

Negocios para la sostenibilidad

Verónica Devenin

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www.glocalevalweek.org

Programa de Posgrado en
Evaluación Transformadora
para la Sostenibilidad


UTEC
Universidad Tecnológica



Table 1. Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Fleet Fuel Management	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-110a.1
Air Emissions from Refrigeration	Gross global Scope 1 emissions from refrigerants	Quantitative	Metric tons (t) CO ₂ -e	FB-FR-110b.1
	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	Percentage (%) by weight	FB-FR-110b.2
	Average refrigerant emissions rate	Quantitative	Percentage (%)	FB-FR-110b.3
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-130a.1
Food Waste Management	Amount of food waste generated, percentage diverted from the waste stream ¹	Quantitative	Metric tons (t), Percentage (%)	FB-FR-150a.1
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected ²	Quantitative	Number, Percentage (%)	FB-FR-230a.1



Food Retailers & Distributors Sustainability Accounting Standard

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
	Revenue from products labelled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Presentation currency	FB-FR-270a.3
	(1) Average hourly wage and (2) percentage of in-store and distribution centre employees earning minimum wage, by region	Quantitative	Presentation currency, Percentage (%)	FB-FR-310a.1
	Percentage of active workforce covered under active bargaining agreements	Quantitative	Percentage (%)	FB-FR-310a.2
	Number of work stoppages and (2) total days idle ⁵	Quantitative	Number, Days	FB-FR-310a.3
	Amount of monetary losses as a result of			



SUSTAINABILITY CERTIFICATION LABELS

Studies show that buyers don't always fully understand or trust labels. Better understanding of labels can lead to better buying choices. See www.thesustainableagency.com/blog/sustainability-certifications-and-ecolabels-guide for more info.

TEXTILES

BUILDING

ORGANIC

CLIMATE ACTION

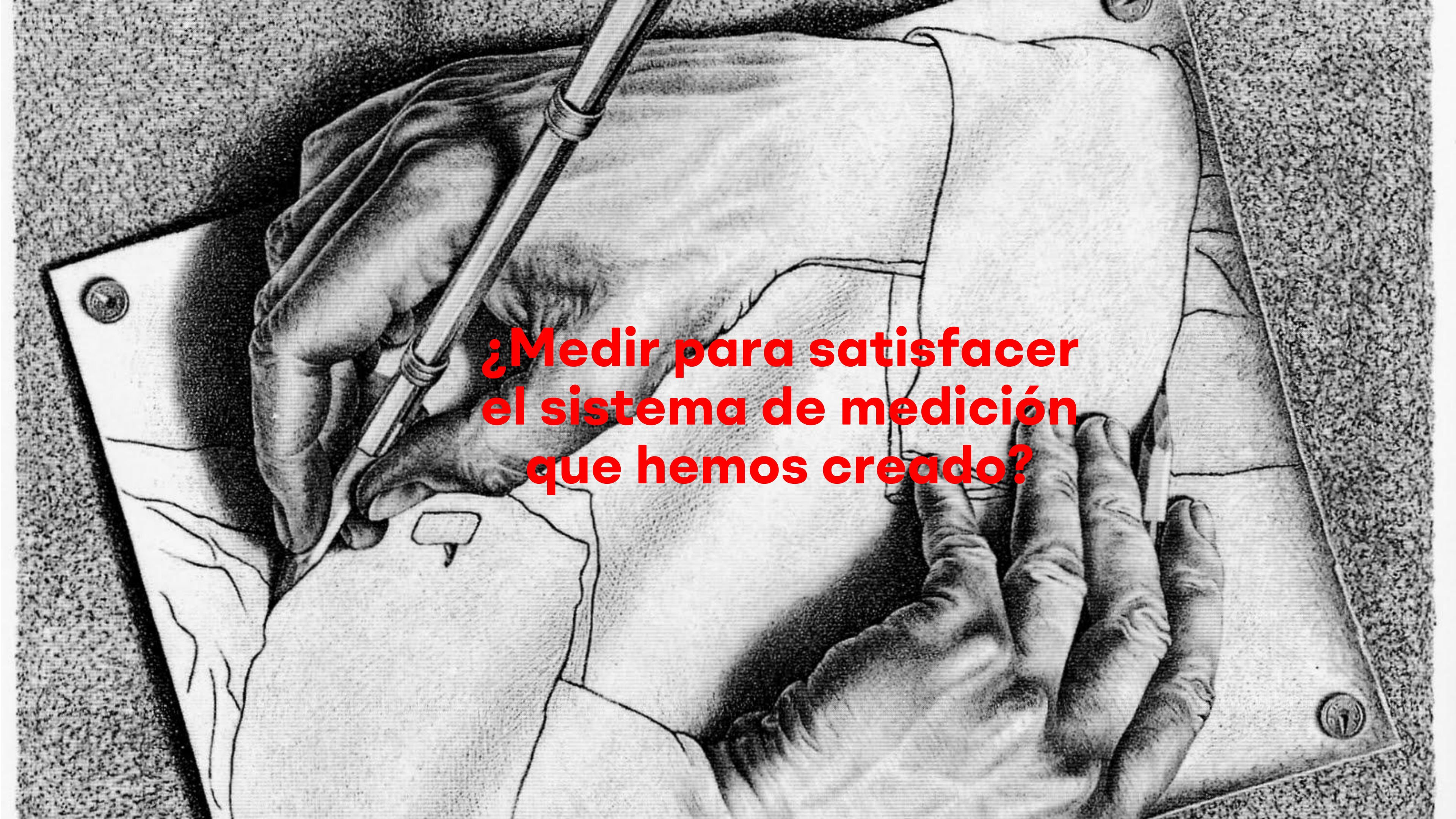
FAIR TO FOLK

PACKAGING

GENERAL/OTHER

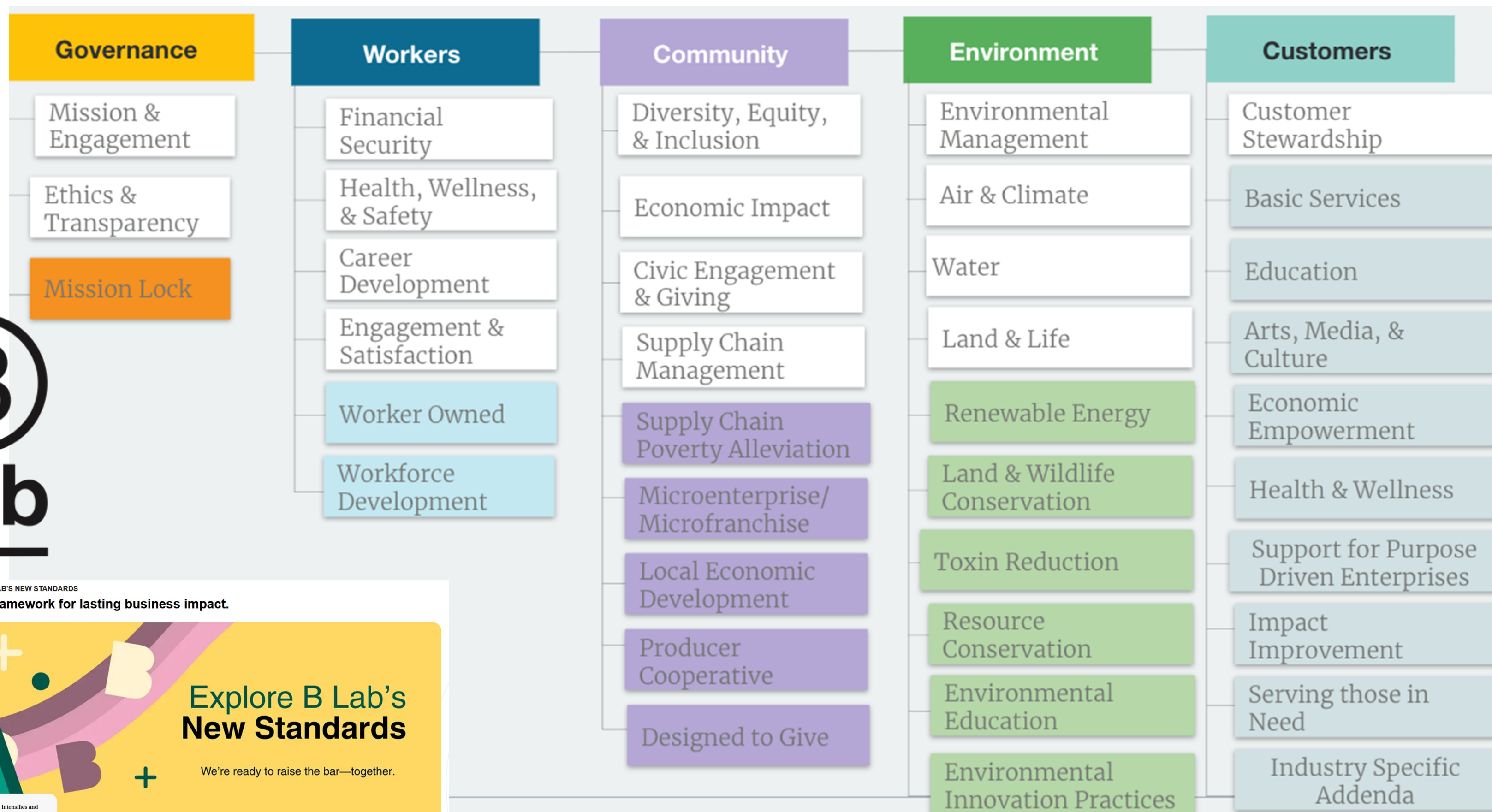
Global Reporting Initiative (GRI)





**¿Medir para satisfacer
el sistema de medición
que hemos creado?**

¿O medir para transformar?



EXPLORE B LAB'S NEW STANDARDS

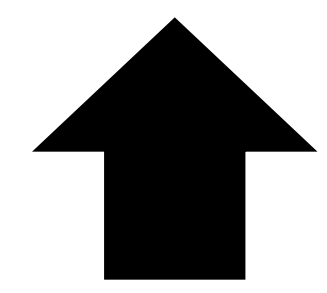
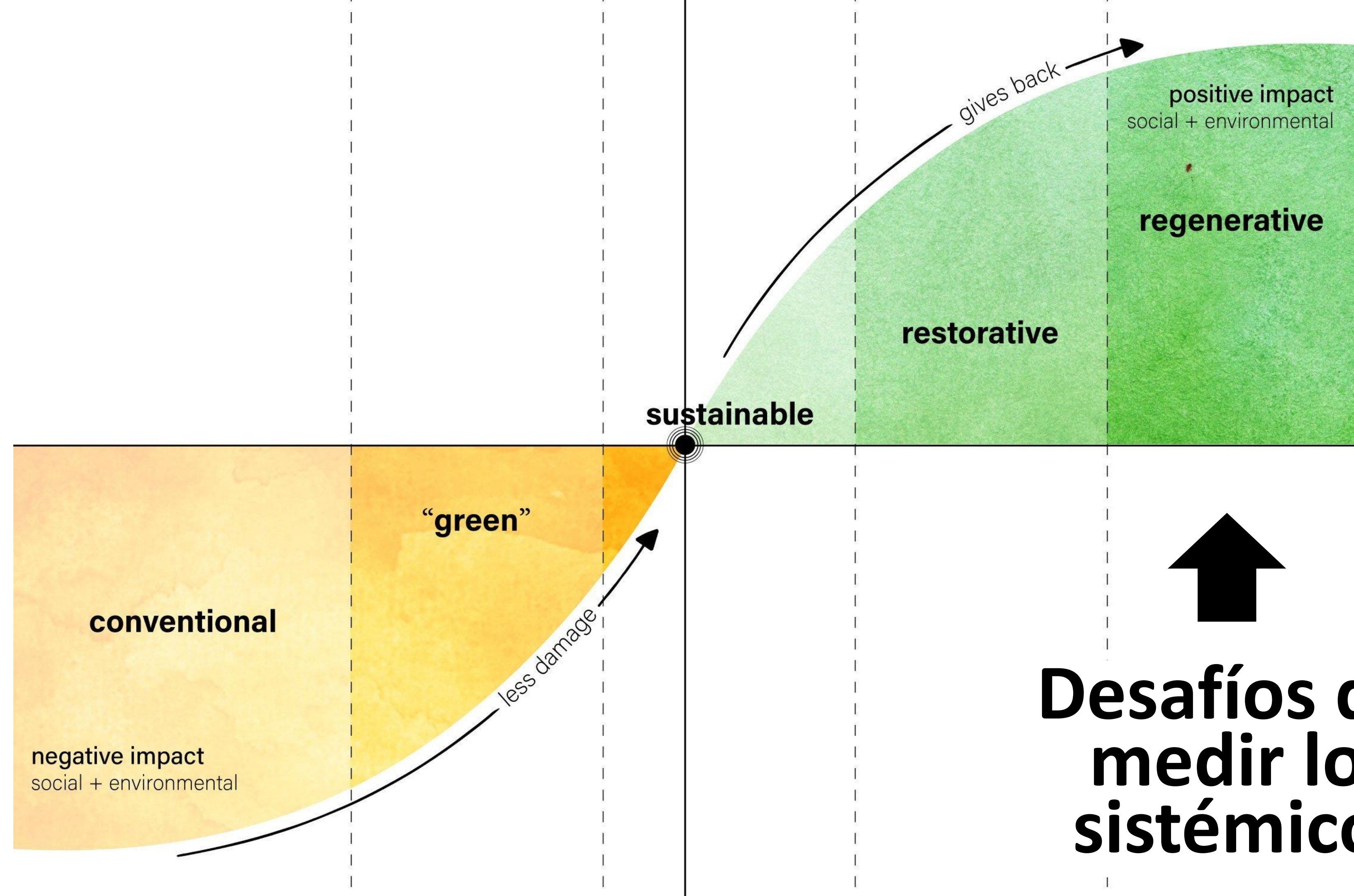
A new framework for lasting business impact.

Explore B Lab's New Standards

We're ready to raise the bar—together.

As the climate crisis intensifies and societal inequality grows, the need to bring about systemic change is clear. That's why B Lab has strengthened its standards for business impact, equipping companies to drive meaningful, sustainable change.

Mediciones en permanente transformación



**Desafíos de
medir lo
sistémico**

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MUCHAS GRACIAS

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