banks: in 2017, it donated the equivalent of 106 million meals to more than a thousand charities, such as Restos du Cœur, the Secours Populaire and the Red Cross. Products removed from store shelves before their expiry dates, products with incorrect labelling or products whose packaging has been damaged are sent directly by stores to local food aid charities. And the Carrefour Foundation provides these charities with support in terms of logistics, giving them the equipment they need for transporting and storing foodstuffs. The purchase of 260 refrigerated vehicles and cold rooms has already been funded so that foodstuffs can be donated without the cold chain being broken.

Extending use-by dates

Visible on all perishable and packaged foodstuffs, the use-by date is the date beyond which consuming a given product is considered hazardous for people's health. Another piece of regulatory information is the "best-before date" – the date until which the product retains all its taste and nutritional qualities. The manufacturer is free to determine and set both the best-before and the use-by dates. Back in 2014, Carrefour was the first retailer to alter or scrap the best-before dates on more than 500 of its own-brand products. For example, the use-by dates on Carrefour's natural yoghurts were extended from 7 to 10 days, without any changes being made to the recipe or to the quality.

Tips for tackling food wastage

At Carrefour, a number of products which need to be consumed before the end of the day are showcased at discounted prices in refrigerators and in special "anti-wastage" areas. At the same time, with its "Tous Antigaspi" range, Carrefour joins forces with local companies and sells products which have slight defects – but which still taste perfectly fine – at special discounted prices. After Camembert, cereals, mini dry sausages, dried meat and pomelo juice, the most recent addition to this range is an apple juice marketed in partnership with the Alsace-based company "Moi, moche et bon".

リ

Recycling unsold products

At Carrefour, unsold fruit and vegetables do not go to waste. Numerous partnerships have been entered into at local level with agri-foods companies operating close to Carrefour stores so that these foodstuffs can be made use of – by converting them into processed products which will then be sold on the shelves in their new format.



Carrefour has been committed to supporting the Food Banks for many years now. Every year since 1995, we have been running fundraising and awareness raising campaigns targeting our customers. Unfortunately, this commitment is more important than ever before because of the cost-of-living crisis and the economic difficulties affecting the charity sector. Because solidarity and responsibility are values which underpin Carrefour's culture, I know that our employees will be extremely keen to help ensure that this campaign is a success ”

FB

<https://www.carrefour.com/en/news/2022/carrefour-banques-alimentaires>

記載例のポイント

- 食品廃棄物の削減に取り組む具体的な方法として、フードバンクへの寄付や食品リサイクルなどを一般市民（消費者）向けに紹介。
- フードバンクなどCSR要素が強い取り組みは、ニュースレターの記事としても取り上げている。

<https://www.carrefour.com/en/csr/commitment/combating-food-waste>

Casino, Guichard-Perrachon S. A.

Casino, Guichard-Perrachon S.A. (食品流通業・小売業)

設立126年

1898年設立

€ 33.6 bn

純売上高 (FY 2022)

12,389⁺

全世界の総店舗数

280,254⁺

全世界での総従業員数

社名	Casino, Guichard-Perrachon S.A.
本社	サンテティエンヌ, フランス
代表取締役	ジャン＝シャルル・ナウリ会長兼最高経営責任者 (CEO)
事業内容	<p>フランスおよび海外の店舗を管理するフランスを拠点とする食品小売会社</p> <p>【小売業】</p> <ul style="list-style-type: none"> スーパーマーケット、コンビニエンスストア、卸売店等、食品および非食品を販売。フランスでは、「モノプリ」「フランプリ」、「カジノ」などの多様なブランドで事業を展開する。海外では南米（ブラジル・コロンビア）にて事業を展開。 <p>【その他事業】</p> <ul style="list-style-type: none"> 太陽光などのエネルギー生産やエネルギーサービスを担うGreenYellowや小売銀行を担うBanque Casinoなどの子会社を通じ、食品小売以外のセクターにも進出。
日系類似企業	イオン株式会社、セブン&アイ・ホールディングス等

企業の取り組みや開示の特徴

マテリアリティ分析を通して、食品廃棄物削減をCSRの側面において重要課題と位置づけている。具体的な取り組みとして、バイオ廃棄物としての再利用、賞味期限管理の最適化、フードバンクとの提携など、様々な取り組みを実施。

食

FB

リ

年次報告書

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- 食品廃棄物の削減を環境保護対策の一環として掲げ、具体的な方針や取り組み（フードバンク活及び食品リサイクルを含む）を、TCFDの枠組み内で報告している。
- フードバンクは、ビジネスモデルにおいて、地域社会と非営利団体へのコミットメントの一環として位置付けられ、主要な非財務情報の一部として掲載。

https://www.groupe-casino.fr/wp-content/uploads/2023/05/Casino_DEU_2022.pdf

食

FB

リ

CSR報告書

(CSR活動の方針・取り組みに関する開示)

- 企業のCSRの活動方針を、カテゴリ（環境保護、地域社会への貢献等）ごとに記載。
- 廃棄物削減は、環境保護の側面、フードバンクへの寄附は、地域社会への貢献という側面において記載。



<https://www.groupe-casino.fr/wp-content/uploads/2023/07/POLITIQUE-RSE-EN-2023.pdf>

FB

ウェブサイト

(事業活動全般に関する開示)

- 食品廃棄物の削減に取り組む具体的な方法として、フードバンクの取り組み等を一般市民（消費者）向けに、動画などを交えながらわかりやすく紹介。



<https://www.carrefour.com/en/csr/commitment/combating-food-waste>

3.2. NON-FINANCIAL STATEMENT – NFS

Pursuant to Article L. 225-102-1 of the French Commercial Code, the Company is required to prepare a consolidated Non-Financial Statement for 2022 complying with legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied in relation to those risks and the outcomes of those policies, including key performance indicators. The Non-Financial Statement

中略

must include, in accordance with the provision Article L. 225-102-1 of the French Commercial Code, information on how the Company takes into account human resources, environmental and societal consequences of its operations. Chapter 3, Chapter 1 and section Chapter 4 together comprise the Non-Financial Statement. For readers, a cross-reference table in section 3.11 provides the relevant information.

3.2.2. DESCRIPTION OF THE MAIN NON-FINANCIAL RISKS AND CHALLENGES, AND IDENTIFICATION METHODOLOGY USED

Casino Group's main CSR risks and opportunities identified and assessed through risk mapping and materiality analyses.

(i) Identification of the main CSR challenges via Group risk mapping and the risk assessment process

The identification of the main CSR risks related to the Group's direct and indirect activities is carried out by the Group Risks and Compliance department and the Group CSR and Engagement department (see Chapter 4).

From 2019, the two departments have defined a common method for rolling out a CSR risk management process throughout the Group that takes into account stakeholder impacts.

As part of this process and in line with international industry standards, a specific CSR category was integrated into the Group's pre-existing risk catalogue. The material issues were

viewed using the Food Retailers & Distributors industry benchmark from the Sustainability Accounting Standards Board (SASB). The category includes issues relating to duty of care, anti-corruption and fraud legislation, as well as food waste. A cross-reference table of SASB standards is included at the end of this section.

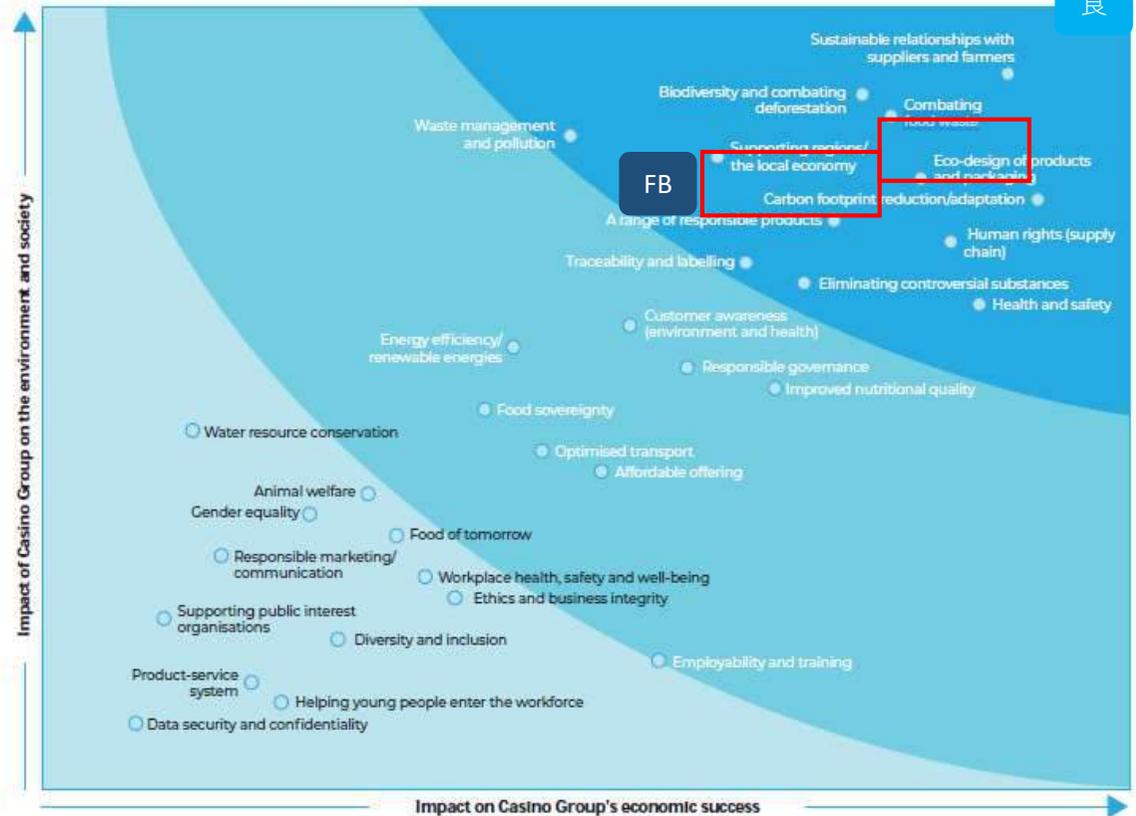
A further specific CSR risk identification campaign was carried out in 2022 across all Group entities, by asking them to identify and evaluate their five main CSR risks based on their impact on the Company and on stakeholders. For each risk, the entities indicated the control activities already in place and action plans to be implemented to reduce the level of residual risk. The results were presented to the Governance and CSR Committee in March 2023. For the major risks identified as part of this latest campaign, Group entities identified whether they considered the risks to be emerging risks, i.e., new risks that they expect will have a long-term impact on their business activities. These risks are listed in Chapter 4 of this Universal Registration Document

記載例のポイント

- 年次報告書の冒頭にて、報告書の一部として非財務情報を提供する背景と要件を述べている。
- SASBの小売業者・ディストリビューター業界のベンチマークを使用したレビューを通じて、マテリアリティを整理しマッピング。企業のCSRリスク管理プロセスの一環としたマテリアリティの一つとして、食品廃棄物の削減、地元コミュニティへの支援（フードバンクを含む）を挙げている。

CHAPTER 3 > CORPORATE SOCIAL RESPONSIBILITY (CSR) AND NON-FINANCIAL STATEMENT (NFS)

The results of the materiality matrix are:



Stakeholders identified the following four key priority areas, covered by the Group's CSR policy:

1. fair and sustainable relationships with suppliers and farmers;
2. more responsible products (local, environmental, healthy);
3. climate change and the environment;
4. local development with a regional commitment.

... to create and share value with our stakeholders



HUMAN RESOURCES, SOCIETAL AND ENVIRONMENTAL IMPACT

REVENUE GENERATED

CUSTOMERS AND PARTNERS

€33.6bn in net sales across our banners
 €394m in revenue from other activities (property, energy, etc.)
 €61m in income on financial investments

Offer more responsible products

- Nearly 2,600 private-label organic products
- 100% of Casino and Franprix products display the Nutri-Score
- Nearly 70 controversial substances removed from private-label products by the end of 2022
- Roll-out of a responsible product range: plant-based proteins, packaging-free goods, local products, products that respect animal welfare, etc.

SUPPLIERS

€28bn in purchases of goods and services

Improve the supply chain

- 87% of plants manufacturing private-label brands in countries at risk are audited
- More than 1,200 supplier audits
- Local production chains supported: close to 90% of the fruit and vegetables sold by Exito in Colombia are purchased directly from local farmers

EMPLOYEES

€3.6bn in gross wages, payroll taxes and benefits paid

Support employment

- 208,254 employees
- 7,270 work/study trainees
- 95% of employees on permanent contracts
- Advance professional equality
- 41.1% of management positions held by women
- Promote diversity
- 9,133 employees with recognised disabilities

LOCAL COMMUNITIES AND NON-PROFIT ASSOCIATIONS

€120m committed to community outreach (donations and foundations)

Help the most disadvantaged

- More than 60m meal equivalents contributed to food bank networks

FB

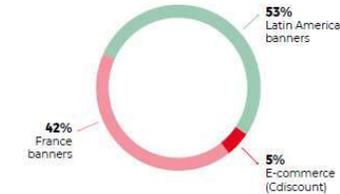
REVENUE DISTRIBUTED

KEY FINANCIAL FIGURES

AT 31 DECEMBER 2022

CONSOLIDATED NET SALES
 €33.6BN

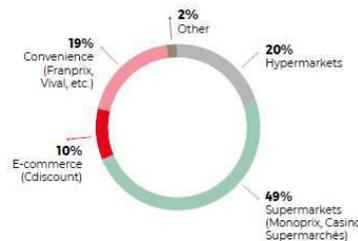
BREAKDOWN OF CONSOLIDATED NET SALES



EBITDA
 €2.5BN

TRADING PROFIT
 €1.1BN

BREAKDOWN OF NET SALES IN FRANCE



STOCK MARKET VALUE OF LISTED COMPANIES

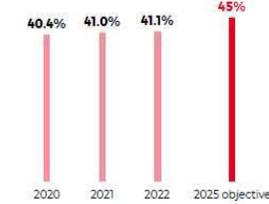
Listed company	Share price at 31 Dec. 2022	Market capitalisation (100% in € millions)	% direct interest ⁽¹⁾	Casino's share (€ millions)
CPA (Brazil)	BRL 16.52	790	40.9%	324
Assel (Brazil)	BRL 19.47	4,653	30.5%	1,419
Cnova (France)	EUR 3.09	1,067	64.8%	692
TOTAL				2,435

(1) At 31 December 2022.

AND KEY NON-FINANCIAL FIGURES

AT 31 DECEMBER 2022

PROPORTION OF WOMEN MANAGERS

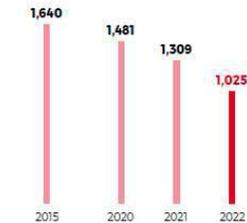


EMPLOYEES
 208,000

PERMANENT EMPLOYEES
 95%

EMPLOYEES WITH A DISABILITY
 9,133

CHANGE IN GROUP CARBON EMISSIONS⁽¹⁾



(1) Scope 1 and 2 greenhouse gas emissions in France in thousand tonnes of CO₂ equivalent.

FB STORES
 12,389

MEALS DONATED TO FOOD BANKS
 61.5M

CARBON FOOTPRINT⁽²⁾ SINCE 2015
 -38%

(2) Scopes 1 and 2.

記載例のポイント

- フードバンクに対する取り組みは、ビジネスモデルの中でも、地域社会と非営利団体へのコミットメントの一環として位置付けられ、CSRに関する戦略的アプローチの一部として記載。(P. 31)
- フードバンクへの寄附は、主要な非財務情報の一部としても開示している。(P. 14)

3.3. STAKEHOLDER DIALOGUE

For many years now, the Group has maintained regular, constructive dialogue with local and national stakeholders in all its host countries. Open, meaningful discussions are encouraged for the purpose of developing and jointly

creating projects and innovative partnerships. Dialogue takes place through various means depending on the stakeholders, at both entity and Group level.

中略

3.3.5. LOCAL COMMUNITIES

The Group interacts with local communities through the work of its foundations in the areas of community outreach, education and workforce integration (see section 3.5.2), as well as through initiatives conducted locally by its stores.

- The stores in France organise several collections each year for local non-profits. Monoprix, for example, supports the Protection Civile teams in Paris through an annual collection of hygiene kits. The banner also supports local associations. For example, in 2022 it funded and distributed 3,300 winter coats and blankets for the homeless in Paris. Cdiscount supports associations through donations of returned items, co-branding campaigns and funding for charity programmes.
- In South America, GPA and its "Instituto GPA" Foundation support local communities in the vicinity of its stores by rolling out programmes to foster employment and encourage entrepreneurship among disadvantaged people. The NATA programme, in partnership with Rio de Janeiro State's departments of education and agriculture, offers baking and confectionery training courses in the

communities surrounding its stores to young people from Rio de Janeiro's favelas. In 2022, five NATA cohorts were organised in partnership with three social organisations. Instituto GPA offers programmes for women from local communities who want to start their own business. In Brazil, Assai created its Foundation in 2022. Stores are actively involved in supporting their local communities, mainly through food donations and through programmes that enable local populations to sell their products in stores (*Caras do Brazil* at GPA for example). In Colombia, Éxito supports local communities through its foundation in the fight against malnutrition, which offers training for parents to help families with young children in the Cali Region and food donations. The Colombian banner also developed the *Pigmentos Urbanos* programme, a space where residents living near Éxito stores can come together and strengthen social bonds.

The Group is committed to supporting food bank networks in France and abroad, and contributes by organising collections in its stores and supporting national collection initiatives (see section 3.5.2.1).

3.5. POLICIES AND INITIATIVES IN PLACE

3.5.2. CASINO GROUP, A LOCAL CORPORATE CITIZEN

As a local retailer with strong roots in city centre, suburban and rural communities, Casino Group contributes to local economic development, community outreach and support, social cohesion and the fight against poverty and exclusion. It encourages its banners to get more involved in community support partnerships with food banks and other leading non-profit associations, to develop local in-store community initiatives and to support the actions of its foundations. The Group is dedicated to meeting the diverse needs of associations present in its host communities.

Through its four foundations and outreach partnerships, the Group is engaged in four main types of programme: food aid for the most vulnerable, support for children in difficulty, initiatives to break down the barriers to entry into the job market for underprivileged youth and the fight against social exclusion in all its forms.

The banners in South America have taken up a similar approach and are continuing to donate to partner institutions. For example, Assai established a partnership with the *Ação da Cidadania* (Citizenship Action) organisation to distribute meals through solidarity and community kitchens. GPA partners with Connecting Food, a company that facilitates the donation of fruit and vegetables from stores to organisations seeking these commodities. Éxito supports 23 local food banks and close to 200 organisations

3.5.2.2. Supporting children in need

In France, Brazil and Colombia, Casino Group is committed to helping children through a variety of programmes deployed by its four foundations to provide educational opportunities and combat child malnutrition.

FB

3.5.2.1. Supporting food aid

Many people in the Group's host countries live below the poverty line and rely on food aid for sustenance. The Group actively supports food bank associations in these countries, and contributes to them by (i) organising daily in-store recovery of produce and still edible products nearing their sell-by date and (ii) participating in national collection drives.

In 2022, the equivalent of more than 77 million meals (more than 38,500 tonnes of produce) was donated to food banks or similar social welfare organisations under the Group's collection and recovery initiatives.

- 7,800 tonnes collected from customers, largely during the nation-wide collection campaign,
- 30,700 tonnes donated by the Group's stores and warehouses.

In France, the Group is helping the most deprived members of society by encouraging its stores and customers to support the French food bank network (FFBA). It first partnered with FFBA in 2009, and renewed its association for a further three years in 2022. Under this agreement, through its banners, the Group acts by donating products with a short best-before date and takes part in the nationwide food bank collection day at the end of November each year, with the participation of volunteers. These donations go not only to local food banks, but also to a number of French charitable associations, such as the French Red Cross, *Secours Populaire* and *Restos du Cœur*.

FB

3.5.2.2.1. Education through theatre and music

In 2020, the Casino Foundation celebrated the "10 years of education through theatre" that have enabled over 22,000 children to gain access to oral expression and culture, and to discover others and their own talents through acting.

It has developed two major programmes:

- *Artistes à l'École*, established in partnership with France's Ministry of National Education and the Odéon-Théâtre de l'Europe and giving around 1,000 children the opportunity to attend an ambitious two-year theatrical education course covering an introduction to theatre and the theatrical professions, drama and playwriting workshops and stage productions. Projects are selected by an artistic committee comprising members of the Foundation's Board of Directors, as well as artistic and educational experts. The Foundation supports and funds initiatives covering around 12 theatre projects in schools, and gives the winning troupe the chance to present their show on the Odéon stage at the end of the two years. For 2021-2023, the Foundation has selected 16 projects, benefiting over 1,000 students.
- *Tous en scène* (Everyone on Stage), involving Group volunteer employees. *Tous en scène avec nos enseignants* is an annual national outreach programme run by the Casino Foundation with support from the Group's Casino, Franprix and Cdiscount banners. The 2022 event raised nearly €60,000 for two of the Foundation's partner organisations, *Apprentis d'Auteuil* and *L'Envol*. This sum will be used to develop theatre activities for the young people addressed by these organisations.

記載例のポイント

- 地元コミュニティへの貢献として、フードバンクの活動を挙げている。(マテリアリティ分析の中でも、地元コミュニティの支援は重要な課題として挙げられている：スライド14参照)
- 企業の社会的責任を果たしていることを示し、同時に企業価値を高めることを目的としている。

3.5.4. CASINO GROUP, ACTIVELY COMMITTED TO PROTECTING THE ENVIRONMENT AND CLIMATE

中略

3.5.4.4 Promoting a circular economy

3.5.4.4.1. Reducing, sorting and reusing generated waste

■ Commitment

Casino Group is committed to reducing, sorting, recovering and reusing operational waste from its stores and warehouses, with the ultimate goal of eliminating landfilling by recovering and reusing everything.

■ Action plans

(i) Managing operational waste

Store waste primarily includes packaging cardboard, plastic, paper and wooden pallets used to transport and handle merchandise, damaged goods and unsold compostable produce.

The Group installs and uses waste sorting systems to reduce the amount of unsorted, landfilled waste and supports the development of local recycling businesses. It is also deploying waste recovery and reuse solutions.

In 2022, all Casino hypermarkets sorted and recovered their bio-waste (composting or methanisation) and 93% of the waste from all Casino hypermarkets and supermarkets was recovered, of which 40% was reused as materials and 53% burned as fuel.

3.5.4.5. Combating food waste

■ Commitment

In view of the financial, environmental and social issues arising from food waste, in recent years the Group has been reducing sources of waste by offering innovative solutions to customers and employees, deploying systems to reduce spoilage and unsold food, and donating food.

The Group supports the international Stop Food Waste with initiatives to raise awareness among customers, employees, and:

- signed the National Pact Against Food Waste in 2021, set up by the French Ministry of Agriculture and Food
 - the National Pact on Sell-by Dates, supported by the French Ecological Transition, Agriculture and Food ministries, includes ten concrete and measurable commitment points for the management and understanding of sell-by dates
- In 2021, Éxito became a member of the Consumer Goods Forum's coalition against food waste. In 2022, Éxito WWF set up a pilot project to optimise the management of food waste in stores.

食

– Action plans

actionable levers in the fight against food waste include:

- continuously improving store operating procedures by optimising orders, better management of in-store sell-by dates, limiting spoilage through employee training and awareness, and improving the promotional stockpiling of damaged or expiring products. The Group has upgraded its damaged produce systems in order to be able to sell short-dated products at a discount. It has also formed partnerships with businesses like Too Good to Go and Phénix in France, which offer specially priced surprise bags of unsold, yet still edible food that their stores have to throw out at the end of the day.

- donating products to associations such as the French Federation of Food Banks (FFBA), with which the Group has partnered since 2009. It has also formed partnerships with several other social economy stakeholders. In Brazil, more than 500 stores have joined the Partnership Against Food Waste programme that donates damaged fruit and vegetables to NGOs or food banks.

- raising awareness of employees and customers. In France, retailers account for only 14% of food waste, with the rest attributable to upstream producers or downstream consumer behaviour, which is why the banners are conducting a range of smart shopping awareness campaigns to educate their customers. Employee awareness is developed by means of an "eco-practices" guide, to reduce spoilage and optimise waste management. And employees also have access to an online training programme on how to avoid food waste. Éxito is pursuing its waste management plan, which covers food waste, and is building employee awareness of proper food management practices. In 2019, GPA introduced a dedicated programme to analyse and reduce the amount of damaged foodstuffs, supported by a variety of employee initiatives.

- joint work with suppliers to:
 - extend product sell-by dates, without increasing health risks,
 - remove best-by dates on certain categories of products,
 - share their experience in fighting against food waste, by redistributing misshapen or non-standard products in local channels, for example, or processing waste food into new products (turning avocados into guacamole, apples into apple juice, etc.);
- the development of new concepts such as:
 - bulk sales: Group banners offer a wide range of bulk concepts,

- the re-processing of damaged fresh produce: Monoprix is continuing its partnership with Re-Belle jams made from over-ripe or damaged fruit collected from its stores, with 100 tonnes of fruit reused since 2016,

- the sorting of inedible meat, fish and other organic food scraps for reuse in animal feed, biogas generation or composting.

- proactive support to comply with legislation on food waste, such as the extension of the sell-by date for eggs (from 21 to 28 days) or the inclusion of information on the packaging of products with best-by dates about eating or drinking said products after the date indicated.

In South America, banners implement action plans to combat food waste. For example, Assai cooperates with the company Connecting Food to encourage food donations to non-profit organisations.

Banners also take action to combat non-food waste. For several years, Cdiscount has been collaborating with its vast network of partner non-profit and social economy organisations to give a second life to unsold, broken or returned items. In 2022, Franprix organised a toy drive with Emmaüs Défi for its employees. Some Franprix stores have also installed Amistock donation boxes to collect games and clothes with 3,225 kg collected in six months. All Monoprix stores donate their non-food items at the end of each sales period. In 2022, €3.5 million worth of items were donated, mainly to the Red Cross in the Île-de-France region and to Emmaüs or Secours Populaire outside the Greater Paris region.

In 2022, GPA organised a used book and clothing drive for non-profit organisations.

3.5.4.6. Preserving biodiversity

Aware that biodiversity is a prerequisite to balanced diets around the world, Casino Group partnered with the Fayol Institute École des Mines graduate school in Saint-Étienne on a survey to assess the direct and indirect pressures its operations might exert on biodiversity (through climate change, pollution and land use). This survey concluded that such pressures are largely indirect, and related to the product offering.

Present in countries with rich ecological diversity, such as Brazil and Colombia, Casino Group is committed to acting both at the level of the production chains and on the identified impacts.

記載例のポイント

- 食品廃棄物の削減を環境保護対策の一つとして掲げ、具体的な方針や取り組み（フードバンク活動及び食品リサイクルを含む）を、TCFDの枠組み内で報告している。
- 循環経済への貢献に対する具体的な取り組みとして、食品リサイクルを挙げている。

食

FB

Group CSR commitments and contribution to SDGs

As a member of the Global Compact, Casino Group supports the 17 Sustainable Development Goals (SDGs), adopted in 2012, through its CSR commitments and objectives.

SDG	Group priorities and commitments	Section
	<p>Alleviate poverty.</p> <p>Contribute to local economic development, community outreach and support, social cohesion and the fight against vulnerability and exclusion through the Group's foundations and outreach partnerships.</p>	3.5.2
	<p>Support food relief.</p> <p>Support food bank networks and combat food waste.</p> <p>Help to eradicate child malnutrition.</p> <p>Every day, the Group organises pick-up rounds in its stores and warehouses to recover produce and still edible products nearing their sell-by date. It also organises in-store food bank donation drives.</p> <p>In Colombia, the Fundacion Éxito has been leading the <i>Cero desnutrición</i> programme since 2013, in a commitment to wiping out chronic child malnutrition by 2030.</p>	3.5.2.1

SDG	Group priorities and commitments	Section
	<p>Maintain close relationships with suppliers and support them in their CSR initiatives.</p> <p>Casino Group engages in regular, constructive dialogue with its private-label suppliers, leading national brand suppliers and production chains.</p> <p>In 2020, the Group launched the "Carbon Forum" with the aim of mobilising its main suppliers to reduce the GHG emissions of the products sold in its stores. In 2022, it achieved its target of at least 50% of current members committed to SBT.</p>	3.3.3
	<p>Combat food waste.</p> <p>In 2009, the Group formed partnerships with the French Federation of Food Banks and a number of social economy stakeholders.</p> <p>It has signed the National Pact Against Food Waste, set up in 2013 by the French Ministry of Agriculture and Food.</p> <p>It has also signed the National Pact on Sell-by Dates, supported by the French Ecological Transition, Agriculture and Food ministries.</p> <p>In 2021, Grupo Éxito joined the Consumer Goods Forum's coalition against food waste.</p> <p>In parallel, the banners are taking action to combat non-food waste through a vast network of partner associations.</p>	3.5.4.5
	<p>Step up action to support animal welfare.</p> <p>Since 2020, all the eggs sold in Group stores in France come from cage-free hens.</p> <p>By 2026, all the private-label products will comply with Better Chicken Commitment breeding welfare standards.</p>	3.5.5.5

記載例のポイント

- 食品廃棄物削減に関する取り組みやフードバンクの活動が、SDGsに貢献していることを示している。

3.11. NON-FINANCIAL STATEMENT CROSS-REFERENCE TABLE

Information and commitments		
Societal commitments to sustainable development	All commitments are detailed in Chapter 3 Corporate Social Responsibility (CSR) and Non-Financial Statement (NFS)	Pages 218 to 349
Societal commitments to the circular economy	Sections 3.5.4.3 and 3.5.4.4 Preserving and reducing the use of natural resources and Supporting the circular economy	Pages 304 to 311
Respecting animal welfare	Section 3.5.3.5 Ensuring animal welfare	Pages 292 to 295
Combating food waste and food insecurity	Section 3.5.2.1 Supporting food relief Sections 3.5.4.3, 3.5.4.4 and 3.5.4.5 Preserving and reducing the use of natural resources, Promoting a circular economy and Combating food waste	Page 259 Pages 304 to 311
Respecting fair, responsible and sustainable food choices	Section 3.5.3 Casino Group, a responsible retailer/see sections 3.5.3.2 to 3.5.3.5	Pages 262 to 295
Collective agreements and impacts on the Company's performance	Section 3.5.1.3 Providing an environment conducive to employee fulfilment	Pages 252 to 258

Equal treatment		
Measures taken to promote gender equality	Section 3.5.1.2 Fostering gender equality in the workplace	Pages 249 to 252 and 321
Measures taken for the hiring and integration of people with disabilities	Section 3.5.1.1.2 Acting for the integration and retention of workers with disabilities	Pages 246 to 248 and 321
Measures taken to combat discrimination	Section 3.5.1.1.1 Combating discrimination and stereotypes	Pages 244 to 246
Environmental information		
General environmental policy		
Structures in place allowing the Company to take into account environmental issues and, where applicable, to seek environmental audits or certification	Section 3.5.4.1 Environmental policy	Pages 296 to 298
Resources allocated to preventing environmental risks and pollution	Section 3.5.4 Casino Group, actively committed to protecting the environment and climate	Pages 296 to 319
Provisions and guarantees for environmental risks, provided that the disclosure of this information does not cause any serious harm to the Company in an ongoing dispute	-	-

3.12.2. SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

Standard	Corresponding sections
Fleet Fuel Management	3.5.4.2.3 Reducing transport-related emissions
Air Emissions from Refrigeration	3.5.4.2 The low-carbon strategy to fight against climate change 3.5.4.2.1 Reducing fugitive emissions of refrigerants
Energy Management	3.5.4.3.1 Reducing energy consumption and encouraging the use of renewable energies
Food Waste Management	3.5.4.4.1 Reducing, sorting and reusing generated waste
Data Security	3.4.9 Personal data protection 3.4.10 Information systems security
Food Safety	3.5.3.1 Ensuring product quality
Product Health and Nutrition	3.5.3.2.4 Developing specific product ranges 3.5.3.1 Ensuring product quality 3.5.3.2.1 Improving the nutritional profile and ingredients of private-label products
Product Labelling and Marketing	3.5.3.2 Taking action to protect consumer health
Labour Practices	3.5.1.3.3 Incentivising compensation to drive individual, collective and CSR performance 3.5.1.3.1 Encouraging social dialogue 3.5.1.3.6 Fostering health, safety and well-being at work
Management of Environmental and Social Impacts in the Supply Chain	3.5.3.3 Monitoring and improving the social and environmental impacts of the supply chain 3.5.3.5 Ensuring animal welfare 3.5.4.4.2 Reducing the impact of packaging

記載例のポイント

- 報告書内で必要な情報を簡単に見つけられるよう、SASB等の報告様式に則り、参照表が添付されている。

15 PRIORITIES TO BETTER CONSUME, BETTER EAT, BETTER PRODUCE

- | | | | |
|--|----|--|---|
| Committed employer | 1 | Promote diversity and gender equality | |
| | 2 | Help young people enter the workforce | |
| | 3 | Provide growth opportunities for employees | |
| | 4 | Take action to protect employee health and well-being | |
| Responsible retailer | 5 | Take action to protect consumer health | |
| | 6 | Encourage consumption that is respectful of the environment and biodiversity | |
| | 7 | Combat food waste | 食 |
| Trusted partner | 8 | Strengthen ethical and social compliance | |
| | 9 | Support local production channels | |
| | 10 | Promote CSR initiatives of suppliers | |
| Local corporate citizen | 11 | Develop foundation programmes | |
| | 12 | Develop solidarity partnerships | |
| Environmentally proactive, climate-aware Group | 13 | Reduce greenhouse gas emissions | |
| | 14 | Increase energy efficiency | |
| | 15 | Reduce and recover food waste | リ |

MAJOR CSR PERFORMANCES

<p>Committed employer</p> <p>208 200 employees</p> <p>38 % are under 30 years old</p> <p>41,1 % of women in management</p> <p>94 / 100 Average score in the equality index</p> <p>9 133 employees with disabilities</p>	<p>Responsible retailer</p> <p>Close to 22 000 organic products of which</p> <p>2 500 private-label food products</p> <p>100% of eggs sold in stores in France come from cage-free hens</p> <p>250 organic stores</p>
<p>Local corporate citizen</p> <p>4 foundations that act in favour of the most vulnerable in France and Latin America</p> <p>Close to 104 000 people benefiting from the Foundations' actions</p>	<p>Close to 31 000 tons of goods donated to Food Banks</p>
<p>Environment and climate</p> <p>- 38 % greenhouse gas emissions between 2015 and 2022*</p> <p>- 11 % of the Group's power consumption in Kwh/m2 between 2015 and 2022</p> <p><small>*scope 1 and 2</small></p>	<p>Trusted partner</p> <p>87 % of the factories located in at-risk countries producing private-label products are covered by an ICS social audit</p> <p>100% of the palm oil used in the private-label food products in France is RSPO-certified</p>

Major CSR commitments and objectives - Group and France

Combat food waste 食

Fulfil the commitments of the Pact on Expiry Dates

TARGET	SCOPE
Ongoing	France

記載例のポイント

- CSR活動に関する方針と方針に対する成果を記載。
- グループのフランスにおけるCSRに関する主要なコミットメントと目標を開示。



Consume better

CSR Commitments



To go further and learn more:



See Chapter 3 of our 2022 Universal Registration Document dedicated to the Group's CSR policy



Learn more about our policy and CSR procedure.



Combating food waste

In view of the financial, environmental and societal challenges stemming from food waste, the Group has for several years sought to reduce sources of waste by offering solutions to customers and employees, first by implementing systems designed to reduce spoilage and unsold items, and second through donations.

In 2013, the Group signed the National Pact against food waste set up by the French Ministry of Agriculture and Food.

Lever in the fight against food waste include:

- continuous improvement of store functioning : by optimising orders, limiting spoilage through training and education of personnel, etc.
- donation of products to associations such as the French Federation of Food Banks (FFBA) and partnerships with organisations active in the social and solidarity economy, such as Phénix (Franprix) and Too Good To Go (Monoprix, Casino banners) when products have short remaining shelf lives.
- raising awareness of employees and customers. To improve their awareness, the banners implement customer awareness initiatives in their stores by handing out brochures such as "Great Ways to Reduce Waste" and "Waste Prevention Tips" (Monoprix) and "Combating Food Waste" (Casino).
- joint work with suppliers to extend the shelf life of products, without increasing the health risk; remove best-by dates on certain categories of products; and optimise packaging of food products with the development of single or portioned offers.
- the processing of damaged produce : Monoprix has partnered with Re-Belle craft jams made using over-ripe or damaged fruit collected from its stores.

Lastly, many stores are adopting the sorting of non-consumable organic food products (meat, fish, etc.) for reuse in animal feed, biogas or composting.

FB



記載例のポイント

- フードバンクの取り組み等を一般市民（消費者）向けに紹介。（2分程の動画でもわかりやすく活動を紹介）
- より詳細な情報については、年次報告書等へ誘導している。

Les Mousquetaires

企業の取り組みや開示の特徴

食品廃棄物削減を最重要課題の一部として捉え、2025年までに食品廃棄物を50%削減することを目的としている。食品廃棄物削減に関する対応策の一環として、余剰食品の堆肥化、関係団体への寄付等、様々な取り組みの事例を開示している。

食

FB

リ

サステナビリティ報告書 (サステナビリティやCSRの取り組みに関する開示)

- CSRに関する取り組みの方針・概要を示し、食品廃棄物削減に向けた事業戦略上の取り組みを説明。
- 「食品廃棄物の削減」に関する具体的な取り組みと、その成果を要約。

食

FB

リ

ウェブサイト (事業活動全般に関する開示)

- 指標目標の達成度や取り組みを、年次報告書より簡潔にした形式で記載。

Réduire drastiquement l'empreinte environnementale



Les points de vente affichent de leur côté un objectif commun : « Zéro déchet, zéro gaspillage » en 2025.

Cette démarche ambitieuse a pour piliers la réduction des déchets, leur valorisation et la lutte contre le gaspillage alimentaire – avec par exemple la vente des fameux fruits et légumes moches. Chaque point de vente se verra proposer d'ici 2019 un outil d'autodiagnostic qui lui permettra d'appliquer les solutions les plus appropriées.



Le res
cette
diffé
envirc
L'amé
straté
trois a
Elle p
transp
liquéf
dans l

Les Mousquetaires (食品流通業・小売業)

設立55年

1969年設立

€ 50.7bn

純売上高 (FY 2022)

5,000⁺

全世界の総店舗数

150,000⁺

全世界での総従業員数

社名	Les Mousquetaires
本社	パリ (イル＝ド＝フランス地域圏) フランス
代表	ティエリー・コティヤール
資本金	4億ユーロ
事業内容	フランスを拠点とする多様な商品を提供するスーパーマーケットチェーン <ul style="list-style-type: none">• 製品：食品、飲料、家庭用品、衛生用品等• ブランド：Intermarché、Netto、Bricomarché、Roady、Poivre Rouge等
日系類似企業	イオン株式会社、イトーヨーカ堂等

CSR報告書 (2021年)

■ 開示されている取り組み：

研修事業：

- 食品廃棄物管理の重要性と在庫管理の実践方法について、従業員に啓発活動を実施

在庫の最適化：

食

- 在庫管理と余剰品の回避のためのツールやソフトウェアの導入

団体への寄付：

FB

- 赤十字やレスト・デュ・クールなどの慈善団体と協力した余剰食品の寄附

売れ残り品のリサイクル：

リ

- 「Too Good To Go」(顧客に売れ残り商品を割引価格で購入できるアプリ)の提供

=> Les Mousquetairesは、ベルギー、ポルトガルやポーランドにおいても、フランスと同じアプローチで持続可能な開発戦略を展開している。

食

Antigaspi
Tri et valorisation locale

FB

Nos points de vente luttent contre le gaspillage. En 2019, l'équivalent de 9,6 millions de repas ont été donnés aux banques alimentaires. Le partenariat avec Too Good To Go – qui a permis de sauver plus de 400 000 paniers depuis son lancement fin 2019 – s'étend à Bricomarché. Ils trient et recyclent également 10 types de déchets ; un tri qui s'est étendu en 2021 aux capsules de café et aux masques chirurgicaux : la récupération de leur polypropylène permet de produire des pièces automobiles, entre autres. Pour réduire leur empreinte carbone, 210 points de vente concassent aussi le PSE (polystyrène expansé des caisses isothermes à poisson), soit 73 tonnes collectées et 34 500 sacs en 2020. D'autres tests sont en cours pour transformer les cartons en litières pour chat, ou valoriser à proximité leurs biodéchets en compost avec Les Alchimistes. Cette jeune entreprise collabore avec des points de vente, des restaurants, des collectivités locales pour la collecte, le tri et la valorisation des biodéchets en compost. En 2021, une démarche d'autoévaluation dans chaque point de vente a été lancée pour leur permettre de mesurer leurs écarts par rapport aux réglementations, de mettre en oeuvre les bonnes pratiques et de remonter des initiatives locales.

146 400 tonnes de carton (+10% /2020) et 6 100 tonnes de plastique (+40% /2020), soit 540 000 balles, ont été récupérées par la logistique interne et valorisées en 2020.

リ

Sensibilisation
au tri des déchets

Nous prolongeons nos actions de réduction des emballages par la sensibilisation des consommateurs avec l'association Gestes Propres. Ils sont invités lors de temps forts chaque année à ne pas jeter leurs déchets dans la nature. Acteurs du recyclage, ils participent ainsi à l'essor de l'économie circulaire.

Le développement durable dans les pays Mousquetaires

En Belgique, comme au Portugal ou en Pologne, les Mousquetaires déploient leur stratégie développement durable selon la même approche qu'en France.

À DÉCOUVRIR CI-CONTRE

LES MOUSQUETAIRES

Les enjeux des Mousquetaires par ordre de priorité

- Traçabilité et étiquetage des produits
- Impact environnemental des produits (dont emballages et empreinte carbone des produits)
- Réduction et élimination du plastique
- Gestion des déchets des usines, des entrepôts et des magasins
- Lutte contre le gaspillage alimentaire
- Intégration de la RSE à la gouvernance
- Bien-être au travail
- Impact social et sanitaire des produits (santé/sûreté des produits)
- Accessibilité de l'alimentation pour tous (prix)
- Ancrage territorial et participation au développement socio-économique local
- Empreinte carbone et énergétique des usines, des entrepôts et des points de vente
- Impact environnemental de la logistique
- Développement de l'offre

食

CSR報告書 (2021年)

フードバンク／食品回収：

FB

- 赤十字社や地元の食糧支援段階と提携し、余剰食品の寄附を実施
- 店舗における顧客からの定期的な食品寄附活動
- フードバンクの大規模食品回収キャンペーンに参加

記載例のポイント

- 実施内容だけでなく、実施したことによる成果（例：2022年、500万トン以上の食品を回収、1億人以上の人々に寄附を実施等）もあわせて記載し、活動の透明性向上を実現している。



▲ Cette bouteille opaque en rPET, nouvelle matière produite avec 100 % de plastiques recyclés, prouve la faisabilité du recyclage en boucle fermée. Fruit de recherches entre Intermarché, la Laiterie Saint-Père et le consortium formé par Citeo, elle a reçu un R-Award, lors de la 11^e cérémonie organisée par le Collectif Génération Responsable.



▲ Pour les rayons boucherie d'Intermarché et de Netto : 18 mois de R&D ont permis de supprimer le suremballage et de remplacer le plastique par une barquette « Halopack » composée à 75 % de cartons labellisés FSC.

FB

Antigaspi
Tri et valorisation locale

Nos points de vente luttent contre le gaspillage. En 2019, l'équivalent de 9,6 millions de repas ont été donnés aux banques alimentaires. Le partenariat avec Too Good To Go – qui a permis de sauver plus de 400 000 paniers depuis son lancement fin 2019 – s'étend à Bricomarché.

Ils trient et recyclent également 10 types de déchets ; un tri qui s'est étendu en 2021 aux capsules de café et aux masques chirurgicaux : la récupération de leur polypropylène permet de produire des pièces automobiles, entre autres.

Pour réduire leur empreinte carbone, 210 points de vente concassent aussi le PSE (polystyrène expansé des caisses isothermes à poisson), soit 73 tonnes collectées et 34 500 sacs en 2020. D'autres tests sont en cours pour transformer les cartons en litières pour chat, ou valoriser à proximité leurs biodéchets en compost avec Les Alchimistes. Cette jeune entreprise collabore avec des points de vente, des restaurants, des collectivités locales pour la collecte, le tri et la valorisation des biodéchets en compost.

En 2021, une démarche d'autoévaluation dans chaque point de vente a été lancée pour leur permettre de mesurer leurs écarts par rapport aux réglementations, de mettre en œuvre les bonnes pratiques et de remonter des initiatives locales.

146 400 tonnes de carton (+10% /2020) et 6 100 tonnes de plastique (+40% /2020), soit 540 000 balles, ont été récupérées par la logistique interne et valorisées en 2020.

サステナビリティ報告書 (2021年)

リ

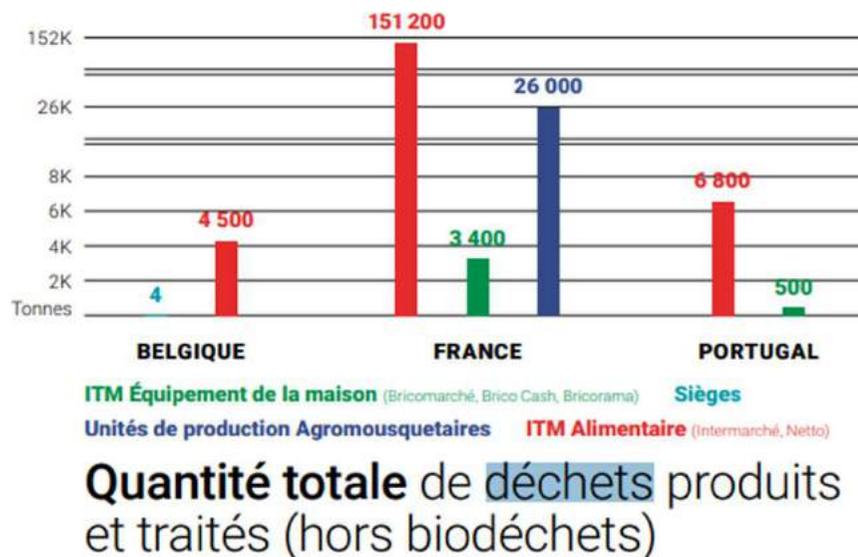
分別とリサイクルのプラットフォーム：

- 食品の売れ残りを分別してリサイクルするプラットフォームに投資
- プラットフォームにて売れ残り品を分別し、バイオ燃料や堆肥に変換（例：食品廃棄物のメタン化プロジェクトを実施し、エネルギーを生産）

リ

食品廃棄物の価値化：

- 他パートナーと連携を図りながら、自社の食品廃棄物を全て価値化することを約束。
- 2022年には自社の食品廃棄物の90%以上を価値化。



記載例のポイント

- 具体的な取り組みと共に、成果を近隣諸国と比較しながら数値で掲載。

Afin de combattre le gaspillage alimentaire, Intermarché se mobilise aux côtés du leader Too Good To Go en signant un partenariat d'envergure nationale. Fort de plus de 1 800 magasins en France, l'enseigne souhaite rassembler un maximum de points de vente autour de cette initiative.



27 février 2018

Opération « solidarité » : Agromousquetaires offre 50 000 repas aux banques alimentaires

Accueil > Communiqués de presse > Opération « solidarité » : Agromousquetaires offre 50 000 repas aux banques alimentaires

Opération « Solidarité » : le 27 février 2018, à l'occasion du Salon International de l'Agriculture, Agromousquetaires, la filiale agroalimentaire du Groupement Les Mousquetaires, a remis un chèque de plus de 75 000 € aux Banques Alimentaires, soit l'équivalent d'un peu plus de 50 000 repas. Cette somme, récoltée grâce à l'opération « Solidarité », sera convertie en produits que les unités de production d'Agromousquetaires remettront aux Banques Alimentaires locales.

L'impact environnemental des produits en ligne de mire

Afin de faciliter leur compréhension, ces enjeux ont été classés selon quatre thématiques : sociale, sociétale, environnementale et gouvernance.

Ainsi, la traçabilité, l'étiquetage des produits et leur impact environnemental (poids carbone, recyclage, emballage) apparaissent comme l'enjeu le plus stratégique pour le futur du Groupement. Ce sont les deux premiers items sur lesquels les Mousquetaires vont donc agir.

記載例のポイント

- 食品廃棄物の削減に取り組む具体的な方法として、フードバンクへの寄附や食品リサイクルなどを一般市民（消費者）向けに紹介。
- フードバンクなどCSR（企業の社会的責任）要素が強い取り組みは、ニュースレターの記事としても取り上げている。
- ウェブサイトは、情報の明確にし、読みやすい記事になるよう工夫されている。また、達成された結果を具体的に開示している。

- <https://www.mousquetaires.com/communiqué/operation-solidarite-agromousquetaires-offre-50-000-repas-aux-banques-alimentaires/>
- www.mousquetaires.com

外食業（ホテル業を含む）

E l i o r G r o u p S . A .

設立33年

1991年設立

€ 6.6bn

純売上高 (FY 2022)

2,300⁺

全世界の総店舗数

100,000⁺

全世界での総従業員数

社名	Elior Group
本社	パリ (イル=ド=フランス地域圏) フランス
代表	ジャン-イヴ・フォンテーヌ (CEO)
資本金	2億ユーロ
事業内容	ケータリングサービス/外食産業の世界的なリーディング企業 • 企業や行政、教育、医療、レジャー等、多様なセクターの顧客向けに食事及びその他サービスソリューションを提供。
海外展開	全6か国に展開
日系類似企業	ワタミ株式会社

食品ロス削減対策等の位置付け

2025年までに食品廃棄物を平均30%削減することを目指し、食品ロス削減、フードバンクへの寄附、廃棄物の肥料・堆肥化等の再価値化等、様々な取り組みを、世界各国で実施している。

食

FB

リ

年次報告書

Universal Registration Document
(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- CSRに関する取り組みの方針・概要を示し、食品廃棄物削減に向けた事業戦略上の取り組みを説明。
- 非財務情報は、SASB（サステナビリティ会計基準審議会）などの開示基準に基づく報告や、CSR関連の成果、および食品廃棄物管理に関する具体的な数値データの開示がされている。



食

リ

活動報告書 RAPPORT D'ACTIVITÉ

- 食品廃棄物削減に対する活動の詳細や具体的なソリューションを開示。
- 年次報告書よりも、図や表を活用し、活動内容を視覚的にわかりやすく開示。

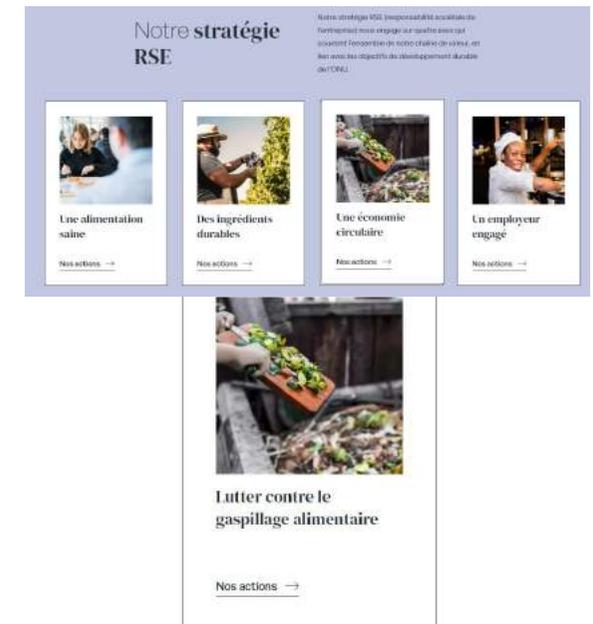


FB

リ

ウェブサイト (事業活動全般に関する開示)

- CSRに関する取り組みや課題を分野別に掲載。



2.5.3.1.2. Reducing food waste

As a caterer, fighting food waste is a key priority for Elior, and we have formally documented our objectives and processes in this area in a specific Charter. We also actively involve our guests in taking action to avoid food waste.

Our anti-food-waste actions are focused on four main areas:

- measuring food waste;
- preventing and avoiding food waste;
- reusing and recycling surplus products and organic waste;
- changing production methods.

We have put in place innovative solutions adapted to the specific characteristics of each of our operating countries with a view to involving all of the Group's stakeholders, including our teams, clients and guests.

All of our countries have implemented their own anti-food-waste programs, and use their own measurement tools: France: *Helios* (in-house tool); UK: *Chef Eye*; Spain: *Power Bi* (in-house tool); Italy: Partnership with a university; USA: *Waste Nothing*.

Measuring and preventing food waste

Measuring food waste and sharing the results allows everyone to fully understand its impact, including kitchen staff during the food prepping process, guests when they are eating their meals, and clients when they draw up their specifications. That is why it is essential to identify our sources of food waste and the areas to target, such as surplus production, unsold items and uneaten food. The results of the measurement processes are analyzed and shared with clients so that an action plan can be created together that is tailored to each restaurant's specific sources of waste.

We draw up guides and training content to help our operations teams roll out our anti-food-waste initiatives.

Food waste analyses are carried out in all Group entities. At least two analyses have to be carried out per site (one before any measures are put in place and one afterwards) so that we can calculate the effectiveness of our action plans. We measured food waste at over 1,600 sites in 2023.



SASB cross-reference table

The Sustainability Accounting Standards Board (SASB) is an independent not-for-profit organization whose mission is to develop and disseminate sustainability accounting standards specific to each industry that help public corporations disclose material, decision-useful information to investors. The table below provides cross references with the standard applicable to the restaurants industry.

Topic and accounting metric	Code	Indicators and policies
Energy Management		
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-RN-130a.1	(1) 382,319 GJ of energy consumed by our direct operations. (2) 62% grid electricity. (3) 41.5% renewable energy (renewable electricity).
Water Management		
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	FB-RN-250a.2	(1) 260,723 cu.m. (only central kitchens). (2) 45% in Italy and 7% in Spain (based on the Water Stress Index of the World Resources Institute).
Food & Packaging Waste Management		
(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	FB-RN-150a.1	(1), (2), (3) Elior has set itself the objective of reducing its food waste by 30% by 2025 (see Section 2.5, "Reducing the Impact of our Operations") (1) The CSR indicators for packaging are



2.7.3. Summary of main CSR performance indicators

Reducing the impact of our operations		2022-2023			2021-2022		
		Group	Elior	Derichebourg Multiservices	Group	Elior	Derichebourg Multiservices
Electricity use ¹	kWh	65,463,741	60,699,017	4,764,724	75,576,409	71,605,976	3,970,433
Gas use*	kWh	40,736,107	40,679,191	56,916	49,807,028	49,752,515	54,513
Fuel use	liter	14,296,289	10,685,995	3,610,294	15,083,737	11,268,799	3,814,938
% food waste reduction	%		-22.5%		// ¹		
Sites measuring food waste	Number		1,691		964		
Food donations ²	Tonnes		143.4		65.8		
% renewable energy supply	%		73%		33.4%		
% low-emission vehicles ³	%	9%			6%		

* Sites where the Group is contractually responsible for the gas or electricity supply.



2.7.2. Cross-reference table – Non-financial performance statement (NFPS)

Information required in the NFPS	Section(s) of the NFPS
A description of the Group's business model	1.5, "The Group's Businesses and Strategies"
A description of the main non-financial risks related to the Group's operations	2.1.3, "Non-financial risk map"
The consequences on climate change of the Group's operations and use of the goods and services the Group produces	2.2, "Reducing our Carbon Footprint"
The Group's CSR undertakings in terms of:	
- sustainable development	2.1.2, "CSR strategy"
- the circular economy	2.5, "Reducing the Impact of our Operations"
- the fight against food waste and food insecurity	2.5, "Reducing the Impact of our Operations"



記載例のポイント

- 非財務情報は、SASB（Sustainability Accounting Standards Board）等の開示基準や、CSRに関する業績成果等、食品廃棄物管理に関する情報を、具体的な数値としても開示している。

Reusing and recycling surplus products and organic waste

With a view to keeping food's value in the food chain, the Group is committed to reusing and recycling as much of its surplus products as it can in order to avoid it becoming organic waste. Different types of reuse and recycling are used depending on each site's ecosystem.

Country	Illustrative examples of our actions
United States	Elior North America's <i>Waste Nothing</i> program – which involves training chefs, measuring waste and encouraging guests to participate in an anti-waste culture – has reduced food waste by 35%.
France	Surplus meals sold in partnership with Too Good to Go avoided a total of 44,218 baskets of food waste, representing 110 tons of CO ₂ equivalent, at 167 sites.
United Kingdom	Elior UK donates surplus food to local communities through Olio's Food Waste Heroes program, with 2,831 meals donated during the year to individuals in local communities.
Spain	More than 8,000 bags of surplus food were sold at 29 sites with Too Good to Go.
Italy	Elior Italia has teamed up with Last Minute Market, a social enterprise spin-off of the University of Bologna. Food waste is measured in Elior Italia restaurants and an anti-waste communication campaign for children and adults was launched in 2023.

FB
FB
FB

In order to be reused or recycled (turned into methane, compost or animal feed for example), organic waste is identified and sorted beforehand. The Group aims to act as a role model at the sites where it is contractually responsible for waste management.

Country	Illustrative examples of our actions
Spain	In 2022-2023, 512 tonnes of organic waste were recovered at 20 Elior sites in Emilia Romagna, producing 40,960 cu.m. of biomethane, and 5.38 liters of used food oil were transformed into 8.263 liters of biofuel.
United States	Aladdin Campus Dining and its long-standing partner Southern Oregon University (SOU) have taken a holistic approach to tackling food waste on campus. The university has a student-led organic farm, called "The Farm", which is a center for sustainability. It is a hub for education, student and faculty research, and community outreach, as well as producing fresh vegetables, fruit and herbs that are used as ingredients at the university's dining hall, the Hawk. A new program was launched in 2022 to save carrot peel, leftover potatoes and other food waste as part of the <i>Full Circle</i> program. Under this program, kitchen food waste such as vegetable leftovers, stale bread and egg shells are collected and transported to the farm to be turned into compost. The resulting compost is then used to enrich the soil at the farm, which helps even more hyper-local organic produce to be grown and used in SOU menus. This program will be extended to three more on-campus kitchens in 2023.

リ

記載例のポイント

- グローバル企業の場合、各国の取り組み内容を纏め、課題別に事例として開示している。

活動報告書 (2022年)

- 開示されている取り組み：

食品廃棄物の計測と追跡：食

- 全てのレストランで食品廃棄物の計測と追跡システムを導入している。これにより、廃棄物の発生源を特定し、是正措置を講じることができる。

サイズの削減：食

- ポーションサイズを小さくしたり、無制限のオプションを提供することで、食品廃棄物を減らしている。

食品廃棄物の価値化：リ

食品廃棄物は堆肥化されるか、バイオ燃料に変換されている。

研修事業：

- 従業員に対して食品廃棄物削減に関するトレーニングを提供し、廃棄物削減のための必要なツールを提供している。

その他：

- 料理のイノベーション：グループは、食品廃棄物を減らすレシピやメニューの開発に取り組んでいる。

記載例のポイント

- 年次報告書に比べ、具体的な活動内容を記載している。

食

Agir pour préserver la qualité

Depuis plus d'un an, notre secteur fait face à une hausse importante et durable du prix des matières premières, des salaires et de l'énergie, qui complexifie l'équation économique de notre secteur. Cela aurait pu être l'occasion d'un retour en arrière. Chez Elior, nous veillons à ce que ce soit au contraire **une opportunité pour faire un pas en avant** et refusons de transiger avec la qualité. Nous tenons à la confiance de nos convives et continuons de leur proposer une alimentation équilibrée, une cuisine qui a du goût, à prix raisonnable.

Avec l'aide de nos clients et partenaires, et grâce au savoir-faire de nos collaborateurs, nous agissons sur les leviers à notre disposition pour limiter l'inflation et répondre aux contraintes de nos clients. Notre souhait : que le résultat de nos efforts soit savouré, surtout pas gaspillé. Ce contexte nous demande d'être plus créatifs et de déployer sur le terrain des solutions concrètes : recours au digital et à l'intelligence artificielle pour améliorer nos prévisions, mesure du

Renforcer notre résilience collective

Nous devons faire évoluer notre modèle pour réduire notre empreinte carbone et veiller à une gestion raisonnée de nos ressources, en agissant à chaque étape de notre chaîne de valeur et en impliquant l'ensemble de nos parties prenantes dans notre transformation. Cela passe par une nouvelle façon de concevoir nos menus. Nous proposons à ce titre des formations à nos chefs pour qu'ils intègrent davantage de **recettes végétariennes**. Cela passe aussi par la construction de filières d'approvisionnement locales, par la priorité donnée aux produits de saison, labellisés et issus d'une agriculture respectueuse de l'environnement. Aujourd'hui, 27,3 % de nos approvisionnements sont des produits responsables, et nous poursuivons nos efforts, une augmentation de trois points par rapport à l'année 2020-2021. Nous menons également un travail pour **réduire le gaspillage** alimentaire et la production de déchets. Nos actions s'articulent autour de quatre axes : mesurer, prévenir, valoriser les surplus et les biodéchets, transformer les modes de production. Nous identifions des solutions innovantes et adaptées aux enjeux opérationnels spécifiques de chacun des marchés d'implantation et qui impliquent l'ensemble des parties prenantes.

3.

Engagements

Un employeur responsable, engagé pour la résilience sociale et environnementale

Engagé en faveur de nos collaborateurs
Engagé en faveur de la qualité
Engagé pour la planète et les communautés



En matière de services, nous continuons de renforcer notre connaissance fine des différents environnements de nos clients - établissements de santé, milieux industriels sensibles et espaces publics, professionnels et commerciaux - pour proposer une offre adaptée aux spécificités de chaque site. En tant qu'intégrateur social, il était pour nous hors de question de faire peser le coût de l'inflation sur notre masse salariale. Nous avons donc, avec nos clients, réévalué nos contrats afin

urs.

Enfin, nous avons un rôle clé à jouer dans la **sensibilisation** et la bonne information de nos convives pour qu'ils puissent faire des choix éclairés, plus durables, et deviennent acteurs de cette transition alimentaire. Accompagner nos parties prenantes dans l'évolution de leurs habitudes avec des outils tels que **Carbone Score**, qui permet d'informer nos convives et clients sur l'empreinte carbone des recettes, est indispensable si nous voulons réduire durablement nos émissions de CO₂.



Limiter et valoriser les déchets

Nos bonnes pratiques

FB

リ



30 %

de réduction du gaspillage
alimentaire d'ici 2025



Redistribuer les repas à des associations

Engagé auprès des publics les plus fragiles, le Groupe contribue activement aux efforts de solidarité avec des dons alimentaires, par exemple en Italie et en France avec les Banques Alimentaires. En 2021-2022, Elior France a donné plus de 55 tonnes de nourriture à des associations et banques alimentaires.



Tri des biodéchets

Trier les biodéchets permet une valorisation par des professionnels des filières de méthanisation ou compostage industriel locaux. D'autres pistes sont étudiées, notamment en Italie via la valorisation des déchets agroalimentaires en nourriture pour animaux. Elior a un devoir d'exemplarité sur les sites sur lesquels il est en charge du contrat déchet.

記載例のポイント

- 図を用いて、活動の取り組みをわかりやすく簡潔に掲載。
- 食品廃棄物の削減・価値化に関する取り組みを、「Nous bonnes pratiques」（グッドプラクティス）という形式で、具体例を開示。フードバンクへの寄附や食品リサイクルなどを一般市民（消費者）向けにも親しみやすい内容・文面にて紹介。

Groupe Accor

Groupe Accor (ホテル業)

設立57年

1967年設立

€ 7.2bn

純売上高 (FY2022)

5,000⁺

全世界の総店舗数

260,000⁺

全世界での総従業員数

社名	Groupe Accor
本社	パリ (イル=ド=フランス地域圏) フランス
代表	セバスチャン・バザン (CEO)
資本金	756億ユーロ
事業内容	フランスを拠点とする宿泊業界における世界的なリーディングカンパニー <ul style="list-style-type: none">5,300以上のホテルと10,000以上のレストランやバーを運営ビジネスホテルからラグジュアリーホテルまで、あらゆるホテルセグメントにおいて事業を展開
海外展開	110 ⁺ の国でホテルやサービスを提供
日系類似企業	三井不動産ホテルマネジメント株式会社、星野リゾート等

企業の取り組みや開示の特徴

持続可能なホスピタリティを実現するための3つの柱の一つとして「食品廃棄物削減」を掲げており、食品ロス削減のためのデジタルツールの導入、フードバンクへの寄附、廃棄物の肥料・堆肥化等の再価値化等の取り組みを実施している。

食 FB リ

年次報告書

Universal Registration Document

(EUの規制枠組みの下で使われる、財務・非財務情報、サステナビリティに関する開示)

- 非財務上の重要課題として、「食品廃棄物」を掲げ、課題解決のための、具体的な方針・取り組み・成果を説明。



Commitment to net-zero SBTi by 2050



Elimination of all single-use plastic items in guest experience



Fight against food waste

食

統合報告書

(財務・非財務情報、サステナビリティに関する開示)

- 食品廃棄物削減に関する取り組みを、年次報告書を簡潔化させる形式で記載。



食 FB リ

ウェブサイト (事業活動全般に関する開示)

- 課題別（食品ロス・廃棄物削減、リサイクル等）にコラム形式で掲載。食品廃棄物削減に対する取り組みを、一般市民（消費者）向けにも親しみやすい内容・文面にて紹介。



DÉVELOPPEMENT DURABLE
Gaspillage alimentaire : projecteur sur nos équipes qui font la différence

20/09/2023

1.

Quantitative objectives:
(80% of annual variable compensation)

- **financial:** actual versus budgeted consolidated EBITDA for 2023, actual versus budgeted free cash flow (excluding disposals and acquisitions) after change in operating working capital for 2023;
- **non-financial:** organic growth in number of rooms (net of transfers to another brand) versus 2023 budget, Percentage of managed and franchised hotels that have removed single-use plastic in the guest experience, including disposable water bottles, Percentage of managed and franchised hotels measuring carbon emissions through a carbon measurement tool, Percentage of 300 managed and franchised hotels that have defined their food waste baseline, Percentage of women on Management Committees worldwide.

Each qualitative objective may trigger the payment of between 0% and 160% of the share of variable compensation it represents.

3.2.3 Eliminating food waste and promoting healthy and sustainable food

3.2.3.1 Measuring and reducing food waste

Context

Reducing food waste is a global challenge. The United Nations SDG 12 calls on all countries to reduce by 50% food waste by 2030. Accor bases its efforts on this goal and on local legislation in the countries where it operates. Food and beverages in the hotels and restaurants represents 12% of the Group's carbon footprint, 40% of its water footprint and more than 80% of land use.

For Accor, food waste represents around 43% of operating waste and close to 20 tons per year per hotel on average. Therefore, it is urgent to move beyond the paradigm which considers food wastage to be the only way and to better preserve resources.

Reducing food waste is therefore a priority for the Group. To reduce this risk, Accor equips its hotels with smart weighing solutions, is working on manual measurement and assessment tools for food items and takes advantage of sharing best practices to change behavior among employees and chefs in kitchens. Guest are also being made more aware of this challenge.

Accor also ensures compliance with the local food waste regulations in force in all of the countries where it operates.

Governance

The challenge of food waste is steered by the Sustainable Development Department, which notably ensures consolidation of results reported by hotels and the Hubs.

Food waste is one of the sustainability topics monitored by the Committees bringing together Food & Beverage teams from the Hubs, supervised by the Group Commercial Department.

Policies

To create a collective dynamic around this challenge, the Group mobilizes its hotels with three pillars: Reduce, Reuse, Recycle.

- Reduce: measure and identify waste, adjust recipes and buffets;
- Reuse unsold products: products not served to guests are donated to charities or food banks;
- Recycle: biowaste is collected and recycled for compost or methanization.

食
FB
リ

Table of risks, policies and related key indicators

中略

Theme	Risks/Opportunities	Sustainability commitments	Contribution to SDGs	
Sustainable food	Mismatch between hotel food offering, regulatory requirements and expectations of stakeholders (customers, NGOs, etc.) Societal shift towards healthier food behaviors, more respectful of the planet	Promotion of healthy and sustainable food	2	14
		Reducing food waste	2	12
Sustainable food	3.2.3.2 Share of hotels having implemented 5 actions or more of the 9 in the Charter for healthy and sustainable food	100% of hotels have implemented more than half of the actions in the Charter for healthy and sustainable food	48%	66%
		3.2.3.1 Share of hotels having declared implementation of an "combat food waste" program action.	100% of hotels implemented a combat food waste program	46%

記載例のポイント

1. 「食品廃棄物」を非財務上の重要課題として提示。「より地球環境に配慮した（顧客の）食品行動への社会的シフト」をリスクとして掲げ、「食品廃棄物削減」をその対応策としている。
2. 対応する具体的な方針を記載している。
3. 年次報告書内で掲載している箇所を明記し、情報にアクセスしやすいように工夫している。

End of 2021, the Group has carried out an internal audit of its food waste reduction program. This audit highlighted the following points:

- sometimes difficult access to the Gaia reporting tool and very cumbersome input of food waste;
- heterogeneity of commitments and practices in hotels, as food waste reduction is not yet a Group standard nor a priority for numerous hotels;
- insufficient representation of data on food waste, weighing not being systematic in hotels or being too irregular;
- lack of collective and sustainable commitment, governance and support on the subject being insufficient.

In 2023, the Group will implement a global action plan but also adapted to the risk profile of its hotels, with a focus on reporting and change management. Reducing food waste is indeed one of the priorities of the Group's new sustainable development strategy.

Action plan

In 2022, the main actions were focused on building solutions to meet issues identified by the internal audit:

- facilitation of access to the Gaia reporting tool thanks to the creation of a self-inscription form for the hotels;
- identification of food waste weighing solutions adapted to the different hotel segments (depending on their ranges or restaurant activities), as well as optimization of manual measurement methods;
- diffusion of best practices and identification of training courses for chefs to homogenize actions carried out by the hotels.

Smart weighing solutions thanks to new technologies



The Group has recommended to hotels to roll out a smart weighing solution to measure food waste using a digital scales and a connected touchscreen tablet. The tool provides instant feedback to promote immediate changes in behavior by helping kitchen teams to understand the environmental value and impact of the food products. Furthermore, the Group has carried out pilot studies with local solutions in different geographical Hubs, to provide the hotels with a bouquet of solutions adapted to local specificities.

In 2022, 81 hotels were equipped with a smart weighing-scales throughout the world. By the end of 2023, Accor intends to accelerate the deployment of these solutions by recommending them in priority to the 300 hotels most at risk of food waste (as they represent around 50% of the Group's Food & Beverage revenue).

Manual measurement methodology

As a complement to these initiatives, the Group is working on a manual measurement methodology, under review in Europe in order to define the framework (frequency, duration, services concerned etc.).

Furthermore, data on food waste are collected in the Food Waste Management module of the Gaia tool developed internally by Accor. This tool enables hotels to monitor the weighing of food waste and to measure costs.

Diffusion of best practices and training

The Group also leverages the mapping of interesting initiatives (at Hubs or hotels level) to implement and diffuses best practices to drive progress. In 2022, Accor's Sustainable Development Department updated a document called "Action plans to fight against food waste". This document, drawn up with expert advice, helps hotels to implement concrete solutions.

The Group is also working on identifying and assessing training formats and players on food waste, notably for chefs.

Partnership with Too Good To Go

As part of the fight against food waste, Accor also has a long-standing partnership with Too Good to Go: the application that puts citizens in touch with restaurants and businesses offering unsold items at reduced prices. Since 2016, 1,113 hotels saved more than 833,514 meals in 12 countries, including 261,947 in 2022. Each month, 15 new hotels in France sign up to this approach. At present, the partnership between Accor and Too Good to Go to fight against food waste led to the avoidance of the equivalent of 2,083 tons of CO₂ emissions.



Results

In 2022, 49% of hotels in the legal scope declared having set up a food waste reduction program and 46% of hotels that reported on this action (4,303 hotels).

The table below summarizes the participation of the hotels to 2 specific actions to fight food waste

	FB	Resale or donation of food items	Recycling of food waste
Percentage of hotels stating in Gaia that they have set up the action		52%	55%
Number of hotels reporting in Gaia		3,645	3,533
Percentage of hotels in the legal scope (114 hotels) stating in Gaia that they have set up the action		25%	39%

In 2022, the reduction of food waste in hotels with an initial reliable weighing measure and an evolution (398 hotels in 2022) was estimated at -24%. Close to 39% of these hotels reached the objective of a -30% reduction in food waste since their first weighing campaign.

記載例のポイント

- 取り組みの成果を具体的な数字と共に開示している。

【ウェブサイト】

Groupe Accor 「Food Waste（食品廃棄物について）」



CSR

Is this the way to combat food waste?

02/15/2017 6 min

<https://group.accor.com/en/Actualites/2017/02/15/is-this-the-way-to-combat-food-waste>

The movement has been set in motion and worldwide initiatives are on the rise: in Paris, chefs organized a huge anti-waste brunch for World Food Day on October 16, 2016. During Euro 2016, the 'Foot for Food' project, launched by UEFA, the Football Foundation and various food banks, allowed volunteers to collect unconsumed perishable products (pizzas, snacks, etc.) and redistribute them to charities. In England, a smartphone app enables you to buy restaurant leftovers at half price, so that they end up in our bellies rather than the bin ("from bins to bellies"). In London, the Sustainable Restaurant Association is participating with 200 restaurants to help staff reduce food waste and make good use of their leftovers. In the United States, the Green Restaurant Association's website lists all the "green" restaurants, particularly those which tackle food waste. This way the customer gets to choose their steakhouse, sushi bar or pub-restaurant according to certain criteria.

FB



SUSTAINABILITY

Accor Teams Say No To Food Waste

09/07/2022

“
A few years ago, we realized that it was time, more than ever, to act against food waste. This awakening was the starting point of our actions.”

Frédéric Ferrante
Food & Beverage Director & Deputy Director, Ibis Paris CDC Airport



Swinging into action in the kitchens

Since March 2022, the hotel has been equipped with Orbisk, smart connected e-scales that use advanced image recognition. The monitor and dashboard allow teams to compare and track food waste based on KPIs, such as food waste volumes per week and avoided CO2 emissions. The teams have decided to take this further, for example, by adding a compost heap for peelings, gathering individual unused packaged products after breakfast and launching a no-waste campaign to raise customer awareness.

食

リ

記載例のポイント

- 社員へのインタビュー動画等を掲載し、フードバンクへの寄付や食品リサイクルなどの取り組みを一般市民（消費者）向けにも親しみやすい内容・文面にて紹介。

Concrete results for the environment and business

This no-waste approach is already repeating results. Everyone in the team is much more aware of just how important reducing, sorting and recycling waste are – and has concrete tools to make a difference. In the longer term, the team will be able to reduce food waste by 50%, while also boosting their business objectives.

<https://group.accor.com/en/Actualites/2022/09/no-to-food-waste>