



# Roteiros da Sustentabilidade - Sintra

## Organização



## Parcerias



## Entidade Formadora



## Cofinanciamento





# Roteiros da Sustentabilidade - Sintra

Organização



aicep Portugal Global  
Agência para o Investimento  
e Comércio Externo de Portugal

Entidade Formadora



Cofinanciamento



Cofinanciado pela  
União Europeia



FORMAÇÃO

Jornada para a sustentabilidade 2024

# Discover Sustainability

Nível 1

maio 2024



academia aicep





O BCSD Portugal — Conselho Empresarial para o Desenvolvimento Sustentável é uma associação sem fins lucrativos, de utilidade pública, que agrega e representa empresas que se comprometem ativamente com a sustentabilidade.

A scenic landscape featuring a calm lake reflecting the surrounding mountains. Two people are standing on a rocky shore in the foreground, looking out over the water. The sky is overcast, and the overall tone is muted and atmospheric.

# TRANSFORMAMOS A ECONOMIA EM BENEFÍCIO DAS PESSOAS E DO PLANETA

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 **BCSD**  
PORTUGAL

# Empresas Associadas



# Empresas Associadas



# Áreas de trabalho

Público Alvo

Proposta de valor

Linhas de atuação

Objetivo

B2B

Apoiamos as empresas na sua jornada para a sustentabilidade

Formação  
Grupos de trabalho  
Projetos à medida  
Eventos

Conhecimento  
Networking

B2G

Influenciamos as políticas públicas

*Lobby*  
*Advocacy*  
*Comunicação*

Influenciar

B2S

Levamos o tema da sustentabilidade à sociedade em geral

Eventos  
Comunicação

Sensibilizar

# Áreas de trabalho



Cadeia de valor e  
Economia circular



Biodiversidade



Clima e Energia



Diversidade, Equidade e  
Inclusão



Reporte e Finanças  
sustentáveis

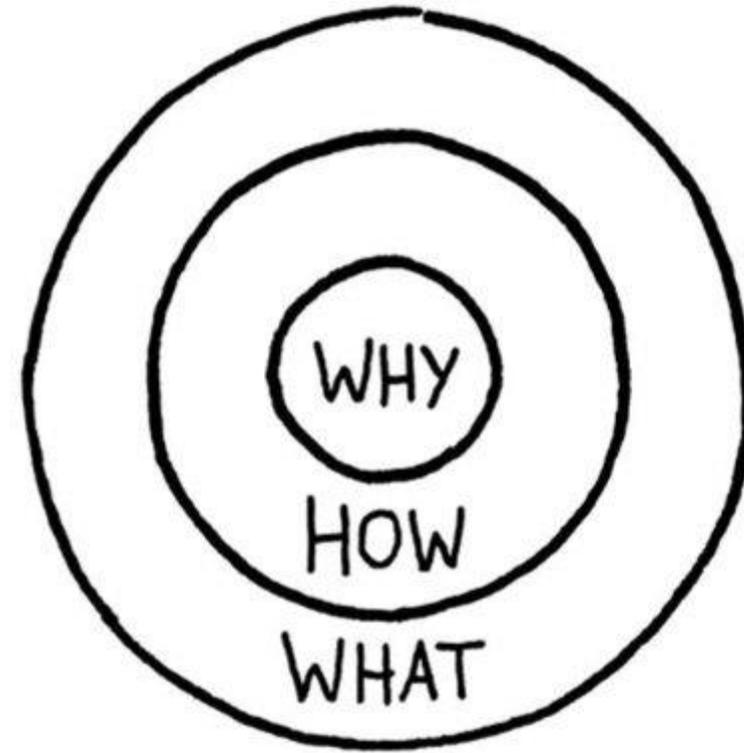
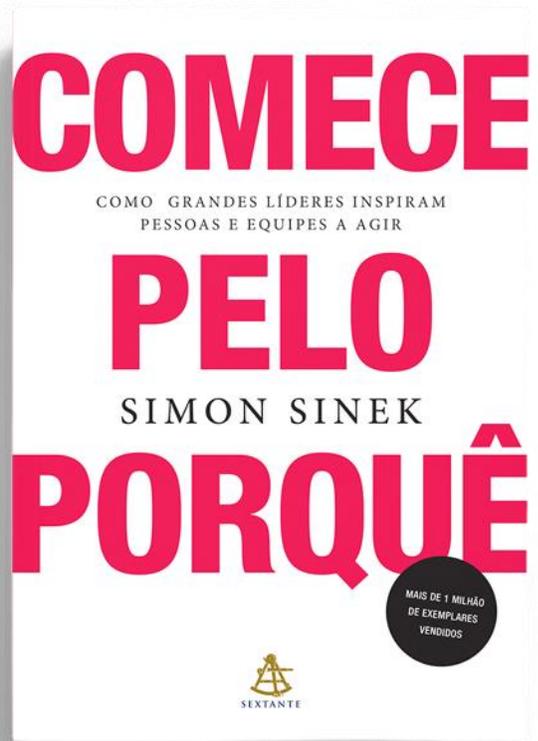
# Discover Sustainability



# Desafios atuais: riscos, oportunidades e tendências



Porquê?





V.U.C.A.

NO ONE'S DRIVING

## The Modern World Has Finally Become Too Complex for Any of Us to Understand

Vast systems, from automated supply chains to high-frequency trading, now undergird our daily lives — and we're losing control of all of them

Tim Maughan Nov 30, 2020 · 10 min read



Photo illustration, sources: Jesper Klausen/Science Photo Library/Sukanya Sitthikongsak/yoh4nn/Getty Images

Welcome to [No One's Driving](#) — a column by novelist and tech writer Tim Maughan about how to understand a world governed by systems and technologies that are spiraling out of control.

Deixámos de compreender o mundo em que vivemos. Ficou demasiado complexo e dispensa humanos a controlá-lo, diz autor



João Pedro Lobato

SAPO  
4 dez 2020

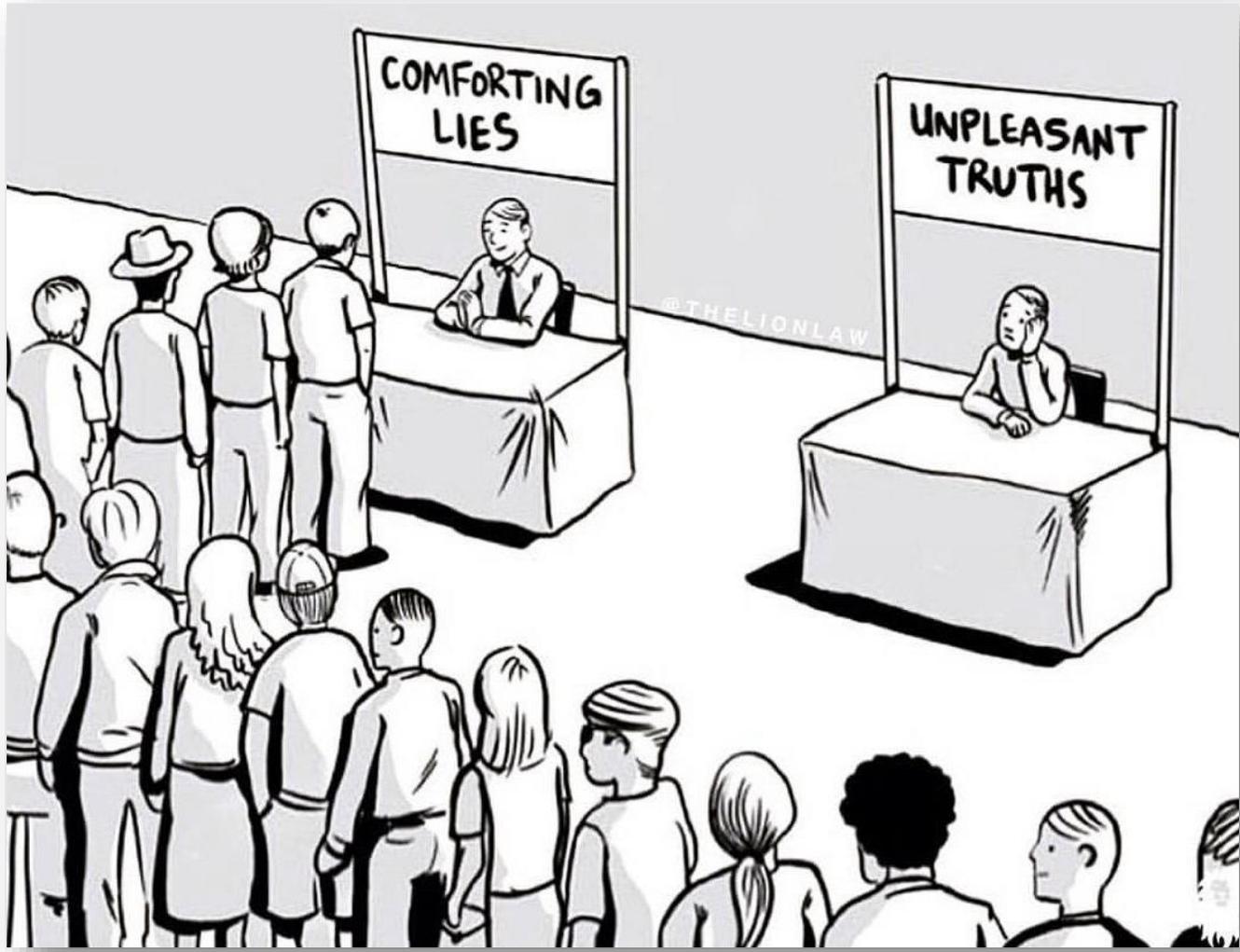
O nosso cérebro é quase o mesmo há 300 mil anos e é com ele que enfrentamos o atual sistema global em rede, onde bens de consumo fluem em massa e ininterruptamente, seis mil milhões de ações são transacionadas na Bolsa de Nova Iorque do nascer ao pôr-do-sol e 65 mil milhões de mensagens surgem no Whatsapp por dia. Para Tim Maughan, vivemos num nível de complexidade que já não conseguimos compreender, onde quase tudo está automatizado e os líderes que elegemos têm pouco controlo sobre o mundo.



# Our world outsmarts us

Social problems are fantastically complex, while human minds are severely under-engineered. Is democracy doomed?

# Vivemos num mundo complexo



# Guterres admite que "o mundo nunca esteve tão ameaçado"

IN/Agências  
Ontem às 15:00



COMENTAR

## TÓPICOS

Mundo  
ONU  
António Guterres  
Debate

21/SET/2021





Trabalho Individual

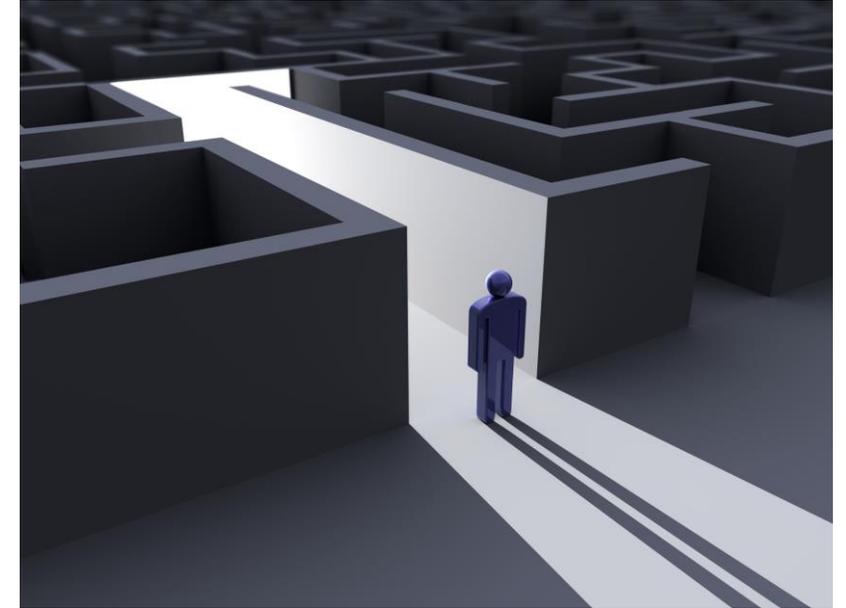
🕒 2 min

# Atividade - Mentimeter



# O que enfrentamos na próxima década?

- Emergência climática
- Natureza em colapso
- Tensões sociais e desigualdades
- Crises Democráticas e Económicas



# Emergência climática





2022

### Climate change: WMO report urges faster action on transition to clean energy



## Climate change: Summer 2022 smashed dozens of UK records

3 days ago • Comments

UK heatwaves

CAPITAL WEATHER GANG

## Study finds climate change is bringing more intense rains to U.S.

Atmospheric scientists noted the trend was prevalent in nearly every region of the country

By Matthew Cappucci  
October 11, 2022 at 12:41 p.m. EDT



**sky news** | 8 Jun 22° 12'

Home UK World Politics US **Climate** Science & Tech Business Ent's & Arts Travel Offbeat

## Climate change is causing more turbulence on flights, say scientists

Clear-air turbulence was long predicted to increase under climate change, but a new study from Reading University has painted the most detailed picture yet of the effects kicking in.

**NewScientist** | Sign in | Enter search keyword

**Environment**

## The uncomfortable reality of life on Earth after we breach 1.5°C

Passing 1.5°C of global warming isn't just a political disaster, it will have dire consequences for us all, as those living on the front line already know

By **Madeleine Cuff**  
7 June 2023

f t w in r e



2023

## Alterações climáticas de "origem humana" responsáveis pela vaga de calor no Sahel

Para especialistas, as temperaturas superiores a 45°C que causaram um grande número de mortes na região, teriam sido impossíveis sem um aquecimento global de 1,2°C "de origem humana".



2024

**sic noticias** | ÚLTIMAS | AGORA | VER | OUVIR | DESCOBRIR

MUNDO

## Janeiro de 2024 foi o mais quente de sempre

Pela primeira vez na História, o planeta registou um aquecimento de mais de 1,5°C durante um período de 12 meses em comparação com o clima da era pré-industrial, anunciou o Observatório Europeu Copernicus, após um novo recorde de calor em janeiro.

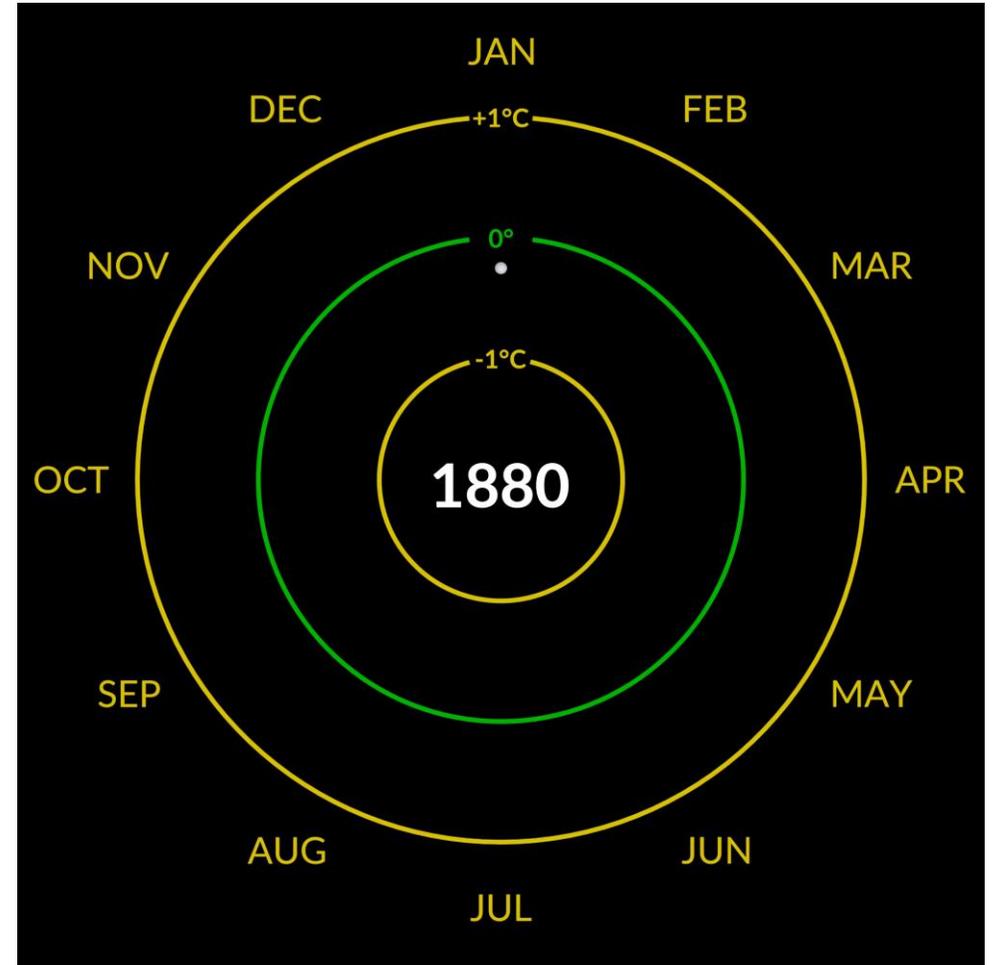
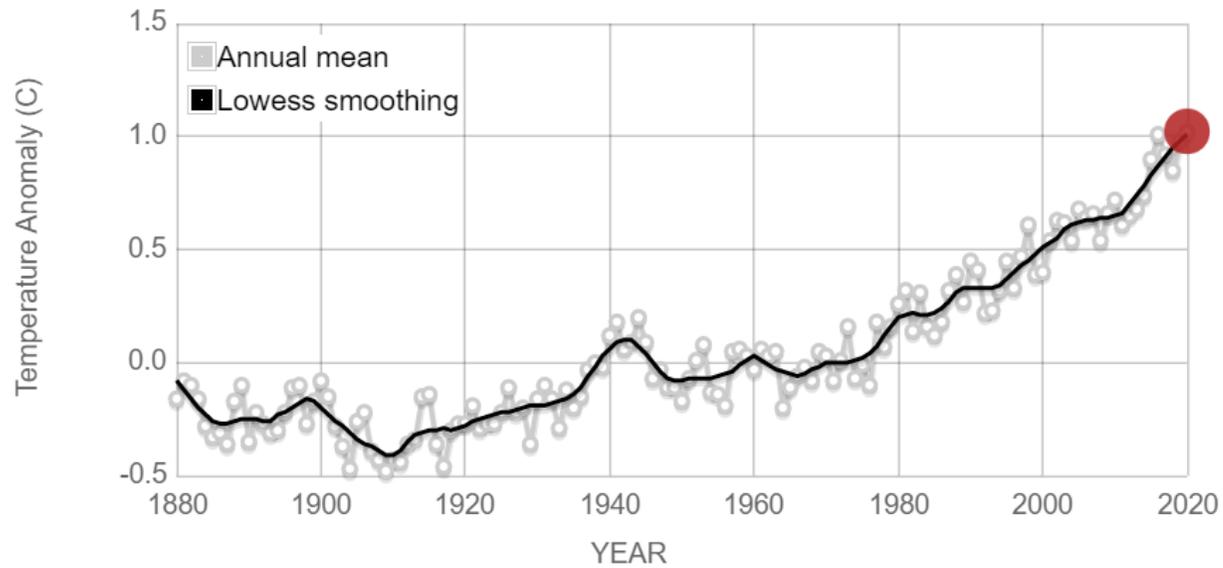
Catarina Solano de Almeida  
08:45, 08 fev.2024

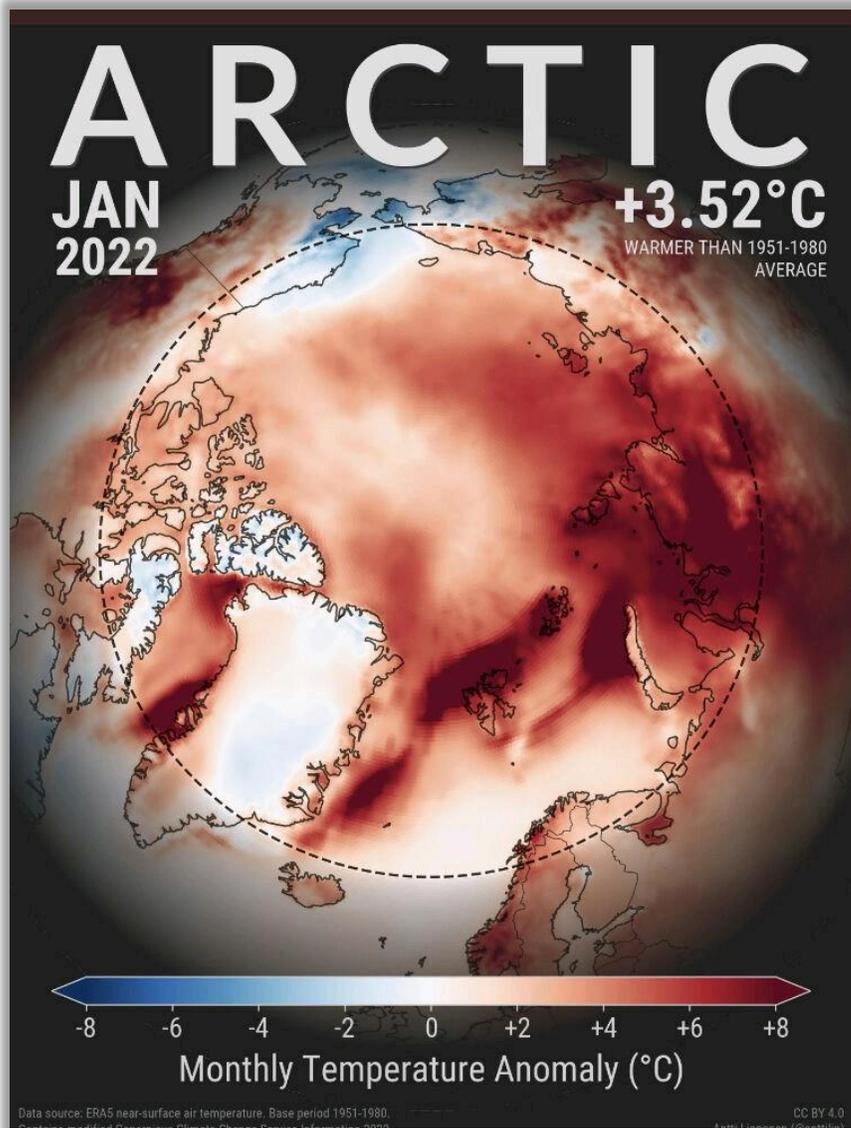
Guardar | Partilhar

A temperatura já aumentou +1,2°C

### GLOBAL LAND-OCEAN TEMPERATURE INDEX

Data source: NASA's Goddard Institute for Space Studies (GISS).  
Credit: NASA/GISS





ALTERAÇÕES CLIMÁTICAS

# O gelo que derreteu na Gronelândia (em três dias) dava para encher 7,2 milhões de piscinas olímpicas

Cientistas norte-americanos dizem que a temperatura na Gronelândia tem estado pelo menos seis graus mais alta do que o suposto para esta altura do ano.

Daniel Dias

23 de Julho de 2022, 7:06

Receber alertas





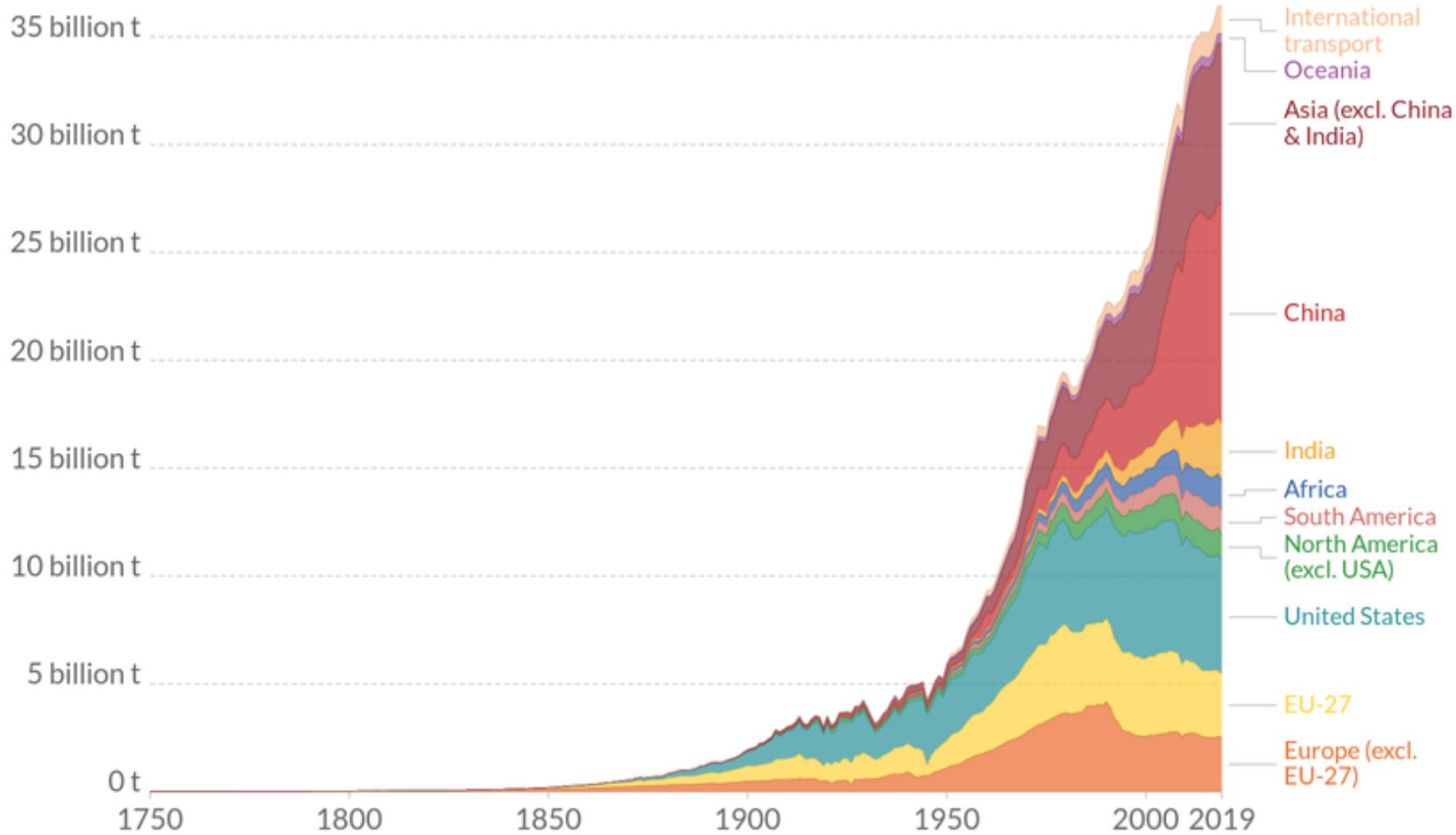




# Annual total CO<sub>2</sub> emissions, by world region

Our World  
in Data

This measures CO<sub>2</sub> emissions from fossil fuels and cement production only – land use change is not included.



Source: Our World in Data based on the Global Carbon Project  
Note: 'Statistical differences' included in the GCP dataset is not included here.



Trabalho Individual

🕒 2 min

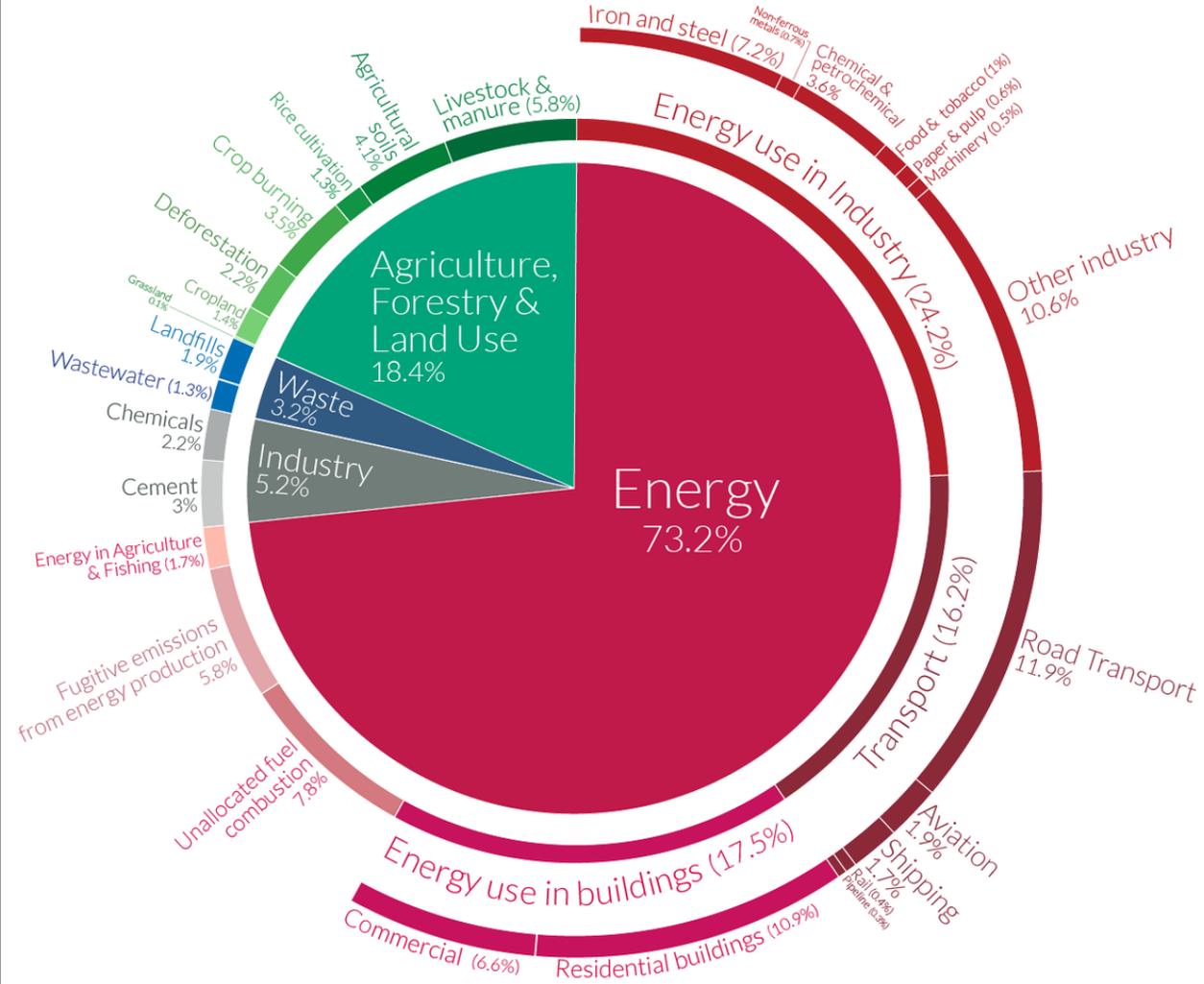
# Atividade - Mentimeter



# Global greenhouse gas emissions by sector

Our World  
in Data

This is shown for the year 2016 – global greenhouse gas emissions were 49.4 billion tonnes CO<sub>2</sub>eq.

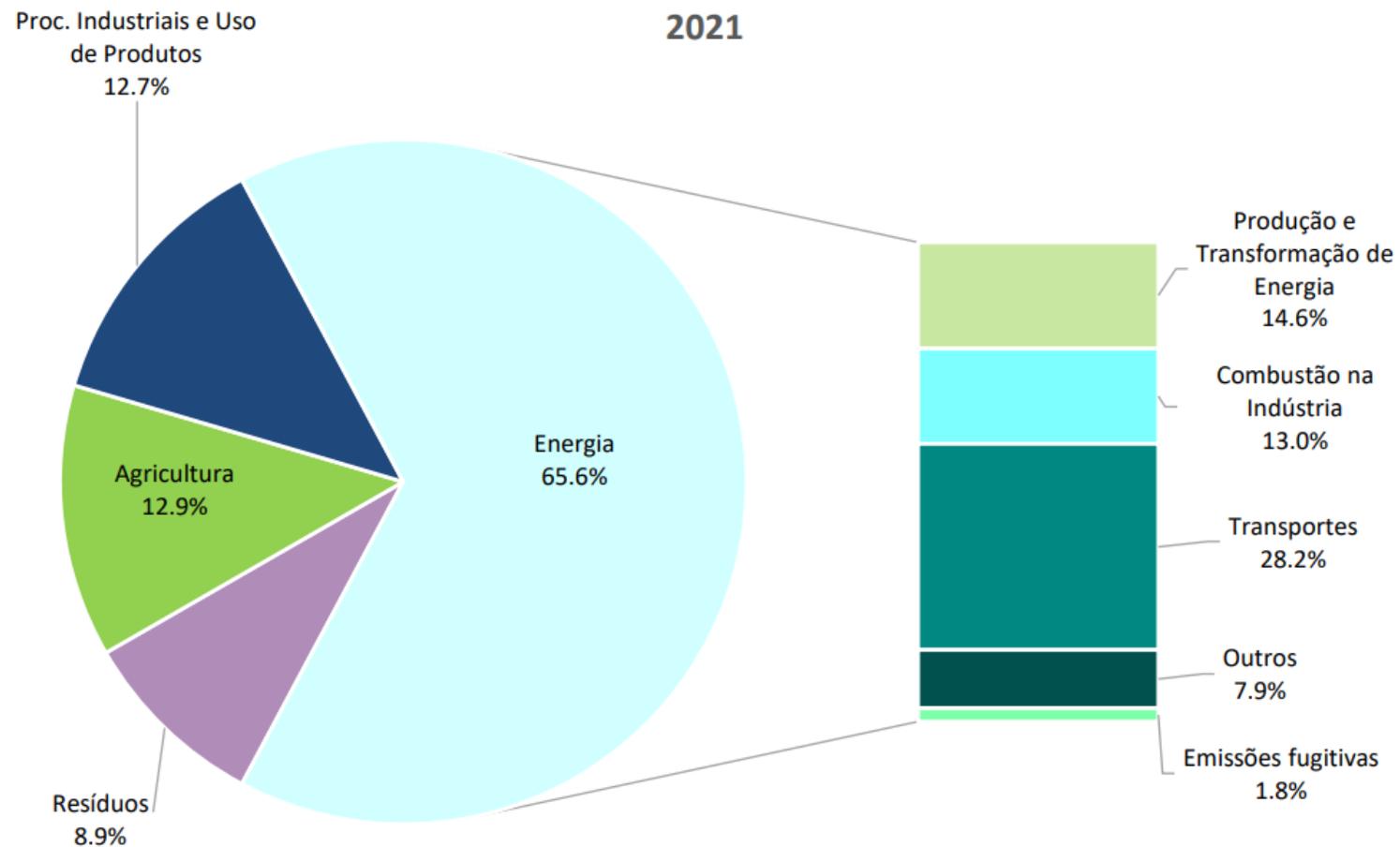


OurWorldinData.org – Research and data to make progress against the world's largest problems.

Source: Climate Watch, the World Resources Institute (2020).

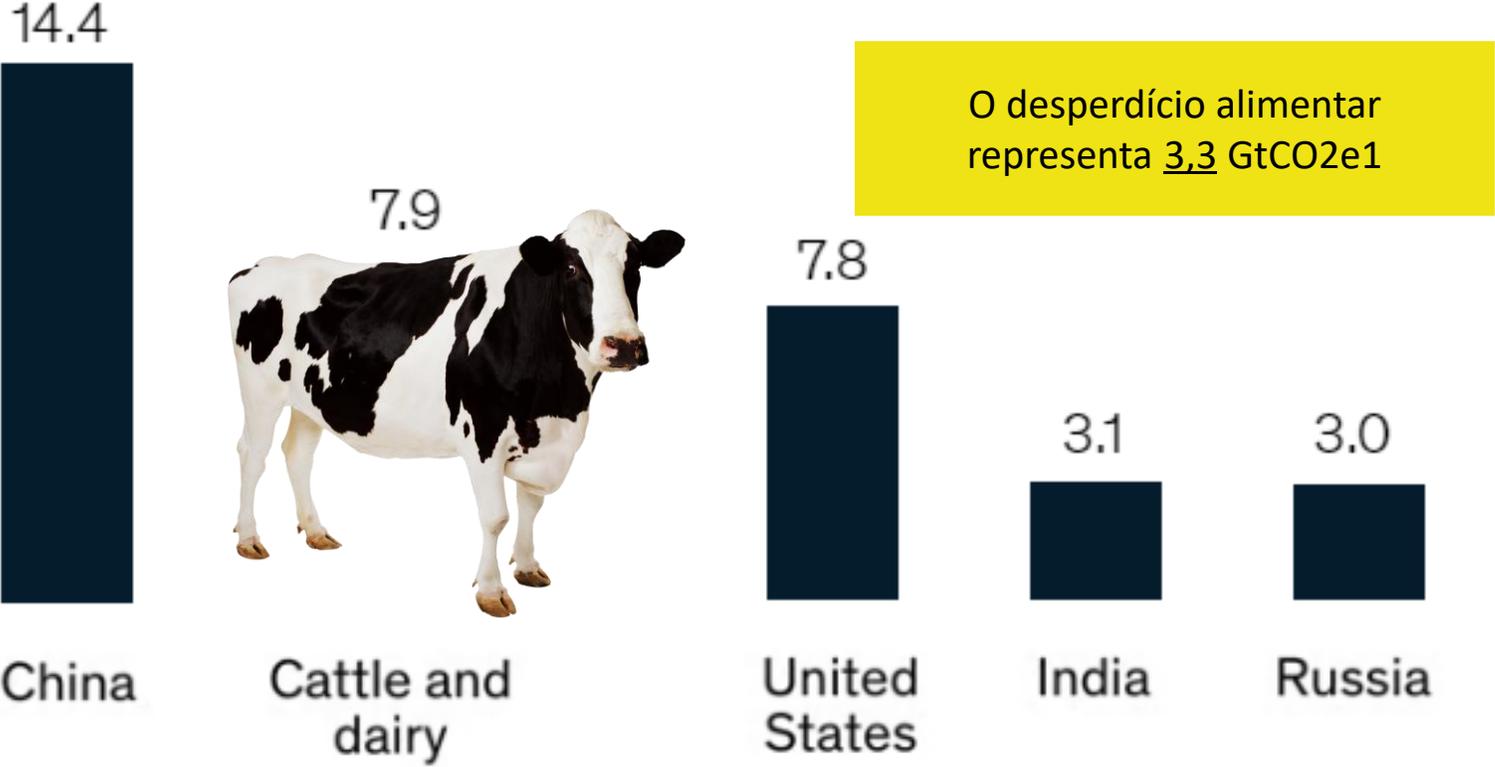
Licensed under CC-BY by the author Hannah Ritchie (2020).

# Emissões por setor em Portugal



# Se as Vacas fossem um país, estariam entre os primeiros na emissão de gases de efeito de estufa.

GtCO2e1 baseado no potencial de aquecimento global para os próximos 20 anos.





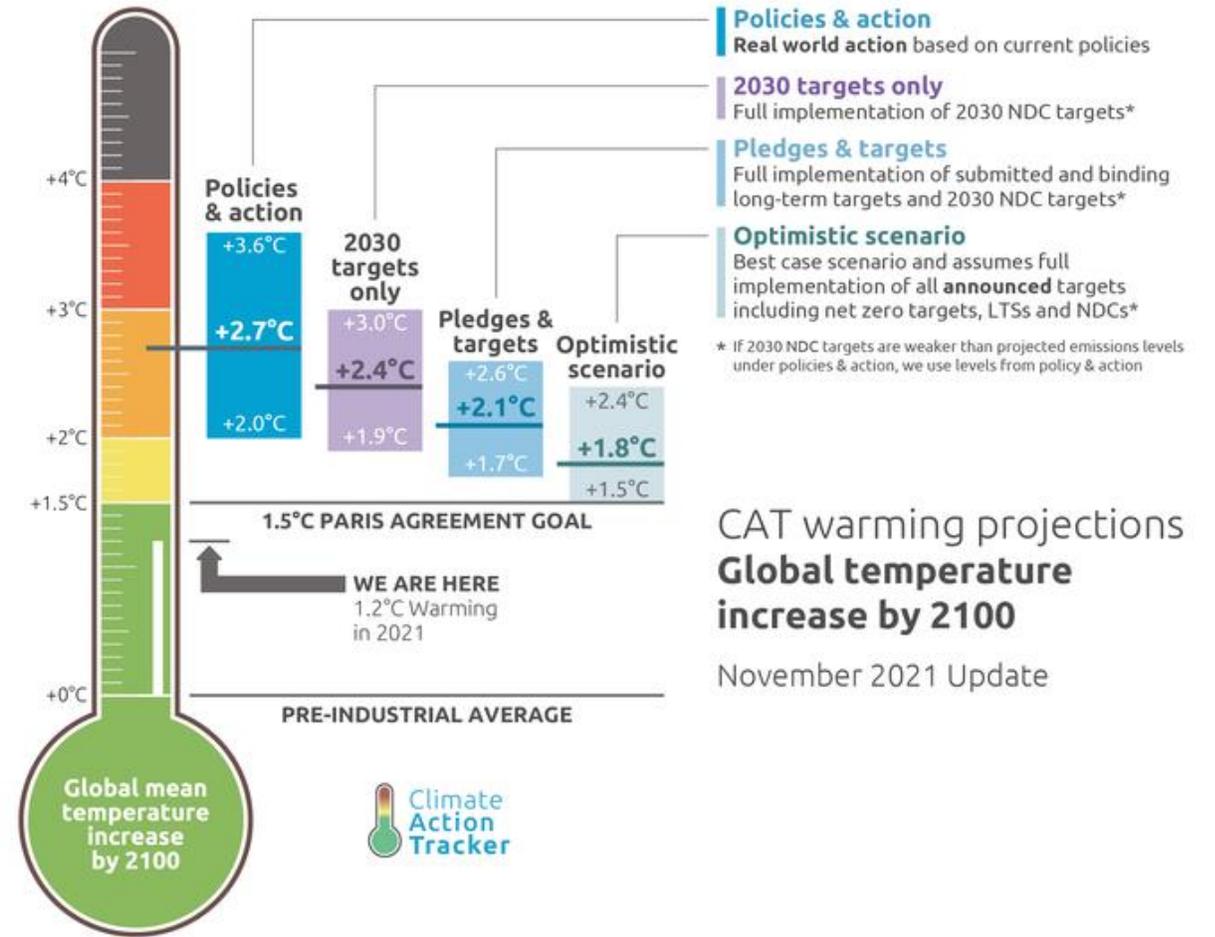
# The Paris Agreement

## What is the Paris Agreement?



The Paris Agreement is a **legally binding international treaty on climate change**. It was adopted by 196 Parties at COP 21 in Paris, on 12 December 2015 and entered into force on 4 November 2016.

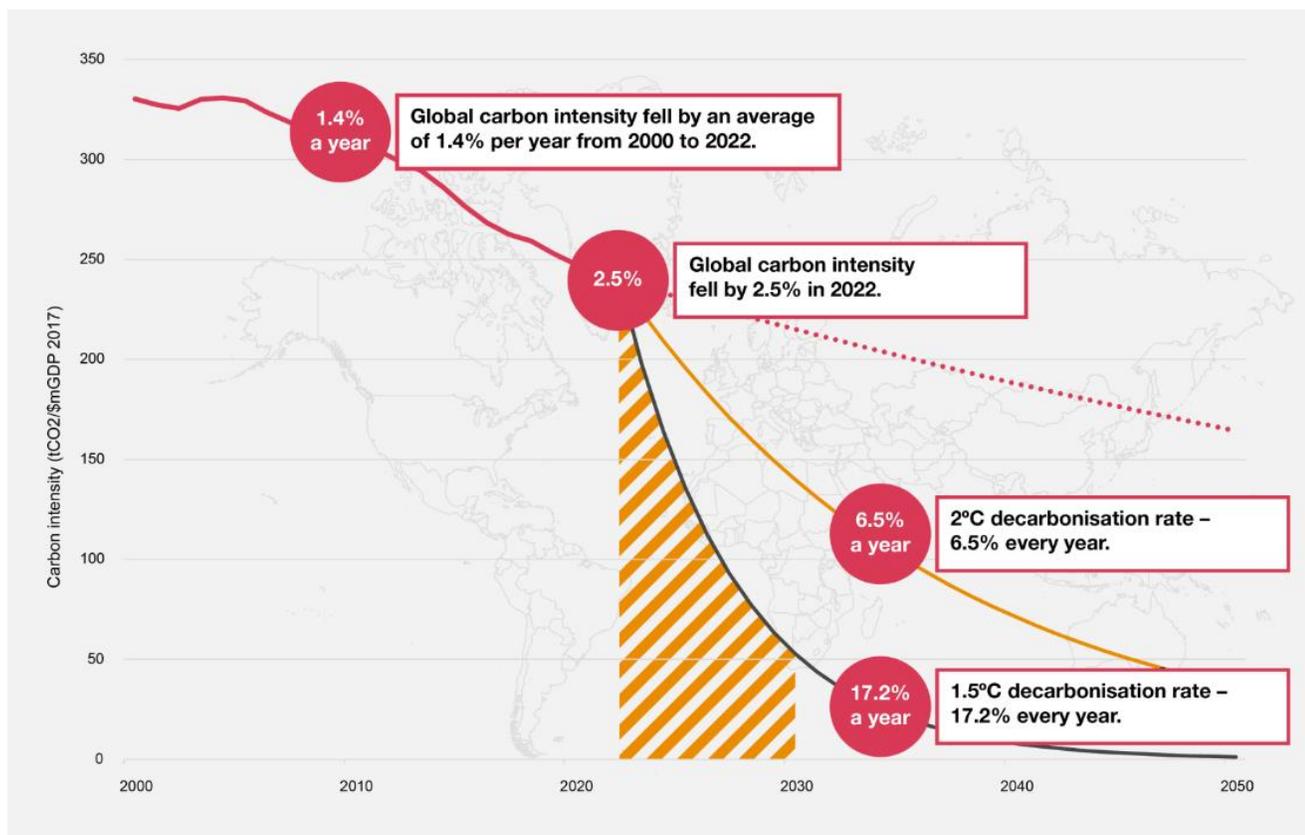
Its goal is to **limit global warming** to well below 2, preferably to 1.5 degrees Celsius, compared to pre-industrial levels.



### CAT warming projections Global temperature increase by 2100

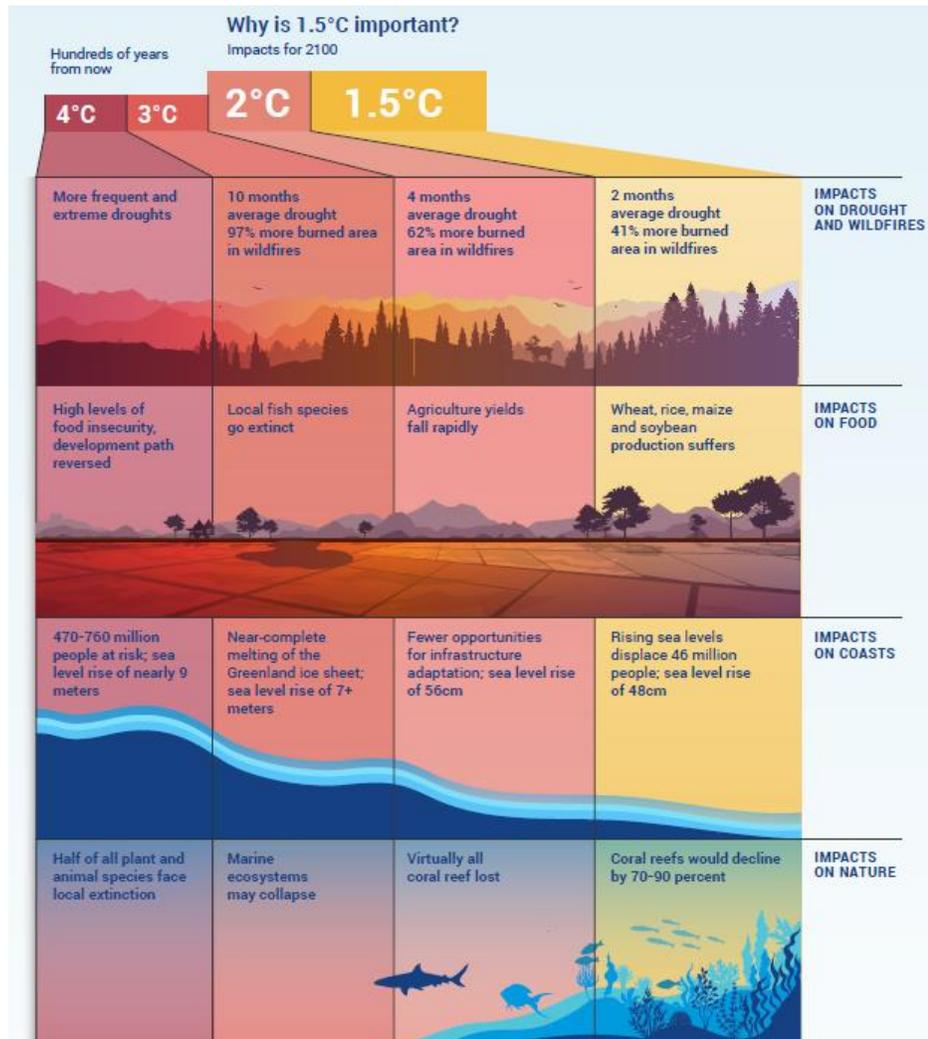
November 2021 Update

## Net Zero Economy 2023 Index: necessária uma taxa de redução anual de emissões de 17,2%

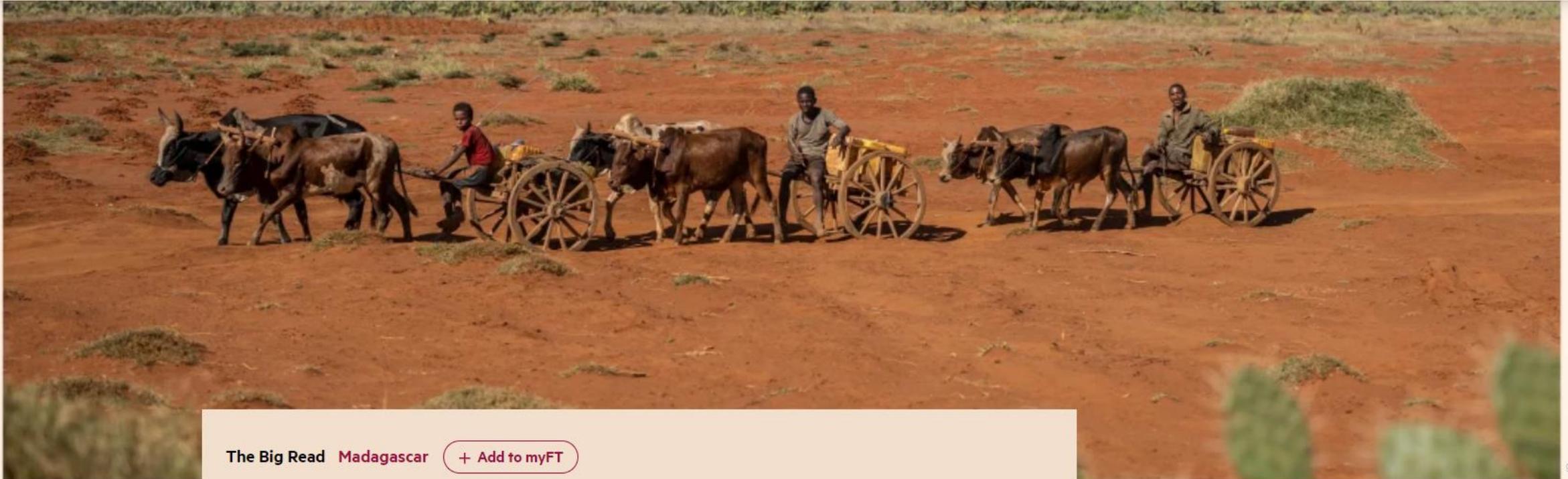


- A taxa global de descarbonização em 2022 foi de apenas 2,5%
- Para se conseguir limitar o aumento da temperatura média global em 2.ºC terá de ser assegurada uma taxa de redução anual de emissões de 6,5% e de 17,2% se o objetivo for 1,5ºC
- Em 2020 – ano de pandemia e maior confinamento, apenas foi alcançada uma redução, a nível global, de 5,8%, segundo a IEA

# Impactes esperados do aumento da temperatura média global



- Secas e incêndios florestais
- Ao nível agro-alimentar, nomeadamente em termos da produtividade agrícola, disponibilidade de espécies piscícolas
- Zonas costeiras, com a subida do nível médio das águas do mar
- Natureza, biodiversidade e serviços dos ecossistemas



The Big Read **Madagascar** [+ Add to myFT](#)

## Why famine in Madagascar is an alarm bell for the planet

The UN says it is the first famine caused by climate change. Those caught up in it describe a desperate fight to survive

# Climate change: 'We're making wine in Norway'

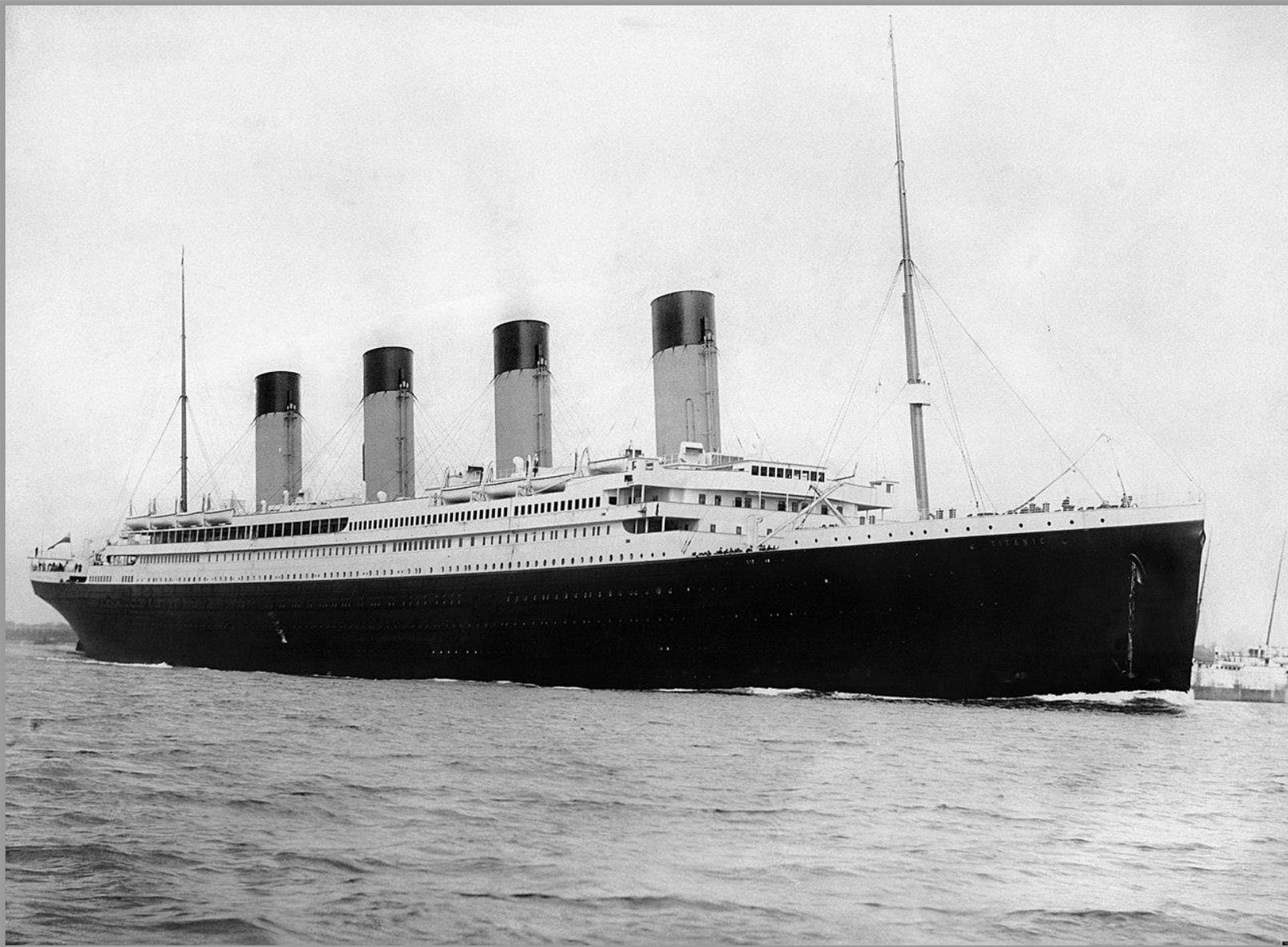
By Ruth Alexander  
BBC News

🕒 16 hours ago



Climate change





# Natureza em colapso

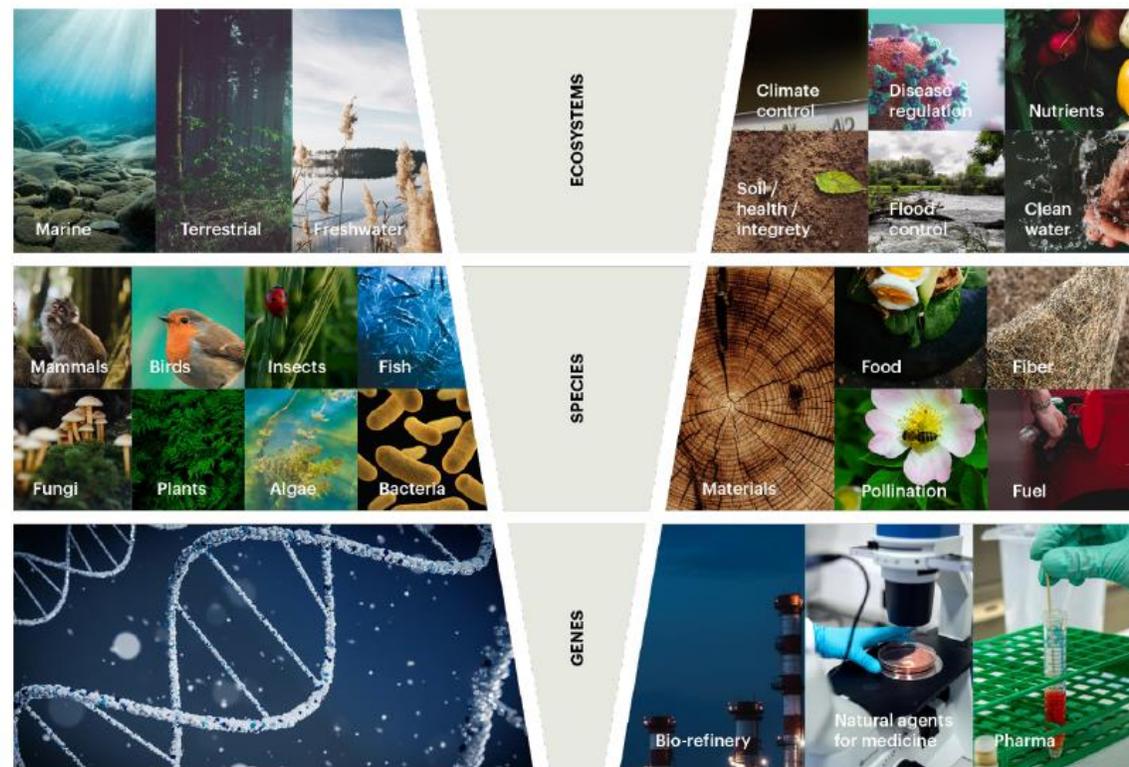


# Dependências e benefícios da natureza

Biodiversity underpins all aspects of life

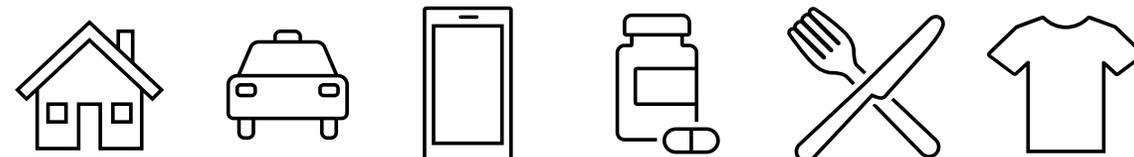
BIODIVERSITY COMPONENTS

BENEFITS TO HUMANS (EXAMPLES)

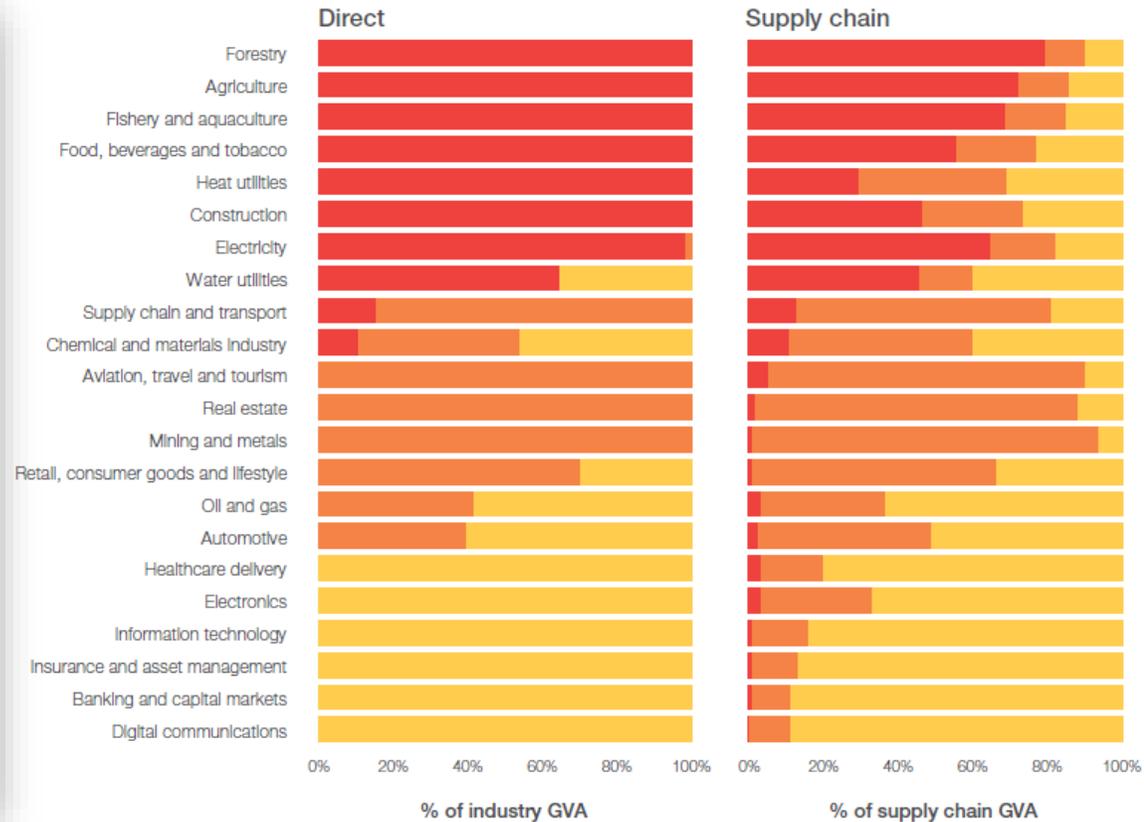
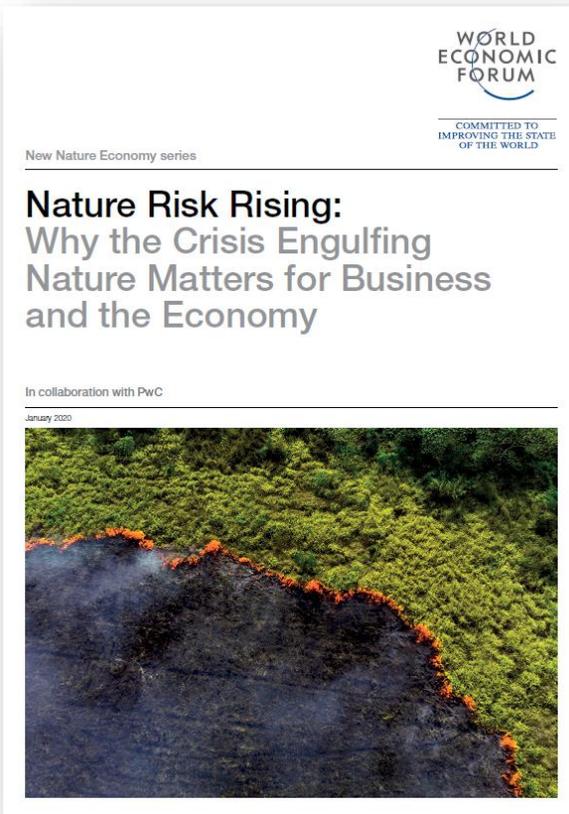


**Exhibit 1:** Biodiversity is the foundation of human life. Spanning across ecosystems, species, and genes, it provides humans with critical natural goods and services

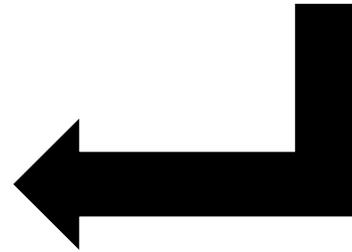
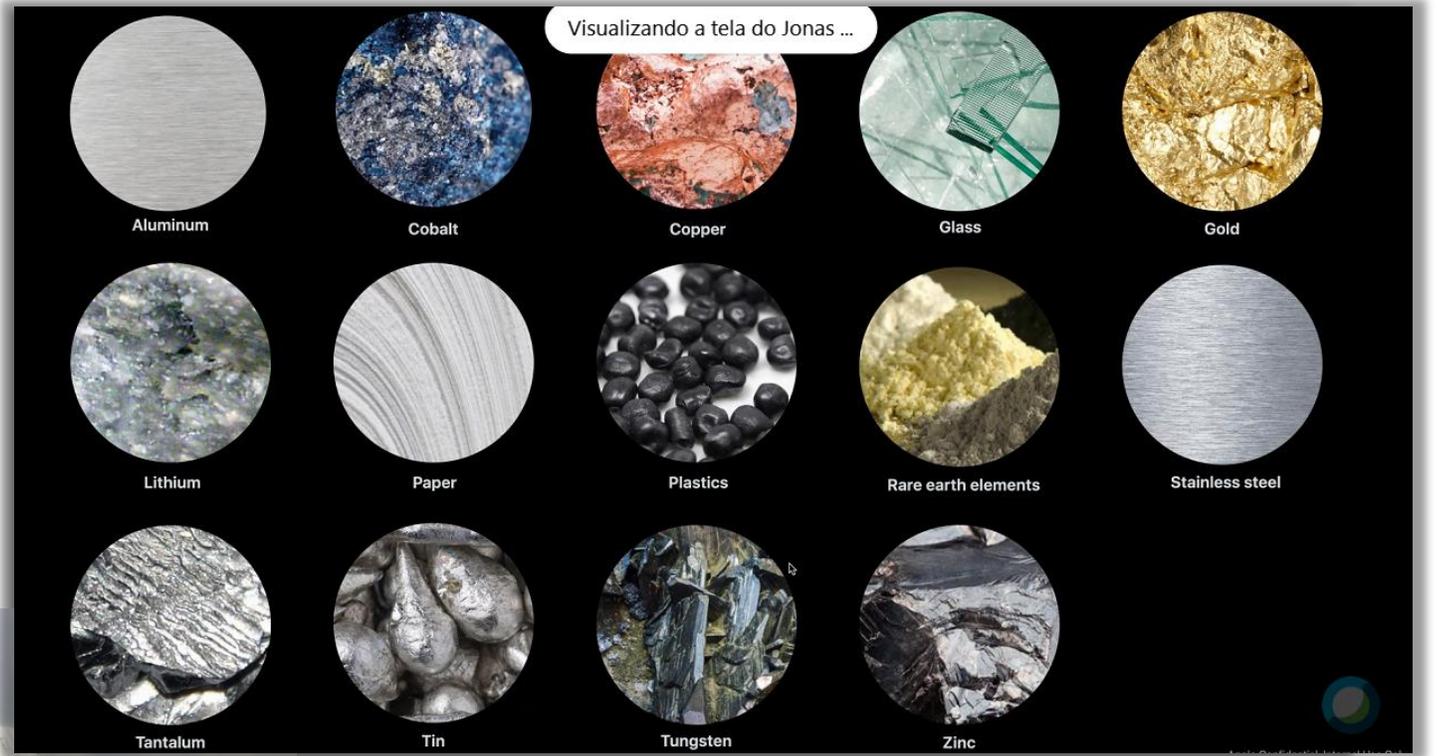
+ 50% do PIB Mundial



# Todas as empresas dependem e impactam na natureza



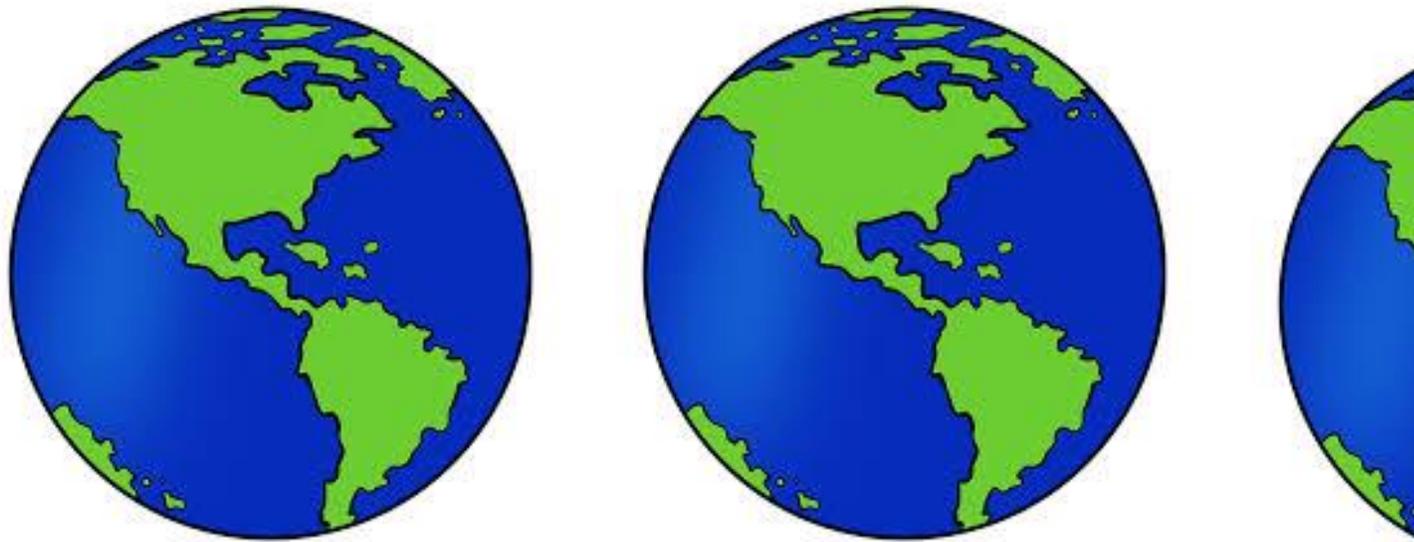
Percentagem do VAB direto e da cadeia de abastecimento, com alta, média e baixa dependência da natureza, segundo os setores de atividade





Desde 1970, acontece antes do dia 31 de dezembro, a  
nível global

*Overshoot Day* Portugal em 2024:  
**28 de maio**



# Country Overshoot Days 2024

When would Earth Overshoot Day land if the world's population lived like...



For a full list of countries, visit [overshootday.org/country-overshoot-days](https://overshootday.org/country-overshoot-days).



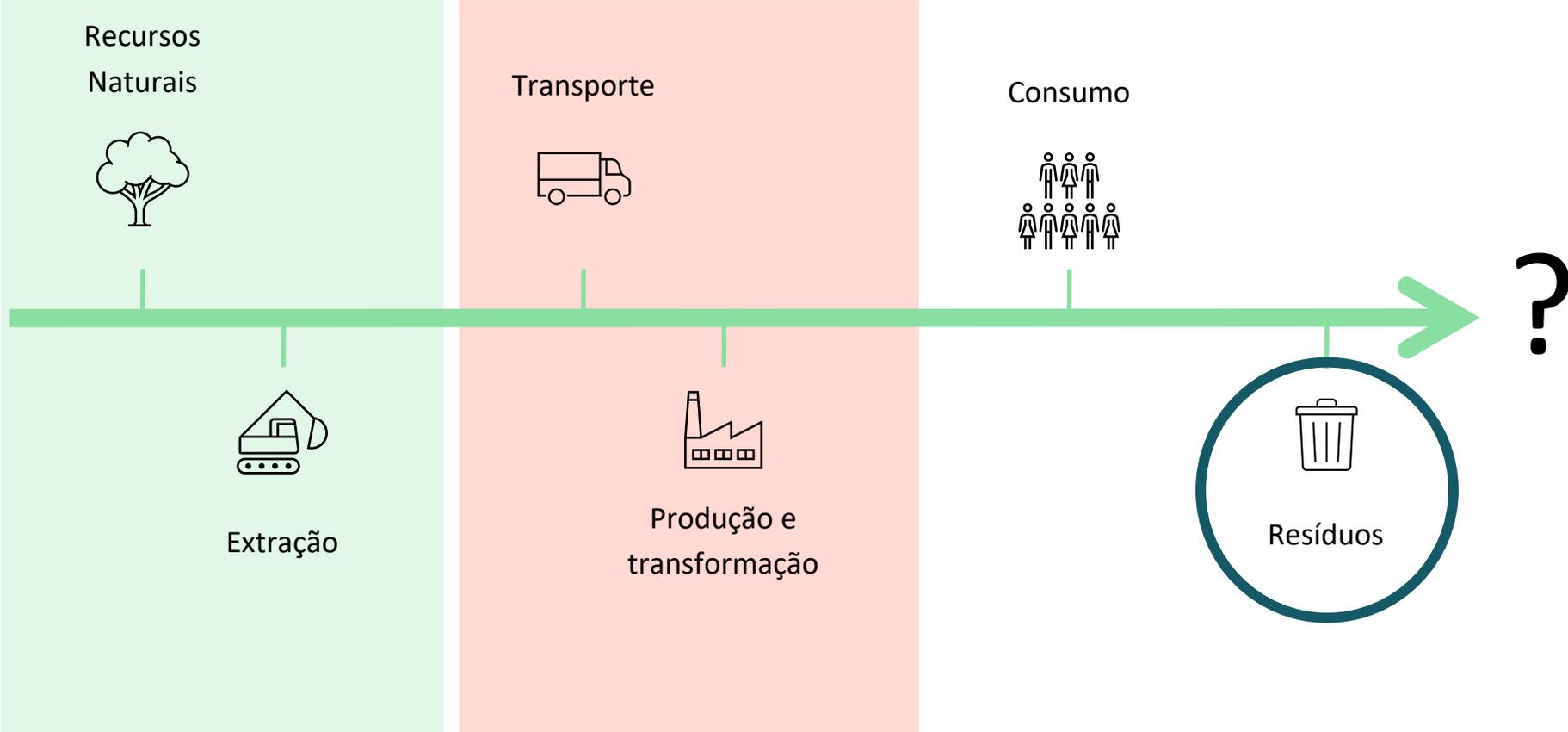
**EARTH  
OVERSHOOT  
DAY**

Source: National Footprint and Biocapacity Accounts, 2023 Edition  
[data.footprintnetwork.org](https://data.footprintnetwork.org)



**Global Footprint Network**  
Advancing the Science of Sustainability

# Modelo linear



Deserto do Atacama (Chile)







O MO

UCRÂNIA

SERTO DO



Giant Pile of  
Used Clothes



4/7/2015



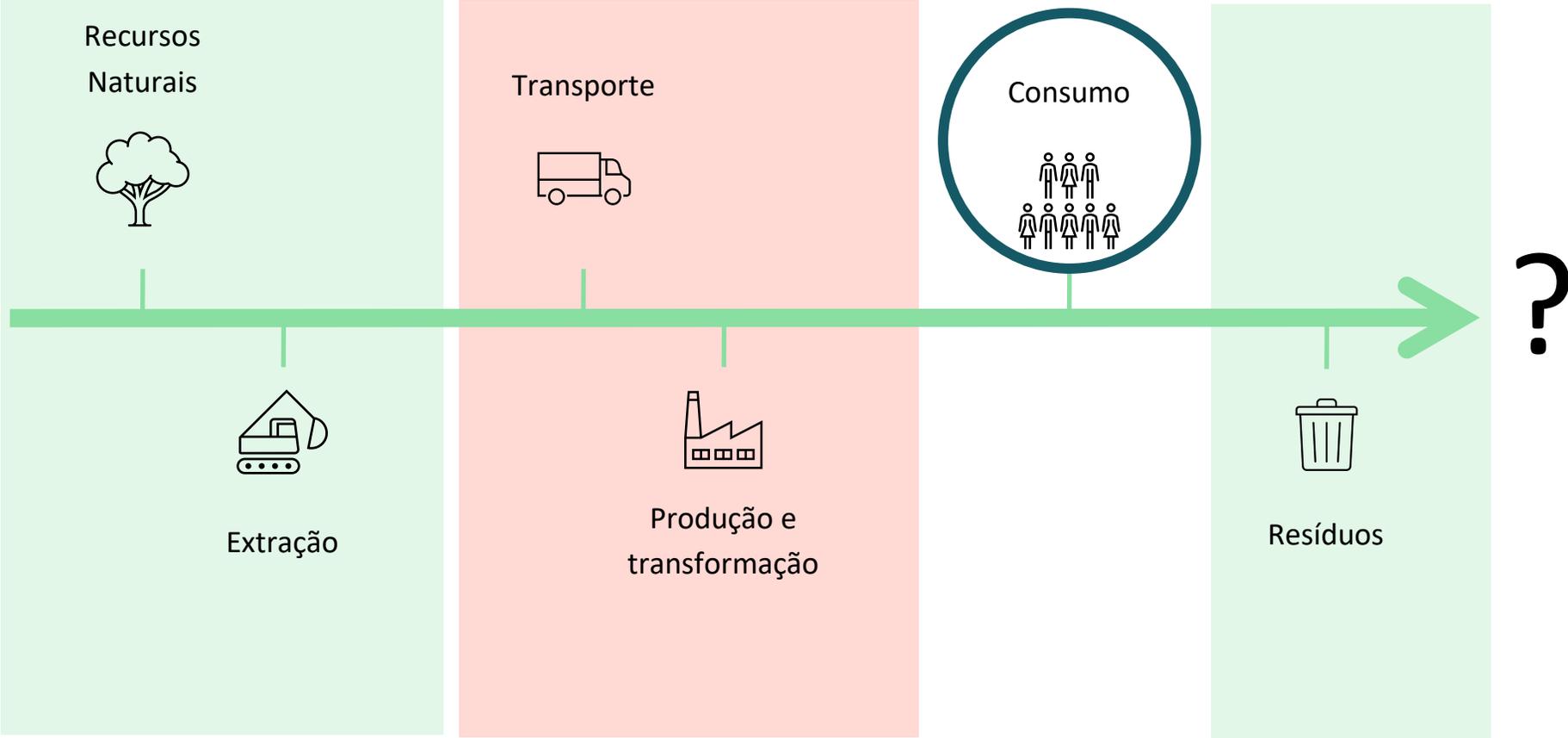
Data SIO, NOAA, U.S. Navy, NGA, GEBCO  
Image Landsat

Google earth

Ingerimos um cartão por semana



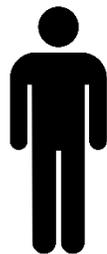
# Modelo linear



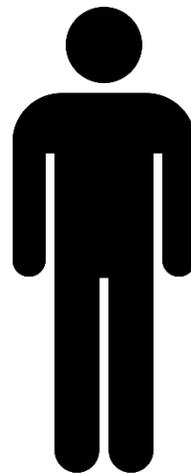
# Tempestade perfeita

Segundo as Nações Unidas,  
**todas as semanas:**

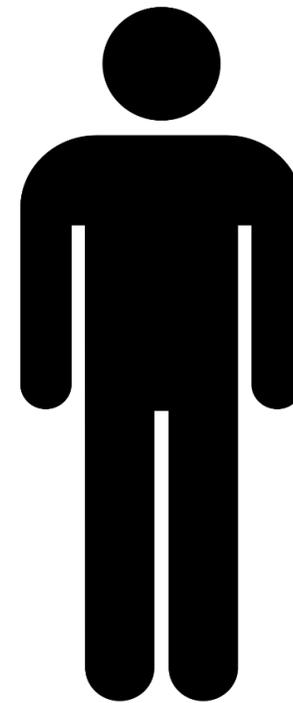
- A **população mundial aumenta 1,5 milhões de pessoas**
- 3 milhões de pessoas entram na **classe média**



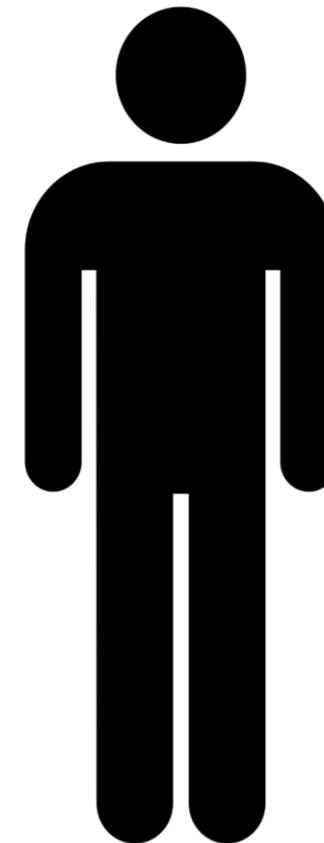
Mil milhões  
em 1820



3 mil milhões  
em 1960

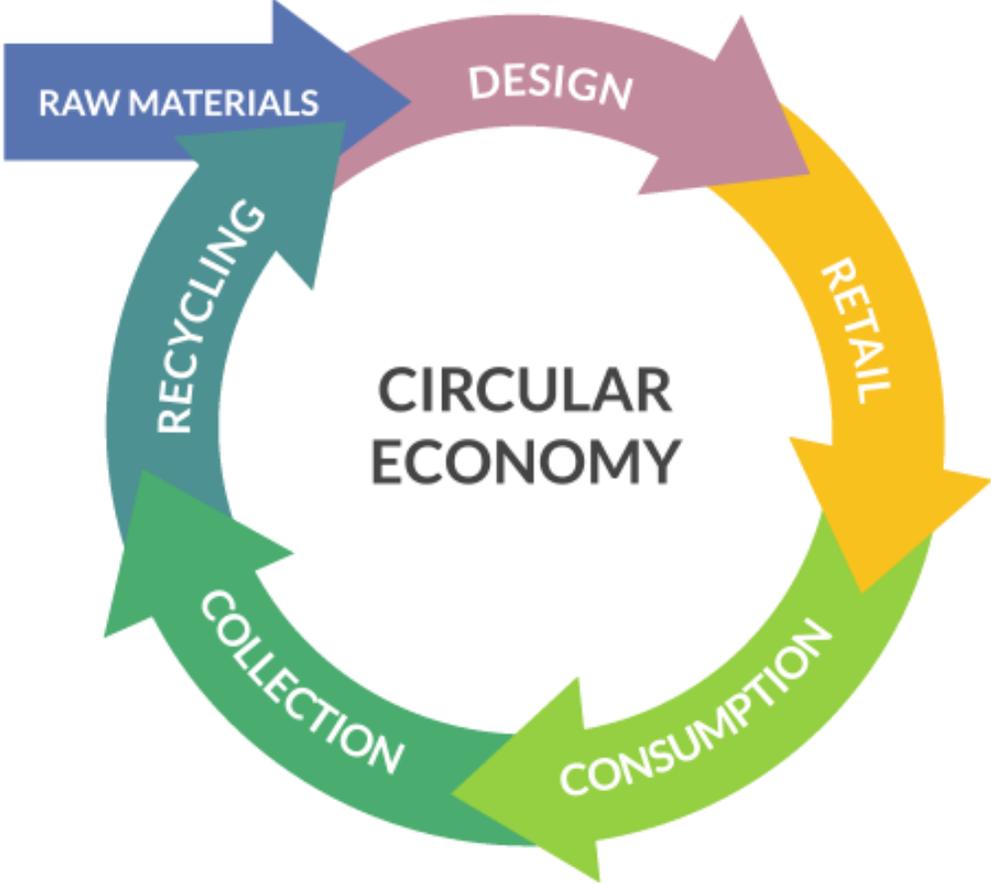
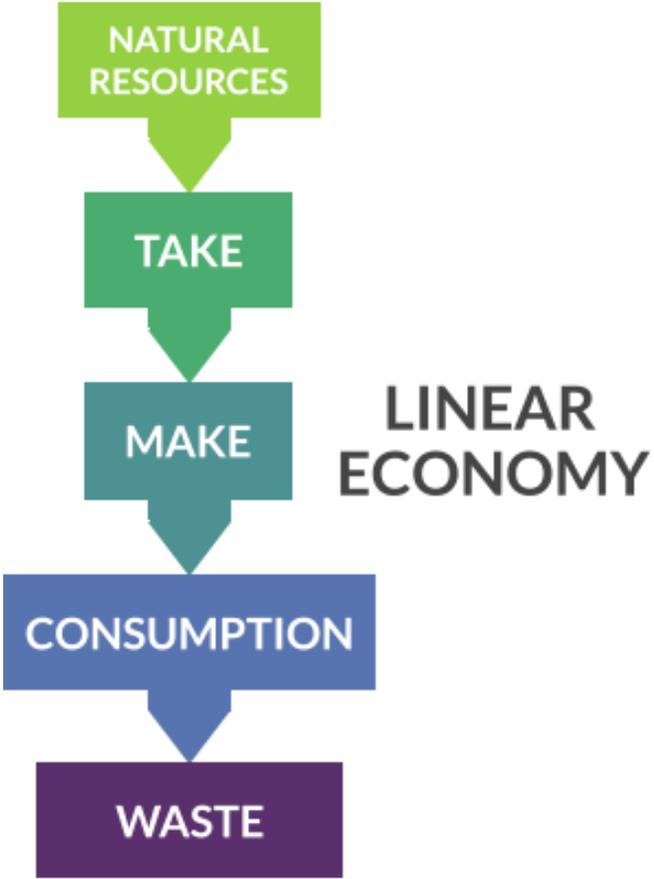


7,6 mil milhões  
em 2018

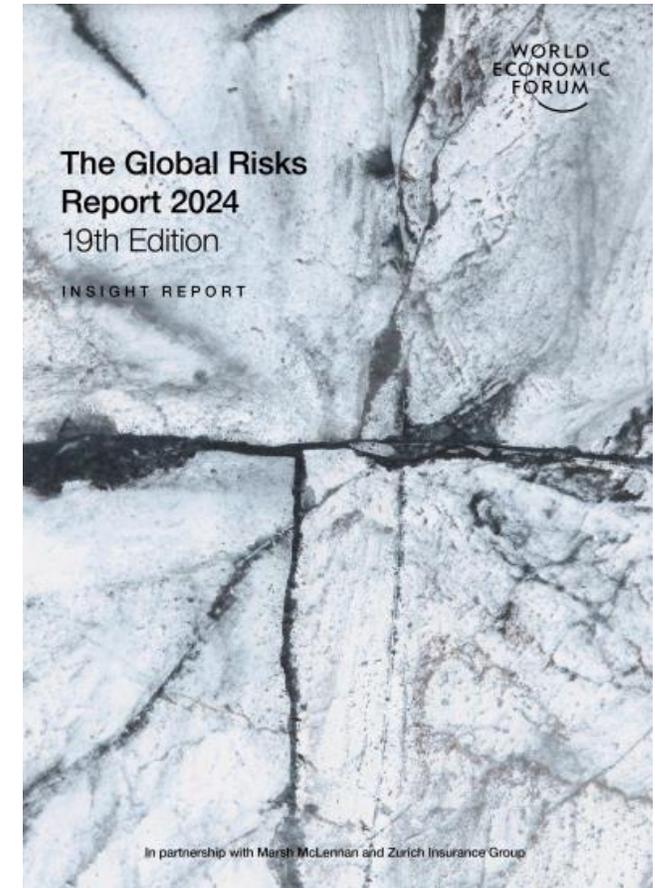


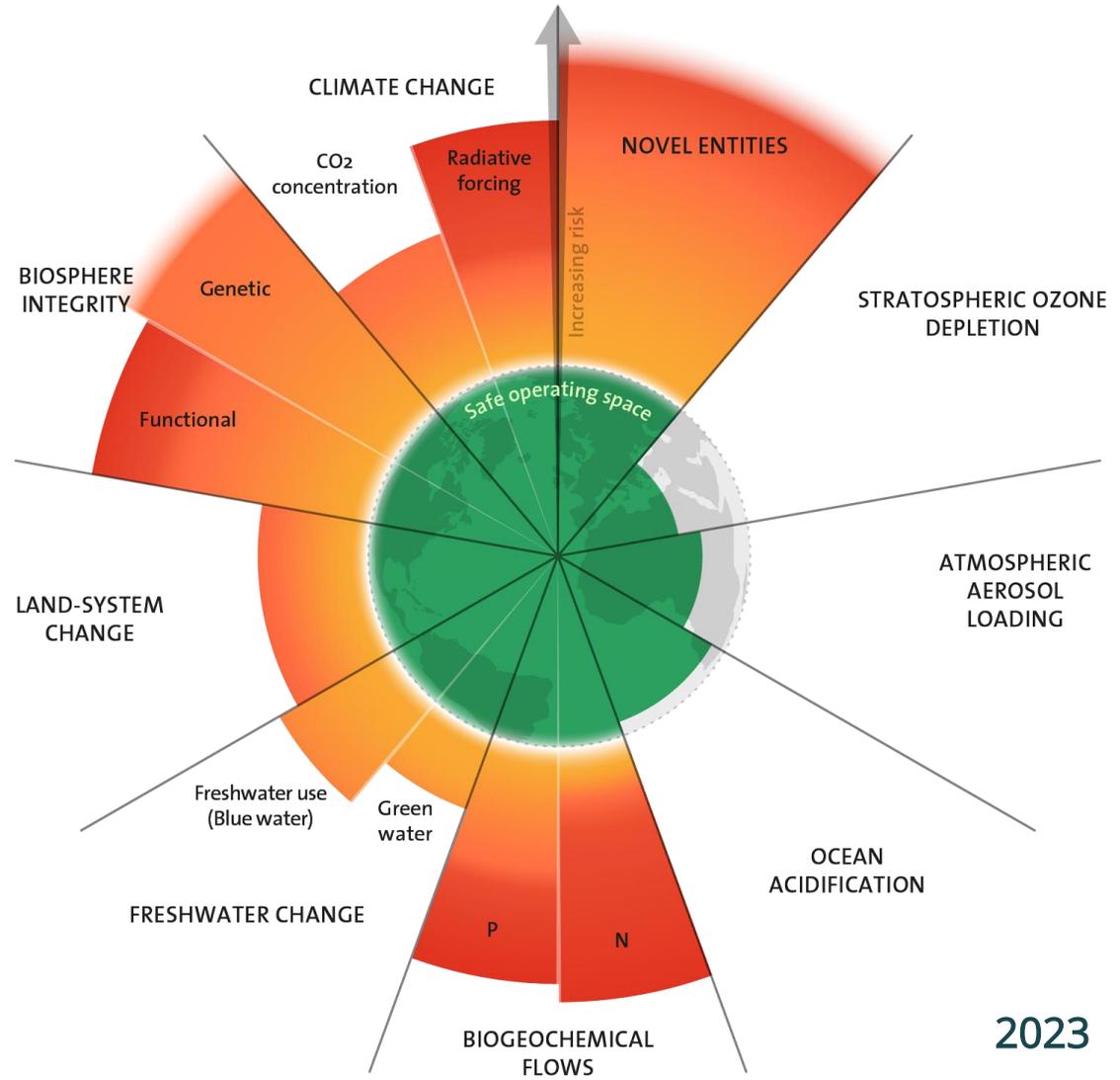
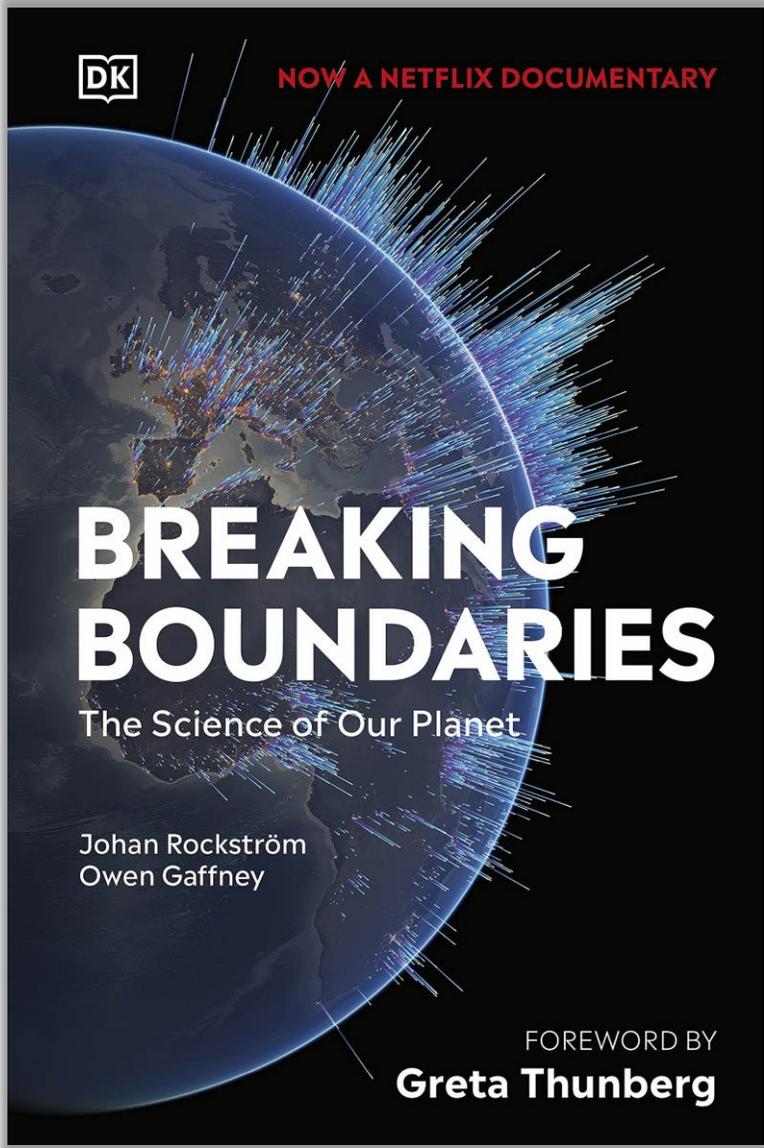
9,8 mil  
milhões em  
2050

# A Economia Linear Vs Economia Circular

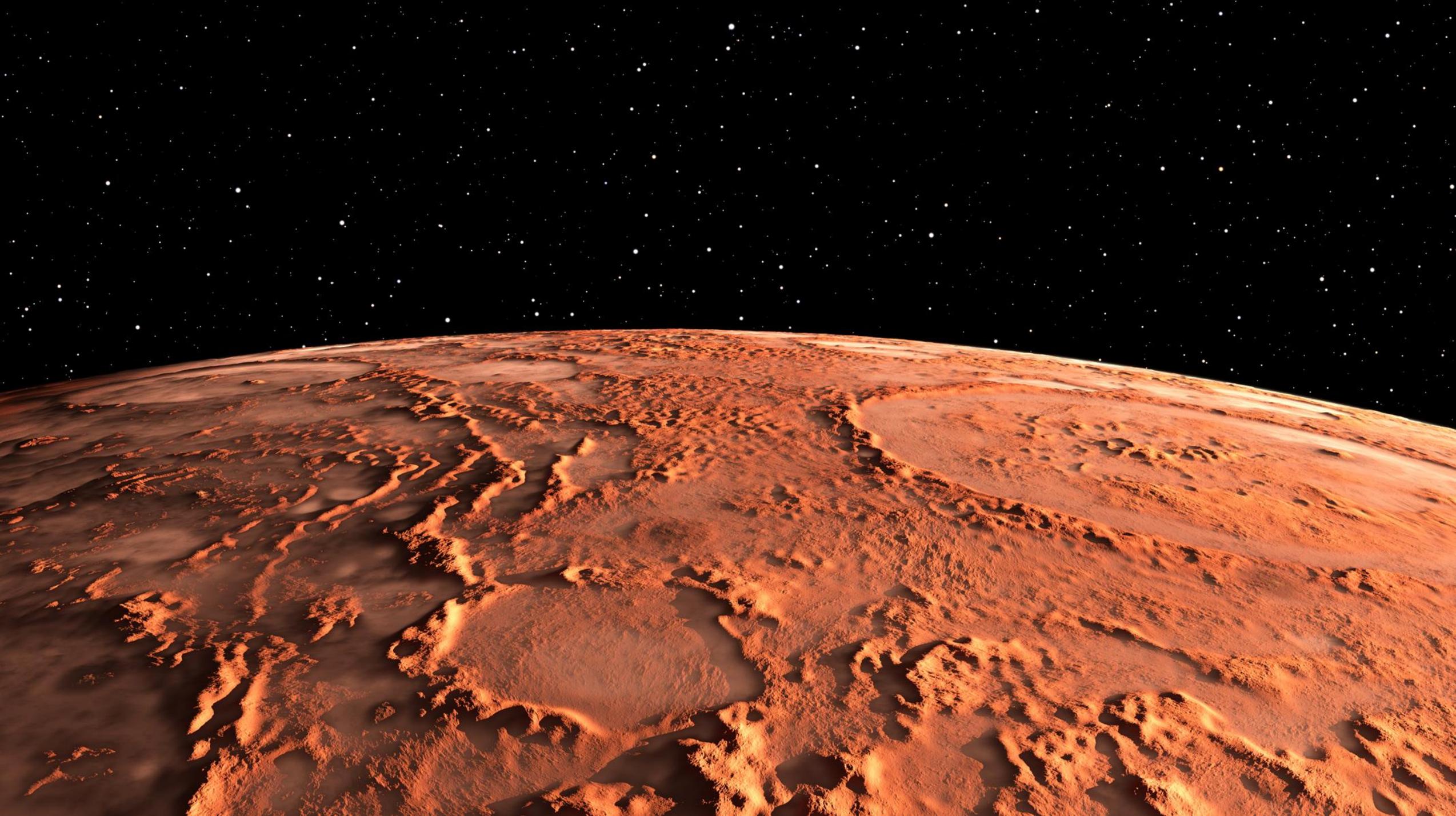


# Quais os maiores riscos para Economia?









# Tensões sociais e desigualdades



# World's 26 richest people own as much as poorest 50%, says Oxfam

**Charity calls for 1% wealth tax, saying it would raise enough to educate every child not in school**





**I**f everyone lived like we do in Sweden, we would need the resources of 4.2 planet Earths to sustain us. And the climate targets set in the [Paris agreement](#) would be but a very distant memory - a threshold that we would have crossed many, many years ago. **The fact that 3 billion people use less energy, on an annual per capita basis, than a standard American refrigerator gives you an idea of how far away from global equity and climate justice we currently are.**

Cerca de 3 biliões de pessoas, 37% da população, usa menos energia, per capita, anualmente que um frigorífico standard dos EUA. Isto mostra-nos o quão longe estamos da equidade e justiça climática.



Mobilizing the  
private sector to  
tackle inequality  
and generate  
shared prosperity  
for all



JOSEPH E. STIGLITZ

Prémio Nobel da Economia 2001

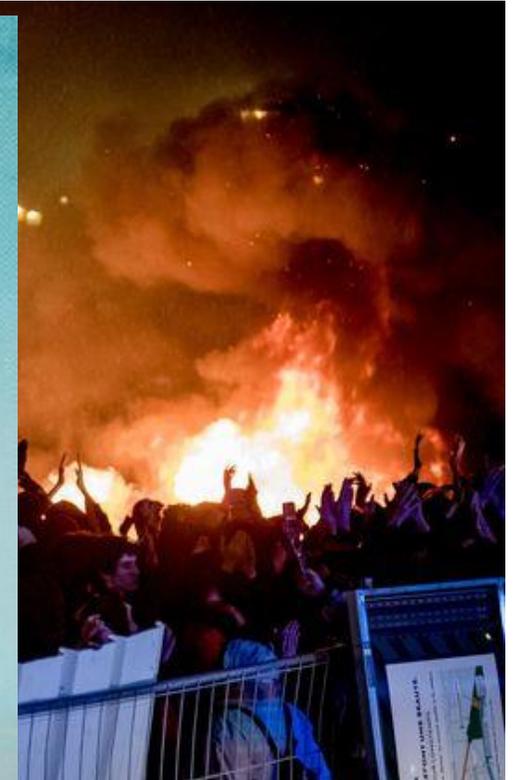
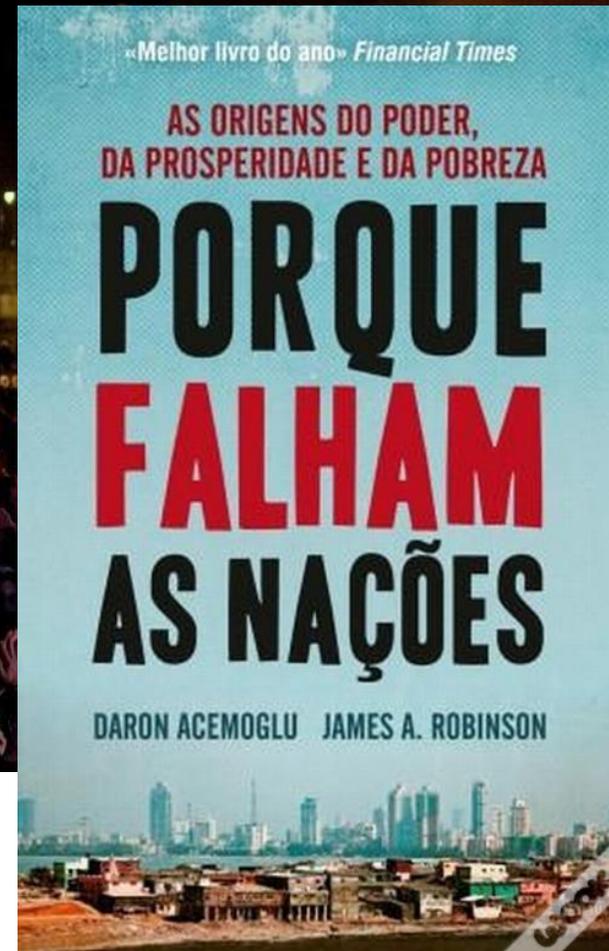
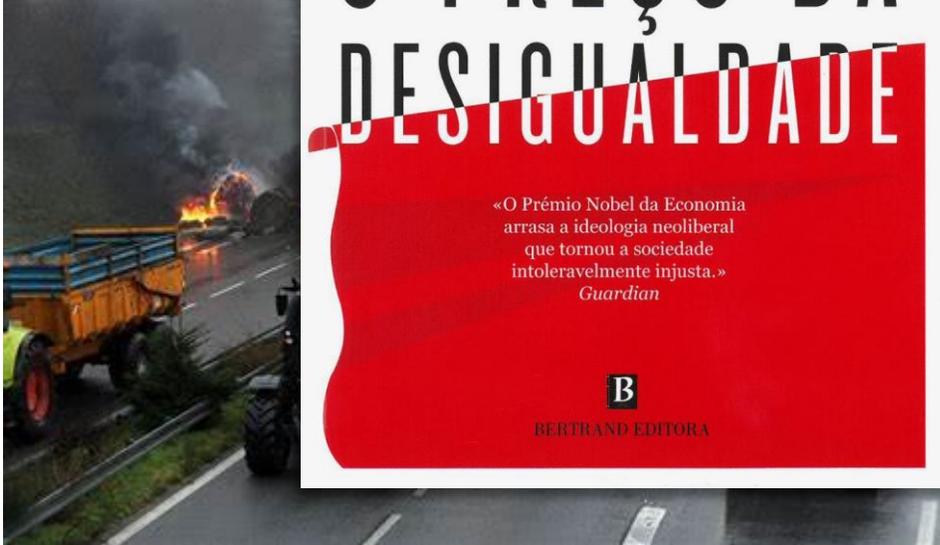
«Um comentário desapaixonado, sustentado por uma análise económica rigorosa.»  
*Kirkus Review*

# O PREÇO DA DESIGUALDADE

«O Prémio Nobel da Economia arrasa a ideologia neoliberal que tornou a sociedade intoleravelmente injusta.»  
*Guardian*

B

BERTRAND EDITORA



# Crise Democráticas e Económicas



De repente o mundo parou e pode voltar a parar

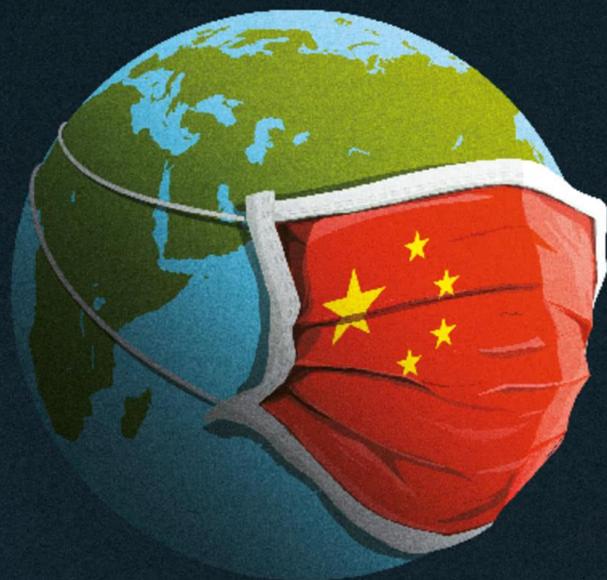


# The Economist

Britain after Brexit  
Trump's one-sided peace plan  
Private markets—a dangerous obsession  
The problem with puberty blockers

FEBRUARY 15TH-21TH 2020

## How bad will it get?



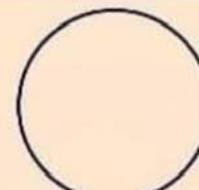
## CARTÃO FIDELIDADE



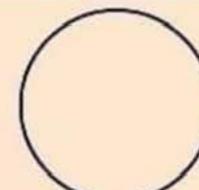
**DOSE 1**



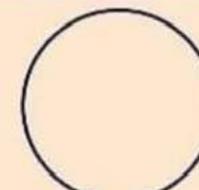
**DOSE 2**



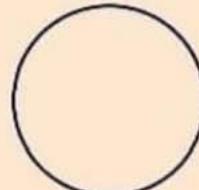
**DOSE 3**



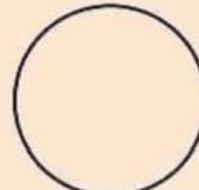
**DOSE 4**



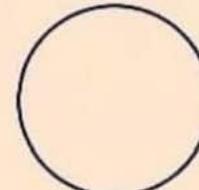
**DOSE 5**



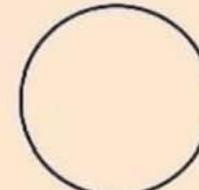
**DOSE 6**



**DOSE 7**



**DOSE 8**



**DOSE 9**



**TORRADEIRA  
GRÁTIS**



BELARUS

POLAND

 RUSSIA

■ Kyiv

 UKRAINE

Donbas  
region

LUHANSK

SLOVAKIA

DONETSK

MOLDOVA

**The  
Economist**

Europe's vaccination battleplan  
Capital gain—the IPO boom  
An uninvited visit to Xinjiang  
High hopes: hydrogen-powered flight

DECEMBER 12TH–18TH 2020

## Will inflation return?



**The  
Economist**

Our French election forecast model  
Joe Rogan, Spotify and free speech  
Parents' lurch to the right  
Businesses battle for talent

# HOW HIGH WILL INTEREST RATES GO?



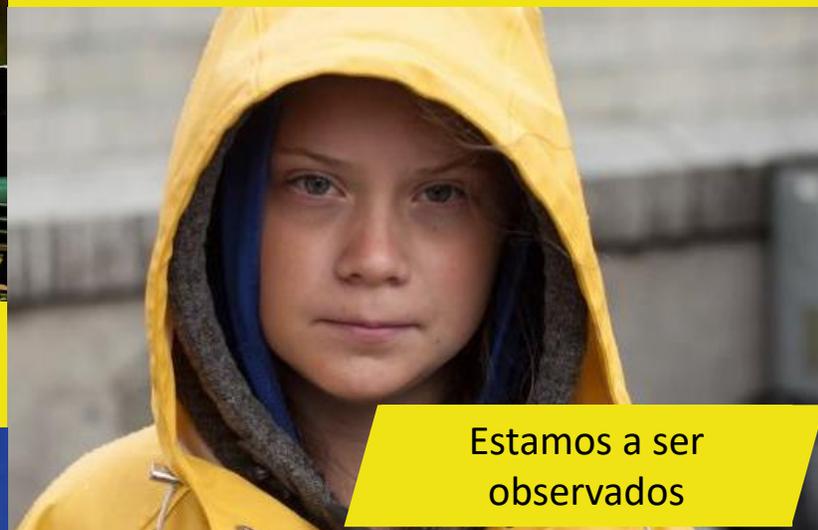
# A desinformação e informação falsa







Política  
falha



Estamos a ser  
observados



Confiança  
em risco



SCIENCE  
BASED  
TARGETS

Normas em  
mudança

O que se espera dos negócios  
e das empresas está a mudar  
rapidamente

# Business as usual é...



Economicamente  
arriscado



Ambientalmente sem  
sentido



Socialmente  
inaceitável



Legalmente  
perigoso

Precisamos de uma mudança para responder aos diferentes desafios!



**CAPITALISM.  
TIME FOR A  
RESET.**

Business must make a profit but  
should serve a purpose too.

[Visit FT.com/NewAgenda](https://www.ft.com/NewAgenda)

**FT**  
FINANCIAL  
TIMES

**THE NEW AGENDA**



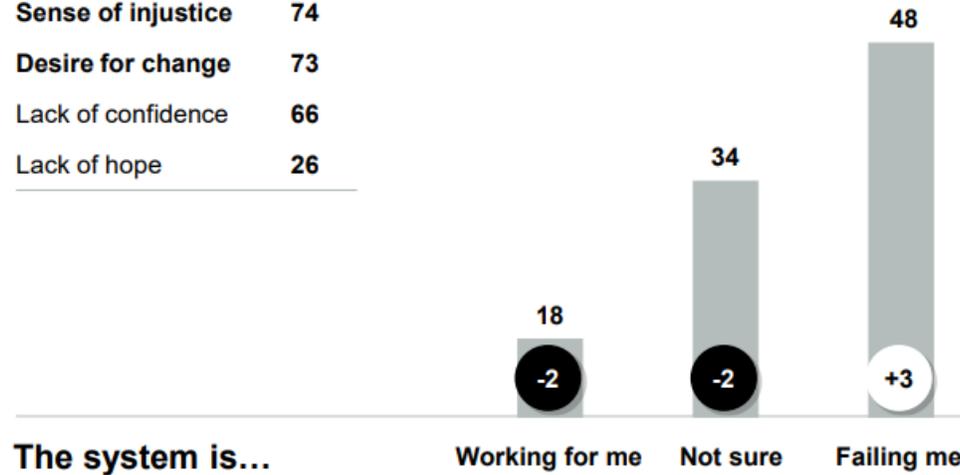
# CAPITALISM UNDER FIRE

Percent who agree



How true is this for you?

Sense of injustice	74
Desire for change	73
Lack of confidence	66
Lack of hope	26

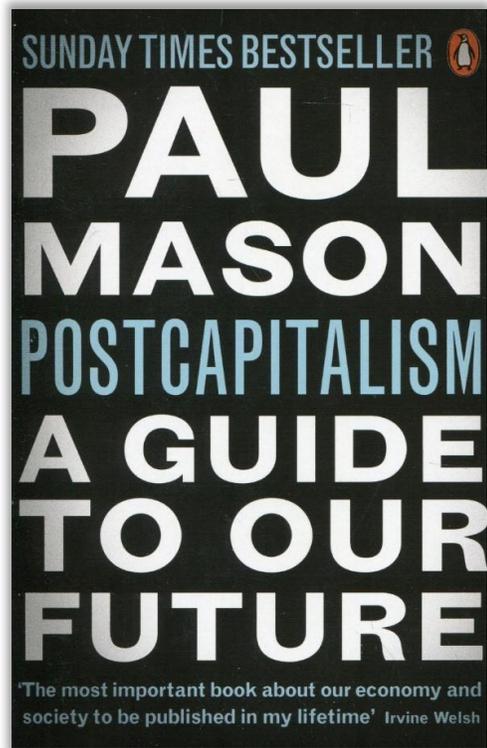


Capitalism as it exists today  
**does more harm than good in the world**

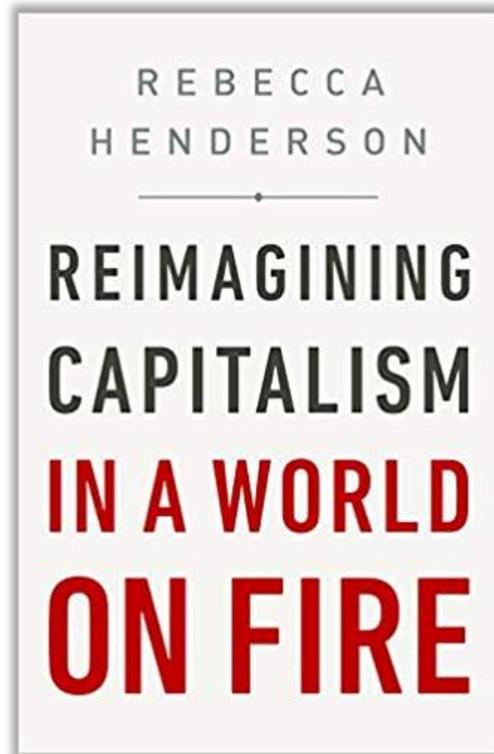
⊥  
**56%**

2020 Edelman Trust Barometer. "System failing" measure. For full details on how the "system failing" measure was calculated, please refer to the Technical Appendix. POP\_MDC. Below is a list of statements. For each one, please rate how true you believe that statement is. 9-point scale; top 4 box, true. General population, 26-mkt avg. Sense of injustice is an average of POP\_MDC/1,2,3,8; Desire for change is POP\_MDC/9; Lack of confidence is POP\_MDC/10; Lack of hope is an average of POP\_MDC/18,19,20 [reverse scored]. TMA\_SIE\_SHV. Please indicate how much you agree or disagree with the following statements. 9-point scale; top 4 box, agree. Question asked of half of the sample. General population, 28-mkt avg.





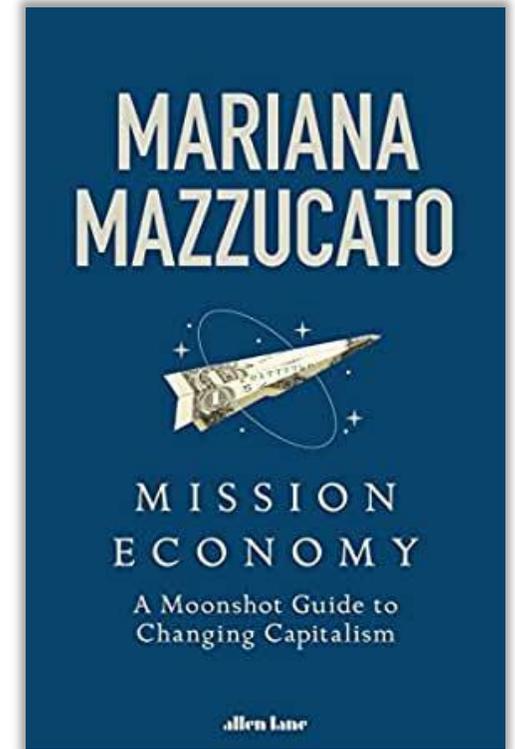
2016



2020



2020



2021

# Gapminder

Search 

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## You are probably wrong about



Domestic work



Global warming



Plastic in oceans



Life satisfaction



Global collaborations



Extreme poverty

We have tested thousands of people and they were systematically wrong about all this.

[Upgrade your worldview](#)

Gapminder is an independent educational non-profit fighting global misconceptions.

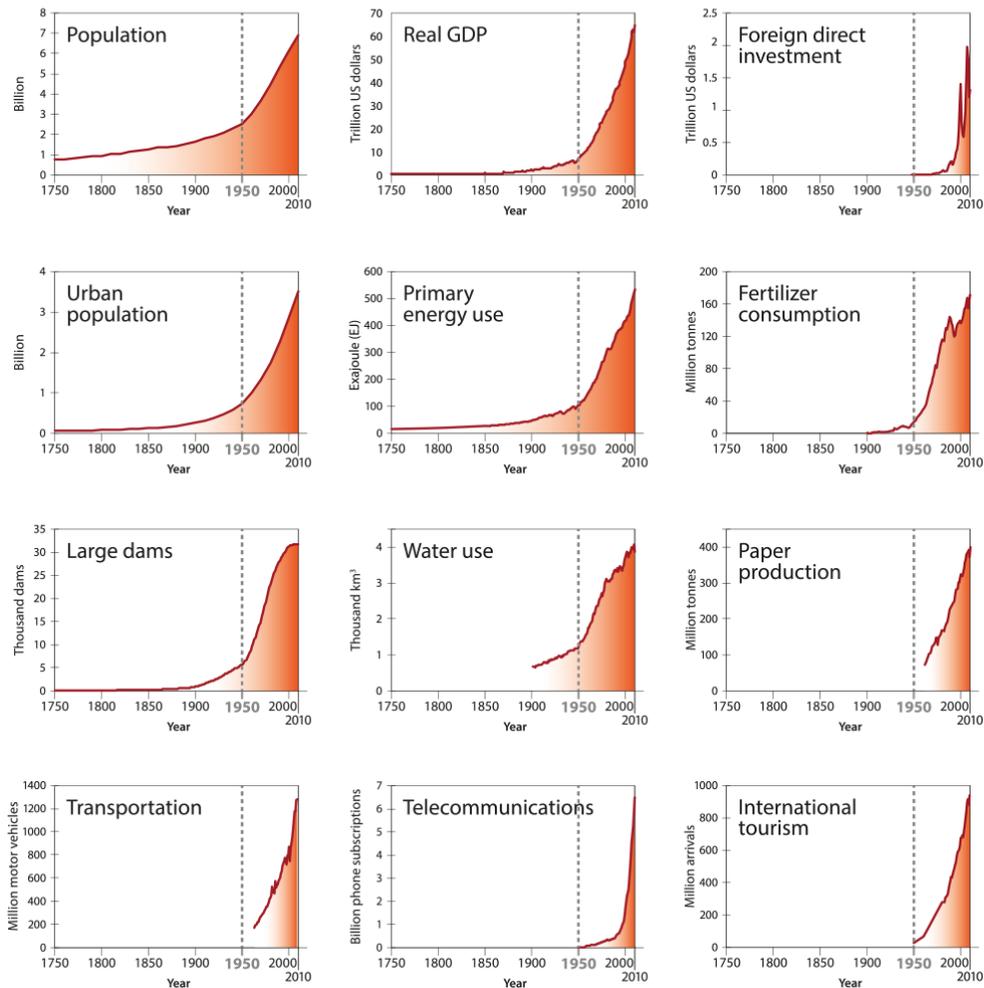
FEATURED BY:

Entre 1820 e 2023...

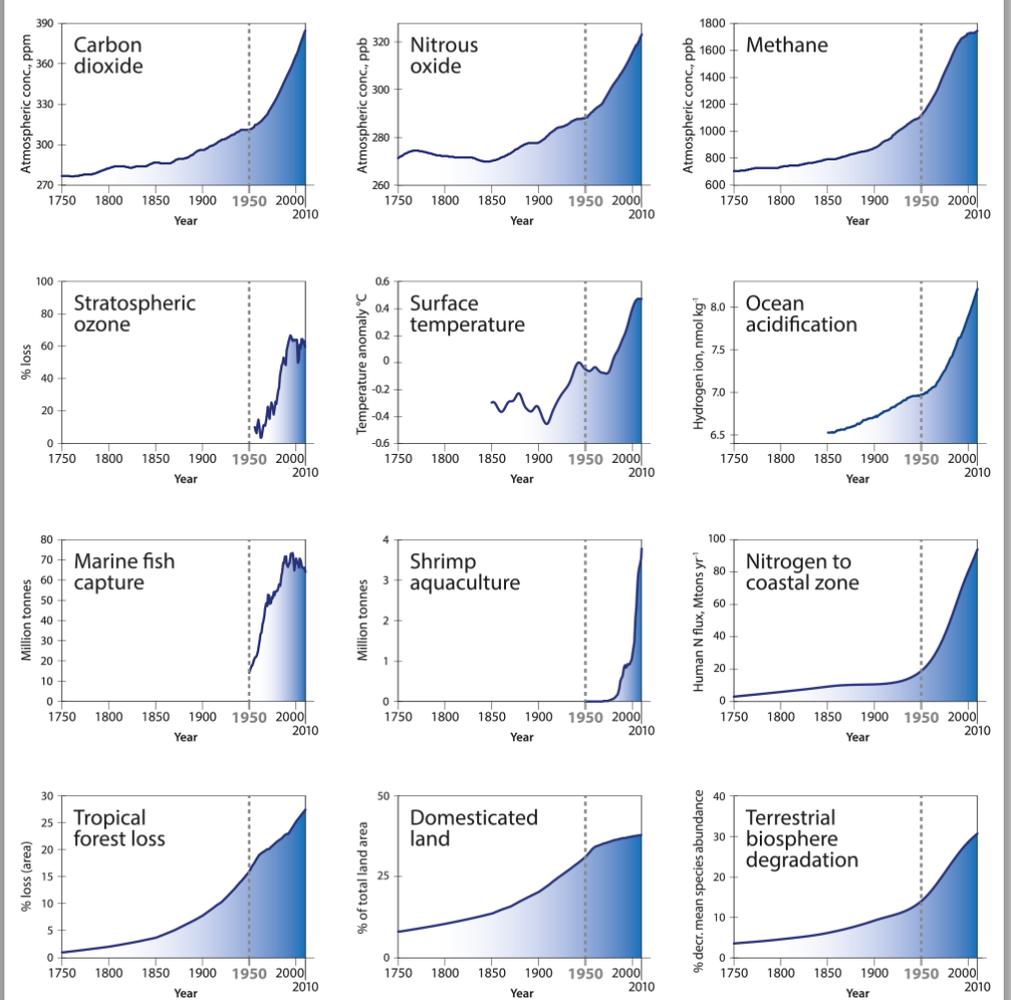
POPULAÇÃO  
X8

*PIB PER CAPITA*  
X14

## Socio-economic trends

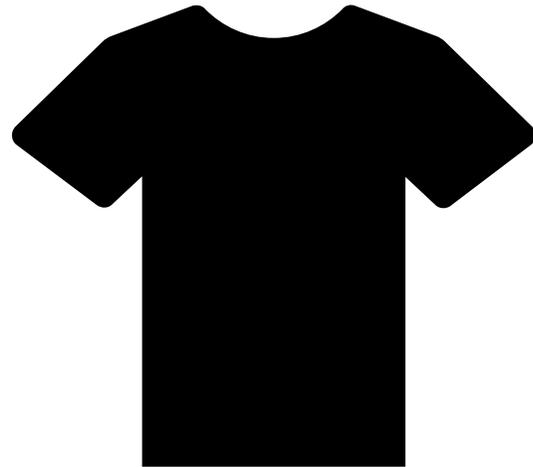


## Earth system trends



Updated Great Acceleration Graphs

# T-shirt de algodão, da produção à venda



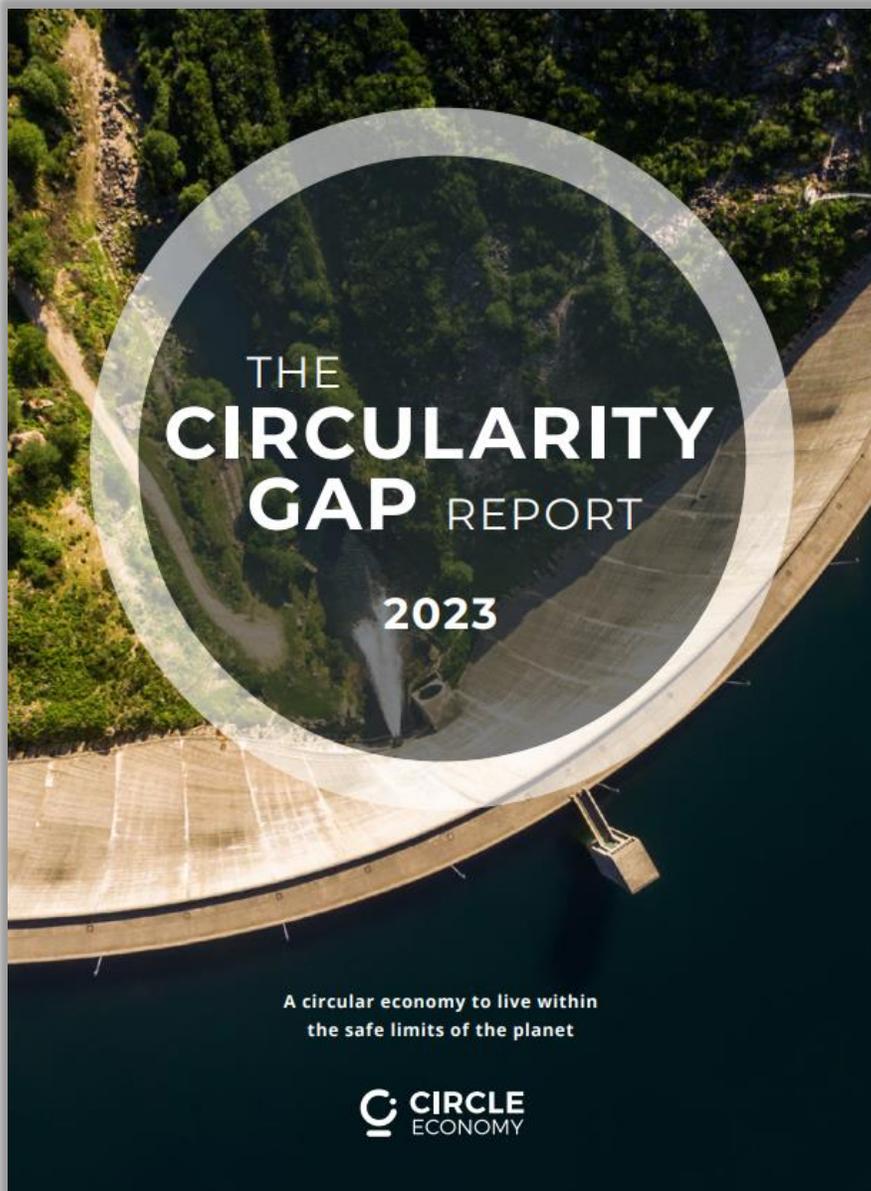
1 t-shirt de algodão  
(produção à venda)

2.700 litros de água

14.000 km

~100 p.m.  
3-4% valor





A Economia global é apenas 7,2% circular. Este número está a descer a cada ano, por causa do aumento da extração e uso de materiais.



# Sustentabilidade: Uma definição baseada na ciência





Trabalho Individual

🕒 2 min

# Atividade - Mentimeter

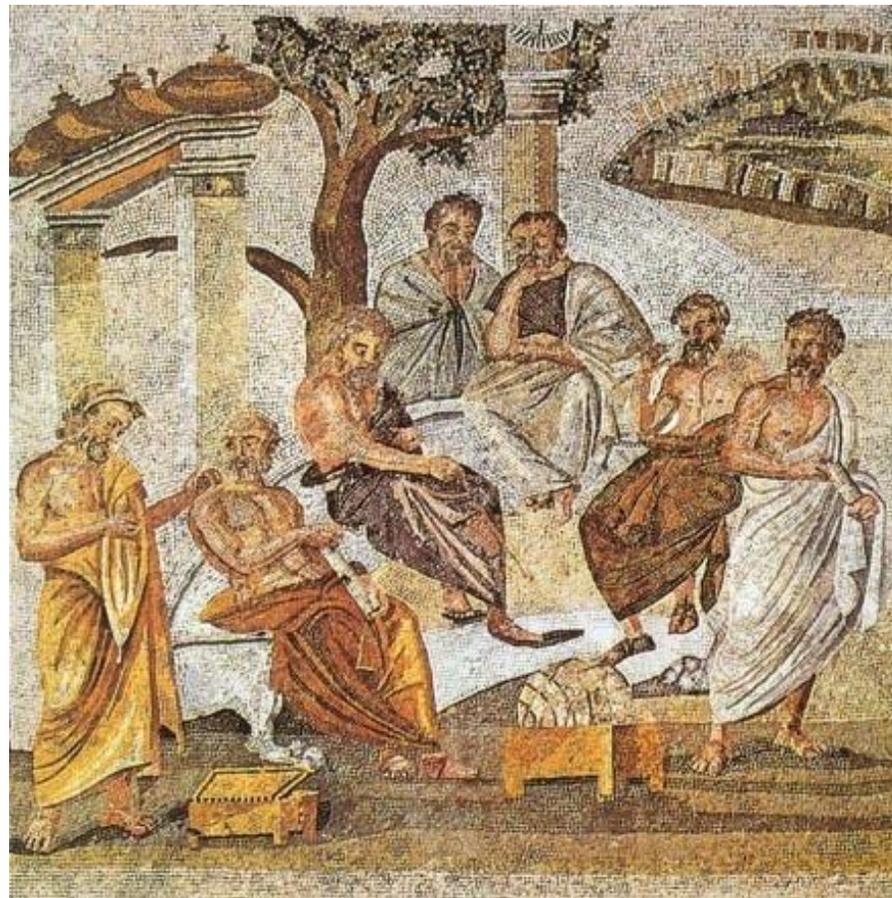




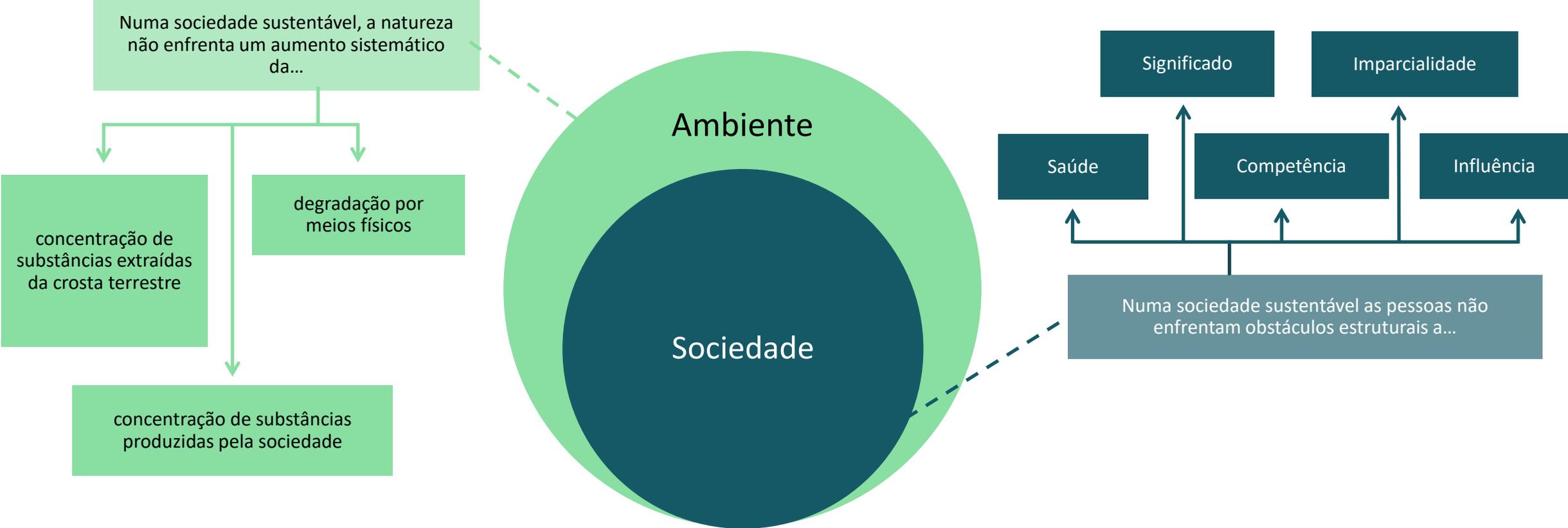
“Atender às necessidades da geração presente sem comprometer a capacidade das gerações futuras de atender às suas próprias necessidades.”

Gro Harlem Brundtland

# Os desafios da sustentabilidade – a Academia de Platão



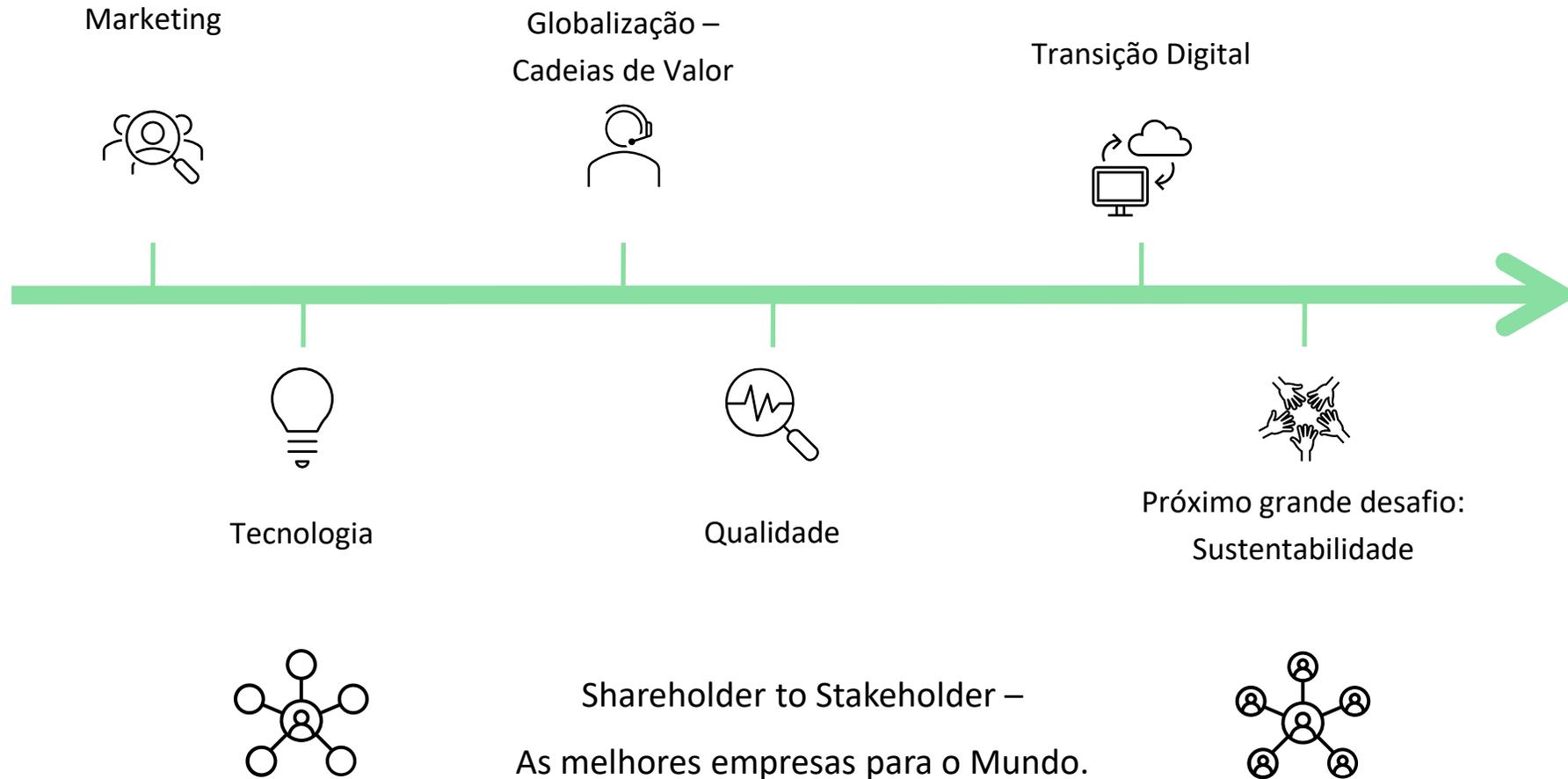
# Sociedade sustentável – Ambiente e Sociedade



# O conceito de sustentabilidade empresarial



# Últimos desafios desenvolvimento empresarial



**DIGITALIZAÇÃO**

**SUSTENTABILIDADE**

## Sustentabilidade como fator diferenciador

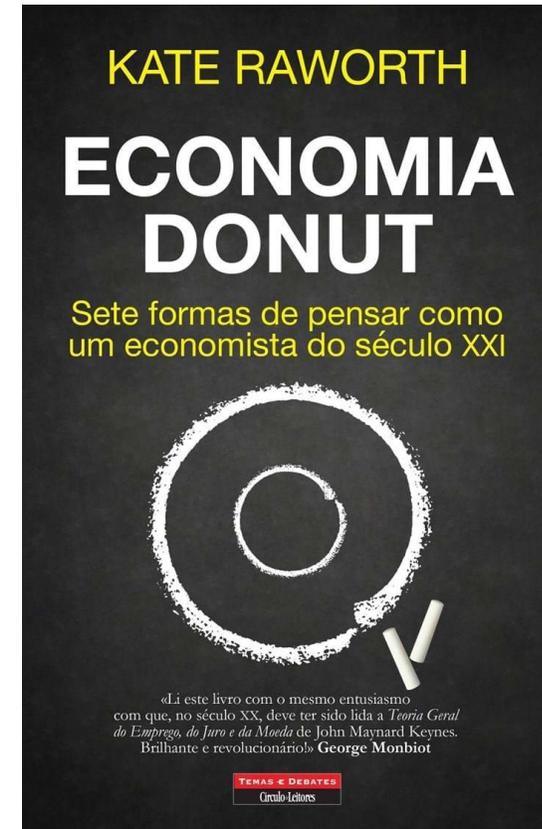
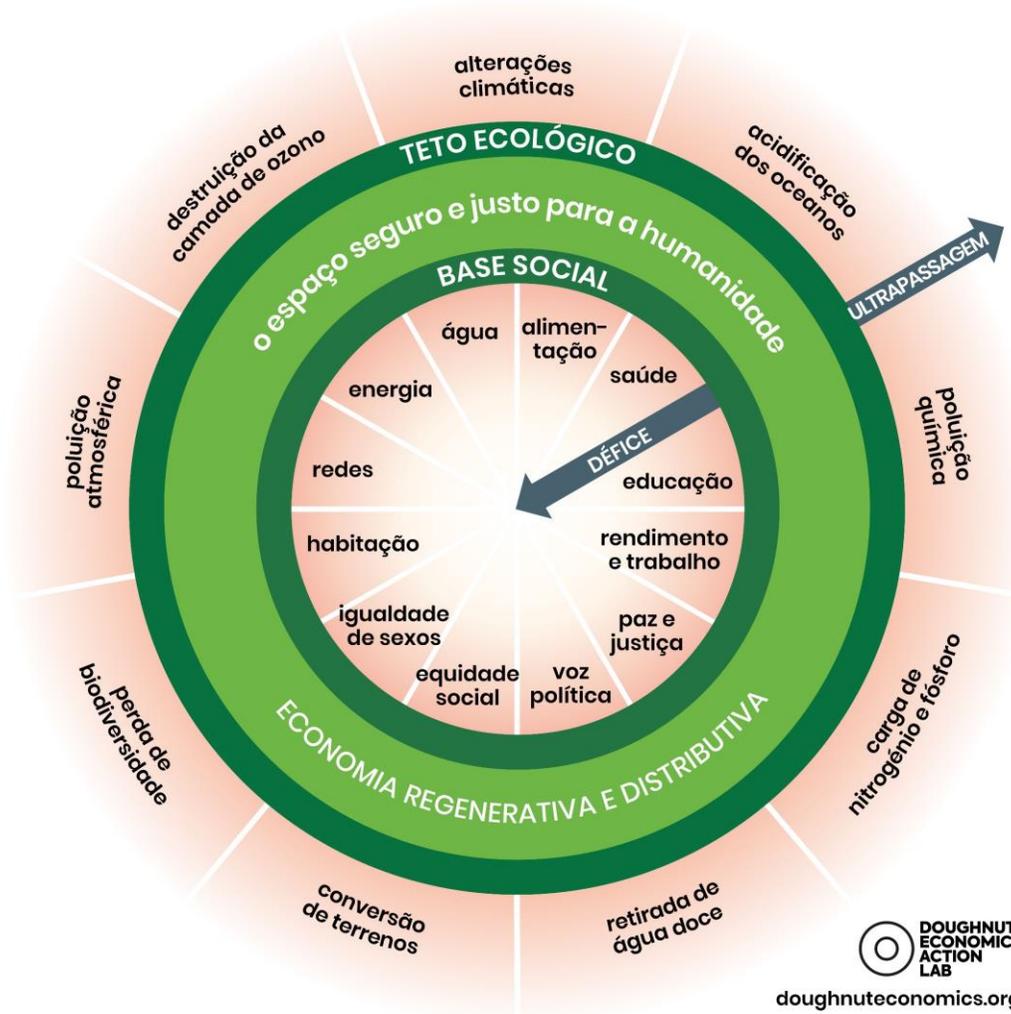
“A sustentabilidade pode ser simultaneamente uma necessidade e um diferenciador. Algumas atividades de sustentabilidade estão simplesmente a tornar-se "boas práticas" e por isso são uma necessidade. No entanto os dados sugerem que algumas empresas estão a criar uma verdadeira vantagem estratégica ao adotar medidas de sustentabilidade que os seus concorrentes não conseguem facilmente igualar.”



Ioannis Ioannou and George Serafeim, “Yes, Sustainability Can Be a Strategy”, HBR, Fev 2019



# Economia do Donut - Kate Raworth



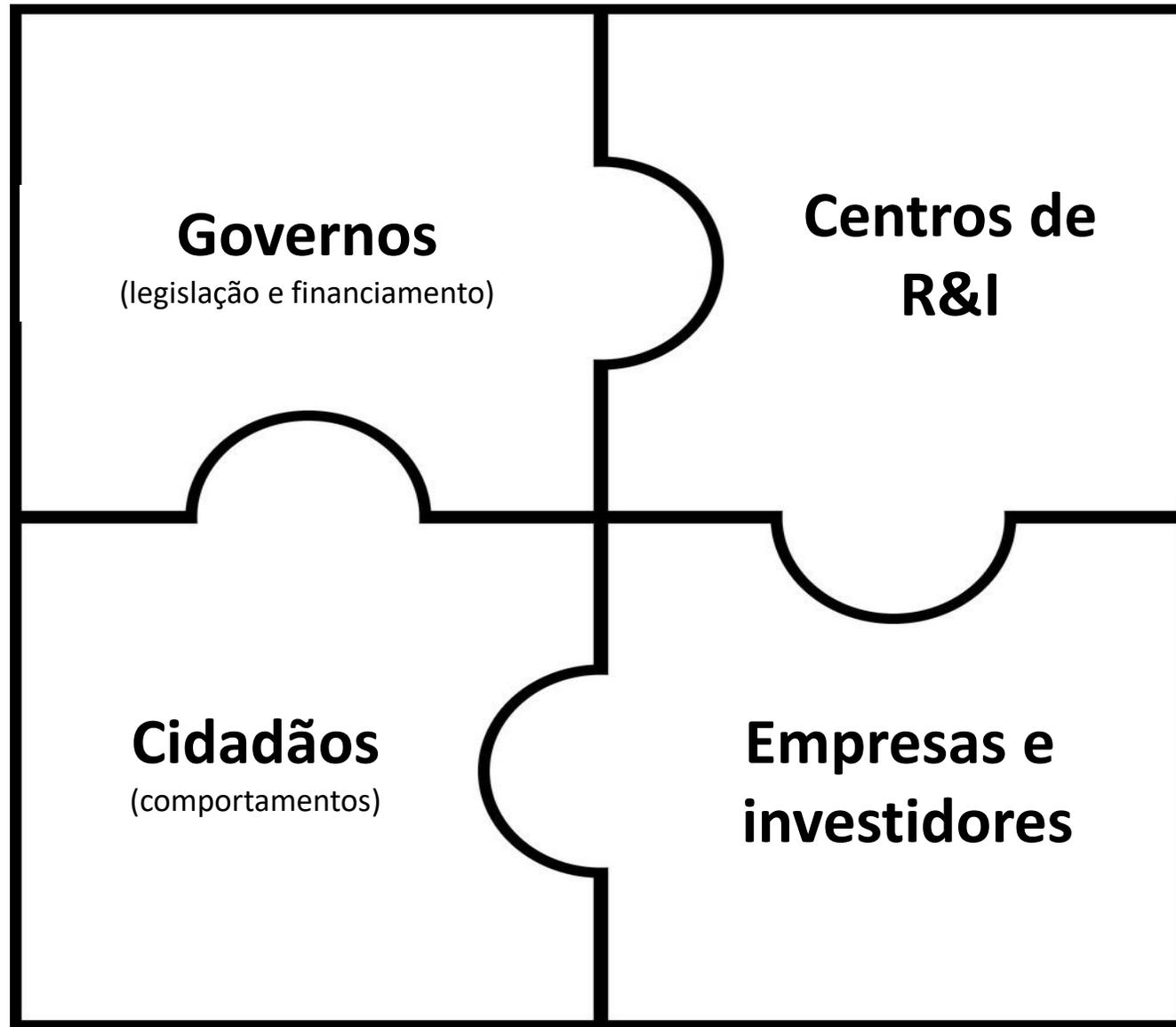


COP21 · CMP11  
**PARIS 2015**  
UN CLIMATE CHANGE CONFERENCE



## Acordo de Paris sobre o clima e Objetivos de Desenvolvimento Sustentável da Agenda 2030 das Nações Unidas





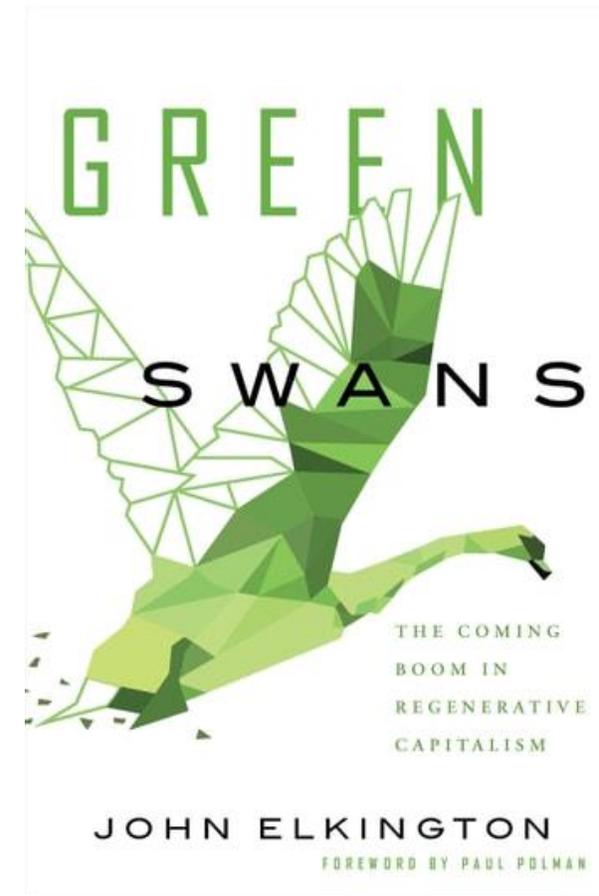
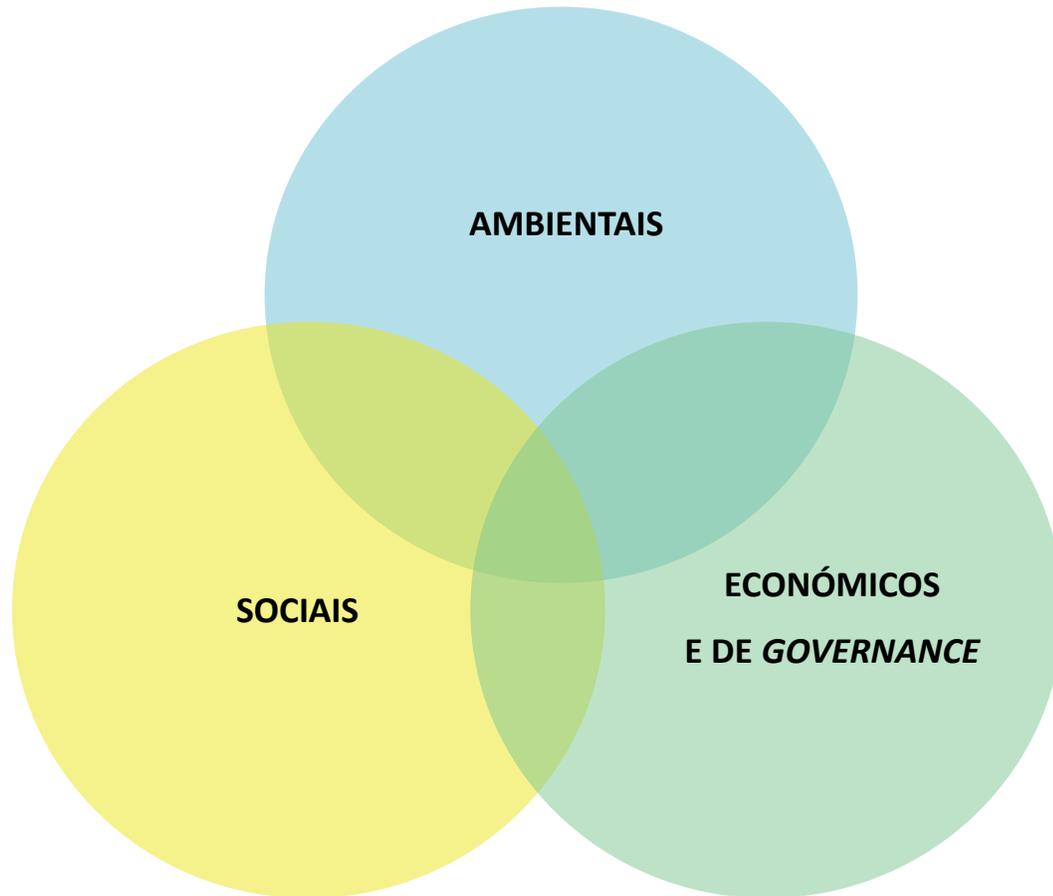
# EMPRESAS

69

100

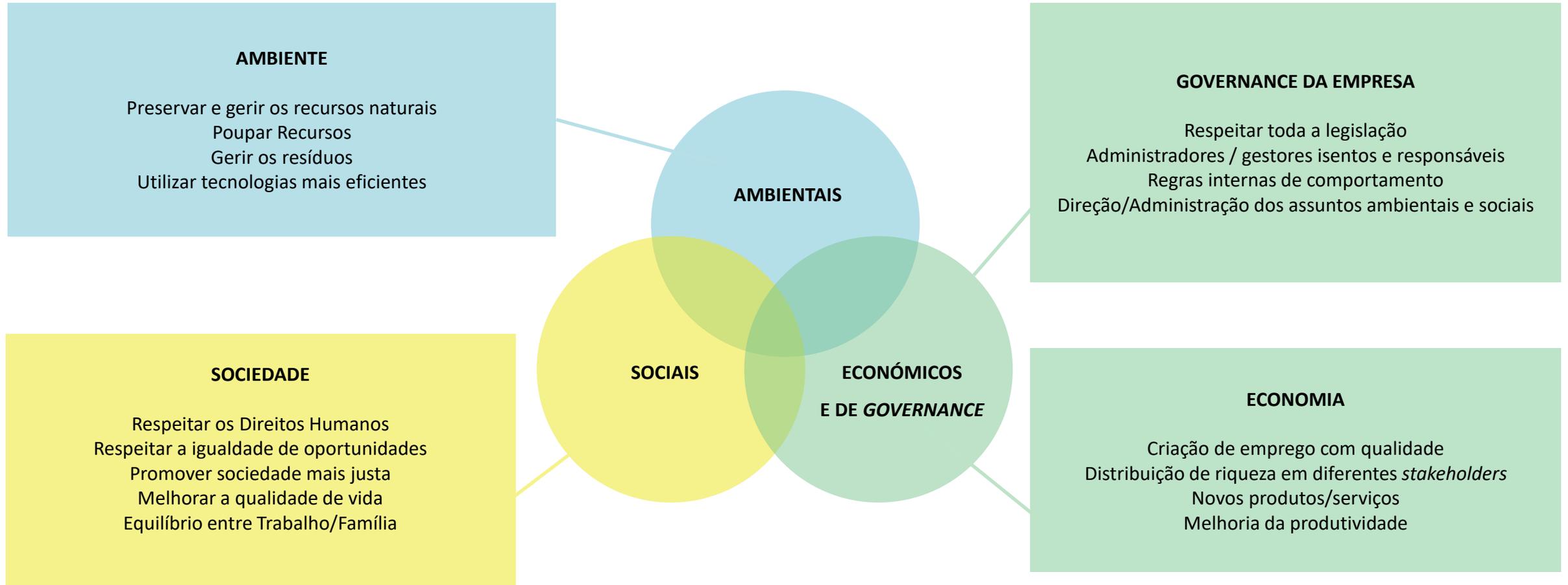
# ECONOMIAS DO MUNDO

# O conceito do Triple Bottom Line: *profit, planet and people* (John Elkington, 1994).





# O conceito do Triple Bottom Line: *profit, planet and people* (John Elkington, 1994).



# O papel das empresas na sociedade – Resumo

## Evolução das abordagens



### Filantropia

Doações para causas sociais

Voluntariado

### Responsabilidade Social Corporativa

Alinhamento com as necessidades das comunidades

Cidadania corporativa

Sustentabilidade

### Criação de Valor Partilhado

Integração dos temas e desafios sociais na criação de valor económico



McKinsey Quarterly

# How to make ESG real

August 10, 2022 | Article

Sign In | [Sul](#)

# 5 transformative tools for CEOs

The COVID-19 pandemic has led to a transformation in the way companies do business. Here are five things that CEOs can do to emerge stronger in the next normal

- 1 Transform in the cloud**  
By enabling both speed and scale, the cloud is critical to innovation.
- 2 Center strategy on sustainability**  
Given current and future commitments, climate is going to be increasingly important to corporate strategy.
- 3 Cultivate the talent of tomorrow—today**  
Deploy talent based on skills, not hierarchy.
- 4 Operate with purpose**  
Employees want to work at places that have a sense of purpose—and will leave if they don't find it.
- 5 Press the need for speed**  
Companies with faster operating models tend to be more profitable and more innovative.







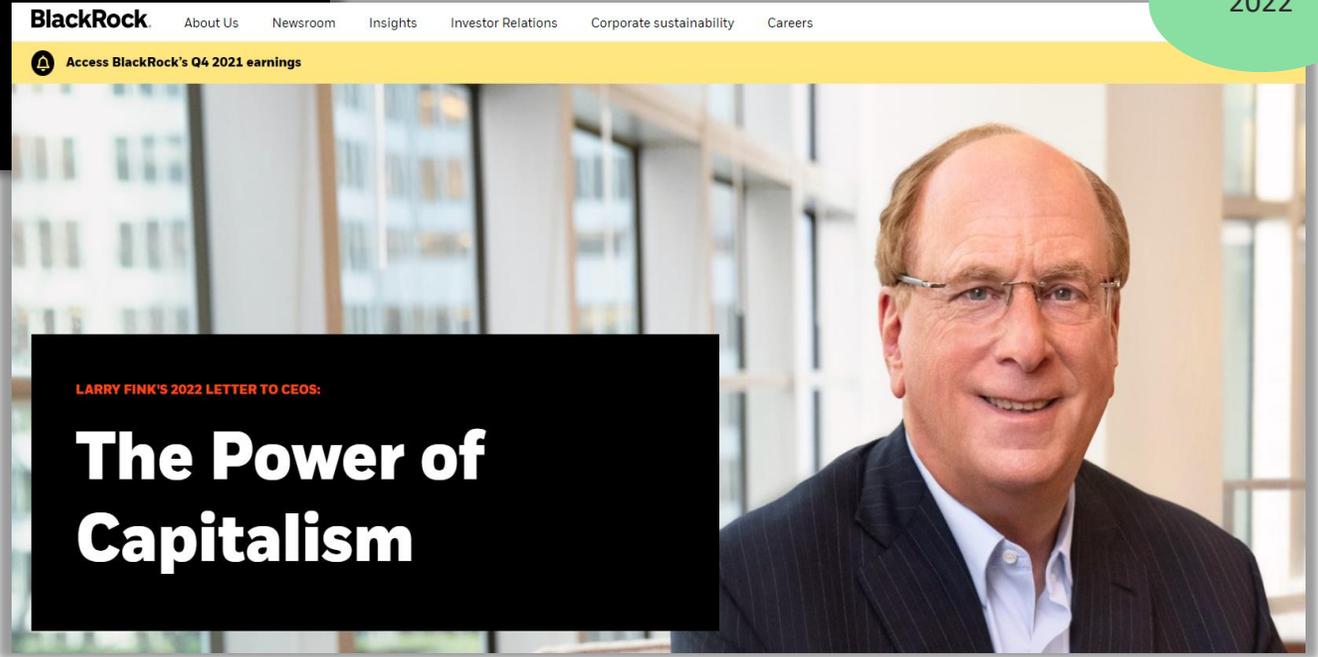
2019

\$9,5 biliões

41x PIB  
Português



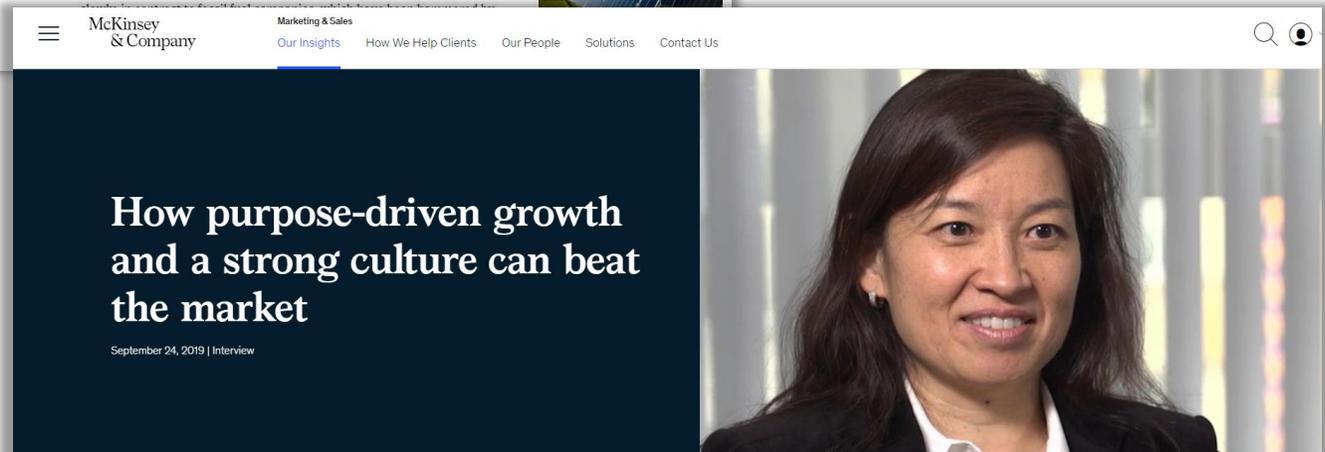
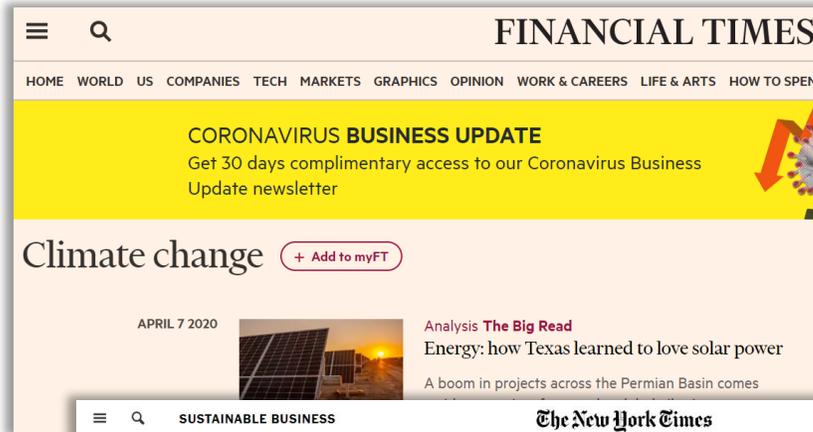
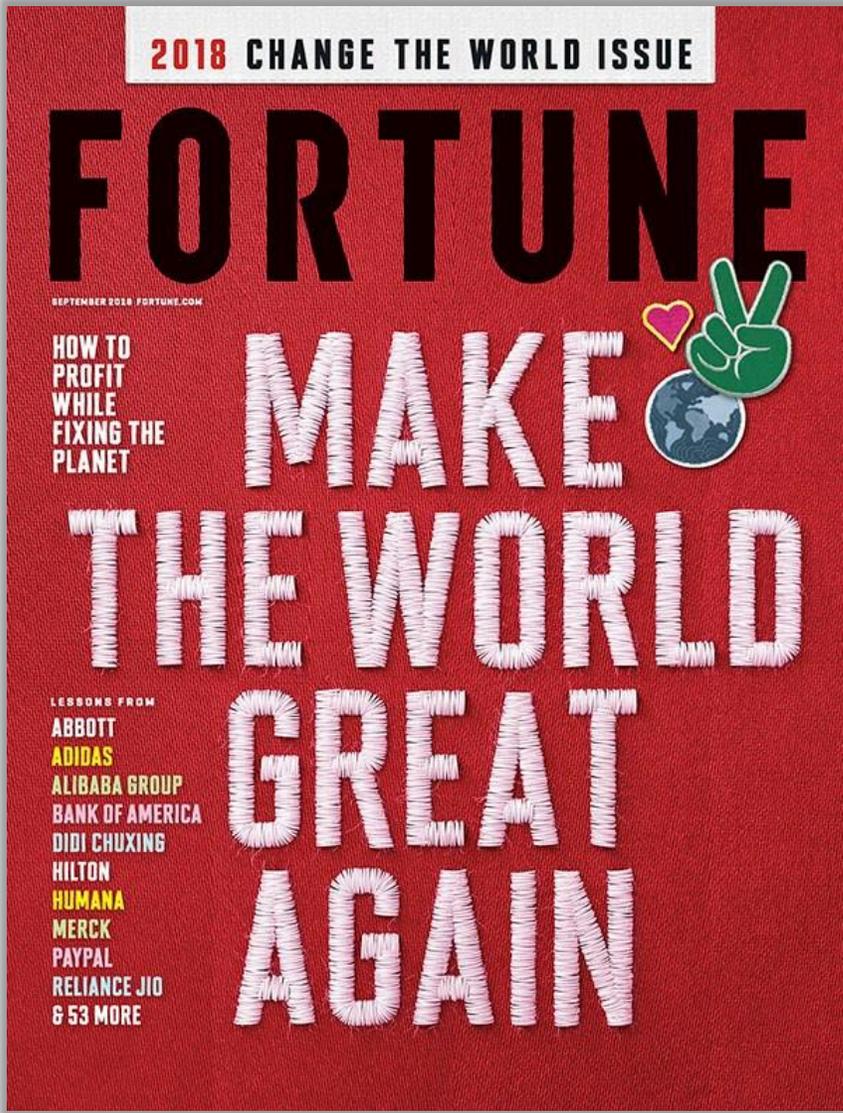
2018

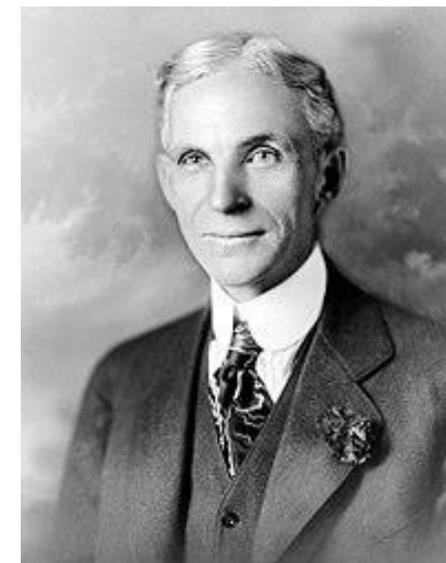


2022



**BEYOND  
PROFIT**





Henry Ford



# Vantagens da sustentabilidade para as empresas

Redução de custos

Gestão de risco

(Ex.: *compliance* legal, aumento de preço ou quebra de matérias-primas, reputação, impactos das alterações climáticas)

Diferenciação e fidelização de clientes

Noção de propósito para colaboradores (atração e retenção de talento)

Redução do custo do capital e fortalecimento das relações com os *stakeholders*

Oportunidade de negócio e investimento

# A sustentabilidade cria valor para a empresa de diversas formas



Os veículos de financiamento da sustentabilidade têm cada vez mais escala e são cada vez mais diversos:



## How young people are shaping the future of sustainable fashion



Global Shapers are inspiring local communities to take action against the negative effects of unethical fashion.

Image: Holly Syrett

25 Apr 2019

**Kirsten Salyer**

Media Relations Specialist, World Economic Forum

Young people around the world are working to clean up a dirty fashion industry.

The \$2 trillion industry is responsible for 10% of the global carbon footprint, negative environmental effects including water pollution, the use of toxic

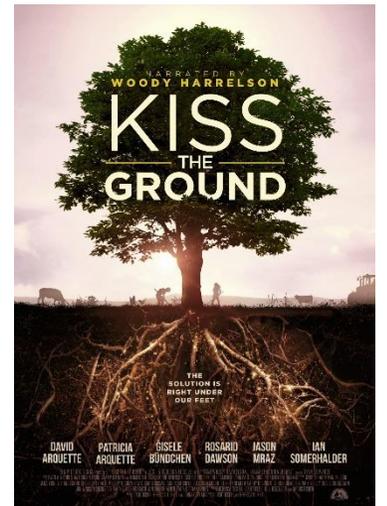
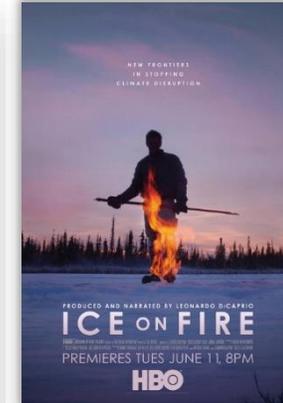
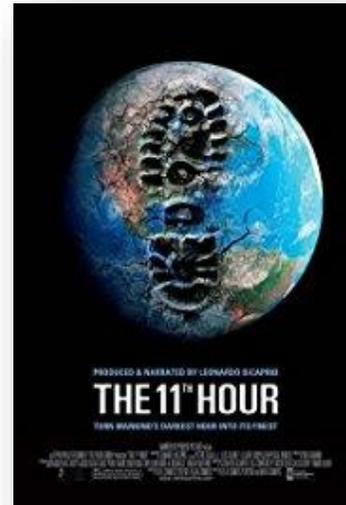
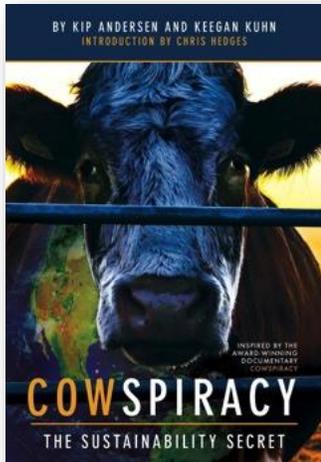
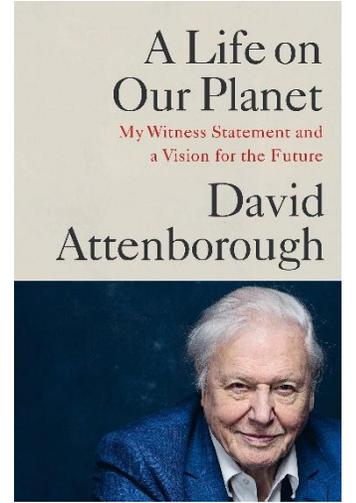
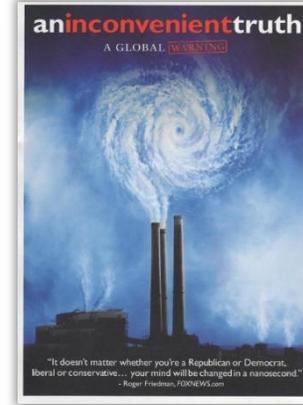
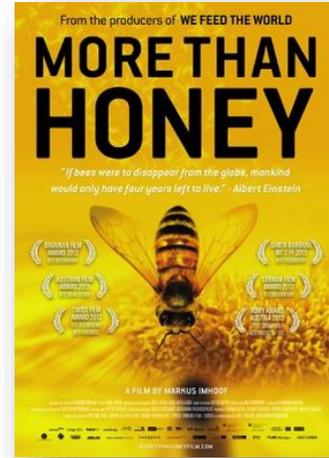
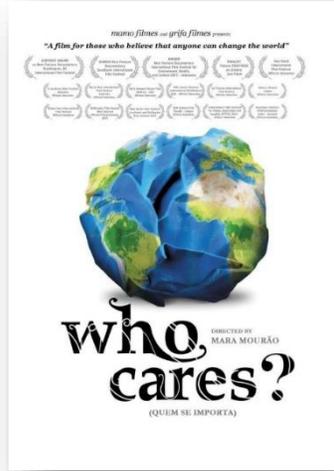
### AUTOMÓVEIS

## Mercado automóvel recupera e venda de eléctricos duplica em Fevereiro

Vendas com subida homóloga de 32%, mas muito longe dos valores pré-pandemia. Combustíveis alternativos representam 40% das novas matrículas de Fevereiro.

**Victor Ferreira**

2 de Março de 2022, 18:34



# CONSUMERS EXPECT BRANDS TO ACT

Percent of customers who are belief-driven buyers

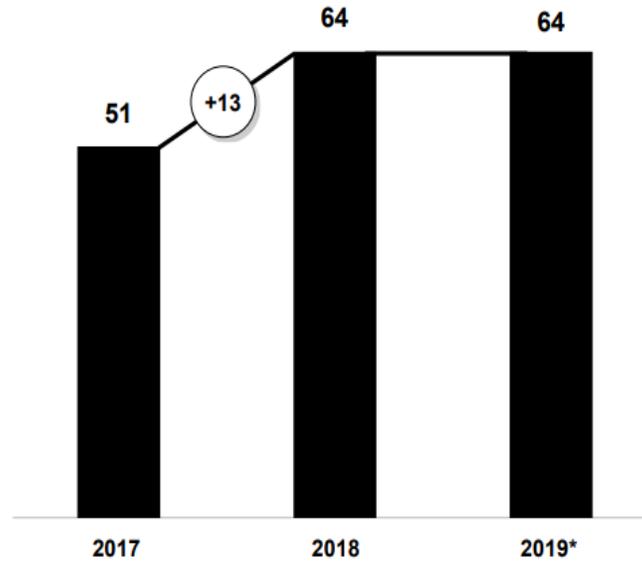
Change, 2017 to 2018

**Brand Democracy**

I believe brands can be a powerful force for change.

I expect them to represent me and solve societal problems.

My wallet is my vote.



**Belief-driven buyers:**

- choose
- switch
- avoid
- boycott

a brand based on its stand on societal issues

2018 Edelman Earned Brand. Belief-driven buying segments. 8-mkt avg. Belief-driven buyers choose, switch, avoid or boycott a brand based on its stand on societal issues.

\*2019 Edelman Trust Barometer Special Report: In Brands We Trust? Mobile Survey. Belief-driven buying segments. 8-mkt avg. See Technical Appendix for a detailed explanation of how the Belief-driven buying score was calculated.



Riscos & Produtos

# Zurich termina relação com 96 entidades que recusam sair do carbono

ECO Seguros  
14 Março 2021



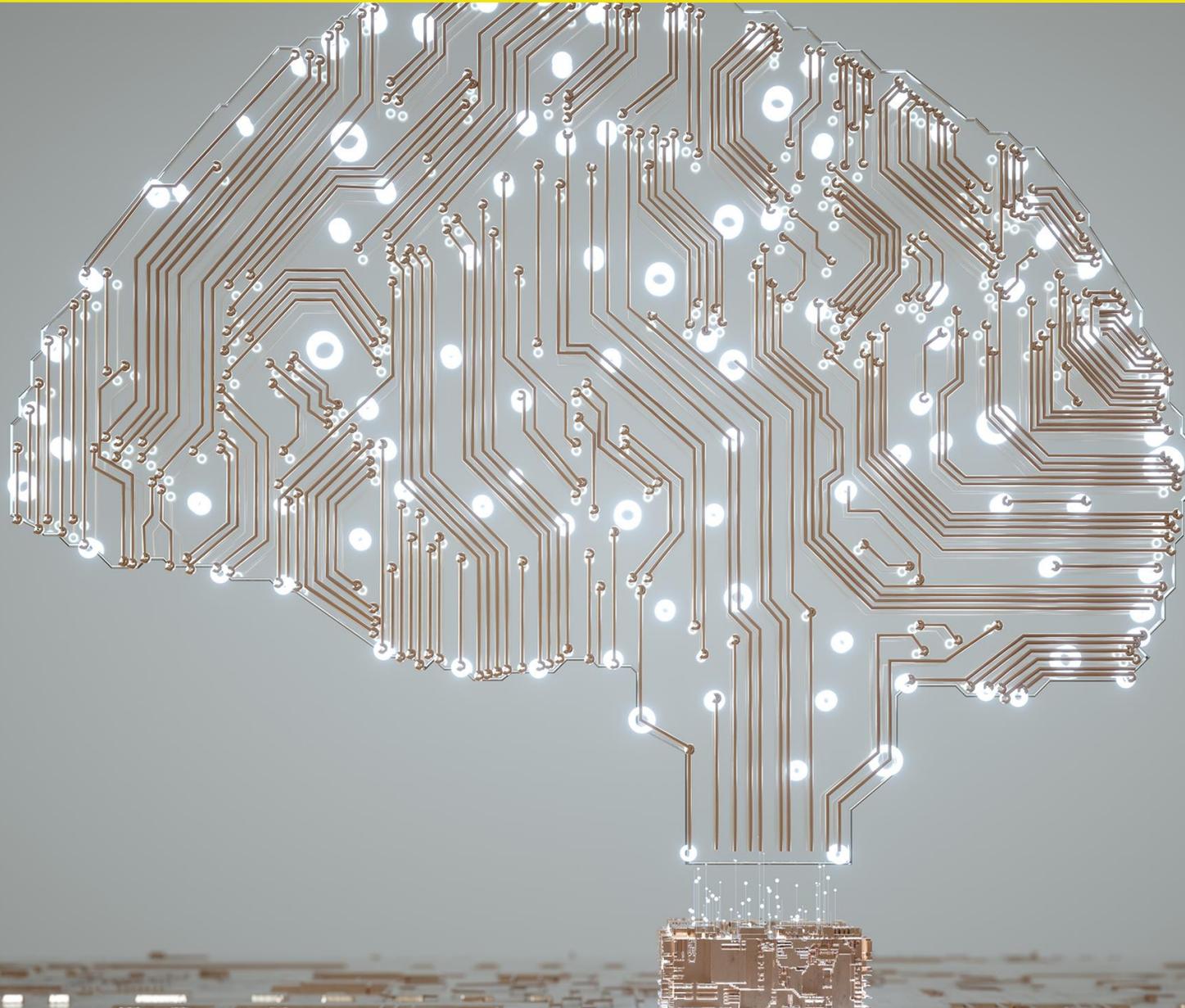
De quase 270 entidades relacionadas, entre clientes e empresas investidas, o Zurich Insurance Group abandonou perto de 100 e está a dialogar com outras 112 para que adotem planos de transição verde.

Follow

Mudança mesmo em contexto B2B!!!



# Inovação incremental e sustentabilidade



As medidas para melhoria da eficiência hídrica, energética, logística ou produtiva podem ser inúmeras.

### Why UPS drivers don't turn left and you probably shouldn't either

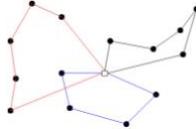
January 20, 2017 11:58am GMT

It might seem strange, but UPS delivery vans don't always take the shortest route between stops. The company gives each driver a specific route to follow and that includes a policy that drivers should never turn through oncoming traffic (that's left in countries where they drive on the right and vice versa) unless absolutely necessary. This means that routes are sometimes longer than they have to be. So, why do they do it?

Every day, along with thousands of other companies, UPS solves versions of the vehicle routing problem. In these mathematical problems, you are given a set of points and the distances between them, and you have to find the best route(s) to travel through all of them. Best is usually defined as the route with the shortest overall distance.

Vehicle routing problems are used to organise many things, from coping with more delivery trucks in cities and hailing taxis to catching chickens on a farm. The concept was introduced by George Dantzig in 1959. Over 50 years later, and despite a large body of scientific research, scientists are still looking for new ways to tackle the problem.

UPS have moved away from trying to find the shortest route and now look at other criteria to optimise the journey. One of their methods is to try and avoid turning through oncoming traffic at a junction. Although this might be going in the opposite direction of the final destination, it reduces the chances of an accident and cuts delays caused by waiting for a gap in the traffic, which would also waste fuel.



Vehicle routing problems involve finding the best route between points. Wikipedia Commons

By avoiding left turns whenever possible, UPS estimates to save:

**10 million** gallons of fuel a year



**6 to 8** fewer miles driven per route

**100,000** metric tons of CO<sub>2</sub> emissions a year

(equivalent to **21,000** cars taken off the road)



# Economia de partilha



# Cadeia de valor

**bext**<sup>360</sup>

HOME PRESS ABOUT US CONTACT BEXT NEWSFEED

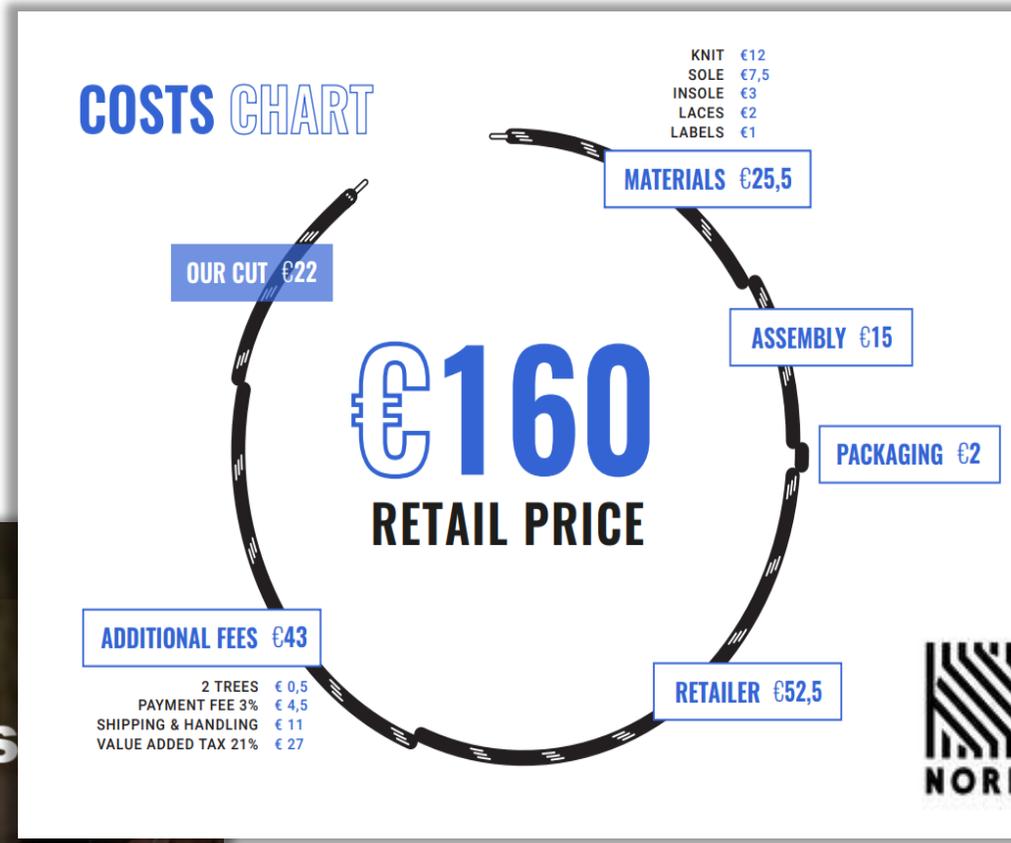
MORE THAN A CERTIFICATION. PROOF.

## Transparency that's good for everyone.

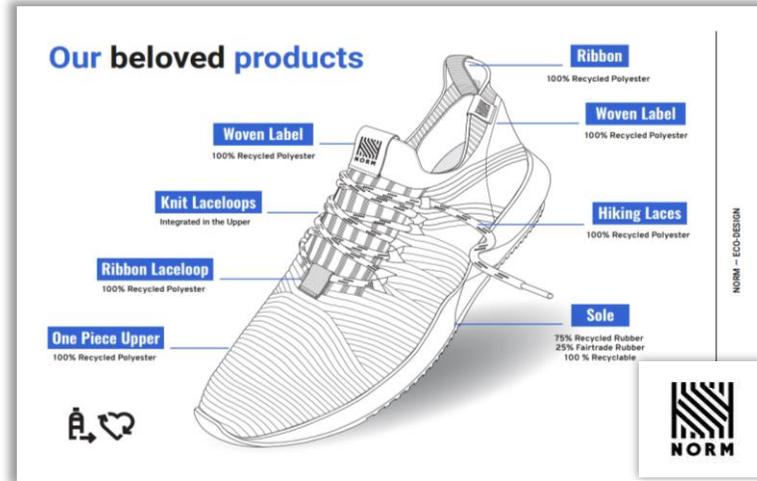
[REQUEST A DEMO](#)

Technology to liberate supply chains from opacity and inefficiency.

Bext360 provides comprehensive and measurable accountability for critical supply chains. The SaaS platform provides unsurpassed blockchain traceability and quantifiable.



# Materials





**patagonia**<sup>®</sup>

PATAGONIA: “The Greenest Product Is The One That Already Exists”

# DON'T BUY THIS JACKET



## COMMON THREADS INITIATIVE

### REDUCE

**WE** make useful gear that lasts a long time  
**YOU** don't buy what you don't need

### REPAIR

**WE** help you repair your Patagonia gear  
**YOU** pledge to fix what's broken

### REUSE

**WE** help find a home for Patagonia gear  
you no longer need  
**YOU** sell or pass it on\*

### RECYCLE

**WE** will take back your Patagonia gear  
that is worn out  
**YOU** pledge to keep your stuff out of  
the landfill and incinerator



### REIMAGINE

**TOGETHER** we reimagine a world where we take  
only what nature can replace





Selecionar **equipa**



Definição da **estratégia**

(To be)  
(incluindo *benchmarking*)



Adesão a **compromissos**  
formais e **certificações**



**Reporting**  
(impactos e dependências)



**Inovação disruptiva**  
((propósito, design, materiais, tecnologia, modelo  
de negócio, cultura))



**Diagnóstico interno**  
(As is)



**Inovação Incremental**  
((competências, consumo de recursos – energia, água,  
materiais – , produção de resíduos, tecnologia, etc..))



**Procurement**

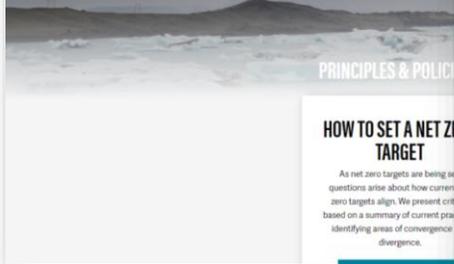


**Ratings e Índices**  
**bolsistas**

# Não faltam ferramentas de apoio...



## SUSTAINABILITY CERTIFICATION GUIDE (2021)



### MEMBERSHIP

The AE MEMBERS' CLUB

THE APPAREL ENTREPRENEUR MONTHLY MEMBERSHIP PROGRAM



NATURAL CAPITAL COALITION

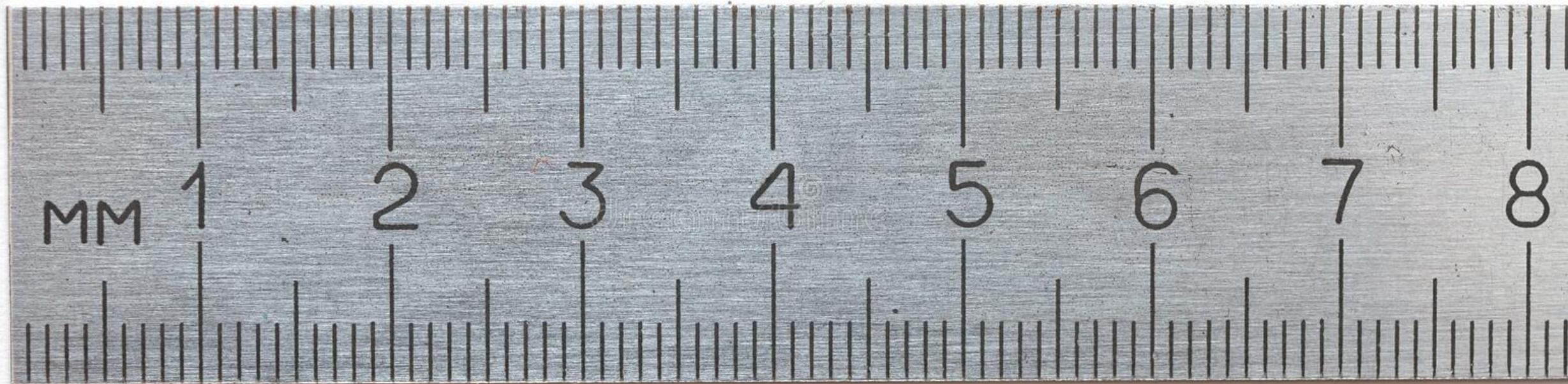
Moody's ANALYTICS



**SDG Scores**

This worksheet maps sustainability scores from the "Break-Even Score" worksheet to their most closely related primary SDG to generate a score on the SDG. Thus, it uses the "Break-Even Score" as a business-level sustainability indicator as a proxy for company scores on specific SDGs. It also accommodates summary statements about Positive Practices related to SDGs. Users can check the way the relationships are mapped. It is fully dynamic, so all core sustainability scores are mapped to all SDGs.

Core Sustainability / ESG Issues	Break-Even Scores	Environment-related SDGs						Employee-related SDGs					Society-related SDGs							
		13	14	15	6	8	9	5	10	11	12	16	17	1	2	3	4	7		
<b>Governance</b>	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	
<b>Energy</b>	11%	11%	11%																	
Operations GHG emissions	36%	36%	36%																	
Product GHG emissions	4%	3%	3%																	
<b>Water</b>	7%			7%																
<b>Natural Resources</b>	100%				100%															
Procurement	5%				100%															
Operations waste	4%				4%	4%	4%													
Product repurposing	7%				4%	4%	4%													
Operations emissions	6%				6%	6%	6%													
Encroachment	3%				3%	3%														
<b>Employee wages</b>	7%						7%	7%	7%											
Employee employment	5%						5%	5%	5%											
Attends	8%						8%	8%	8%											
Employee concerns process	8%						8%	8%	8%											
Employee discrimination	4%								4%											
Employee health and wellbeing	3%								3%	3%										
<b>Community health</b>	7%											7%	7%	7%	7%	7%				
Product communications	4%											4%	4%	4%	4%	4%				
Product harm	3%											3%	3%	3%	3%	3%				
Product concerns process	7%											7%	7%	7%	7%	7%				
Taxes paid	4%											4%	4%	4%	4%	4%				
Business ethics	8%											8%	8%	8%	8%	8%				
Lobbying	5%											5%	5%	5%	5%	5%				
Financial assets	9%											9%	9%	9%	9%	9%				
<b>Progress Scores</b>		29%	29%	62%	66%	47%	47%	63%	63%	63%	48%	41%	41%	67%	67%	67%	67%	67%		<b>55%</b>



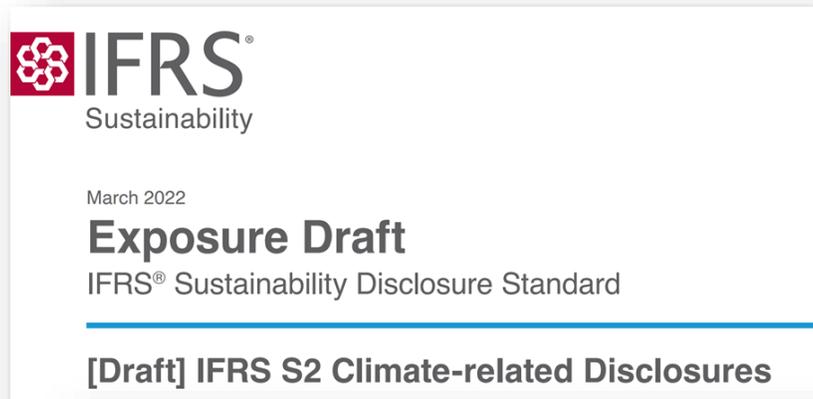
Não é fácil – mas standard de performance financeira também não foi



This is a screenshot of the Financial Times website. At the top, the 'FINANCIAL TIMES' logo is displayed in a large, black, serif font. Below the logo is a horizontal navigation bar with the following categories: 'US', 'COMPANIES', 'TECH', 'MARKETS', 'CLIMATE', 'OPINION', 'WORK &amp; CAREERS', 'LIFE &amp; ARTS', and 'HOW TO SPEND IT'. The main content area features a section for 'ESG investing' with a '+ Add to myFT' button. The primary headline is 'SEC prepares to crack down on misleading ESG investment claims', followed by a sub-headline: 'Pending rules come as funds repackage themselves for the \$3tn 'sustainable' market'.

Estamos cada vez mais próximos de um standard universal  
(na UE ainda mais)

## International financial reporting standards



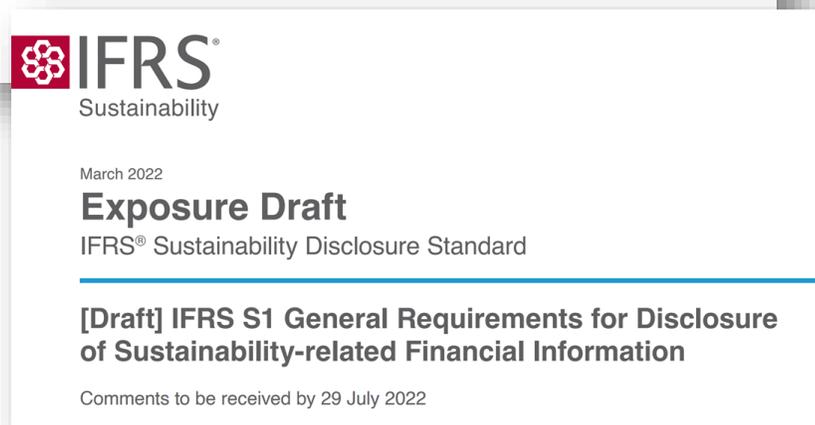
**IFRS<sup>®</sup>**  
Sustainability

March 2022

**Exposure Draft**  
IFRS<sup>®</sup> Sustainability Disclosure Standard

---

**[Draft] IFRS S2 Climate-related Disclosures**



**IFRS<sup>®</sup>**  
Sustainability

March 2022

**Exposure Draft**  
IFRS<sup>®</sup> Sustainability Disclosure Standard

---

**[Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information**

Comments to be received by 29 July 2022



**WORLD ECONOMIC FORUM**

COMMITTED TO IMPROVING THE STATE OF THE WORLD

Consultation Draft

**Toward Common Metrics and Consistent Reporting of Sustainable Value Creation**

Prepared in collaboration with Deloitte, EY, KPMG and PwC



**KPMG**

Measuring Stakeholder Capitalism

**WEF IBC common metrics**

Implementation guide for sustainable value creation



# Overview of the WEF IBC metrics

The WEF IBC metrics are grounded on four pillars and cover 18 topics.

The WEF IBC metrics are built on the basis of the SDGs and are categorized in four pillars. Taking the SDGs as the basis, universal metrics have been defined for 18 topics. A summary of these metrics is below.

## Principles of Governance



A company's purpose, governance and accountability. This pillar includes metrics in relation to how companies set purpose, are governed responsibly and manage risks.

- Governing purpose
- Quality of governing body
- Stakeholder engagement
- Ethical behaviour
- Risk and opportunity oversight

## Planet



A company's role in protecting the planet to support the needs of current and future generations. Metrics include greenhouse gas (GHG) emissions, TCFD implementation, land protection and water consumption and withdrawal in water stressed areas.

- Climate change
- Nature loss
- Fresh water availability
- Air pollution
- Water pollution
- Solid waste
- Resource availability

## People



A company's responsibility to its people in creating diverse, safe and inclusive workplaces. Metrics include diversity and inclusion, pay equality, safety, training and human rights.

- Dignity and equality
- Health and well-being
- Skills for the future

## Prosperity



A company's role in furthering economic, technological and social progress for its communities. Metrics include employment, taxes paid and research and development expenditure.

- Employment and wealth generation
- Innovation of better products and services
- Community and social vitality



The 21 core metrics are deemed to be critically important in the short term. They are primarily quantitative metrics for which information is already being reported by many companies (albeit often in different formats) or can be obtained with reasonable effort. They focus primarily on activities within an organization's own boundaries and are proposed to be included in mainstream annual reports. The metrics are a good entry point and provide a good baseline for companies embarking upon their ESG reporting journey.



The 34 expanded metrics are less well-established metrics in existing practice and standards and represent a more advanced way of measuring and communicating long-term value creation for leading companies that are already mature in sustainability/ESG reporting. They are more impact-oriented, address the wider value chain scope and convey impact in a more sophisticated and tangible way, such as in monetary terms.

Diversos standards de monitorização/reporte começam a fundir-se

## ISSB to Absorb TCFD Monitoring Responsibilities from 2024



By ESG Investor 

Published on 13th July 2023



The IFRS Foundation, which oversees the International Sustainability Standards Board (ISSB), will take over the monitoring of companies' progress on climate-related disclosures from the Task Force on Climate-related Financial Disclosures ([TCFD](#)).

# A União Europeia na vanguarda

## How the new EU directive will rewrite ESG reporting

The European Union's Corporate Sustainability Reporting Directive won't just affect local companies, it will transform sustainability reporting around the globe.

By [Matt Orsagh](#)

May 1, 2023

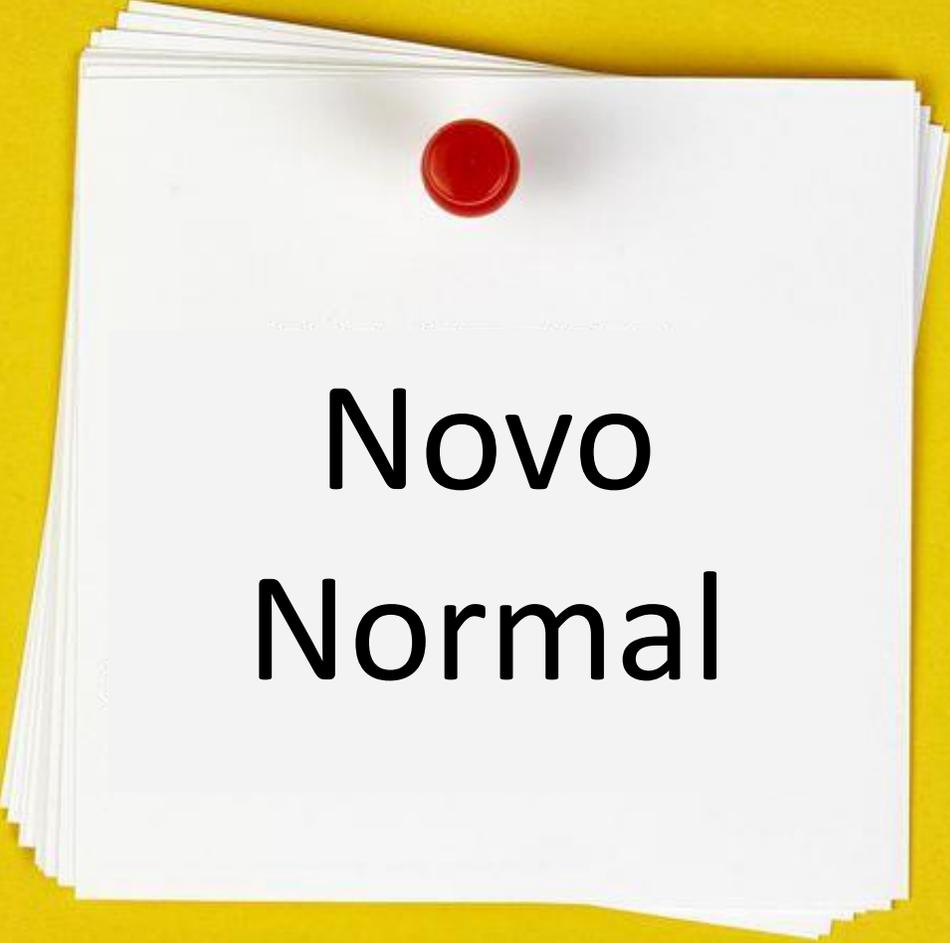
### Rules introduced by the Non-Financial Reporting Directive

The rules introduced by the [Non-Financial Reporting Directive \(NFRD\)](#) <sup>EN 1000</sup> remain in force until companies have to apply the new rules of the CSRD. Under the NFRD, large companies have to publish information related to

- environmental matters
- social matters and treatment of employees
- respect for human rights
- anti-corruption and bribery
- diversity on company boards (in terms of age, gender, educational and professional background)

These reporting rules apply to large public-interest companies with more than 500 employees. This covers approximately 11 700 large companies and groups across the EU, including

- listed companies
- banks
- insurance companies
- other companies designated by national authorities as public-interest entities



# Novo Normal



Economicamente  
arriscado



Ambientalmente sem  
sentido



Socialmente  
inaceitável

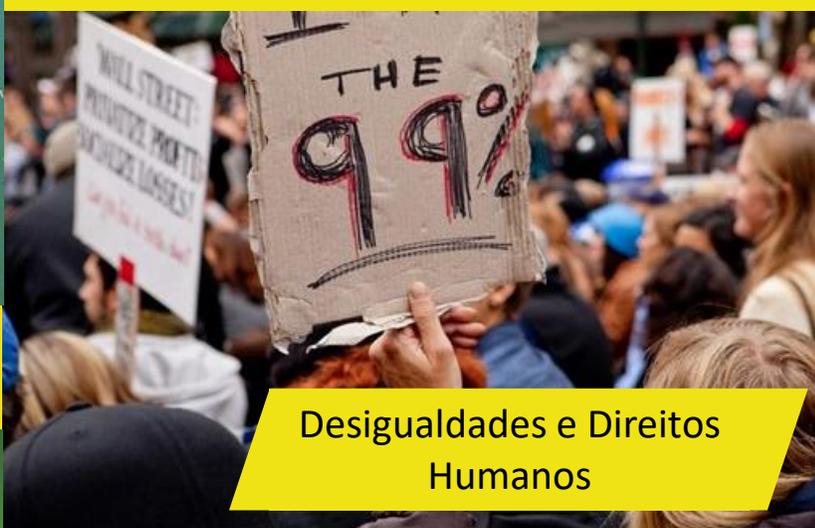


Legalmente  
perigoso

Business as usual é...



Emergência Climática e  
Biodiversidade

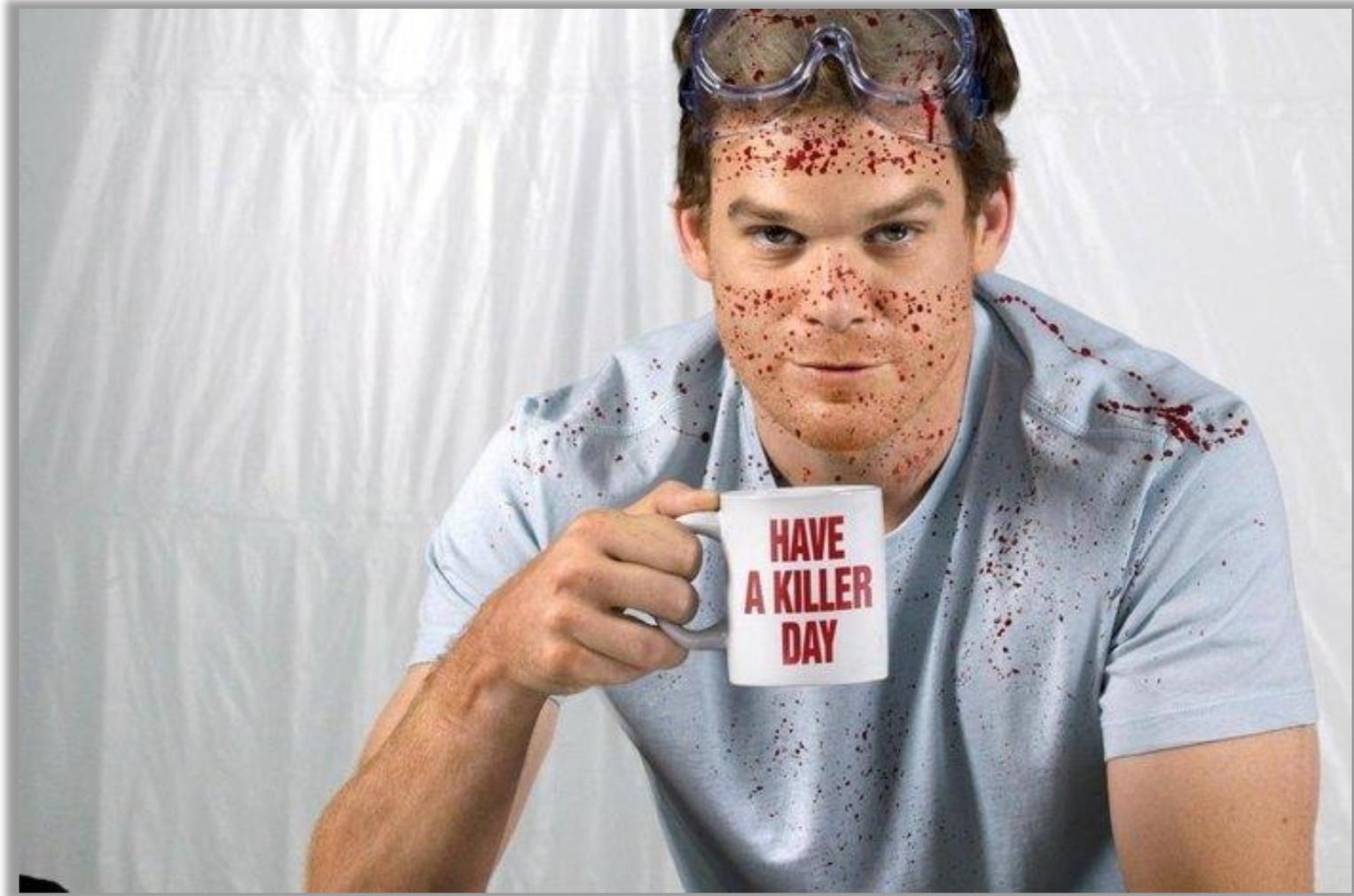


Desigualdades e Direitos  
Humanos



Ética e Transparência

Precisamos de simplificar a  
sustentabilidade



Sign on wall of Ford's Strategy War Room:

**CULTURE**  
**EATS**  
**STRATEGY**  
**FOR BREAKFAST**



“Nada é tão poderoso como uma ideia cujo o seu tempo chegou” *Victor Hugo*



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