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“Green-washing”, “Social-washing”. El valor de la verificació externa.

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UB



“GREENWASHING” O DIRECTAMENT NEGACIONISME DEL CANVI CLIMÀTIC

FROM CLIMATE DENIAL TO “GREEN” PETROLEUM: MASSACHUSETTS ACCUSES EXXON MOBIL OF DECEPTIVE MESSAGING

The climate liability lawsuit filed in Massachusetts, broader than similar litigation in New York, describes Exxon Mobil's evolving deception playbook.



Alleen Brown

October 31 2019, 6:33 p.m.

EXXON MOBIL'S RELATIONSHIP with the New York Times is a case study in how the fossil fuel industry's climate denialism has evolved over the past 20 years. Beginning in the 1970s, Exxon Mobil published an “advertorial” every Thursday on the New York Times editorial page. The quarter-page, essay-style ads were designed to mimic a Times op-ed. Starting in the 1980s, doubt about the seriousness of human-driven climate change was a repeated theme. The ads came with titles including “Apocalypse no,” “Reset the alarm,” “Less heat, more light on climate change,” and “Climate change: a degree of uncertainty.”



DIFERENTS TIPUS DE “SOCIAL-WASHING”

A business or organization is social washing when it makes misleading claims about the social responsibility of its products or services to position itself in a better light for economic gains and public image.

Social washing also includes the following misleading marketing practices:

- bluewashing: using a membership to the United Nations Global Compact (UNGC) and adhering to its Ten Principles
- rainbow washing: misuse of the United Nations Global Goals For Sustainable Development (UNSDGs)
- pinkwashing: making deceptive LGBTQIA+ claims

Many companies associate themselves with these social initiatives, organizations, or movements to only demonstrate corporate social responsibility and sustainable governance.

Social washing aims to give off the image of having ethical standards without practicing them. Companies make commitments to universal sustainability principles and fundamental socially responsible policies but their implementation is lacking.

<https://www.esgthereport.com/what-is-social-washing/>



- 1) Del “Corporate Social Responsibility and Reporting” al “Environmental, Social and Governance” (ESG).
- 2) Breu referència a les principals normes o marcs de referència: Global Reporting Initiative Standards, ISO 26000, Integrated Reporting (IR), Sustainable Development Goals (SDGs) i l'arrancada el passat novembre de l'International Sustainability Standards Board.
- 3) El ESG és principalment una eina per gestionar els riscos?
- 4) Quines diferències hi ha i potser hi ha d'haver en el tractament d'aquest àmbits entre la gran empresa i la PIME?
- 5) És bàsicament un tema de “reporting”, o només té sentit si està implicat amb la gestió de l'empresa?
- 6) Perspectives a Europa: El “European Green Deal” i la proposta de directiva de l'abril de 2021 sobre informació corporativa en matèria de sostenibilitat.



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1) Del “Corporate Social Responsibility and Reporting” al “Environmental, Social and Governance” (ESG).



What is ESG integration?

Environmental, social and governance (ESG) integration is the practice of incorporating ESG information into investment decisions to help enhance risk-adjusted returns, regardless of whether a strategy has a sustainable mandate. There is no one-size-fits-all approach, but at BlackRock we see it as being about making research, data and insights available to all our portfolio managers and working with them to identify potential process enhancements across all investment activities.

Larry Fink CEO of
BlackRock

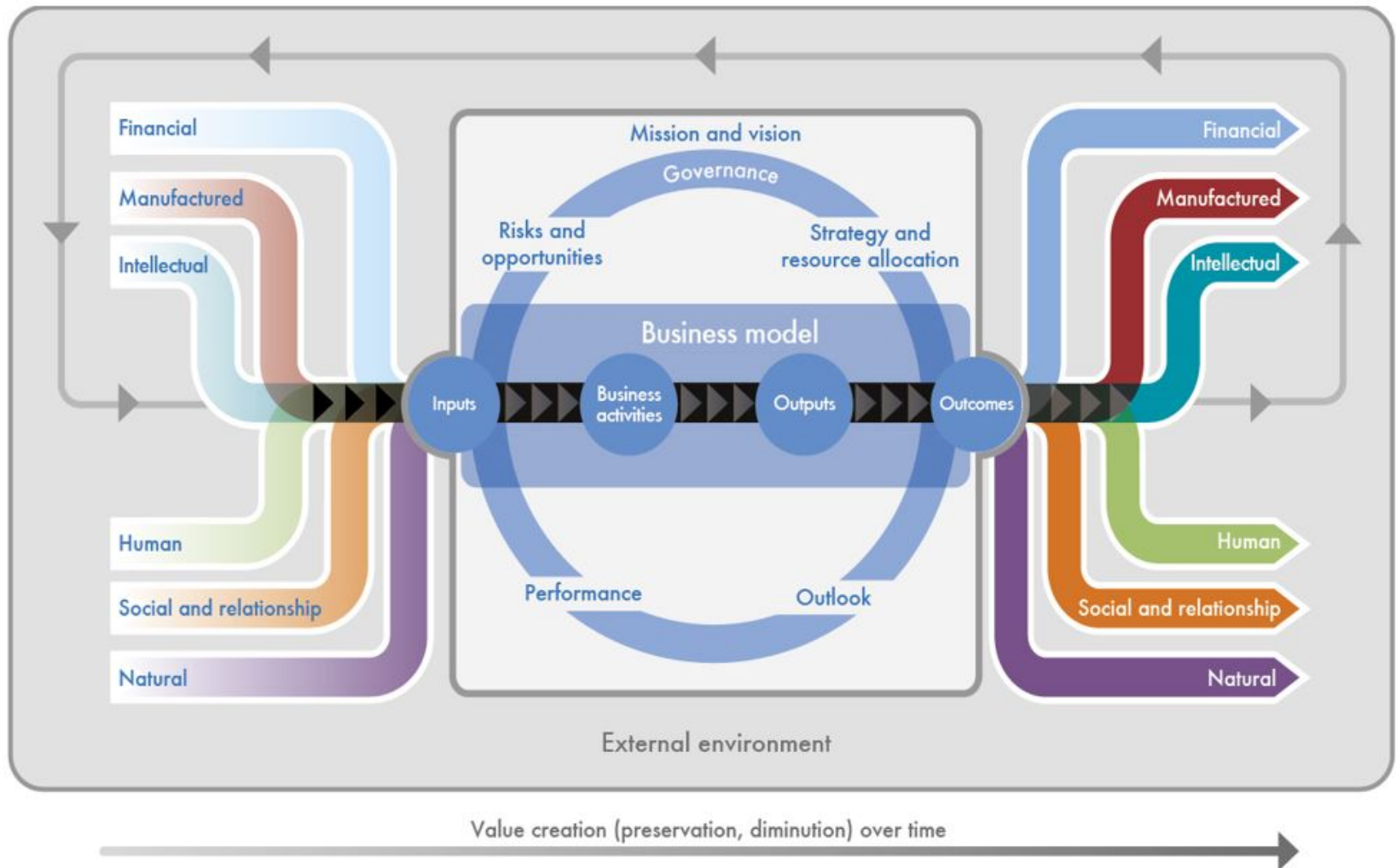


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Integrated Reporting Framework and how an organization creates value over time.





Els ODS o SDG (“Sustainable Development Goals”) són una altra iniciativa de Nacions Unides però tenen el repte pendent d’introduir-se a les PYMES.



SUSTAINABLE DEVELOPMENT GOALS
17 GOALS TO TRANSFORM OUR WORLD





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International Sustainability Standards Board

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About the International Sustainability Standards Board

International investors with global investment portfolios are increasingly calling for high quality, transparent, reliable and comparable reporting by companies on climate and other environmental, social and governance (ESG) matters.

On 3 November 2021, the IFRS Foundation Trustees announced the creation of a new standard-setting board—the International Sustainability Standards Board (ISSB)—to help meet this demand.

The intention is for the ISSB to deliver a comprehensive global baseline of sustainability-related disclosure standards that provide investors and other capital market participants with information about companies' sustainability-related risks and opportunities to help them make informed decisions.

Related information

[Sustainability Reporting project](#)

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EFRAG Sustainability Reporting Board
13 April 2022
Paper 05-01

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG Sustainability Reporting Board. The paper does not represent the official views of EFRAG or any individual member of the EFRAG Sustainability Reporting Board, EFRAG PTF-ESRS of the EFRAG Administrative Board. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG Sustainability Reporting Board, are published as draft standards, discussion or position papers, or in any other form considered appropriate in the circumstances.

Public Consultation on EDs Draft European sustainability reporting standards (ESRS)



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Perspectives a Europa: El “European Green Deal” i la proposta de directiva de l’abril de 2021 sobre informació corporativa en matèria de sostenibilitat.

<https://www.europarl.europa.eu/legislative-train/theme-a-european-green-deal/file-review-of-the-non-financial-reporting-directive/03-2022>



PUNTS PER AL DEBAT

- 1) EL REPTA DE LA VERIFICACIÓ EXTERNA DE LA INFORMACIÓ NO FINANCERA.
- 2) LES PYMES (SEGONS LA VOSTRA EXPERIÈNCIA) OPINEU QUE ES PODEN SENTIR VINCULADES A LA PROMOCIÓ DE LA RSC I CONSIDERAR-LA D'INTERÈS PER A LA SEVA GESTIÓ?