

# RSE DD

## Pratiques managériales et stratégie RSE

---

*Ce cours vous est proposé par Damien TALBOT, Professeur en Sciences de Gestion, IAE Clermont Auvergne et par AUNEGe, l'Université Numérique en Économie Gestion.*

---

### Étude de cas : le groupe Danone

#### Contexte

Vous êtes un investisseur et, afin de prendre une décision d'achats d'action, vous analysez la façon dont le groupe Danone aligne sa stratégie avec la RSE. Vous avez trouvé sur le site du groupe le rapport du « Danone 2023 mission committee report », publié le 3 avril 2024, ainsi que « integrated annual report » dont voici quelques extraits.

## #1 DANONE'S PURPOSE AND OBJECTIVES AS A SOCIÉTÉ À MISSION

### LEGAL FOUNDATION

The French *Société à Mission* status is defined by articles L210-10 *et seq.* of the French Commercial Code, introduced by the May 22nd, 2019 law, commonly known as the "PACTE" law. It requires that a company adopting this status:

- define a purpose (*raison d'être*) and write it into the company's by-laws.
- include in its by-laws social and environmental objectives aligned with that purpose.
- create a mission committee responsible for monitoring progress made towards achieving these objectives.
- appoint an independent third party to verify that the mission is carried out.



### PURPOSE AND OBJECTIVES

Danone's dual project of pursuing both business success with social progress has given rise to major sustainability commitments and innovations since Antoine Riboud's 1972 speech. In 2020, adopting the *Société à Mission* status was a logical and natural step for Danone. Within this new status, Danone confirmed "bringing health through food to as many people as possible" as its purpose (*raison d'être*).

The social and environmental objectives that Danone adopted as a *Société à Mission* (called the "mission") are aligned with the United Nations' Sustainable Development Goals, and cover four themes related to health, environment, social topics, and inclusiveness.

Each statutory objective is broken down into operational objectives, and into medium- and long-term trajectories, with annual milestones. These are aligned with the mid- to long-term objectives defined in the Danone Impact Journey, the company's sustainability strategy published in February 2023.

The mission statutory objectives are as follows:

- **Impact people's health locally**, with a portfolio of healthier products, with brands encouraging better nutritional choices, and by promoting better dietary habits.
- **Preserve and renew the planet's resources**, by supporting regenerative agriculture, protecting the water cycle, and strengthening the circular economy of packaging across its entire ecosystem in order to contribute to the fight against climate change.
- **Entrust Danone's people to create new futures**: building on a unique social innovation heritage, give each employee the opportunity to impact the decisions of the Company, both locally and globally.
- **Foster inclusive growth**, by ensuring equal opportunities within the Company, supporting the most vulnerable partners in its ecosystem, and developing everyday products accessible to as many people as possible.

# #4

## THE WORK OF THE INDEPENDENT THIRD PARTY AND THE OUTCOMES OF THE VERIFICATION OF DANONE'S PROGRESS

2023 was also an opportunity to work closely with Mazars, the independent third party for the verification of Danone's progress as a *Société à Mission*, which was appointed in 2022 and is also responsible for the regulatory verification of the sustainability reporting in Danone's annual Universal Registration Document.

At the Mission Committee meeting in March 2023, Mazars presented their methodology of verification up to the issuance of their report as independent third party. Their presentation was followed by detailed work and exchanges between Danone and Mazars to **strengthen certain KPIs and trajectories, ensuring greater consistency and clarity**. These adjustments were approved by the Mission Committee in the July Committee meeting.

As part of its verification work, the independent third party interviewed several members of the Mission Committee to understand how they verify the execution of the mission objectives, trajectories, and resource allocation. They then carried out an audit of the indicators and a consistency check of the trajectories through interviews with contributors, an audit of data, and an analysis of the targets and trajectories' alignment with Danone's strategy and with the objectives.


During the Mission Committee meeting in March 2024, **Danone received a full verification opinion from the independent third party on the fulfillment of the social and environmental objectives**. The Mazars assurance report can be found on page 19 of this Mission Committee Report.



Source : [https://www.danone.com/content/dam/corp/global/danonecom/investors/en-all-publications/2024/shareholdersmeetings/danonecommitteereport2024.pdf\\_coredownload.pdf](https://www.danone.com/content/dam/corp/global/danonecom/investors/en-all-publications/2024/shareholdersmeetings/danonecommitteereport2024.pdf_coredownload.pdf), p. 8

## HEALTH

**Statutory objective: Impact people's health locally** with a portfolio of healthier products, with brands encouraging better nutritional choices, and by promoting better dietary habits.

Operational objective	2025 Targets	2023 results (milestones met  )
<b>1 Provide better products for children's health</b>	KPI 1: >95% of volume sold of Dairy and Plant-Based Kids Portfolio will have $\leq 10$ g total sugars/100 g KPI 2: >95% % of volume sold of formula milks with added sugar: $\leq 125$ g/100 kcal for toddler milks intended for 1-3-year-olds $\leq 2.0$ g/100 kcal for milks intended for 4-5-year-olds	62.2% of volume sold of Dairy and Plant-Based Kids with $\leq 10$ g total sugars/100 g 99% of volume sold of toddler milks for 1-3-year-olds with added sugars $\leq 125$ g/100 kcal 94.5% of volume sold of milks for 4-5-year-olds with added sugars $\leq 2.0$ g/100 kcal
<b>2 Positively impact children's health</b>	KPI 1: 5 projects to address iron deficiency KPI 2: 3 projects to support women's choice of breastfeeding	2 projects to address iron deficiency/anemia 1 project to support women's choice of breastfeeding
<b>3 Enable people to make informed nutritional choices</b>	>95% of volume sold of Dairy and Plant-Based + Aquadrinks products with on pack/online interpretative nutritional information	40.5% of volumes sold of dairy, plant-based and Aquadrinks products with on-pack/online interpretative nutritional information

Source : <https://www.danone.com/content/dam/corp/global/danonecom/investors/en-all-publications/2024/shareholdersmeetings/danonecommitteereport2024.pdf.coredownload.pdf>, p. 9

### Consignes

1. Définir la raison d'être et la mission que s'est donné le groupe Danone.
2. Comment Danone a construit les KPIs pour mesurer les progrès réalisés en matière de RSE ?
3. Donnez des exemples de KPIs dans le domaine de la santé.

## **Bibliographie**

Danone mission committee report, 2024 :

<https://www.danone.com/content/dam/corp/global/danonecom/investors/en-all-publications/2024/shareholdersmeetings/danonecommitteereport2024.pdf.coredownload.pdf>

Danone integrated report 2023 :

<https://www.danone.com/content/dam/corp/global/danonecom/investors/en-all-publications/2023/integratedreports/integratedannualreport2023.pdf>

Responsabilité sociale, sociétale et environnementale Danone :

<https://www.danone.com/content/dam/corp/global/danonecom/investors/fr-sustainability/reports-and-data/chapitres-urd/URDchapitre52021.pdf>

## Références

### Comment citer ce cours ?

RSE DD – Pratiques managériales et stratégie RSE – Étude de cas, Damien TALBOT, AUNEGe (<http://auneg.fr>), CC – BY NC ND (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).



Cette œuvre est mise à disposition dans le respect de la législation française protégeant le droit d'auteur, selon les termes du contrat de licence Creative Commons Attribution - Pas d'Utilisation Commerciale - Pas de Modification 4.0 International (<http://creativecommons.org/licenses/by-nc-nd/4.0/>). En cas de conflit entre la législation française et les termes de ce contrat de licence, la clause non conforme à la législation française est réputée non écrite. Si la clause constitue un élément déterminant de l'engagement des parties ou de l'une d'elles, sa nullité emporte celle du contrat de licence tout entier.