

2023

Sustainability Report

ESG – Environmental, Social and Governance



Company Overview

Action plans

Environment Performance

Climate change
Energy consumption
Green house gas emissions (GHG)
Pollution
Emission of pollutants
Use of water resources
Impacts on biodiversity and ecosystems
Products and raw materials
Waste management
Use of resources and circular economy

Social Performance

Workers of the organisation
Minorities
Management
Recruitment and layoff
Safety and health
Training
Value chain workers
Affected communities
Impact in the community
Consumers and end users
Satisfaction

Governance Performance

Main conduct policies and corporate culture
Annual reporting
Relations with suppliers and payment practices
Impacts
Payment
Corruption and bribery prevention and detection
Risk management
Human rights, forced labor and modern slavery
Sustainable development goals
Sustainability-related initiatives or principles

Statement of Responsibility



COMPANY OVERVIEW



Name

C-MORE Sustainability LDA

Business sector

Management consultant

Headquarters

Lisbon, Portugal

NIPC/NIF

516143107

Report period

2022/01/01 to 2022/12/01

Total of workers

20.000

FINANCIAL INFORMATION

€ 0.000.000

Annual revenue

€ 000.000

Annual net revenue

€ 000.000

Earnings before interest and taxes (EBIT)

€ 000.000

Liabilities

€ 000.000

Total assets

€ 000.000

Expenses arising from activities associated with human resources

€ 000.000

Capital expenditure

€ 000.000

Total value of organisation's debt

€ 000.000

Net debt

€ 000.000

Amount of interest expenses

€ 000.000

Net profit or loss

Yes

Listed company

00 %

Value of your organisation's weighted average cost of capital

€ 000.000

Number of available shares of the organization

€ 000.000

Value of the organisation's equity



ACTION PLANS



ACTION PLAN

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ENVIRONMENT PERFORMANCE



CLIMATE CHANGE

High climate impact activities

3 Activities

Activity 01

Activity 02

Activity 03

Operates in the fossil fuel sector



ENERGY CONSUMPTION

Energy consumption monitoring



Policy for energy consumption reduction



ENERGY INTENSITY

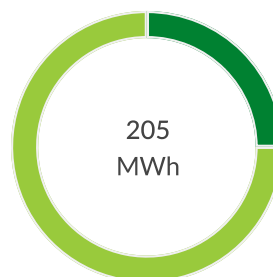
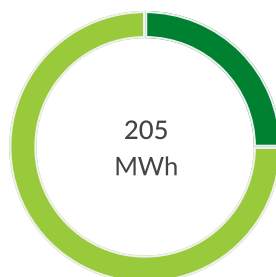
1.000 MWh / €



ENERGY CONSUMPTION

BASELINE YEAR: 2019

REPORTING PERIOD: 2020



25% (51.25 MWh)

75% (153.75 MWh)

25% (51.25 MWh)

75% (153.75 MWh)

● Renewable ● Non-renewable

Energy from non-renewable sources consumed

Coal and coal products	1.234 MWh
Crude oil and oil products	1.234 MWh
Compressed Natural Gas	1.234 MWh
Hydrogen (non-green)	1.234 MWh
Nuclear sources	1.234 MWh
Electricity purchased externally	-
Externally procured steam	-
Externally purchased Heating (industrial)	-
Externally purchased Cooling (industrial)	-
Other fuels from non-renewable sources	1.234 MWh

Energy from renewable sources consumed

Biomass	-
Biogas	1.234 MWh
Hydrogen (green)	-
Electricity produced	1.234 MWh
Electricity purchased externally	-
Externally procured steam	1.234 MWh
Externally purchased Heating (industrial)	-
Externally purchased Cooling (industrial)	1.234 MWh
Other	1.234 MWh

GREEN HOUSE GAS EMISSIONS (GHG)

Scope 1 Emissions

Emissions Scope 1 monitoring



GHG SCOPE 1 EMISSIONS



Main sources

Organisation knows the main sources of scope 1 emissions



Use of fossil fuels	1.234 t CO ₂ eq
Leakage from refrigeration equipment	1.234 t CO ₂ eq
Industrial processes	-
Biogenic CO ₂ emissions derived from biomass burning or biodegradation	1.234 t CO ₂ eq
Other	1.234 t CO ₂ eq

Biomass burning or biodegradation

Produces biogenic CO2 emissions derived from biomass burning or biodegradation	✓
Monitors biogenic CO2 emissions derived from biomass burning or biodegradation	✓
Biogenic CO2 emissions	1.234 t CO ₂ eq

Scope 2 Emissions

Emissions Scope 2 monitoring	✓
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Main sources

Organisation knows the main sources of scope 2 emissions	✓
Electricity	1.234 t CO ₂ eq
Steam	1.234 t CO ₂ eq
Industrial heating and/or cooling	-

Scope 3 Emissions

Emissions Scope 3 monitoring



GHG SCOPE 3 EMISSIONS



Main sources

Monitors biogenic CO₂ emissions derived from biomass burning or biodegradation throughout its value chain



Has (internal) greenhouse gas (GHG) removal or storage capacity



Monitors the quantity of (internal) greenhouse gas (GHG) emissions removed/stored



Biogenic CO₂ emissions derived from biomass burning or biodegradation throughout the value chain

1.234 t CO₂ eq

GHG EMISSIONS REMOVED/STORED: NATURAL REMOVAL (FOREST)

1.234 t CO₂ eq / €



GHG EMISSIONS REMOVED/STORED: STORAGE THROUGH TECHNOLOGY

1.234 t CO₂ eq / €



CARBON INTENSITY

1.234 t CO₂ eq / €

POLLUTION

Substances

Activities of production, use, distribution, marketing or import/export of substances of concern and/or very high concern



In the course of its activities, does the organisation cause emissions of pollutant



Amount generated

Substances of concern

1.234 t

Substances of very high concern

1.234 t

EMISSION OF POLLUTANTS

Air pollutants

Name	Baseline year	Baseline value	Report
CFCs	2019	1.234 t	1.234 t
HCFCs	2017	1.234 t	1.234 t
HBFCs	2016	1.234 t	1.234 t
Halons	2020	1.234 t	1.234 t
CH ₃ Br	2021	1.234 t	1.234 t
CCl ₄	-	-	1.234 t
C ₂ H ₃ Cl ₃	2019	1.234 t	1.234 t
SO ₂	-	-	-
NO _x	2019	1.234 t	1.234 t
NMVOC	2019	1.234 t	1.234 t
PM _{2,5}	-	-	-

Water and soil

Name	Baseline year	Baseline value	Report
Ammonia	2019	1.234 t	1.234 t
Heavy metals	2017	1.234 t	1.234 t
Nitrates	2016	1.234 t	1.234 t
Phosphates	2020	1.234 t	1.234 t
Phosphorus compounds	2021	1.234 t	1.234 t
Pesticides	-	-	1.234 t
Microplastics	2019	1.234 t	1.234 t

Other pollutants

Name	Baseline year	Baseline value	Report
Item 01	2019	1.234 t	1.234 t
Item 02	2017	1.234 t	1.234 t
Item 03	2016	1.234 t	1.234 t



USE OF WATER RESOURCES

Located in an area(s) of high water stress	✓
Activities that include exploring seas and/or oceans	⊗
Discharges wastewater	✓

Source of water consumed

Urban Network

WATER INTENSITY

1.234 m³/€



Water consumption

Name	Baseline year	Baseline value	Report
Own funding	2019	1.234 m ³	1.234 m³
Urban network	2017	1.234 m ³	1.234 m³
Others	2016	1.234 m ³	1.234 m³

Environment to where the waste water is discharged

Aquatic (river, stream, sea)



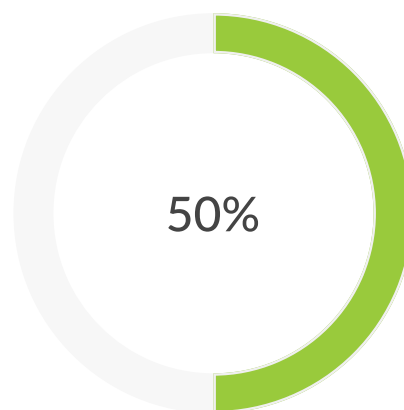
IMPACTS ON BIODIVERSITY AND ECOSYSTEMS

Protected areas and/or areas of high biodiversity value	✓
Areas where species are on the IUCN (International Union for Conservation of Nature) Red List and on national conservation lists with habitats	✓
Has activities that contribute to degradation, desertification, deforestation, artificiality and/or soil sealing	✓
Develops activities in forest areas	⊗
Activities have a negative impact on a biodiversity	⊗
Has operations in or near protected areas and/or areas rich in biodiversity	⊗

Operations in or near protected areas

Number of operations of the organisation	100 operations
In or adjacent to protected areas and/or areas rich in biodiversity	10 operations
In sensitive, protected or high biodiversity value areas, outside environmentally protected areas	70 operations

OPERATIONS LOCATED IN SENSITIVE, PROTECTED OR HIGH BIODIVERSITY VALUE AREAS, OUTSIDE ENVIRONMENTALLY PROTECTED AREAS, IN THE REPORTING PERIOD



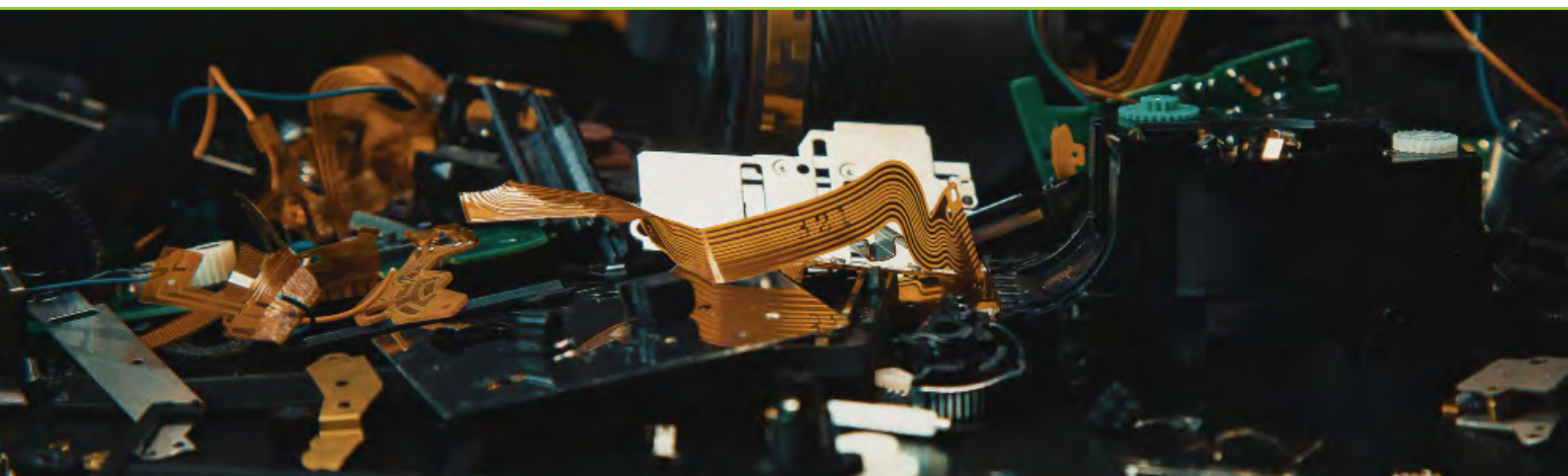
PRODUCTS AND RAW MATERIALS

Raw-materials consumption

Use of product and raw materials for the development of activities	✓
Production of hazardous waste	✓
Production of non-hazardous/non-radioactive waste	✓
Production of radioactive waste	✓
Produces surplus or by-products	✓

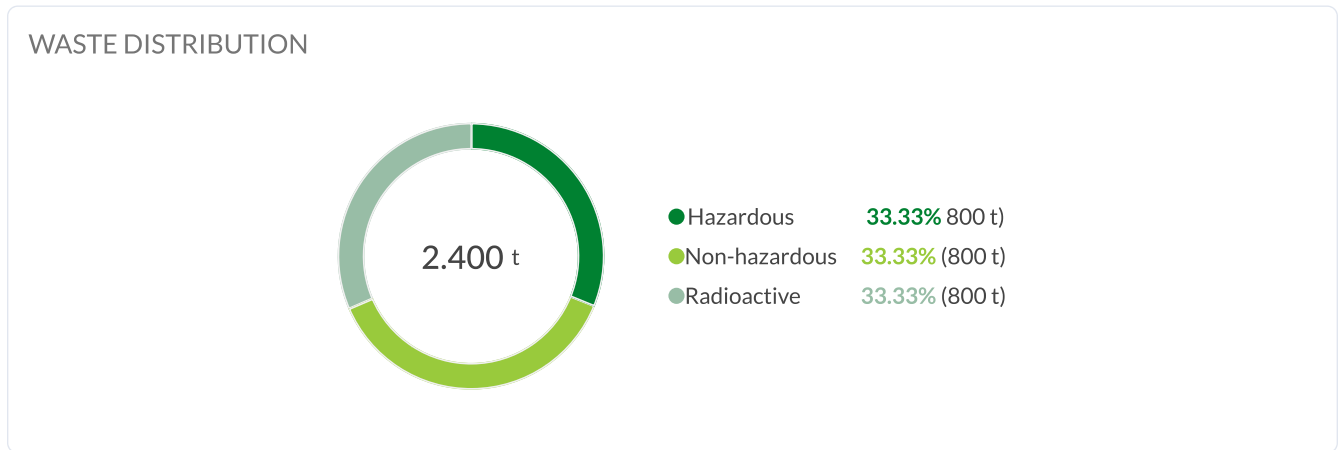
Products and/or raw materials used

Electronics and technology	302 t
Batteries and vehicles	302 t
Packaging	302 t
Plastic	302 t
Textils	302 t
Construction and buildings	302 t
Food, water and nutrients	302 t
Wood	302 t
Other raw materials	302 t



WASTE MANAGEMENT

Name	Baseline year	Baseline value	Report
Hazardous	2019	1.234 t	1.234 t
Radioactive	2017	1.234 t	1.234 t
Non-hazardous	2016	1.234 t	1.234 t



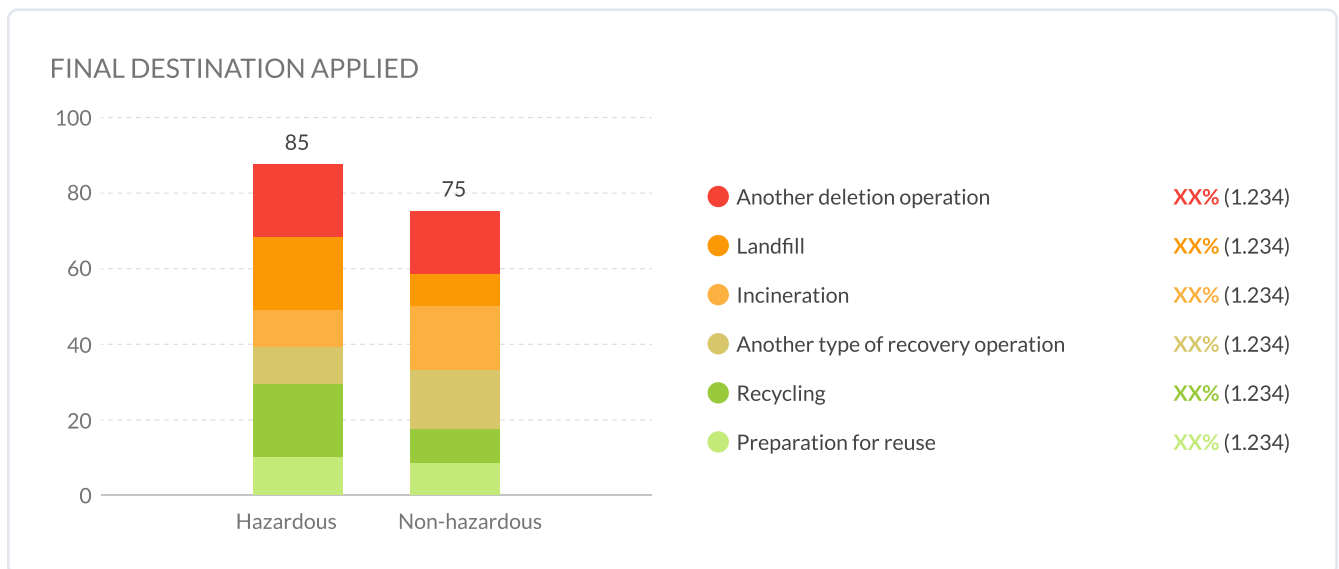
TOTAL WASTE GENERATED

1.234 t

Final destination for radioactive waste

Certified entity to manage radioactive waste

USE OF RESOURCES AND CIRCULAR ECONOMY



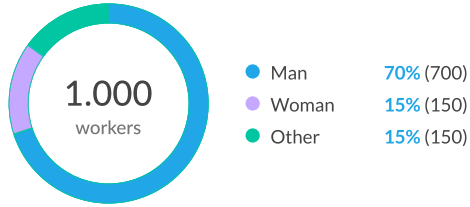


SOCIAL PERFORMANCE

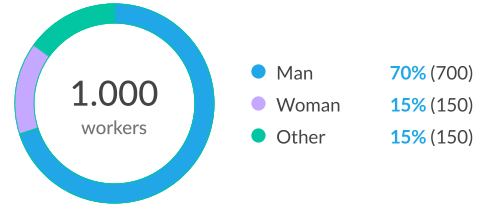


WORKERS OF THE ORGANISATION

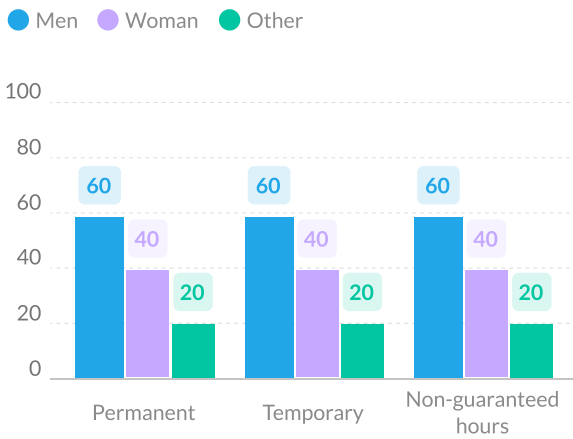
CONTRACTED WORKERS



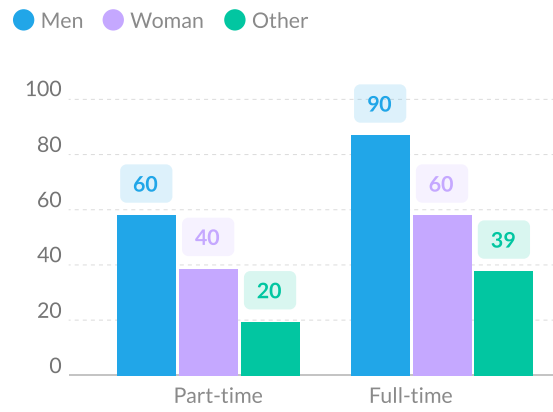
SUBCONTRACTED WORKERS



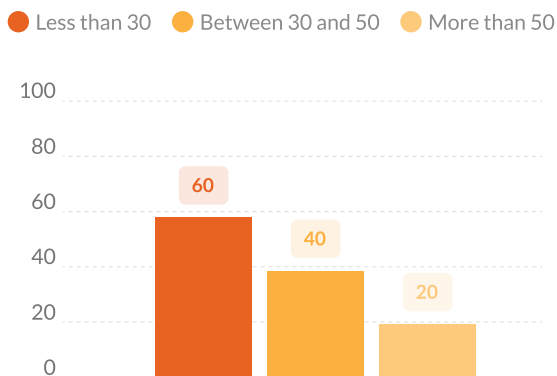
CATEGORY OF CONTRACT



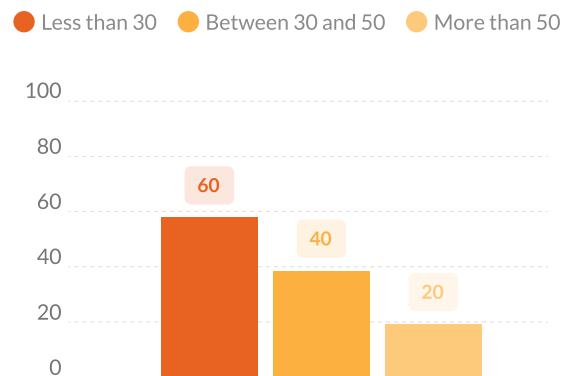
TYPE OF CONTRACT



CONTRACTED WORKER'S AGE DISTRIBUTION



SUBCONTRACTED WORKER'S AGE DISTRIBUTION

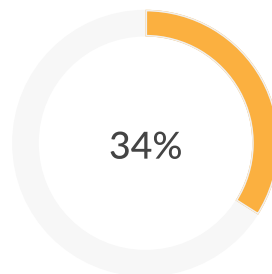


MINORITIES

Workers that belong to minorities

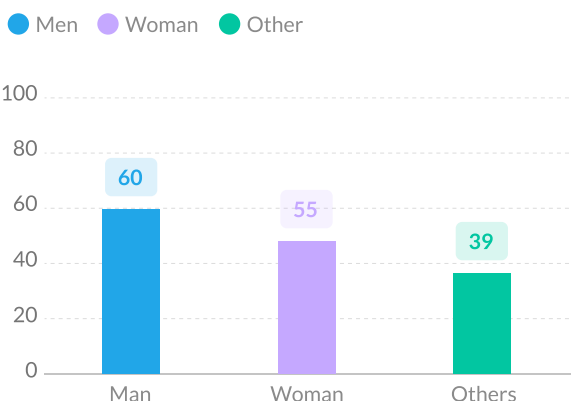
Indigenous	1.234
Black	1.234
Gypsy ethnicity	1.234
Vulnerable groups	1.234
LGBTQIA+	1.234
Persons with special needs	1.234
Religious minorities	1.234
Others	1.234

PERCENTAGE OF WORKERS THAT BELONG TO MINORITIES



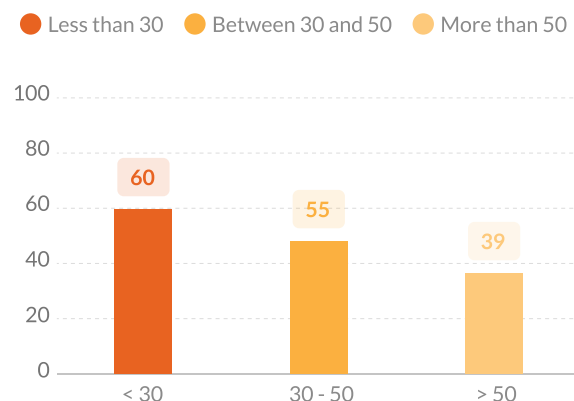
MANAGEMENT

MIDDLE MANAGEMENT BY GENDER (CONTRACTED)



Total: 154 workers

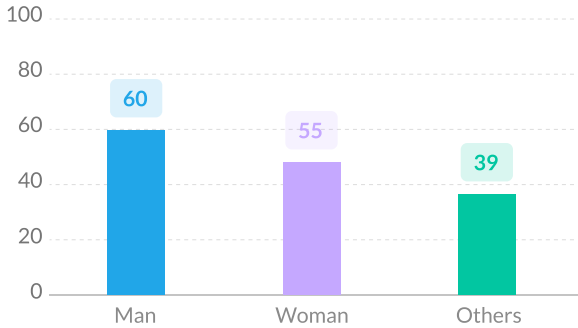
MIDDLE MANAGEMENT BY AGE (CONTRACTED)



Total: 154 workers

MIDDLE MANAGEMENT BY GENDER (SUBCONTRACTED)

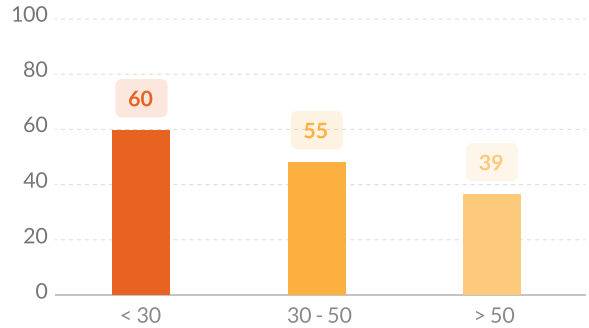
Men Woman Other



Total: 154 workers

MIDDLE MANAGEMENT BY AGE (SUBCONTRACTED)

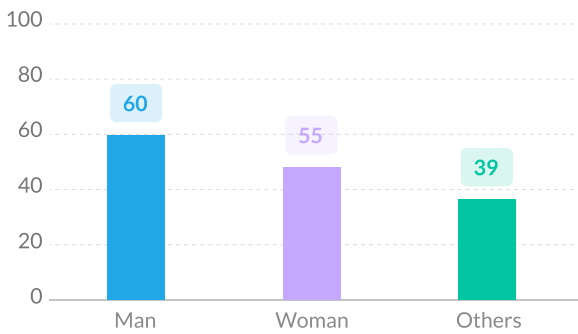
Less than 30 Between 30 and 50 More than 50



Total: 154 workers

TOP MANAGEMENT BY GENDER (CONTRACTED)

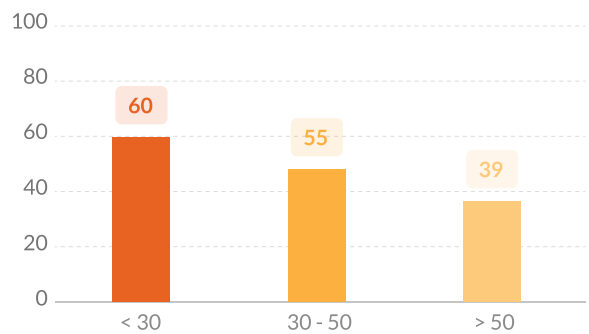
Men Woman Other



Total: 154 workers

TOP MANAGEMENT BY AGE (CONTRACTED)

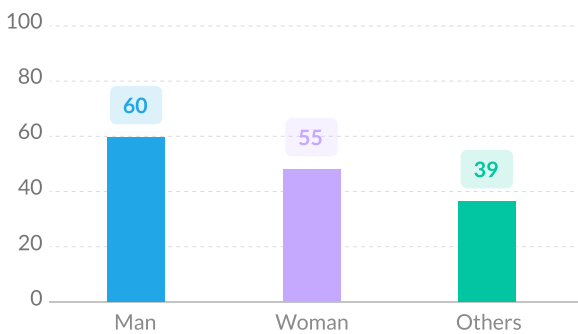
Less than 30 Between 30 and 50 More than 50



Total: 154 workers

TOP MANAGEMENT BY GENDER (SUBCONTRACTED)

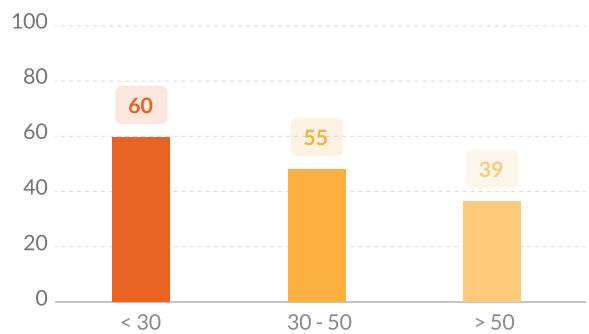
Men Woman Other



Total: 154 workers

TOP MANAGEMENT BY AGE (SUBCONTRACTED)

Less than 30 Between 30 and 50 More than 50



Total: 154 workers

RECRUITMENT AND LAYOFF

CONTRACTED WORKERS TURNOVER

34 %



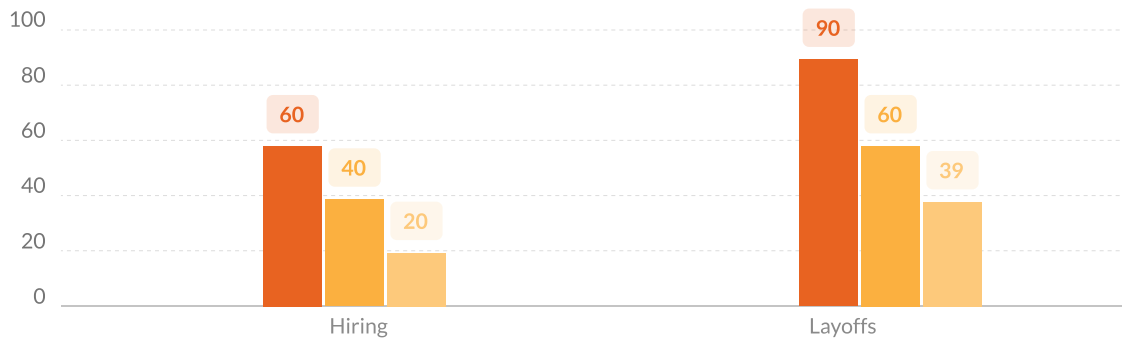
GENDER PAY GAP

30 %



DISTRIBUTION OF HIRING AND LAYOFFS

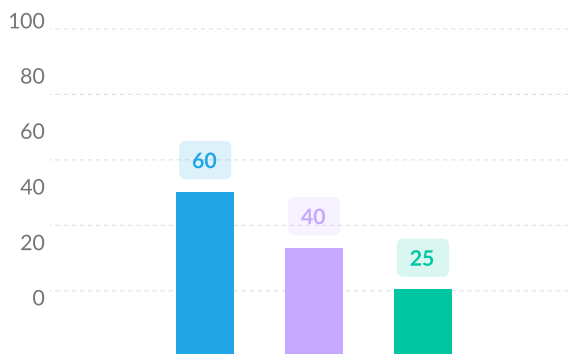
● Less than 30 ● Between 30 and 50 ● More than 50



HOURLY EARNING VARIATION

● Men ● Woman ● Other

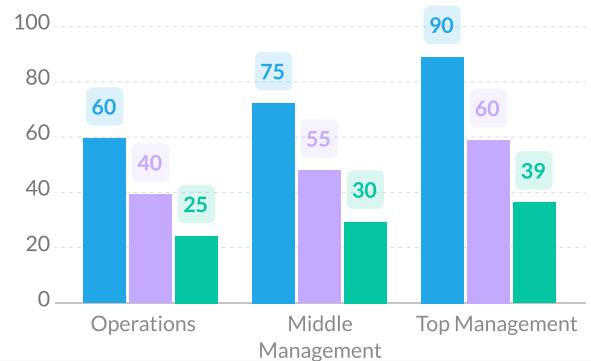
unit: €



SALARY VARIATION

● Men ● Woman ● Other

unit: €



SAFETY AND HEALTH

Safety and health at work

Occupational Health and Safety System	✓
Workers, activities or locations not covered in OHS system	✓
Accidents at work during the reporting period (for contracted workers)	✓

ACCIDENTS AT WORK (FOR CONTRACTED WORKERS)

20 accidents






DAYS LOST (INJURY, ACCIDENT, DEATH OR ILLNESS)

113 days




TRAINING

Training for the workers

Training and capacity development	
Training on the topics covered in the code of ethics and conduct during the reporting period	
Training on preventing and combating corruption and bribery	


NUMBER OF HOURS ON TRAINING

500 hours







CONTRACTED WORKERS THAT ATTENDED TRAINING

103 workers



VALUE CHAIN WORKERS

Assessment of negative impacts on workers of the value chain caused or contributed to by the organisation	
Assessment of positive impacts on workers of the value chain caused or contributed to by the organisation	
Channels available for workers in the value chain to communicate their concerns and/or complaints in order to solve them	
Policies to manage the impacts, risks and opportunities related to the workers in the value chain	

Topics covered in the policies to manage impacts, risks and opportunities

- Respect for human rights, including labour rights
- Interaction with affected stakeholders
- Measures to ensure mitigation of human rights impacts
- Elimination of discrimination (including harassment)
- Promotion of equal opportunities
- Promotion of diversity and inclusion
- Human Trafficking
- Forced labour
- Child labour

AFFECTED COMMUNITIES

Existence of affected communities	✔
Negative impacts on the local communities identified	✔
Mechanism to receive complaints from local communities	✔
Indigenous communities affected by the organisation	✔
Policies to manage impacts, risks and opportunities related to affected communities	✔
Commitments related to inclusion and/or affirmative action for people from groups at high vulnerability risk in the affected communities	✔
Significant investment in infrastructure, service support, social projects, volunteering or donations in the community	✔

Topics covered in the policies to manage impacts, risks and opportunities

- Respect for human rights, including labour rights
- Interaction with affected stakeholders
- Measures to ensure mitigation of human rights impacts
- Elimination of discrimination (including harassment)
- Promotion of equal opportunities
- Promotion of diversity and inclusion
- Human Trafficking
- Forced labour
- Child labour

IMPACT IN THE COMMUNITY

Type of investments made in the community

- Transport networks
- Public services
- Community social spaces
- Health Centers and Social Welfare
- Sports centers
- Worker volunteer hours
- Financial investment in social projects of Associations or NGOs
- Offer of a service provided by the organisation
- Development of a programme with an impact on the community in partnership with Associations or NGOs

OPERATIONS OF THE LOCAL COMMUNITY

13 %



FINANCIAL INVESTMENT IN THE COMMUNITY

103.000 €



VOLUNTEER HOURS UNDERTAKEN BY THE CONTRACTED WORKERS

103 hours



CONSUMERS AND END USERS

Monitoring the number of consumers and/or end-users	
Commitments related to inclusion and/or affirmative action for people from groups at particular risk of vulnerability regarding its end-users	


Number of consumers and/or end-users

At the end of the last 12 months	1.234
At the beginning of the last 12 months	1.234
Acquired in the past 12 months	1.234

VARIATION OF NEW CONSUMERS AND/OR END USERS

34 %

SATISFACTION

Assessment of the level of satisfaction of consumers and end-users	
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Level of satisfaction

Net Promoter Score (NPS)	63 %
Customer Effort Score (CES)	13 %
Customer Satisfaction Score (CSAT)	61 %
Questionnaires created by the organization	71 %
Online assessment through social networks	44 %





GOVERNANCE PERFORMANCE

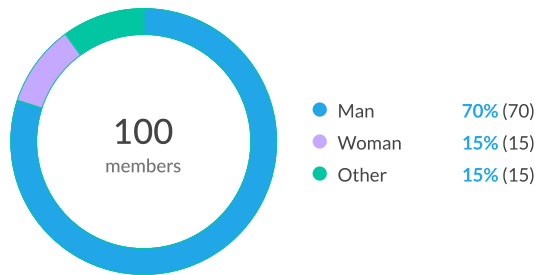


MAIN CONDUCT POLICIES AND CORPORATE CULTURE

Structure and constitution of the highest governance body

Board of Directors with non-executive members

HIGHEST GOVERNANCE BODY DISTRIBUTION BY GENDER



ANNUAL REVENUE

103.000 €



ANNUAL NET REVENUE

100.000 €



ANNUAL REPORTING

Financial report	☑
Impact report	⊗
Sustainability report	⊗
Activities Report	☑
Sales report	⊗
Customer Satisfaction Report	☑
Satisfaction / Welfare Report of Workers	⊗

RELATIONS WITH SUPPLIERS AND PAYMENT PRACTICES

Characteristics of suppliers

Number of suppliers monitoring	
Suppliers identified as causing negative environmental impacts	
Suppliers identified as causing negative social impacts	
Request of information from the suppliers about their own suppliers	
Evidence requested from suppliers regarding good practices and impacts of the company	
Requirements of annual reporting of non-financial indicators to suppliers	
Organisation raises awareness and empower suppliers regarding sustainability	
Organisation encourage its suppliers to adopt more sustainable practices and policies	

Type of suppliers

Organisations that provide a product	1.234
Organisations that provide a service	1.234
People who provide a product	1.234
People who provide a service	1.234

Suppliers by continent

Europe	1.234
Asia	1.234
Africa	1.234
North America	1.234
South America	1.234
Central America	1.234
Oceania	1.234

Suppliers by industry sector

Consumer Goods	1.234
Extractives & Mineral Processing	1.234
Financials	1.234
Food & Beverage	1.234
Health Care	1.234
Infrastructure	1.234
Renewable Resources & Alternative Energy	1.234
Resource Transformation	1.234
Services	1.234
Real Estate	1.234
Information Technology	1.234
Construction & Engineering	1.234
Logistics/Transportation	1.234
Other	1.234

IMPACTS

Suppliers causing actual or potential negative environmental impacts

Improvements have been agreed with as a result of the assessment	613 suppliers
Organisation ceased business relations	13 suppliers

PERCENTAGE OF SUPPLIERS ASSESSED FOR ENVIRONMENTAL IMPACTS

34 %



PERCENTAGE OF SUPPLIERS ASSESSED FOR SOCIAL IMPACTS

12 %



Suppliers causing actual or potential negative social impacts

Improvements have been agreed with as a result of the assessment	613 suppliers
Organisation ceased business relations	13 suppliers

PAYMENT

AVERAGE ANNUAL MONETARY VALUE OF PAYMENTS MADE TO SUPPLIERS

1.234 €



AVERAGE ANNUAL MONETARY VALUE GOING TO LOCAL SUPPLIERS

1.234 €



PAYMENT RATIO TO LOCAL SUPPLIERS

34 %



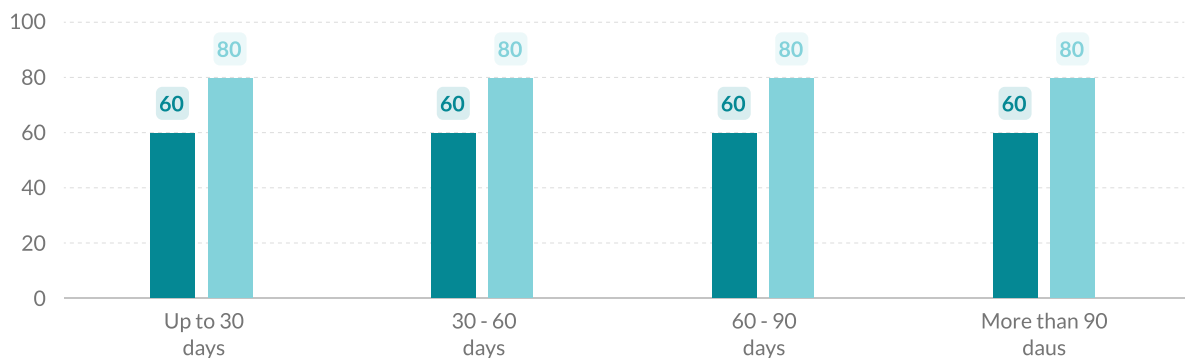
LAWSUITS FOR LATE PAYMENT TO SUPPLIERS

34 lawsuits



TIMINGS FOR PAYMENT TO SUPPLIERS

● Regular suppliers ● Small and medium suppliers



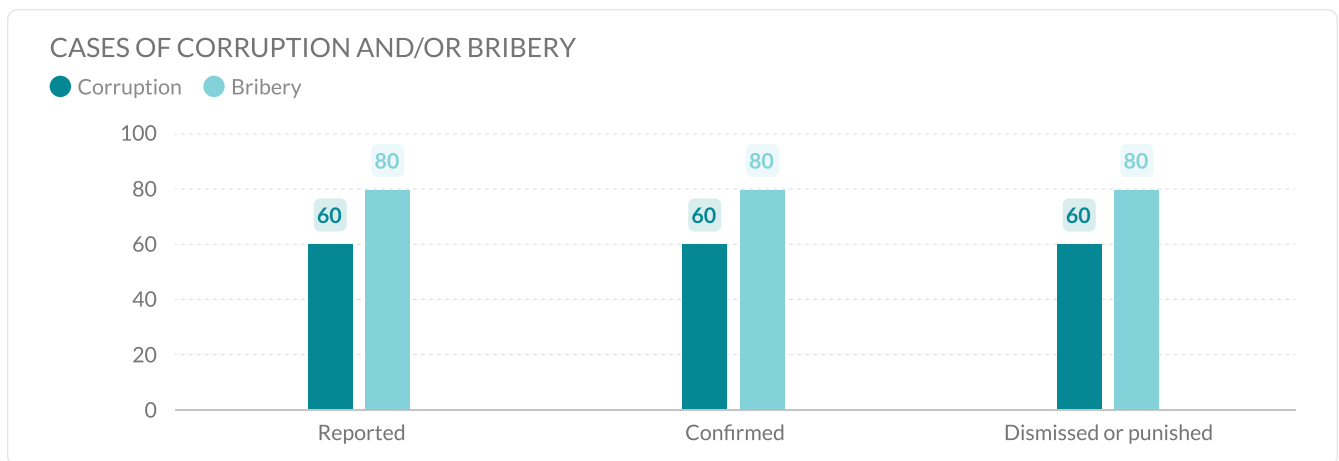
CORRUPTION AND BRIBERY PREVENTION AND DETECTION

Prevention

Mechanisms to prevent, detect and handle allegations or situations of corruption and bribery	✓
Mechanism for reporting situations of conflict of interest, corruption or bribery	✓
Mechanism guarantees the anonymity and protection of the whistleblower	✓
Situations of corruption and/or bribery	✓
Confirmed cases result in convictions	✓
Initiatives/changes as a result of allegations made	✓
Judicial proceedings related to corruption and/or bribery been initiated against the organisation or its workers	✓

Confirmed cases in which contracts with business partners were terminated or not renewed as a result of violations

Corruption	613 cases
Bribery	13 cases



NUMBER OF CONVICTIONS

121 convictions

MONETARY VALUE OF THE FINES IMPOSED

1.234 €

Number of legal proceedings initiated against the organisation or its workers

Corruption	613 cases
Bribery	13 cases

RISK MANAGEMENT

Incidents of discrimination

Incidents of discrimination, in particular resulting in the application of sanctions	✓
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INCIDENTS OF DISCRIMINATION

1.234 incidents



Corruption and bribery assessment and risks

Risk assessment with a focus on corruption and/or bribery	✓
Risks identified in the corruption and/or bribery assessment	✓
Corruption and bribery factors are included in the overall risk assessments conducted by the organisation	✓

OPERATIONS ASSESSED FOR RISKS OF CORRUPTION

1.234 operations



Types of risks identified in the corruption and/or bribery assessment

Commercial bribery	☑
Extortion and solicitation	☑
Gifts and hospitality	☑
Fees and commissions	☑
Collusion	☑
Trading of information	☑
Trading in influence	☑
Embezzlement	☑
Favouritism, nepotism, cronyism, clientelism	☑
Other	☑



HUMAN RIGHTS, FORCED LABOR AND MODERN SLAVERY

Human rights, forced labor and modern slavery risks and assessment

Organisation performs risk assessment of human rights violations in its operations	✓
Organisation received any kind of political contributions	✓
Operations, suppliers or investments of the organisation considered to have significant risk of incidents of child labor or young workers exposed to hazardous work	✓
Incidents or cases regarding forced labor in operations or suppliers	✓
Actions were taken to resolve this or these incident(s)	✓

OPERATIONS ASSESSED FOR HUMAN RIGHTS, FORCED LABOR AND MODERN SLAVERY RISKS

34 %

INVESTMENTS THAT INCLUDE HUMAN RIGHTS CLAUSES OR UNDERGONE ASSESSMENT

1.234 investments

Social and environmental impacts

Studies regarding the relevant social and environmental impacts of the organisation	✓
Existence of vulnerable groups impacted by the organisation	✓
Creation of due diligence processes for environment and social significant impacts	✓

Impacts considered in the studies related to environment and social

- Climate change
- Local community

Affected stakeholders

Affected stakeholders identified by the organisation activities	✔
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Types of affected stakeholders identified by the organisation activities

- Contracted workers
- Shareholders
- Temporary workers
- Subcontracted / supplied workers
- External Supplies and Services (ESS's)
- Vulnerable groups
- Local communities
- NGOs
- Other civil society organisations
- Other

Economic impacts

- Changes in the productivity of organisations, sectors or the economy as a whole (as a consequence of the adoption of information technology)
- Economic development in areas with a high poverty index
- Improvement of social and / or environmental conditions
- Deterioration of social and / or environmental conditions
- Availability of products and services for low-income people
- Strengths of skills and knowledge of a professional community or geographical region
- Indirect jobs in supplier chains or distribution
- Other

Unethical corporate behavior

Organisation makes financial contributions to industry associations, lobby groups, political parties or similar	✔
Organisation is engage in any lobbying activities	✔
Organisation has pending or concluded legal actions regarding unfair competition and violations of antitrust laws	✔

SUSTAINABLE DEVELOPMENT GOALS



SUSTAINABILITY-RELATED INITIATIVES OR PRINCIPLES

Signatory or involved in external sustainability-related initiatives or principles





STATEMENT OF **RESPONSABILITY**



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FirstName LastName

Submitted on 00/00/0000



SIBS ESG Ecosystem

