



GUIDE

Guide for enterprises, adults and decision makers on
CSR harmonization and implementation

Hi4CSR

Harmonization and implementation of
Corporate Social Responsibility EU Directives

FUNDED BY



PARTNERS



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Authors:

Ivan Petarčić, MCF, senior specialist, RRIF-Plus d.o.o., Croatia

Marina Tomić, BA Sociology and Comparative Literature, project manager, The Croatian Institute for CSR – IDOP, Croatia

Marco Matrisciano, post-graduate Master in European Studies, Manager Research & Funding at ABIS - The Academy of Business in Society, Belgium

Xavier Lewis Rodriguez, BSc., Social Projects Manager, Bridging to the Future, England

Petra Hartman, BA Political Science, project manager, Ekvilib Institute, Slovenia

Boris Bulatovic, Dipl.-Ing., Co-Founder, Global Impact Grid GbR, Germany

Giulia Netti, PhD student in the Economics and Management of Natural Resources XXXI cycle, LUM Jean Monnet University, Italy

Tatiana Čaplová, BA, Programme Manager for CSR, Pontis Foundation/Business Leaders Forum, Slovakia

Editors:

Nikolina Markota Vukić, PhD, CSR reporter and Co-founder, The Croatian Institute for CSR – IDOP, Croatia

Ludwig Roger, PhD, Senior Manager EU Project and Funding at ABIS – The Academy of Business in Society, Belgium

Duncan Chamberlain, PGCE and BSc., Managing Director, Bridging to the Future, England

Ela Kurtcu Bulatovic, M.A., M.A., B.A., Co-Founder, Global Impact Grid GbR, Germany

Angeloantonio Russo, PhD, Director of PhD program in The Economics and Management of Natural Resources. Full professor of Management, LUM Jean Monnet University, Italy.

Michal Kišša, MBA, Mgr. Programme Director for CSR, Pontis Foundation, Executive Director, Business Leaders Forum, Slovakia

Contact for more details: rrif@rrif.hr



About project

Hi4CSR, an Erasmus+ project, under the name Harmonization and implementation of EU CSR Directives, began in October 2016 and finished in April of 2018. It is a transeuropean project established by eight European organizations renowned in the field of CSR. The project focuses on EU Directives in the field of corporate social responsibility (CSR), particularly those related to non-financial reporting, ecolabelling, food donation, employment of people with disabilities, sustainable waste management and EU water framework. It aims to exchange good practice examples between partner countries and educate adults on harmonization and implementation of European CSR Directives. The project contributes to the development of sustainable policies and strategies through equal involvement of SMEs, universities, NGOs, research institutes and civil society organizations.

About CSR Guide

The CSR Guide is a culmination of the joint collaboration between partners through seven main project learning activities. The aim of this Guide is to present in a practical and systematic way the current status, implementation and best practice examples of the EU Directives in the area of CSR.

The Guide has been made for representatives of companies of all sizes, decision makers, researchers, CSR professionals, students and everyone interested in corporate social responsibility and sustainability.

The European Union defines corporate social responsibility as corporations taking responsibility of their societal impact. CSR is gaining importance due to mounting pressure on corporations to have a positive impact on society and reduce their environmental damage. As a result, CSR should be embedded in every organisation's strategy and actions. EU strongly believes that CSR is important for the sustainability, competitiveness and innovation of EU enterprises and economy. Therefore, EU has developed a comprehensive legal framework on different aspects of CSR, such as non-financial reporting, employment of persons with disabilities, stimulating the processing of used materials, food donation, ecolabelling, and responsible water management.



Project consortium

RRiF, Croatia

RRiF-plus Ltd. is a leading publishing and consulting company in the field of accounting, tax and finance in Croatia. Founded in 1990, it has continually published magazines, manuals, guides and handbooks which became indispensable literature in economic schools, colleges and universities, but also for enterprises, banks, NGOs and audit, revision & accountancy firms. Having built a strong network with finance professionals, decision makers and enterprises, RRiF has established a reputation of being one of the best educational institutions for economic legislation in Croatia, including the CSR-related legislation and implementation of EU Directives into Croatian legislation.

ABIS, Belgium

ABIS - The Academy of Business in Society is a global network of over 100 companies and academic institutions whose expertise, commitment and resources are leveraged to invest in a more sustainable future for business in society. ABIS is committed to the advancement of knowledge and education in line with the UN Sustainable Development Goals to support the transition to a sustainable, resilient and inclusive economy.

Bridging to the Future, United Kingdom

Bridging to the Future has started as an investment company, investing in start-ups and early growth businesses across a range of sectors and countries. Bridging to the Future combines incubation, business consulting and investment to enable its partners to become economically independent across Europe. It has invested in over 40 enterprises and worked in 15 countries across Europe, in a variety of sectors and regions.

Ekvilib Institute, Slovenia

Ekvilib Institute is a non-profit organization, active in the fields of social responsibility, human rights and development cooperation, encouraging and supporting policies and practices which contribute to social responsibility of all actors in the global development and to a higher encouragement of human rights for all people. Ekvilib Institute is developing consulting and educational products related to CSR: certification process CSR Company, consulting and preparation of sustainability reports, certification for ISO 26000 Experts, training on non-discrimination and diversity, and training for health in the workplace.



Global Impact Grid, Germany

Global Impact Grid GbR is an advisory network within the social innovation and positive impact realm, focused on fostering synergies as well as helping concepts grow and scale within Europe and beyond. It focuses on the topics of impact entrepreneurship, social innovation, responsible management and sustainable development. It supports individual entrepreneurs, innovators, start-ups and SMEs in scaling up their ideas and businesses.

IDOP (The Croatian Institute for CSR), Croatia

The Croatian Institute for CSR (IDOP) is a non-profit, research and advisory organization focusing on the development of corporate social responsibility, sustainability and the promotion of non-financial reporting through independent research, consulting and presentation of best practices in Croatia. IDOP is focused on sharing knowledge and expertise in the field of CSR through organizing lectures, workshops and seminars for adults, companies and entrepreneurs on topics of non-financial reporting, sustainability and CSR strategies.

LUM University, Italy

Founded in 1995, LUM Jean Monnet University is one of the most recognizable and valued Universities in Southern Italy. In the riverbed of Faculty of Economics, the international research program, namely “The Economics and Management of Natural Resources, it is historically present. It is a centre of academic excellence, committed to advancing teaching and research quality and creating top tier managers, professionals and researchers, a modern organization capable of efficiently translating the principles of business and management into education equipped to deal with current trends of continuous change, globalization and internationalization.

Pontis Foundation, Slovakia

Established in 1997, Pontis is a non-profit organization and one of the largest grant-making and operational foundations in Slovakia, active in the field of civil society development, corporate social responsibility, corporate philanthropy and volunteering. Pontis Foundation connects people, companies and organizations, and promotes the exchange of expertise in the regions of Central and Eastern Europe. It promotes diversity in the workplace, environmental protection, transparency and proper reporting of corporate responsibility activities and programs. It is also a leading consultancy on the CSR and Non-Financial Reporting matters, administrator of the Slovak Business Leaders Forum – a platform of Slovak and international companies operating in Slovakia, active in promotion of corporate social responsibility.

1. Non-financial reporting

Legislation

The last three years have been a decisive period for the formation of non-financial reporting in Europe. The relevant laws started taking shape in 2011, when the European Commission published a communication entitled *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. It identified a need to increase the transparency of social and environmental information provided by large companies in EU. In line with this, the Non-Financial Reporting Directive or [Directive 2014/95/EU](#) was adopted in October 2014. Disclosing information about non-financial performance plays a critical role in changing the mindset of companies and helping them understand their responsibility for their social, environmental and employee impacts, respect for human rights, fight against corruption and the active promotion of diversity policies. The Directive aims to increase the number of companies that report their non-financial information but also to improve the quality of these reports and to standardize their format. It will affect more than 6000 large companies and groups in the EU, including listed companies, banks, insurance companies and public interest entities.

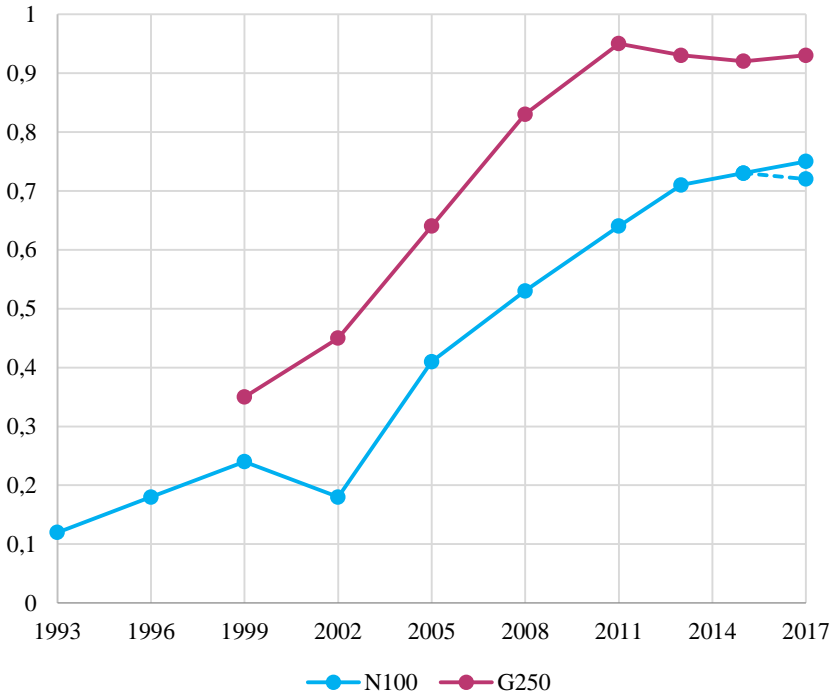
Main part

A CSR report or sustainability report is a report published by a company or organization informing about the economic, environmental and social impacts caused by its activities, according to the [Global Reporting Initiative](#). Reports present the organization's values and governance model, and demonstrate the link between its strategy and its commitment to sustainable development. But what are the business benefits of non-financial reporting? The [Global Reporting Initiative](#) lists several:

- **Building trust:** Transparency about non-financial performance can help to reduce reputational risks and open up dialogue with stakeholders such as customers, communities, and investors.
- **Improved processes and systems:** Writing a sustainability report helps examine and improve internal management and decision-making processes, which can lead to cost reductions and better monitoring of individual indicators, such as energy consumption, CO₂ emissions and waste sorting.
- **Progressing vision and strategy:** Sustainability should be an integral part of every company's business strategy. Comprehensive analysis of strengths and weaknesses and collecting feedback from stakeholders are powerful tools that can improve the company's long-term vision and strategy.
- **Reducing compliance costs:** Measuring sustainability performance can help companies to meet regulatory requirements, avoid costly breaches and gather necessary data in a more efficient and transparent way.

A recent [KPMG study](#)¹ indicates that CSR reporting has become common practice for medium-sized and large enterprises worldwide, especially in the EU. One of the reasons for this growth is the [Directive 2014/95/EU](#).

Graph: Growth in global CSR reporting rates since 1993



Source: KPMG, “Currents of change: the KPMG Survey of Corporate Responsibility Reporting 2015.”

The Directive requires the following companies to disclose information:

- Companies with an average number of employees greater than 500, a balance sheet total of 20 million EUR or a net total of 40 million EUR, and that are listed on a EU regulated exchange market.

¹ available here: <https://assets.kpmg.com/content/dam/kpmg/pdf/2016/02/kpmg-international-survey-of-corporate-responsibility-reporting-2015.pdf>

- Companies with an average number of employees greater than 500, a balance sheet total of 20 million EUR or a net total of 40 million EUR, that are not exchange listed on a EU regulated exchange market, but are defined by Member States as public interest entities.

From 2018 onwards, their annual reports must include non-financial statements with information on their policies regarding environmental protection, treatment of employees, respect for human rights, anti-corruption and bribery and diversity on company boards. The Directive is based on the “**report or explain**” principle, meaning that if an issue is not applicable to an organization, or there are confidentiality constraints, organization must provide a clear and reasoned explanation why it did not include it in its report. Member States were required to transpose the Directive into their national legislations by 6th December 2016. There are several differences between national legislation in this area, including the definition of public interest entities, ensuring report verification by third parties, reporting guidelines and the minimum amount of information reports should contain, which is shown below:

Table: Transposition status of Directive 2014/95/EU in individual EU countries

Country	Definition of a Large Undertaking	Definition of a Public Interest Entity	Report Topics and Content	Reporting Framework	Disclosure Format	Auditor's involvement	Non-compliance Penalties	Safe Harbour Principle	Diversity Reporting Required
Austria	=	o	=	=	o	=	o	=	o
Belgium	o	o	=	=	o	=	o	=	o
Bulgaria	=	o	=	o	o	o	o	=	o
Croatia	=	o	=	=	o	=	o	=	o
Cyprus	=	o	=	=	=	o	o	=	o
Czech Republic	o	o	=	=	o	=	o	=	=
Denmark	o	o	=	o	o	o	x	x	o
Estonia	o	=	=	=	o	=	x	x	o
Finland	=	=	=	=	=	=	o	=	=
France	=	o	=	=	o	o	o	=	=
Germany	=	o	=	=	o	x	o	=	=
Greece	o	o	o	=	o	=	o	=	=

Country	Definition of a Large Undertaking	Definition of a Public Interest Entity	Report Topics and Content	Reporting Framework	Disclosure Format	Auditor's involvement	Non-compliance Penalties	Safe Harbour Principle	Diversity Reporting Required
Hungary	=	o	=	=	o	=	o	x	=
Iceland	o	o	=	=	o	o	o	=	o
Ireland	=	=	=	=	=	=	o	=	o
Italy	=	o	=	o	o	o	o	=	=
Latvia	=	o	o	=	o	o	o	=	=
Lithuania	=	o	o	=	o	=	o	=	=
Luxembourg	o	o	=	=	=	=	o	=	=
Malta	=	=	o	=	o	=	o	=	=
The Netherlands	=	o	=	=	o	=	x	=	o
Norway	=	o	=	=	o	=	o	x	=
Poland	=	o	=	o	=	=	o	=	=
Portugal	o	o	=	=	=	=	o	=	=
Romania	o	o	o	=	=	o	o	=	=
Slovakia	=	o	=	o	o	=	o	x	=
Slovenia	=	=	o	=	o	=	o	=	o
Spain	=	o	o	o	o	=	x	=	=
Sweden	o	o	o	=	o	=	o	=	=
United Kingdom	o	=	=	=	o	o	o	=	=
LEGEND	= Requirements are the same as in the Directive o Requirements have been omitted x Requirements have been adapted								

Source: Member State Implementation of Directive 2014/95/EU, CSR Europe, GRI, Accountability Europe²

² available at: http://www.globalsustain.org/files/CSR_Europe_GRI_EU_NFR_publication.pdf

Best practice

Slovak Telekom, Slovakia

Slovak Telekom is the largest telecommunications operator in Slovakia. As a market leader, the company has voluntarily committed to adhere to the principles of ethics and social responsibility towards the environment and all the parties involved. The principles of CSR are not only ingrained in company's philosophy, they are also part of their business strategy, which is based on the CSR principles of Slovak Telekom's parent company Deutsche Telekom. Slovak Telekom has been actively informing its stakeholders about its sustainability policies and non-financial results since 2005. In 2016, Slovak Telekom's annual CSR report was published in line with the Global Reporting Initiative (GRI) guidelines for the 6th time. It was also the company's first report based on GRI G4. Moreover, the use of these guidelines in the report has also been certified by a third party – the Pontis Foundation. *“Telekom considers the sustainability report important since it helps paint a complete picture of our company. This way, people can find a variety of important information about our company in one place. However, the report isn't just about figures– it shows how we act towards our community, the environment, and our suppliers. It also enables people to learn about our values and company culture.”* Tatiana Švrčková, CR Senior Specialist, Slovak Telekom.

Non-financial reporting, Croatia

Directive 2014/95/EU or the Non-financial reporting Directive has been transposed into Croatian legislation in Act on Accounting (Official Gazette, No. 78/15). It has obligated companies with more than 500 employees and public interest entities to disclose non-financial information. If a company doesn't disclose information in relation to their impact on the environment and the society, the non-financial statement needs to provide a clear and reasoned explanation for not doing so – “Report or Explain” principle. Diversity statement will apply to all listed public interest entities with 250 or more employees. As regards to auditor's involvement, only the presence of statement must be verified by an independent assurance services provider. There are also non-compliance penalties: for companies which fail to report non-financial information fines will range from 1.333 to 13.333 EUR. Also, Ministry of Finance will blacklist those companies on their official website, as an additional incentive to disclose information.

Illy Caffè, Italy

Illycaffè is an Italian coffee roasting company that specializes in the production of espresso. This international company sells its products in approximately 131 countries worldwide and employs approximately 800 people. Illycaffè is a pioneer in corporate social responsibility



and sustainability practices in Italy and worldwide. The company issues a yearly Sustainable Value Report grounded on strict international standards and certifications. Since the end of the 1980s, Illy has not purchased green coffee from the international commodity markets, but directly from the source. Illy is the world's first company to receive the *Responsible Supply Chain Process* (RSCP) certification of sustainability. The certification, awarded by DNV GL in 2011, confirms the company's long-running sustainable approach to production and its relations with stakeholders throughout the production chain, particularly with green coffee suppliers. Also, it is the first coffee company in the world to be certified under the ISO 9001 framework for the quality management system in 1996. In 2017, Illycaffè was selected by the Ethisphere Institute as the most ethical company in the world for fifth consecutive time.

Non-financial reporting, United Kingdom

The EU directive on Non-Financial Reporting was transposed into UK law in December 2016 through The Companies, Partnerships and Groups (Accounts and Non-Financial Reporting) Regulations 2016. There are two notable differences to previous UK regulation. Firstly, reporting should disclose policies in anti-corruption and anti-bribery matters, as well as diversity in terms of age, gender, education and professional background. Number of the companies affected by the Directive is 260, together with 15 000 subsidiaries of public interest entities. Responsible organization will be The Financial Reporting Council (FRC) and the Ministry in charge will be Department of Business, Energy & Industrial Strategy. Regarding auditor's involvement, both presence and content of statement must be verified by an independent assurance services provider. There will also be non-compliance penalties, and fines will be determined on a case-by-case basis and imposed on the responsible persons.



2. Stimulating the processing of used materials

Legislation

The ever-growing problem of waste in the EU is covered by the Waste Framework Directive or [Directive 2008/98/EC](#), which has set the basic concepts of sustainable waste management. EU's ambitious waste management strategy aims for recycling 65% of municipal waste, 75% of packaging waste and banning the landfilling of separately collected waste altogether by 2030. This is emphasized in [EU Action plan for the Circular Economy](#) from 2015. Under the Directive, waste management needs to follow the 5-step waste hierarchy: waste prevention, reuse, recycling, recovery and disposal. A number of measures strongly emphasize the increasing importance of stimulating the processing of used materials, waste reuse and recycling. One such measure comes from the VAT (Value-added tax) Directive or [Directive 2006/112/EC](#). This Directive provides Member States with the possibility to transpose into their national legislation provisions relating to the transfer of tax liability for the supply of used materials and waste. This means that neither the seller nor the buyer needs to pay VAT when trading in used materials. That encourages enterprises to sell waste and used materials, and facilitates the trade of secondary raw materials.

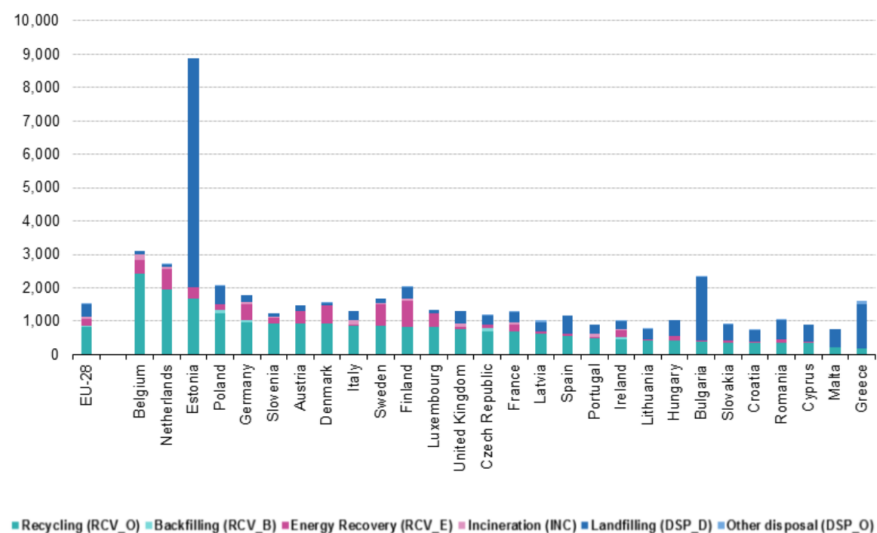
Main part

Waste is a huge environmental, social and economic problem in the EU. Average European produces around 481 kilogrammes of municipal waste every year. Together with huge amounts of waste generated from manufacturing, construction, water supply and energy production, it amounts to 3



billion tonnes of waste produced in the EU every year. In order to ensure resource efficiency and minimise the extraction of natural resources, proper waste management is crucial. Waste is not only a valuable resource but also a business opportunity. Even though waste management continues to improve, the European economy currently still loses a significant amount of potential 'secondary raw materials' such as metals, paper, plastics, wood, glass and so on.

Table: Domestically treated waste excluding major mineral wastes by country and by type of treatment, 2014



Source: Eurostat³

One of the key areas in Action plan for the Circular Economy lies in the use of secondary raw materials. Re-injecting these materials into the beginning of the product lifecycle will reduce costs of production and our impact on the environment. It will save cost for industries by preserving valuable resources, promote innovation in product development and stimulate economic growth. In addition, it will create new jobs and boost social integration. However, secondary raw materials still make up only a small proportion of materials used in the EU. That is why VAT Directive 2006/112/EC is an important measure to encourage the use of secondary raw materials and facilitate waste trade across EU. VAT Directive prevents enterprises from simply disposing the waste into the environment and stimulates them to give it to those who will use it again. In turn, enterprises and waste dealers distribute used materials to those who will use it as a raw material, recycle or recover in another way. Through these methods, materials are constantly being reused in a process called circular economy. It is the opposite of the linear economy which favours a ‘take-make-and-dispose’ model of production and consumption. Through the VAT Directive, enterprises are encouraged to do business in an environmentally and

³ available at: http://ec.europa.eu/eurostat/statistics-explained/index.php/File:Domestically_treated_waste_excluding_major_mineral_wastes_by_country_and_by_type_of_treatment_2014.png

socially responsible way when it comes to resource efficiency and sustainable waste management. There is a number of measures which would further facilitate the use of secondary raw materials in the economy, such as:

- encouraging industrial symbiosis, where the waste or by-products of one industry become the raw materials or energy for another
- facilitating legal transport of waste between EU countries while taking further measures to bring down the number of illegal shipments
- developing quality standards for secondary raw materials where needed, especially for plastics
- analysing the main obstacles to the establishment and proper functioning of EU-wide secondary material markets

Better functioning of waste markets within EU would allow for these enterprises and industries to achieve their full potential and encourage a transition to a circular, resource-efficient economy. A 2012 study⁴ showed that full implementation of EU waste legislation would save €72 billion a year and create over 400,000 jobs by 2020.



Best practice

Unija Nova d.o.o, Croatia

Unija Nova is a recycling plant specialized for recycling all types of waste with a total capacity of 80 000 tonnes per year. Unija Nova is a leader in sustainable waste management in Croatia, offering complete solutions for packaging waste, glass, plastics, metal, paper and all other types of waste.

As an authorized waste collector for different types of waste they have the widest waste collection network in Croatia for all types of non-hazardous waste and goods unsuitable for further use. They also offer a reverse logistic service, which takes into account the whole life cycle of a product.

⁴ Monier, V., et al. "Implementing EU Waste Legislation for Green Growth." *BIO Intelligence Service, Ecologic Institute, Austrian Environment Agency* (2011), available at: <http://ec.europa.eu/environment/waste/studies/pdf/study%2012%20FINAL%20REPORT.pdf>

eSimbioza, Slovenia

eSimbioza is an e-platform supporting the circular economy in Slovenia. Three organizations (Faculty of Information Studies, Komunala Novo mesto d.o.o. and Association for the Development of Voluntary Work Novo mesto) have combined knowledge in a local partnership with an aim to reduce the percentage of disposed waste. They have created an online platform that enables anyone to easily find companies having a waste resource and companies using this same waste as a secondary raw material. In order to view the supply and demand database for waste resources, no registration is required, while adding a company and subsequently submitting information on supply and demand for resources requires registration.

Orange Fiber, Italy

Orange Fiber is an Italian company which makes sustainable fabrics out of citrus pulp, by extracting the cellulose from fibers discarded from the industrial pressing and processing of the oranges. In Italy more than 1 million tonnes of citrus waste is generated every year and until now, and no one has developed a viable alternative to disposal. This innovative idea has not only brought sustainability to the textile industry and tackled the environmental issue of food waste by-products, it has also created new jobs and boosted local economy. By creating a material that is sustainable, biodegradable and environmentally-friendly, they offer an innovation for both the fashion and the agri-food industry.

Material Mafia, Germany

Material Mafia is a Berlin-based social enterprise focused on innovative and creative ways of upcycling and reuse of used materials, along with waste prevention, redistribution, education and networking. *Material Mafia* collects leftover materials and by-products such as wood, plastic, foam, textile, and plexiglass from theatre productions, film sets, museums and exhibitions. Some of the waste is transformed into various everyday objects or small pieces of furniture. In 2014 *Material Mafia* collected and redistributed over 200m³ of wood, fibreboard, plastic, paper and other materials. Supposing that around half of the production of new materials is avoided through this redistribution, at least 345t of CO₂ emissions were saved, according to a [2016 study](#) by TESS project (Towards European Societal Sustainability).

3. Food donation

Legislation

In the late 1990s, a number of incidents concerning food and animal feed draw attention to the need for establishing standards concerning food safety and hygiene. EU responded with implementing a new comprehensive legal framework to improve European food safety, ensure a high level of consumer protection and restore confidence in the food supply chain. In 2002, the EU adopted [The General Food Law or Regulation \(EC\) No 178/2002](#) which laid down the general principles and requirements of food law and laid down procedures in matters of food safety,



covering all stages of food and feed production and distribution. The food sector has since become one of the most heavily regulated sectors in the EU. That makes it hard for companies to donate and redistribute surplus food because they need to comply with a lot of regulations regarding food safety, hygiene, traceability and liability. That has been

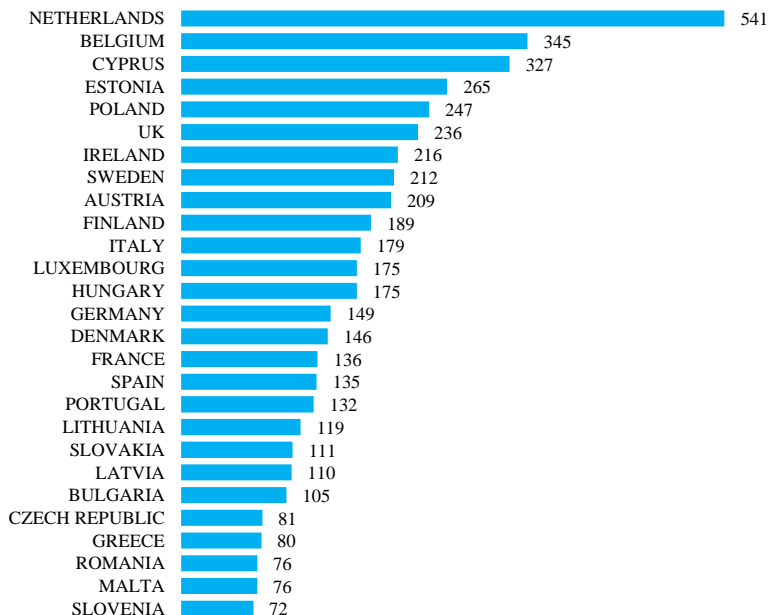
made easier with the VAT Directive or Directive 2006/112/EC. The Directive provides the Member States with the possibility to transpose into their national legislation provisions relating to the transfer of tax liability for donated food nearing its expiration date.

Main part

Food waste is one of the biggest problems of our time, since one-third of all food produced for human consumption in the world is lost or wasted. In developing countries, “food loss” or the unintentional waste is usually high due to poor equipment, transportation and storage conditions. In developed countries, “food waste” levels are much higher, mostly occurring at retail and consumer level and are often connected with overconsumption. The carbon footprint of wasted food is [3.3 gigatons](#) per year, meaning that food waste has the biggest greenhouse gas emissions after US and China. In the EU, 89 million tonnes of food are being wasted every year, with associated costs estimated at 143 billion euros, according to a [2016 study](#). At the same time, 79 million EU citizens live below the poverty line and 16 million depend on food aid from charities. Figures show that the food wasted in Europe alone would be enough to feed all the hungry people in the world two times over.

The highest food waste within the EU occurs in the Netherlands (541 kg per capita per year) while the least amount of food is wasted in Slovenia (72kg).

Table: Total food waste by European countries in kilograms per capita



Source: European Parliament⁵

In the EU, most food waste occurs at the end of the food chain, in distribution and consumption. That means that one of the best ways of reducing it is through encouraging food donation. EU has used VAT Directive or [Directive 2006/112/EC](#) as a way to facilitate donation of surplus food for charitable purposes. According to the Directive, VAT has to be paid on food intended for donation. However, VAT guidelines state that for food donation, the taxable amount is the purchase price of the goods donated, but adjusted to the state of those goods at the time of donation. When food donation is made close to the “best before” or “use by” date (meaning the food is not fit for sale but can be safely consumed), its value can be determined

⁵ available at: <http://www.europarl.europa.eu/news/en/headlines/society/20170505STO73528/food-waste-the-problem-in-the-eu-in-numbers-infographic>

as zero or close to zero. However, the imposition of VAT on food donations in different countries remains unclear. The question is whether the commercial value of food near its expiration date can be considered zero? If so, VAT can be abandoned or exempted. If not, it is still



cheaper to discard food than to donate it. Another set of issues relates to food safety and hygiene. [The General Food Law](#) identifies food donation as a “market operation”, and food donors as “food business operators”. That means that all actors taking part in food donation have to comply with EU legislation on food health and safety. In other words, food donors are entirely responsible for the safety of food at all stages of the food chain. Potential food donors often decide to discard surplus food instead of donating it in order to avoid risks such as endangering their reputation and facing lawsuits in cases of food poisoning. The amount of food donated to food banks and charities is only a small part of the food surplus in the EU. Therefore, further facilitating of food donation is imperative for reducing food waste, improving resource-efficiency and addressing food poverty in the EU. That is why in October 2017, European Commission adopted a comprehensive set of guidelines on food donation.

Best practice

Homeless Veggie Dinner, Germany

The project aims to address two very different issues: tackling food waste and social exclusion of homeless people in Berlin. Homeless people don't have many contacts with people of different socio-economic or cultural backgrounds, with their contacts usually limited to other homeless people and social workers. Whoever wishes to support the idea, can leave a free donation for the meal, but no one is asked to. The food, which would otherwise be thrown away, is donated by large retailers, restaurants and occasionally other food-sharing networks. The venue and all utility costs are provided by the city of Berlin.

Dukat, Croatia

Dukat is the leading dairy industry in Croatia and part of Lactalis Group, the leading global dairy group and cheese manufacturer. They have been donating dairy products to soup kitchens, charity food shops and humanitarian associations for years, providing dairy products for over thousands of socially disadvantaged citizens and children in need every year. After food donations became VAT-free in Croatia, Dukat has increased its donations. In 2016, they have donated 244 tonnes of dairy products to 36 social supermarkets, soup kitchens and humanitarian organizations, helping 26 000 citizens and children in need. By recipients, humanitarian associations received 27% of their donations, the same as charity food shops. Soup kitchens received 24%, while the rest was split between orphanages, Red Cross and Caritas. Also, they are one of the main donators and supporters of Food Bank Croatia.

Elysia Catering, United Kingdom

15 million tonnes of food are wasted every year in the UK. Producers, retailers and households are to blame, with only households throwing 7.7 million tonnes of food yearly. Elysia Catering buys surplus food from local producers, such as cheese, bread, jams, croissants and granola, and makes them into canapés and breakfasts for London-based offices and events. All their food deliveries are done either on foot or on bicycle. This enables companies to have a positive social and environmental impact in a simple and affordable way and it also sensitises consumers that surplus food can be delicious. In 2017, they have saved more than 4 tonnes of high-quality artisan British food.

Good Samaritan Law, Italy

Italy was the first country in the EU that introduced legislation limiting the responsibility of food donors in its [Law no. 155/2003](#). This law, known as "The Good Samaritan Law", is based on a legal principle to protect those who help in good faith from civil or criminal consequences of their actions. The Good Samaritan Law recognises food banks themselves as the final link in the food chain (i.e. the final consumers of donated products). This law has been recognised as one of the Member States' best practices and regulatory instruments with the largest impact on the donation of surplus food. This is the reason why Italy has a lot of successful initiatives redistributing surplus food such as [Food for Good](#) or [Last Minute Market](#).

4. Ecolabels

Legislation

Ecolabels are voluntary environmental protection instruments placed on products and services to inform consumers that they are less harmful for the environment all around the world. The number of ecolabels is constantly increasing, and many of them are self-declarations with no third-party verification. In order to avoid further confusion, there was a growing need for the better regulation of market and certification processes. Established in 1992, the EU Ecolabel aims to promote products and services with a reduced environmental impact and help European consumers distinguish more environmentally friendly products. EU Ecolabel is the only official European ecolabel helping European citizens to identify products and services with a reduced environmental impact throughout their life cycle. The Regulation (EC) No 66/2010 has set the legal framework establishing the requirements of the EU Ecolabel award scheme. The EU Ecolabel scheme is part of the EU policy to encourage more sustainable consumption and production for different non-food product groups. However, there is also legislation aimed at correct food labelling and identification. [General food law](#) establishes the rights of consumers to safe food and accurate information about the content and composition of food products. Environmental criteria for food labels are established through [Regulation \(EC\) No 834/2007](#) on organic production and labelling of organic products and [Regulation \(EC\) No 889/2008](#) laying down detailed rules for organic production and labelling.

Main part

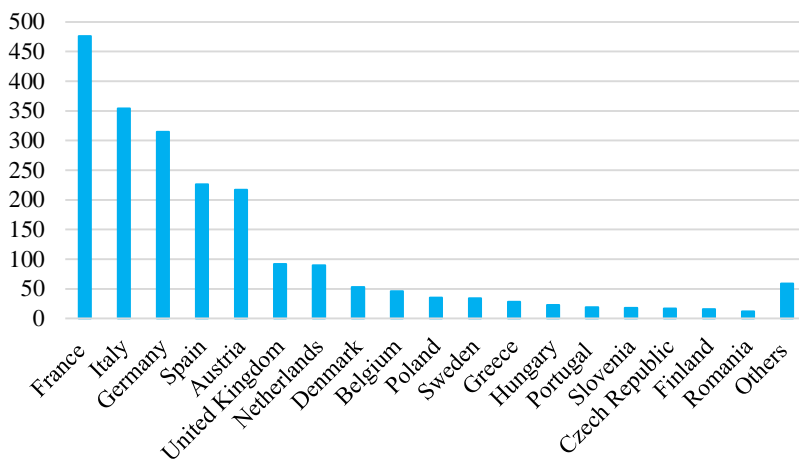
Ecolabels are labelling systems for food and consumer products. As a form of sustainability measurement, they quantify pollution, energy consumption and negative ecological impacts occurring during product's life cycle. They have two objectives: firstly, to provide consumers with more information about the environmental effects of their consumption, generating a change towards more environmentally friendly consumption patterns. Secondly, to encourage producers and governments to increase the environmental standards of products and services for the well-being of society as a whole. However, the number of ecolabels makes consumers' orientation on the market very difficult. Some ecolabels have credibility based on complex standards developed by experts in collaboration with different interested parties, but others are



deliberately misleading. According to the 2011 Consumer Eurobarometer survey⁶, nearly half of European citizens do not trust environmental claims and third of them are confused by self-declaration claims. In order to avoid confusion among consumers and educate them, the EU has been continually driving the public attention towards environmentally friendly products and services. EU Ecolabel criteria are established for a wide range of non-food product groups such as cleaning supplies, clothing, textiles, paper, electronic equipment, furniture, household appliances and tourist accommodation services. The criteria are developed and reviewed in cooperation of experts, industry, consumer organisations and environmental NGOs, and are reviewed every 3–5 years.

The growth of product and services awarded with EU Ecolabel signals that enterprises are becoming more and more committed to sustainability and environmental protection. Also, consumers are increasingly understanding and appreciating this kind of added value to products and services.

Table: Total EU Ecolabels licences per country

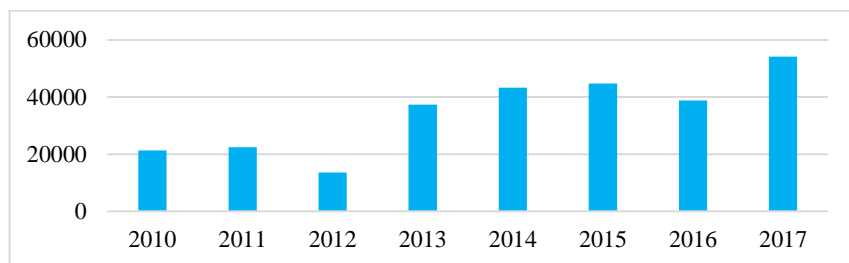


Source: European Commission, Directorate-General for Environment⁷

⁶ Eurobarometer (2013). *Attitudes of Europeans towards building the single market for green products*, available at: http://ec.europa.eu/commfrontoffice/publicopinion/flash/fl_367_en.pdf

⁷ available at: <http://ec.europa.eu/environment/ecolabel/facts-and-figures.html>

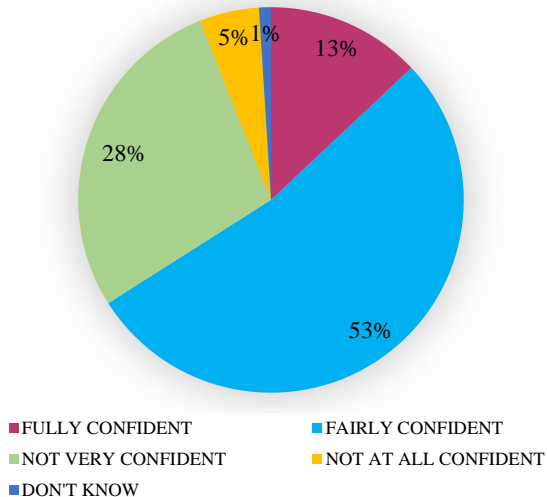
Table: Evolution of the number of EU Ecolabel products and services from 2010-2017



Source: European Commission, Directorate-General for Environment⁸

Graph: Level of confidence regarding environmentally-friendly labels

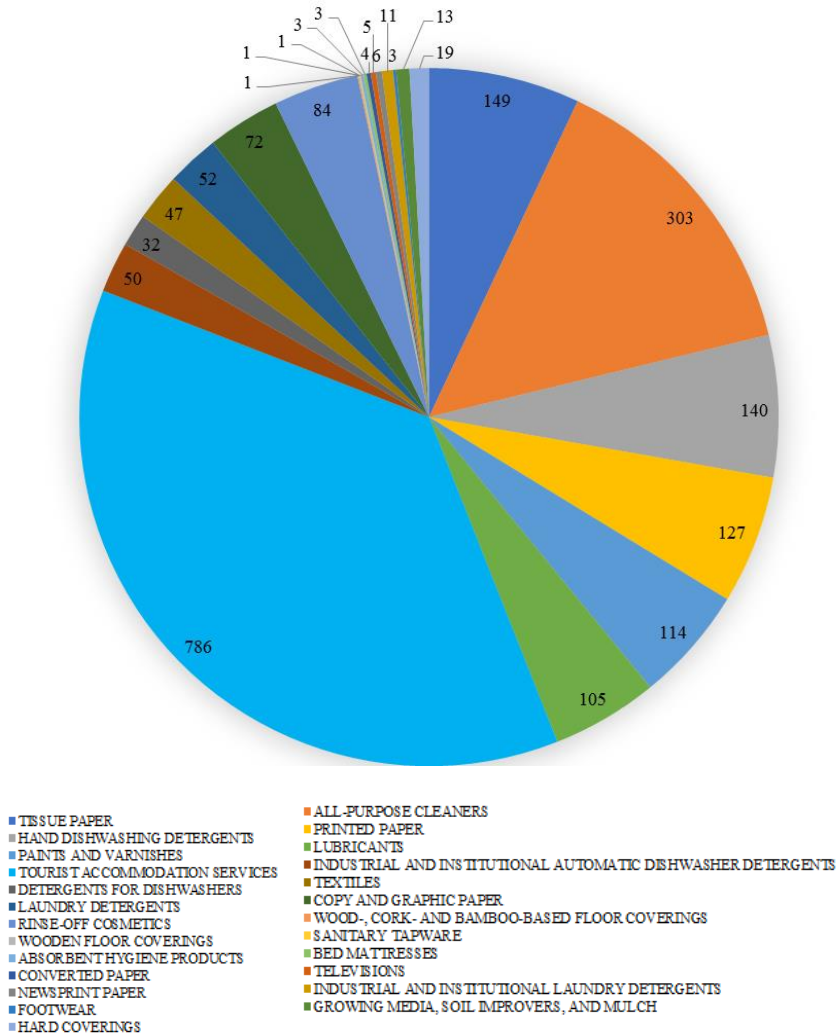
How confident are you that when you buy a product labelled or otherwise indicated as environmentally friendly it will cause less damage to the environment than other products?



Source: Consumer Eurobarometer survey⁹

⁸ available at: <http://ec.europa.eu/environment/ecolabel/facts-and-figures.html>

Graph: Licences per product groups



Source: European Commission, Directorate-General for Environment¹⁰

⁹ Eurobarometer (2013). *Attitudes of Europeans towards building the single market for green products*, available at: http://ec.europa.eu/commfrontoffice/publicopinion/flash/fl_367_en.pdf

¹⁰ available at: <http://ec.europa.eu/environment/ecolabel/facts-and-figures.html>

However, almost one third of the total amount of worldwide ecolabels is concentrated in the agri-food sector. A lot of EU regulations are aimed at correct food labelling, identification and providing comprehensive information about the content and composition of food. Regional groups of organic farmers started to develop organic standards more than 40 years ago. Today, hundreds of private, regional and national organic standards have been developed worldwide, such as Ecoland, Biokreis and Ecovin in Germany, Bio Suisse in Switzerland and Biodar in Slovenia. [EU regulation on organic farming](#) covers not only production and processing, but also the control and labelling of organic food. In 2010, European Commission announced new rules on organic food and a new EU organic logo called 'Euro Leaf.' The new logo can only be used on foods which conform to strict EU rules for organic farming and serves as a tool to inform consumers on more sustainable choices.



Best practice

Barilla Bio, Italy

Barilla is the world leader in the production of pasta, pasta sauces and bakery products in Italy and worldwide. In 2016 the Italian food company launched a product line completely devoted to sustainability without neglecting competitiveness: 'Barilla Bio'. Being marketed as 100% organic and 100% Italian, Bio Barilla pasta is controlled by the inspection body authorized by the Ministry of Agricultural, Food and Forestry Policies in Italy and independent third-party certification schemes in the EU. Barilla Bio has been certified as an organic product and awarded with the 'Euro leaf' label. 'Euro leaf' is a strictly-regulated organic logo of the European Union for defining organic foods and their origin.

Blue Angel, Germany

The first eco-label initiative was introduced in Germany in 1977, known as the Blue Angel (Der Blaue Engel.) The Blue Angel is the oldest eco-label in the world and a pioneer in establishing standards for environmental conservation and sustainability for a wide range of products. Established by the German government, it covers more than 12.000 products from 1500 companies. Its criteria include efficient use of fossil fuels, alternative products with less of an impact on the climate, reduction of greenhouse gas emissions and conservation of resources. Blue Angel is a definite success story about excellence and efficiency being put in service of environment and people.

Biodar, Slovenia

Biodar, meaning the gift of life in Slovenian, is the most widespread collective mark for organic foods of Slovenian origin. This is a collective brand for foods that have been produced and processed according to the standards for organic farming of Union of Slovenian organic farmers Associations (USOFA). USOFA is the union of eight regional Slovenian organic farmers associations. Together, the union comprises over 1.200 farms in control of organic production, which makes it the largest Slovenian organic producers' organisation. Biodar is a brand that is primarily intended to make Slovenian organic products easier to recognize. All products marked with the Biodar label are produced in Slovenia.

EcoBianco, Croatia

EcoBianco is an ecological laundry detergent made by Croatian microenterprise *Ecology 108*. The product has maximum respect for the environment: it saves energy since it washes efficiently at 20°C, its packaging is compact and made out of recycled paper. Also, it doesn't contain animal product and is not tested on animals. EcoBianco is also focused on consumer health: its composition has been created to reduce the risk of allergies and it does not contain any colouring, optical brighteners or perfume. EcoBianco has obtained the EU Ecolabel certificate in the category 'Laundry Detergents' with the highest points on the Ecolabel score because of the low environmental impact of the product during its entire life-cycle. EU Ecolabel logo on laundry detergents also guarantees reduction of energy consumption, increased biodegradability, control of noxious gas discharge, responsible use of resources and reliable consumer information.

5. Employment of persons with disabilities

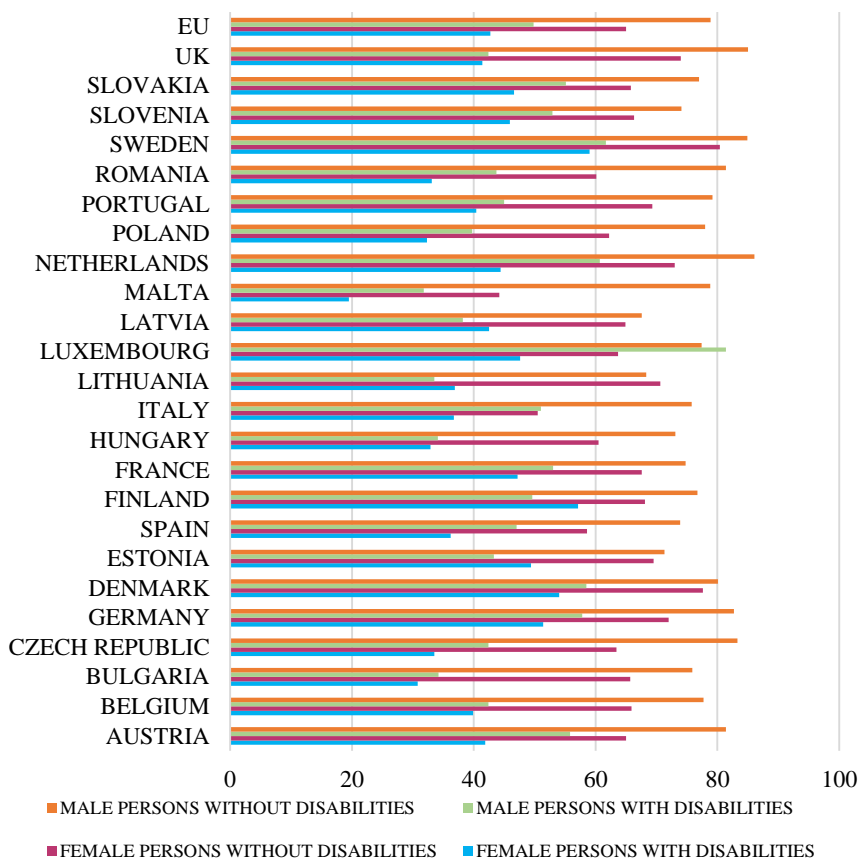
Legislation

The EU has adopted a number of anti-discrimination laws which apply the principle of equal treatment in employment, education, access to housing, health care and pension systems. The general framework for equal treatment in employment and occupation has been regulated with the Employment Framework Directive or [Directive 2000/78/EC](#), prohibiting discrimination based on religion or belief, disability, age and sexual orientation. In order to guarantee equal treatment of persons with disabilities, employers must make reasonable efforts to accommodate them, such as ensuring safe staircases, ramps and elevators. Directive draws on previous legislation, mostly [Recommendation 86/379/EEC](#) on the employment of disabled people. Recommendation established a framework and set out examples of positive action promoting the employment of people with disabilities. Positive action for persons with disabilities is necessary in order to combat discrimination. One such measure lies in fixing the percentage targets for the employment of persons with disabilities in enterprises with a number of employees set between 15 and 50. This policy has been adopted differently across Member States, but most require that every enterprise with more than 15 employees must employ at least one person with disability.

Main part

Creating an inclusive work environment is an important part of corporate social responsibility, which includes respect for human rights. Persons with disabilities are one of the most vulnerable groups in the labour market because their disabilities put them at a disadvantage and make them less competitive. Existing data shows that one in six EU citizens between 16 and 64 years has a long-standing health problem or disability, and at the same time that one third of these people do not have any restrictions on the ability to work. Persons with disabilities constitute a significant part of the population; therefore, their social and economic integration is essential in building inclusive, sustainable and prosperous society. But data shows that people with disabilities face significant barriers. At EU level, 57% of persons with disabilities aged between 20 and 64 years participate in the labour market (whether they are employed or unemployed but actively looking for work), compared with 80% of people without disabilities. At EU level, about 47% of people with disabilities are employed, compared to 72% of people without disabilities. The unemployment rate of persons with disabilities is higher compared to persons without disabilities. In addition, 19% of young people with special needs leave school early, which is more than young people without special needs.

Table: Employment rate by disability status and Member State (age 20-64)



Source: Grammenos, Stefanos. "European comparative data on Europe 2020 & people with disabilities" (2013)¹¹

The situation across EU states varies considerably. While employment rates for persons without disabilities are fairly similar, employment rates for persons with disabilities differ: the employment rate is very low in Croatia (20%) and Greece

¹¹ available at: <http://digitalcommons.ilr.cornell.edu/cgi/viewcontent.cgi?article=1569&context=gladnetcollect>

(30%) and high in Germany (57%) and Sweden (59%). There are some instruments at state and business level aimed at raising employment levels of people with disabilities:

- Quota system
- Vocational and/or employment rehabilitation
- Wage subsidies
- Adaptation of workplaces
- Exemption from paying contributions
- Incentives for employing persons with disabilities
- Bonuses for exceeding quota
- Social inclusion programmes

For example, a quota system is in place in Slovenia, similar to that in Croatia, Slovakia and other EU countries. Employers employing at least 20 employees must ensure that certain proportion of the total number of their employees are persons with disabilities. The quota may not be lower than 2% and not higher than 6%. It can differ with respect to the standard activity the employer is involved in. Quota can be met by employing an adequate percentage of persons with disabilities, or alternatively: by providing scholarships or full-time education to persons with disabilities, by cooperating with sheltered workshops, integrative workshops or companies in which more than half of workers are persons with disabilities and so on. Employer who fails to fulfil the quota has to pay a fee amounting to 70% (app. 550 €) of the minimum wage for each person with disability they were required to employ. Fee is paid into the ‘Fund for professional rehabilitation of persons with disabilities’ and is used to promote diversity, non-discrimination and equal opportunities in the workplace.

Best practice

Sainsbury’s, United Kingdom

Sainsbury’s is the second largest supermarket chain in the UK, with 15.8% of the market share and 162,700 employees in 2016. As a large employer, they have made employment of people with disabilities a priority. In 2008, Sainsbury’s launched the ‘You Can’ recruitment programme, which has helped 23,500 people who are ‘harder to reach into jobs’. Sainsbury’s partners with organisations that provide pre-employment support. For example, candidates that apply with People Plus receive Level 1 City & Guilds qualification even if unsuccessful. Moreover, with Mencap (learning disability charity), Sainsbury’s provides week-long placements to those who have no employment experience. According to Mr. Fallowfield, ‘You Can’ makes business sense: diversity increases productivity, allows Sainsbury’s to tap into a large but difficult to reach talent pool and attract highly qualified candidates.

Capjob, Germany

In Germany there is a high level of consciousness about the needs of people with disabilities and inclusiveness is an integral part of state strategy. Equal rights and non-discrimination are obligatory measures in employment policy, but companies are also constantly stimulating the employment of people with disabilities. Germany is full of examples of good practices in this field. The portal <https://www.capjob.de/> shows that good organization and well-connected action can be beneficial to both economy and people with disabilities. This website is the biggest job portal for people with disabilities, offering jobs in various fields: information and communication technologies, telecommunication, trade, data analytics etc. Many companies join and realize that it is also beneficial for their reputation and financial growth. Being a bridge between companies and people with disabilities, websites like this are an excellent example of good practice.

Želva, Slovenia

Želva is a sheltered company for training and employment of people with disabilities, founded in 1991 in Slovenia. Their mission is training and employment of people with disabilities (especially those with mental disabilities) and other 'hard to employ' people, and finding new employment opportunities for them. Their activities include a wood making workshop where they manufacture custom-made furniture adapted to their customers, horticulture and communal services, arranging and maintaining gardens and surroundings, painting works and moving services. They also provide management and maintenance of buildings, such as carrying out minor repairs, building maintenance and maintenance of surrounding green areas (mowing, pruning trees, hedges) along with cleaning services. Today Želva provides employment for around 370 persons with disabilities.

Act Konto, Croatia

Act Konto is a small enterprise specialised in providing expert accounting services and financial consulting to non-profit organizations and social enterprises in Croatia. 75% of their workforce consists of persons with disabilities. In 2014, Act Konto won the Key Difference award for diversity in human resources in the category 'Equality of persons with disabilities'. The award identifies employers who promote diversity in the workplace, combat discrimination and encourage the employment of socially vulnerable groups. Act Konto was founded in 2009 by Act Group in order to provide bookkeeping and accounting services for civil society and non-profit organizations. In 2012 Act transferred its ownership to employees.

6. The Water Framework Directive

Legislation

The creation of a common legislation on water has been one of the main political challenges of the European Union since 1970s. The key legislative steps that led to the current Directive can be divided into two periods. The “first wave” in the 1970s and 1980s focused mainly on quality standards for certain types of water. [Bathing Water Directive](#) (76/160/EEC) brought about drastic improvements to the quality of bathing water across Europe. [Drinking Water Directive](#) (80/778/EEC) provided for the quality of drinking water at the tap. In the 1990s a "second wave" of European water legislation addressed key sources of pollution - waste water, agriculture and major industries, with the Directives on urban waste water treatment, Nitrates pollution from agriculture and Integrated pollution and prevention control. There was a growing need for a more comprehensive European water legislation. European Commission took another 10 years to publish the first proposal of the new Directive. After an intensive and complicated co-decision process, the Directive finally entered into force in December 2000. [EU Water Framework Directive](#) (2000/60/EC) has established a framework for the Community action in the field of water policy, streamlined water legislation and expanded the scope of water protection.

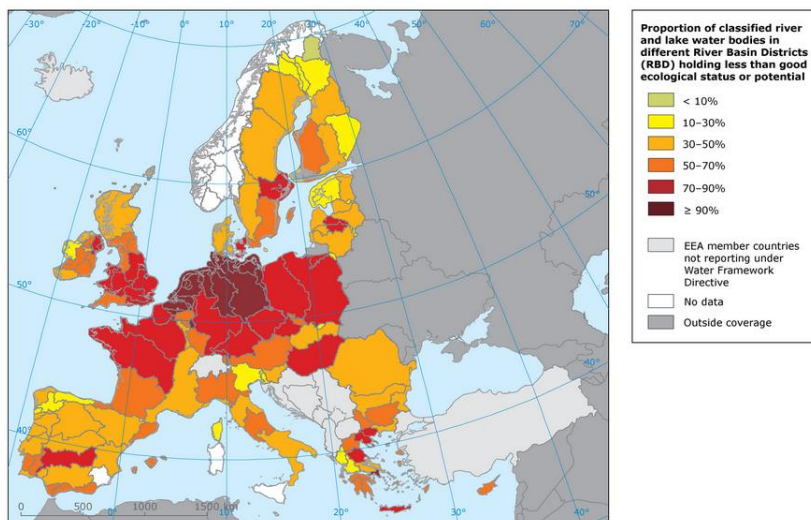
Main part

Water is an essential resource for economy and at the very core of sustainable development. In the context of EU, it is a key element in the agenda on growth, jobs and investment, since all economic sectors need water for their activities, but also because the water sector directly includes 9000 active SMEs and almost 600.000 jobs in water utilities alone, according to the Communication from the Commission.¹² In Europe, the main users of water are the energy (44%), agriculture (24%), public water supply (21%), and the industrial and service sectors (11%). Water demand from all sectors is projected to increase by up to 16% by 2030, with climate change adding to this and affecting water supply. There is a growing awareness of the role of corporate social responsibility in sustainable water management, as companies increasingly recognise their potential for both negative and positive impacts on water and the rising economic value of water. European water policy is regulated with the [Water Framework Directive](#). The Directive has established a legal framework to protect and restore clean water across Europe and ensure its long-term, sustainable use. It aims to ensure access to good quality water in sufficient quantity for all European citizens and to ensure the good status (a

¹² Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the European Innovation Partnership on Water. COM (2012) 216 final, available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52012DC0216>

healthy ecosystem and low levels of chemical pollution) of all water bodies in Europe.

Map: Proportion of classified river and lake water bodies in different River Basin Districts in the EU



Source: European Environment Agency¹³

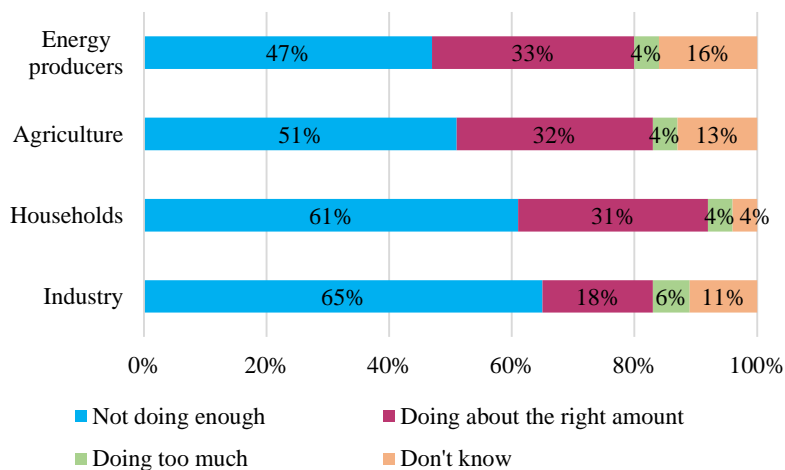
The Directive aims to ensure sustainable water usage by individuals and businesses. It has introduced several innovative principles in water management, such as public participation in water planning and water pricing. Adequate water pricing is particularly important because it acts as an incentive for sustainable use of water resources. Member States are required to ensure that the price charged to water consumers reflects its true cost, in line with “polluter pays” and “user pays” principles. Water users, such as industries, farmers and households, should pay for the full costs of the water services they receive. Pricing policies should make water use more efficient and address issues of overconsumption, scarcity and droughts. However, since the adoption of the Directive in 2000, pressures on water have increased dramatically. In addition to environmental pressures such as floods and droughts, there are also increasing pressures on water from agriculture, industry, energy production, transport, tourism and other sectors. Water demand from all sectors in the EU is projected to increase by up to 16% by 2030. Although Europe generally has adequate water resources, water scarcity is becoming a frequent

¹³ available at: <https://www.eea.europa.eu/soer-2015/europe/freshwater>

phenomenon in some regions. According to the 2012 Eurobarometer survey¹⁴, majority of Europeans (68%) believe that water quality and quality problems are a serious issue.

Table: Attitudes of Europeans towards water-related issues, by water users

In your opinion, is each of the following currently doing too much, doing about the right amount or not doing enough to use water efficiency in (our country)?



Source: Consumer Eurobarometer survey¹⁵

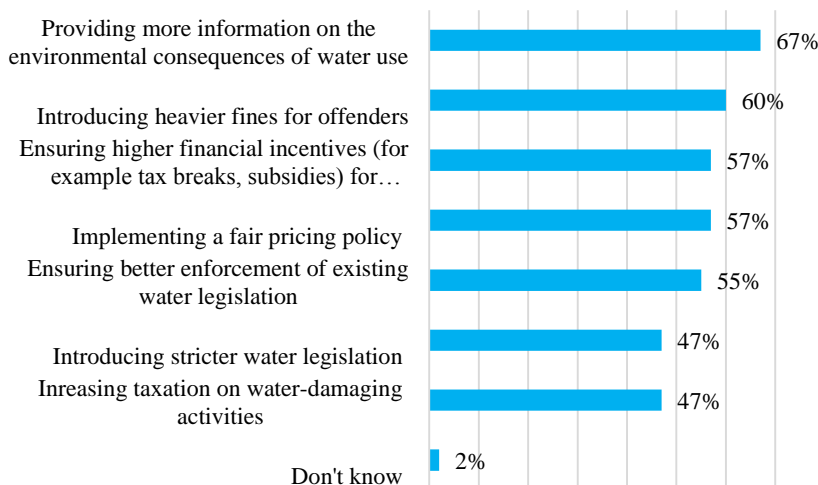
Most EU citizens think that not enough is being done by industry (65%), households (61%), agriculture (51%) and energy producers (47%) to use water in an efficient way. They see chemical pollution as the biggest threat to water resources. Around three-quarters (73%) of Europeans want the EU to propose additional measures to address water problems in Europe, with the main focus on reducing water pollution from industry and agriculture.

¹⁴ Eurobarometer (2012). *Attitudes of Europeans towards water-related issues*, available at: http://ec.europa.eu/commfrontoffice/publicopinion/flash/fl_344_en.pdf

¹⁵ Eurobarometer (2012). *Attitudes of Europeans towards water-related issues*, available at: http://ec.europa.eu/commfrontoffice/publicopinion/flash/fl_344_en.pdf

Table: Attitudes of Europeans towards water-related issues

In your opinion, which of the following would be the most effective ways of tackling water problems?



Source: Consumer Eurobarometer survey¹⁶

Best practice

Drink Tap Water Campaign, Slovenia

Slovenia has one of the best quality drinking waters in Europe. Nevertheless, many people still buy bottled water, which is much worse for the environment than using tap water. In Slovenia, tap water is on average 225 times cheaper than bottled water. They made a mobile app ‘Tap Water Ljubljana’, aimed at informing the citizens and tourists about freely available water from fountains found in 17 locations throughout the city. The aim is to promote the advantages of drinking tap water for the environment and our health, and encouraging people to drink tap water at home, at work and in public spaces.

¹⁶ Eurobarometer (2012). *Attitudes of Europeans towards water-related issues*, available at: http://ec.europa.eu/commfrontoffice/publicopinion/flash/fl_344_en.pdf

Burberry, United Kingdom

Burberry is an iconic British luxury brand selling fashionable clothes and accessories. Although the luxury sector is not exactly known for its CSR efforts, Burberry has taken pioneering steps in reducing its water consumption. It has recently been applauded by the Greenpeace Detox Catwalk campaign, which tracks water contamination and treatment in the fashion industry. Also, Burberry has set the standards, guidelines and reporting templates for their suppliers to use on this issue. As a result, 80% of their suppliers have published their data on hazardous chemicals. Burberry highlights the importance for fashion brands to assume their CSR responsibilities, especially since fashion industry is one most water-intensive industries in the world.

Heineken, Slovakia

Since Heineken is one of the world's largest brewers, it is extremely important for them to use water sustainably and ensure that their suppliers do the same. Heineken uses water throughout its supply chain, from growing crops to finished products. In Slovakia, Heineken has its own sewage water treatment plant in Hurbanovo and the biogas produced during the treatment process is then used for producing electricity. It can produce nearly 500,000 kilowatt hours of green electricity a year. Heineken brewery is able to save more than 35,000 m³ of water a year, which is approximately a yearly water consumption of 250 Slovak households. Since protecting water resources is one of Heineken's six focus areas, they aim to reduce their specific water consumption in breweries by approximately 30% by 2020.

Freewa, Croatia

Freewa is a small Croatian start-up founded in 2016 providing a unique platform to facilitate the use of free drinking water sources. It is a web platform, a mobile app for mapping free drinking water locations, and an eco-friendly water bottle. Freewa bottle is made of glass, cap is BPA-free and 100% recyclable, and the eco felt bag is made out of recycled PET bottles. Bottle, cap and bag are all manufactured in Croatia, which is stimulating the local economy and creating jobs. Freewa also reinvests a part of the profit into socially responsible and sustainable water projects. While glass bottle helps reduce plastic pollution, mobile app helps people map and find clean water sources.

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