

# FSSC INSIGHTS

*presents*

## FSSC 24000: FROM RISK TO OPPORTUNITY

*19 September 2024*



# OUR SPEAKERS



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**PRESENTER: COLIN MORGAN**

MARKET DEVELOPMENT DIRECTOR  
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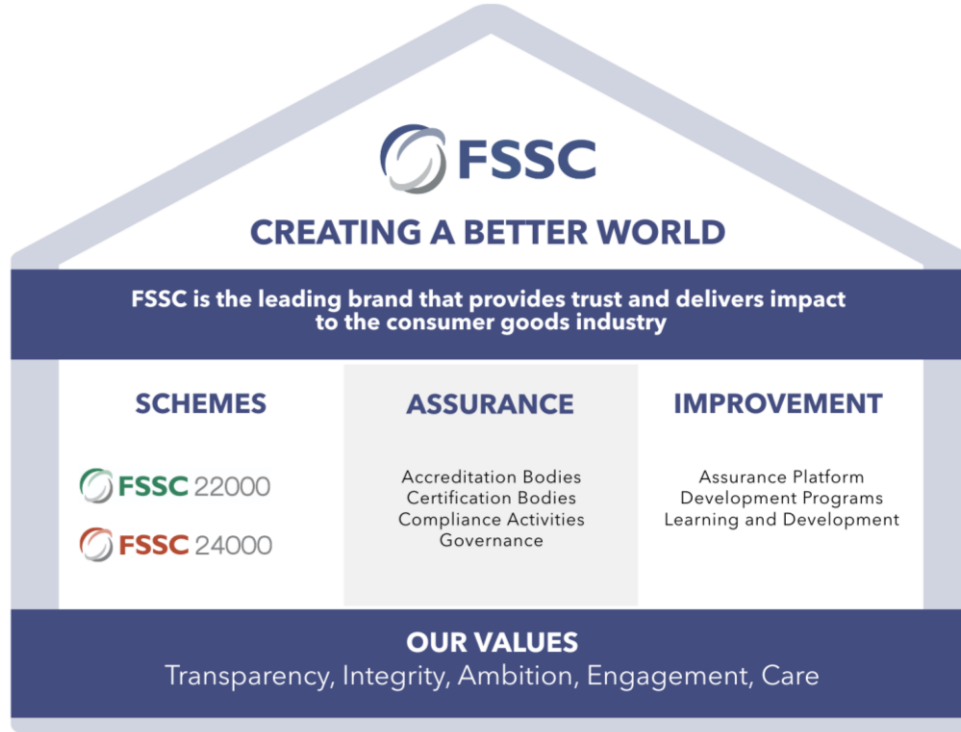


## PRACTICALITIES

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- All participants are muted for the duration of the webinar.
- Ask any questions using the Q&A button.
- This webinar will be recorded.
- Recording, presentations, and your participation certificate will be shared via e-mail.

# FSSC BRANDED HOUSE



**WHAT ARE THE RISKS?**

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# TACKLING ESG ISSUES

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- **Environmental, Social and Governance (ESG) issues** are the core of the Sustainability concept. Sustainability is only complete if you consider the **financial, environmental and social impacts** of a company.
- Politicians, legislators and parlements do not (or hardly) foresee issues with laws, as this may be a political risk for them.
- Most of the time, politicians and legislators react to specific situations and scandals that shake public opinion.

*The advancement on addressing ESG issues is based on addressing scandals and events over the last 20 years.*

# GOVERNANCE: THE ENRON CASE

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An accounting scandal  
(October 2001)

The company declared bankruptcy and its accounting firm, Arthur Andersen – then one of the five largest audit and accountancy partnerships in the world – was effectively dissolved.



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# RESPONSE: THE SARBANES-OXLEY ACT

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**SOX (30 July 2002) redefines good practices for the governance of corporations:**

- Public Company Accounting Oversight Board
- Auditor Independence
- Corporate Responsibility
- Enhanced Financial Disclosures
- Analyst Conflicts of Interest
- Commission Resources and Authority
- Corporate and Criminal Fraud Accountability
- Studies and Reports
- White Collar Crime Penalty Enhancement
- Corporate Tax Returns
- Corporate Fraud Accountability
- Obstructing an official proceeding



# ENVIRONMENTAL ISSUES

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## **Climatic change**

is an undoubted reality that affects everyone, personally and professionally, as work conditions degrade (e.g., heat waves become more frequent).

Responsible investing through ESG is globally driven by the **COP21 (the Paris Agreement)** and the **UN Sustainable Development Goals 2030 (SDGs)**.

# SOCIAL RISKS INSIDE AND OUTSIDE OF YOUR COMPANY MAY AFFECT YOU



Conditions of work within your factories (Foxconn – 2010), or harassment (France Telecom 2009)



Building safety on your supply chain (Rana Plaza disaster - 2013)



Forced labor in your supply chain (Fisheries in Thailand - 2014)

# SOCIAL ISSUES

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There is a more significant emotional impact as the public reacts strongly to social scandals. The evolution of society and ethics sets less tolerance for these.

**The effect on a company's reputation is the greatest.**

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Social issues are difficult to foresee as they may affect situations beyond your own company. The public will also associate your name with what your co-packers, co-manufacturers, and providers may do.

**Your supply chain is your major risk.**

**WHAT ARE THE FSSC 24000 OPPORTUNITIES?**

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# SOCIAL COMPLIANCE DRIVERS

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Society at large is less tolerant of abuses, bad work conditions, corruption etc.

Legislators follow societal pressures via political parties to respond to new ethical requirements.

Peers can use good practices as differentiating factors.

NGOs and activist investors add to social pressure.

**Increasing external demand to govern social aspects and ensure good practice.**

## EVOLUTION OF REGULATORY CONTEXT

- The responsibility of enterprises is extended down to the customers and out to all suppliers.
- Legislation increasingly incorporates concepts and principles of "universality".
- Areas involved include bribery and corruption, money laundering and terrorism financing, human rights across the supply chain, and compliance with economic and trade sanctions.

**European Union's new Directives require new laws in all EU countries, related to:**  
ESG Reporting (active from 2023)

Corporate sustainability reporting - European Commission  
(europa.eu)

## ESG Due Diligence (active from 2017)

Rules enforcing rights and environmental sustainability  
(europa.eu)

## Canada's BILL S-211: Fighting Against Forced Labour and Child Labour in Supply Chains:

Public Bill (Senate) S-211 (44-1) - Third Reading - Fighting Against  
Forced Labour and Child Labour in Supply Chains Act - Parliament  
of Canada

# ISO MANAGEMENT SYSTEMS

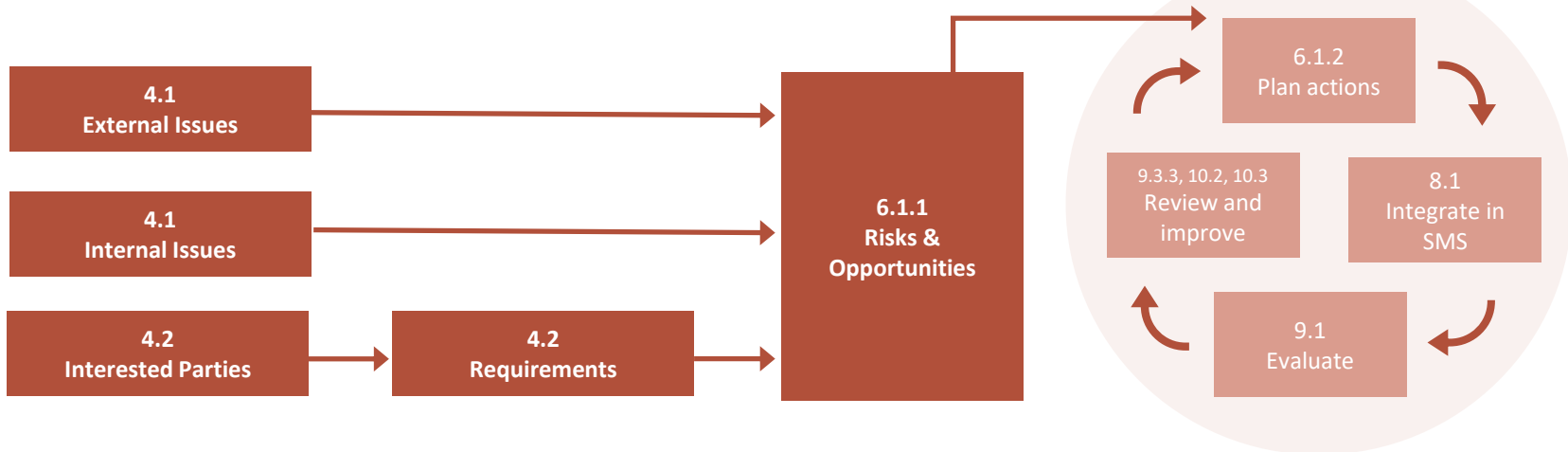
- FSSC 24000 is aligned with the **ISO Management System approach and the ISO Harmonized Structure**, which facilitates integration with other ISO management standards.
- Organizations can leverage their expertise on any other ISO norms to quickly and easily deploy FSSC 24000.
- **Foundation FSSC is a proven expert in F&B** with FSSC 22000. FSSC Integrity Program applies to FSSC 24000 as well.



# ISO HARMONIZED STRUCTURE



- ISO Management System standards help structure, focus, and drive continuous improvement in an organization – resulting in a high-impact management system.
- ISO management principles ensure a robust and effective integrated management system.





# TOPICS OF PAS 24000 (APPENDIX A)

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<b>Human Rights</b>	<b>Building Safety</b>
<b>Forced Labor</b>	<b>Working Hours</b>
<b>Child Labor</b>	<b>Business Ethics</b>
<b>Freedom of Association</b>	<b>Grievance Mechanisms</b>
<b>Discrimination &amp; Fair Treatment of Workers</b>	<b>Employment &amp; Contractual Relations</b>
<b>Occupational Health &amp; Safety</b>	

# EXAMPLE OF FSSC 24000 CONTROLS

## A.4 Freedom of association

The SMS shall ensure that the requirements in Table A.4 are satisfied.

**Table A.4 – Requirements for freedom of association**

1	Workers have the right to join or form trade unions or other worker organizations of their own choosing – or refrain from doing so – and to bargain collectively in accordance with applicable national legal requirements.
2	Worker representatives or members of trade unions are not discriminated against or otherwise penalized because of their membership in or affiliation with a trade union or worker organization in accordance with applicable national legal requirements.
3	Duly elected worker representatives of trade unions and other worker organizations have access to the workplace to carry out their representative functions in accordance with applicable national legal requirements.
4	Where there are no legal protections for the right to collective bargaining or freedom of association the organization engages workers through alternative lawful mechanisms of engagement, where possible, to allow worker representatives to enter into a dialogue about workplace issues.

# OPPORTUNITIES FOR COMPANIES

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- Being FSSC 24000 certified will help satisfy the social requirements of the Canadian Law S-211 and the European Union, both CSRD and CSDDD.
- Future laws worldwide will mimic these; some are already at work. Most are based on the ISO approach.
- You can differentiate from the competition and positively impact your team by getting certified.



# DOING WHAT IS RIGHT





# Refresco Bodegraven (NL) & FSSC 24000

FSSC Insights Webinar





A clear and compelling vision

# Our drinks on every table



# Refresco: The global independent beverage solutions provider

Volume

**14.5 billion**

liters across all major  
beverage categories

Plants

**75**

Countries

**13**

Colleagues

**14,500+**

strong European & NA footprint,  
with excellent start in Australia

Adjusted EBITDA

**€650 million**

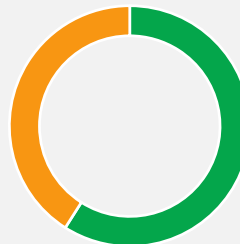
with over 20 years of  
consecutive growth

Retailer  
Brands  
62%



GNE  
Brands  
38%

North  
America  
41%



Europe  
59%

# We focus on retailer brands and contract manufacturing...

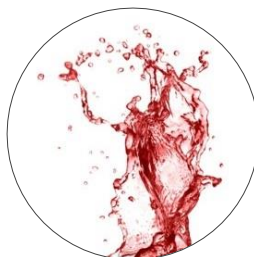
For international and national retailers and GNE-brands:



Water &  
Value-Added  
Water



Carbonated  
Soft Drinks



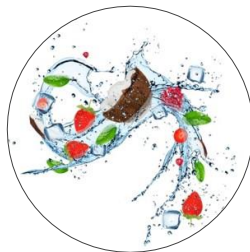
Energy &  
Sports Drinks



Fruit, Nectars  
& Juices



Ready-to-Drink Tea



Still Drinks



Alcoholic Drinks



Plant-based

...with packaging capabilities in cans, PET, Aseptic PET and Hot fill, carton and glass



# Highlights Refresco Bodegraven (NL)



## Part of Refresco

since 2000



## People

170

## Products

Fruit juices

Ready-to-drink teas

Functional drinks

still drinks



## Customer channels

Retail

Brands





Why FSSC 24000?

**ESG is integral to how  
we run our  
operations, serve our  
customers, and  
develop our people.**

**Markets & Legislation**

**Manufacturing &  
Supply Chains**

**Customers**

**Our People & Communities  
Around Us**

## FSSC 24000 builds on existing management systems



ISO 14001



FSSC 24000



ISO 9001

# Refresco Bodegraven & FSSC 24000 journey



# FSSC 24000 implementation in practice

Requires continues improvement

Risk-based approach delivers new insights

Be prepared for new challenges....

....and working collaboratively across functions

The journey never stops, you need to keep it up

## Key takeaways

1

People at the heart of what we do

2

Meet and exceed stakeholder needs and requirements

3

Cross-functional effort focused on continuous improvement

4

ESG externally verified

**Q&A**

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# CONTACT US



# SAVE THE DATE

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The next FSSC Insights webinar is scheduled for:

**Date:** 04 December 2024

**Time:** 1 PM CEST

**Topic:** FSSC 22000 | Packaging



THANK  
YOU



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Foundation FSSC



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